

OVERVIEW

Commission regulation 10.37.01.03 has been amended to authorize the Commission to prescribe the format for the submission of required reports. Effective immediately, reports MUST be filed in the format prescribed below or hospitals will be subject to fines as provided for by COMAR 10.37.01.03 N. Format references can be found at the end of this document.

1. ANNUAL REPORTS**A. Reports due 90 days after the end of the hospital's fiscal year:**

- 1) Annual Report of Revenue, Expenses, and Volumes - Format #1
- 2) Audited Financial Statements - Format #2 and Format #8
- 3) Trustee Disclosure Information - Format #3
  1. List of Trustees with business addresses. Designate individual trustees who have engaged in more than \$10,000 of business with the hospital.
  2. Individual disclosure form of each trustee doing more than \$10,000 of business with the hospital.
  3. If no trustees have engaged in more than \$10,000 of business with the hospital, the cover letter should so indicate.
- 4) Credit and Collection Policy – Format #2 and Format #8

\*In 1992, the Commission approved a temporary waiver of the reporting due dates of certain annual reports. The Commission granted blanket 30 day extensions of the due dates for the Annual Report, Audited Financials, and Trustee disclosure information from 90 to 120 days. The due date of the Special Audit Report was extended from 110 days to 140 days.

**B. Report due 110 days after end of fiscal year.**

Special Audit Report - Should include audit procedures for alternative method of rate determination if hospital related entity's fiscal year is the same as hospital - Format #2 and Format #8

**C. Report due 6 months and 15 days after end of fiscal year**

Federal IRS Form 990 – Format # 8

**D. Report due June 1 each year**

Wage & Salary Report - Format #4

**E. Report due December 15<sup>th</sup> each year**

Community Benefit Report – Format #4

II. ALTERNATIVE METHOD OF RATE DETERMINATION REPORTS**A. Reports due 90 days after the end of the related entity's fiscal year:**

Audited Financial Statements of Hospital Related Entities; contracting entities related to the hospital participating in HSCRC approved Alternative Methods of Rate Determination arrangements - Format #3

**B. Reports due 110 days after the end of the related entity's fiscal year:**

Special Audit Report - if fiscal year of related entity is different from the hospital (see I B above)  
- Format #2

**C. Reports due 90 days after the end of the related entity's fiscal year:**

Annual AR1, AR2, AR3 Reports - Format #3

**D. Reports due 30 days after the end of the quarter:**

Quarterly AR1, AR2, AR3 Reports - Global Pricing/Capitation - Format #3

III. CASE MIX DATA**A. Reports due 60 days after the end of calendar quarter**

1. Outpatient Abstracts – Format #5

**B. Reports due 45 days after the end of the quarter:**

1. Inpatient Discharge Abstracts - Format #5
2. Psychiatric Discharge Abstracts - Format #5
3. Denied Admissions Report Format - #4

IV. MONTHLY REPORTS**A. Reports due 30 days after the end of the month: \*\***

1. Hospital volumes and revenues (formerly known as MS, NS, PS, RS, CSS, and OVS) - Format #6 and #7
2. Hospital financial information and unaudited financial statements (formerly known as FSA, FSB) - Format #6 and #7

Extensions:

Hospitals may file written requests for reasonable extensions of time to file any or all of the requested reports. Requests shall be supported by justification for approval of the extension request. Requests for extensions shall be made at a reasonable time before the due date of the required report. Such requests should be directed to the Executive Director.

\*\*When the regulation was changed from quarterly to monthly reporting, the Commission voted to allow Psychiatric and Specialty hospitals to continue reporting quarterly.

Acceptable Formats

- 1) a) Three hard copies by mail or courier to:
 

Health Services Cost Review Commission  
4160 Patterson Avenue  
Baltimore, Maryland 21215
- b) Download approved spreadsheet from <http://www.hscrc.state.md.us>  
<http://209.238.102.148>, e-mail completed Excel spreadsheet to  
[Annual@hscrc.state.md.us](mailto:Annual@hscrc.state.md.us)
- 2) Original and one hard copy by mail or courier to:
 

Health Services Cost Review Commission  
4160 Patterson Avenue  
Baltimore, Maryland 21215
- 3) One hard copy by mail or courier to:
 

Health Services Cost Review Commission  
4160 Patterson Avenue  
Baltimore, Maryland 21215
- 4) Download approved spreadsheet from [www.hscrc.state.md.us](http://www.hscrc.state.md.us):
 

Email completed Excel spreadsheet to:

Wage and Salary	<a href="mailto:wage@hscrc.state.md.us">wage@hscrc.state.md.us</a>
Community Benefit Report	<a href="mailto:crb@hscrc.state.md.us">crb@hscrc.state.md.us</a>
Denied Admissions	<a href="mailto:deniedadmissions@hscrc.state.md.us">deniedadmissions@hscrc.state.md.us</a>
- 5) Computer Tape
 

St. Paul Computer Center, Inc.  
1412 Crane Hwy, NW, Suite 1B  
Glen Burnie, Maryland 21061  
(410) 760-3447
- 6) Internet based reporting at <http://206.233.94.19/project1/login.asp>
- 7) Hard copy of the hospital internal unaudited financial statements, price variance letter, supplemental births schedule, days over capacity schedule, and CSS schedule (MSS/CDS) by fax, mail or courier to:
 

Health Services Cost Review Commission  
4160 Patterson Avenue  
Baltimore, Maryland 21215  
Fax 410-358-6217
- 8) PDF File
 

Emailed to [astrong@hscrc.state.us](mailto:astrong@hscrc.state.us)