Selected ground ambulance organizations must collect and report information to the Centers for Medicare & Medicaid Services (CMS) via the Medicare Ground Ambulance Data Collection System (GADCS). For more information, see CMS’ GADCS Frequently Asked Questions document.

Many government-based organizations operate ground ambulance services. These organizations may or may not provide public safety (e.g., fire or police) services (see the “Public Safety Organizations” webinar at https://www.cms.gov/medicare/ambulance-fee-schedule-zip-code-files/ambulance-events for more tips for these types of organizations). Government based organizations, whether or not they provide public safety services, will need to identify which costs and revenues are in scope for the GADCS.

**Tip #1:** Remember that your “organization” is the National Provider Identifier (NPI) for the purposes of reporting, not the entire government. As you answer GADCS questions, only report costs and revenue related to your ground ambulance organization throughout the GADCS, not the entire government.

**Tip #2:** Your organization should report goods or services that the local government provides that are related to your ambulance organization.

- You’ll be able to report that only a percentage of a reported expense or revenue figure is related to your ground ambulance operation.
- Use your organization’s current allocation approach or your best judgement to estimate this percentage.
- Depending on the question, you might use shares of responses, labor hours, operating expenses, or square footage (see examples below).

**Example 1. Allocating costs for services provided by the local government**

This county-based EMS system operates a central dispatch system for police, fire, and ground ambulance services.

Approximately 40% of the calls are primarily EMS related, so the organization reports 40% of the total dispatch cost as ground ambulance-related.
Example 2. Allocating facility costs

Report as 100% ground ambulance-related in GADCS

Garage that houses only ground ambulance vehicles

Report a portion of the facility in GADCS

Town hall that houses human resources for entire town (including for the ground ambulance organization) in half of the building

The town has 100 employees and 8 work at the ground ambulance organization.

Therefore, the ambulance organization estimates \((1/2) \times (8/100) = 0.04\) or 4% of the building is ground ambulance related.

Do not Report in GADCS

Town courthouse that houses no ground ambulance related activities

Tip #3: General tax support for your organization should be reported in Section 13 on Revenues.

Example 3. Reporting Tax Revenue

This county government-based ground ambulance service receives some tax money from the local government to support operations, and the organization can report the total general funds they receive. In addition, the county has a mill levy supporting the ambulance service specifically. In both of these cases, the reported amounts are 100% related to ground ambulance services. The organization answers **Section 13, Question 5** in the GADCS as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Total Revenue</th>
<th>What % of Revenue is Attributable to Ground Ambulance Services?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local taxes earmarked for EMS services</td>
<td>$100,000</td>
<td>100%</td>
</tr>
<tr>
<td>Other (specify) – local general funds</td>
<td>$200,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

Tip #4: More examples of allocating the share of costs and revenues related to ground ambulance operations can be found in the previous “Allocation” webinar on the Ambulances Services Center website: [https://www.cms.gov/medicare/ambulance-fee-schedule-zip-code-files/ambulance-events](https://www.cms.gov/medicare/ambulance-fee-schedule-zip-code-files/ambulance-events).