

To: Maryland Hospital Chief Financial Officers
From: William Hoff, Deputy Director, Audit & Integrity
Date: January 12, 2026
Re: HSCRC CY 2025 December Hospital Annual Cost Report Filing

Joshua Sharfstein, MD
Chairman

James N. Elliott, MD
Vice-Chairman

Jonathan Blum, MPP

Ricardo R. Johnson

Maulik Joshi, DrPH

Nicki McCann, JD

Farzaneh Sabi, MD

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Jonathan Kromm, PhD
Executive Director

William Henderson
Director
Medical Economics & Data Analytics

Allan Pack
Director
Population-Based Methodologies

Gerard J. Schmitt
Director
Revenue & Regulation Compliance

Claudine Williams
Director
Healthcare Data Management & Integrity

The due date for the HSCRC Annual Report of Revenue and Volume (Annual Report) is approaching. Please take note of the following critical submission elements and updates for the current year.

1. The Annual Report is due to the Commission 120 days after the end of each hospital's fiscal year. **The due date for this year's submission for hospitals with December 31st year-ends is April 30, 2026.** The Annual Report should be submitted electronically via the eFiling Tool. **There is no 7-day grace period.** Any hospital that cannot meet its deadline must submit a written request for an extension to Jon Kromm, Executive Director of the HSCRC, prior to the deadline, outlining the reasons for the extension request.
2. The Annual Report must be submitted in DAVE using the eFiling Tool. No other submissions will be accepted. Any revisions to the Annual Report must include a comment stating what has been changed and why and be reapproved by the CFO.
 - a. Instructions for utilizing the new eFiling tool is posted to our [website](#) along with a Data Dictionary similar to the Casemix DSR
 - b. In preparation for this upcoming transition, the HSCRC has hosted a series of two virtual training courses which were recorded. Both of the recordings have been [posted](#) to our website along with meeting materials.
3. For CY 2025, the following changes will be made to the Annual Report:
 - a. Addition of Schedule CCS. Please refer to the 'CY2025 Annual Filing – Information & Updates Memo' for additional information.
 - b. Data Processing will be allocated based on FTEs on the OADP Schedule.
 - c. Enhanced Ambulatory definition - related to the J-schedule for allocation of Hospital Administration, Nursing Administration, Patient Accounting, General Accounting, and Medical Records - to include the following rate centers:

- i. CL, CL-340, EMG, OBV, OCL, ORC, PDC, SDS, TRU
 - d. An annual attestation added that square footage allocations have been updated or reviewed with no changes.
 - e. Removed Schedule G, GR, GRR (and any references to them within other schedules)
 - f. Added input schedules to the annual filing template to more closely align with other standard industry templates. These have replaced the historic HSCRC input schedules from the Excel model.
 - i. The Annual Filing Template now collects information at the reclassified Trial Balance level. This will be collected on Schedule EXP.
 - ii. The Annual Filing Template now collects different statistical information on one schedule (Schedule STI) which includes information such as: hospital experience data, square footage, etc.
 - Hospital inpatient and outpatient volume data, for direct cost centers, will now be reported in 6-month increments. This allows the tool to apply a conversion factor (if applicable) for hospitals within a December 31 year end.
 - Inpatient and outpatient volume and revenue data, for direct cost centers, will be populated via a feed from the experience data.
 - g. Residents, Interns, and Fellows will now be reported individually. Please report Residents on P4, Interns on P5, and Fellows on P6.
 - h. The discount changed to 7.7%.
 - i. Within the eFiling Tool itself, there will be the ability for hospitals to upload partial submissions of their data. There will also be the ability to make modifications to data directly within DAVE itself, if desired.
4. In addition, hospitals must submit a copy of their Credit and Collection Policy to the Commission (hscrc.creditcollection@maryland.gov) with the Annual Report by the due date above and also their Financial Assistance Policy to (hscrc.financialassistance@maryland.gov).

If you have any questions, please contact Karen Teague at karen.teague@maryland.gov.