

## Section 400

### Reporting Requirements

## Contents

PREFACE.....	2
ANNUAL REPORTS.....	2
A. Reports due 120 days after the end of the hospital's fiscal year. ....	2
B. Report due 140 days after end of fiscal year. ....	2
C. Report due 6 months and 15 days after end of fiscal year ....	2
D. Report due January 31st each year, unless otherwise posted on HSCRC's website. ....	3
E. Report due January 15 <sup>th</sup> or 30 days after the due date of Hospital's Medicare Cost Report ....	3
ALTERNATIVE METHOD OF RATE DETERMINATION REPORTS.....	3
A. Reports due 90 days after the end of the related entity's fiscal year: ....	3
B. Reports due 110 days after the end of the related entity's fiscal year: ....	3
C. Reports due 90 days after the end of the related entity's fiscal year: ....	3
D. Reports due 30 days after the end of the quarter: ....	3
CASE MIX DATA .....	4
A. Reports are due according to the Production Schedule posted on the HSCRC website: ....	4
QUARTERLY REPORTS.....	4
A. Reports due 30 days after the end of the calendar quarter: ....	4
B. Reports due 45 days after the end of the calendar quarter: ....	4
C. Reports due 60 days after the end of the calendar quarter: ....	4
D. Reports due 67 days after the end of the calendar quarter: ....	4
MONTHLY REPORTS.....	4
A. Reports due 30 days after the end of the month: **.....	4
EXTENSIONS.....	5
ACCEPTABLE FORMATS.....	5

## Section 400 Reporting Requirements

### PREFACE

This section seeks to provide criteria for the timing and formatting of reports due to the HSCRC.

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.

### ANNUAL REPORTS

#### **A. Reports due 120 days after the end of the hospital's fiscal year.**

(By regulation (COMAR 10.37.01.03(A)(2) reports listed in Sections A & B of Annual Reports and Sections A, B, & C of Alternative Method of Rate Determination Reports are due 90 days after the end of hospitals' fiscal year. The Commission granted a blanket 30-day extension.)

- i. Annual Report of Revenue, Expenses, and Volumes (also referred to as the Annual Cost Report) - Format #1
- ii. Audited Financial Statements - Format #5
- iii. Trustee Disclosure Information – Format #10
  1. List of Trustees with business addresses. Designate individual trustees who have engaged in business in the amount of \$10,000 or more with the hospital.
  2. Individual disclosure form of each trustee doing business in the amount of \$10,000 or more of business with the hospital.
  3. If no trustees have engaged in business in the amount of \$10,000 or more with the hospital, a letter submitted to the assigned email address should so indicate.
- iv. Credit and Collection Policy – Format #5
- v. Financial Assistance Policy – Format #5
- vi. Annual Debt Collection/Financial Assistance Report – Format #6
- vii. Hospital Outpatient Services Survey – Format #1 & Format #2

#### **B. Report due 140 days after end of fiscal year.**

- i. 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 #1 & Format #5

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

- i. Federal IRS Form 990 – Format # 5

## **Section 400**

### **Reporting Requirements**

**D. Report due January 31st each year, unless otherwise posted on HSCRC's website.**

- i. Community Benefit Report – Format #2 or Format #8

**E. Report due January 15<sup>th</sup> or 30 days after the due date of Hospital's Medicare Cost Report**

- i. Schedule IRS – Intern, Residents Survey – Format #2

### **ALTERNATIVE METHOD OF RATE DETERMINATION REPORTS**

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

- i. Audited Financial Statements of Hospital Related Entities; contracting entities related to the hospital participating in HSCRC approved Alternative Methods of Rate Determination arrangements - Format #5

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

- i. Special Audit Report - if fiscal year of related entity is different from the hospital (see I B above) - Format #5

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

- i. Annual AR1, AR2, AR3 Reports - Format #5

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

- i. Quarterly AR1, AR2, AR3 Reports - Global Pricing/Capitation - Format #5

## Section 400 Reporting Requirements

### CASE MIX DATA

**A. Reports are due according to the Production Schedule posted on the HSCRC website:**

- i. Inpatient Discharge Abstracts - Format #7
- ii. Outpatient Abstracts – Format #7
- iii. Psychiatric Discharge Abstracts - Format #7

### QUARTERLY REPORTS

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

- i. Outpatient Plastic / Cosmetic Surgery Operating Room Give-Up Policy Report – Format #9
- ii. Denials Report – Format #9

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

- i. General Inpatient Hospice Care Project Report – Format #9

**C. Reports due 60 days after the end of the calendar quarter:**

- i. Uncompensated Care Write-Offs Report – Format #9

**D. Reports due 67 days after the end of the calendar quarter:**

- i. Reconciliation Reports – Format #9

### MONTHLY REPORTS

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

- i. Hospital volumes and revenues (also known as experience data) – Formats #3 and #4
- ii. Unaudited financial statements (also known as FSA and FSB) and supplemental hospital financial information – Formats #3 and #4
- iii. Hospital GBR Projections

## Section 400 Reporting Requirements

### EXTENSIONS

Hospitals may file written requests for reasonable extensions of time to file any or all 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.

### ACCEPTABLE FORMATS

- 1)
  - a) Download approved **Annual Report of Revenue, Expenses, and Volumes** model from [www.hscrc.maryland.gov/pages/hsp\\_info2.aspx](http://www.hscrc.maryland.gov/pages/hsp_info2.aspx)
  - b) e-mail completed Excel spreadsheet to [hscrc.annual@maryland.gov](mailto:hscrc.annual@maryland.gov)
  
- 2) Download approved spreadsheet and access any other data submission tool from [www.hscrc.maryland.gov](http://www.hscrc.maryland.gov):
 

Intern, Residents Survey (Repository Data Submission)	<a href="https://rds.thestpaulgroup.com">https://rds.thestpaulgroup.com</a>
Wage and Salary	<a href="mailto:hscrc.wagesalary@maryland.gov">hscrc.wagesalary@maryland.gov</a>
Hospital Community Benefit Report	<a href="mailto:hcbhelp@hilltop.umbc.edu">hcbhelp@hilltop.umbc.edu</a>
– Financial Data	
Hospital Outpatient Services Survey	<a href="mailto:hscrc.opsurvey@maryland.gov">hscrc.opsurvey@maryland.gov</a>
  
- 3) Web-based reporting at <https://rates.hscrc.maryland.gov/project1>
  
- 4) PDF of the hospital internal unaudited financial statements, price variance letter. Excel file of supplemental births schedule e-mail:
 

[hscrc.monthly@maryland.gov](mailto:hscrc.monthly@maryland.gov)
  
- 5) PDF File Only
 

Audited Financial Statements	<a href="mailto:hscrc.audited@maryland.gov">hscrc.audited@maryland.gov</a>
Special Audit Report	<a href="mailto:hscrc.specialaudits@maryland.gov">hscrc.specialaudits@maryland.gov</a>
Credit and Collection Policy	<a href="mailto:hscrc.creditcollection@maryland.gov">hscrc.creditcollection@maryland.gov</a>
Financial Assistance Policy	<a href="mailto:hscrc.financialassistance@maryland.gov">hscrc.financialassistance@maryland.gov</a>
IRS Form 990 & Approved Applications	

## Section 400 Reporting Requirements

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|-----|---|---|
|     | For Extension on Time to File<br>Alternative Method of Rate Determination (ARM)   | <a href="mailto:hscrc.form990@maryland.gov">hscrc.form990@maryland.gov</a><br><a href="mailto:hscrc.audit-compliance@maryland.gov">hscrc.audit-compliance@maryland.gov</a>  |
| 6)  | Excel File & PDF<br><br>Annual Debt Collection/Financial<br>Assistance Report (DCFA) & Documentation  | Emailed to:<br><br><a href="mailto:hscrc.dcfa@maryland.gov">hscrc.dcfa@maryland.gov</a>   |
| 7)  | Submit data via secure and encrypted sFTP site  |   |
| 8)  | Internet Based Reporting  | <a href="https://hscrc.maryland.gov/Pages/init_cb.aspx">https://hscrc.maryland.gov/Pages/init_cb.aspx</a>   |
| 9)  | Assigned Template<br><br>General Inpatient Hospice Care Project Report<br>Outpatient Plastic / Cosmetic Surgery Operating<br>Room Give-Up Policy Report<br>Uncompensated Care Write-Offs Report<br>Denials Report<br>Reconciliation Reports | Repository Data Submissions (RDS)<br><br><a href="mailto:hscrc.hospice@maryland.gov">hscrc.hospice@maryland.gov</a><br><a href="mailto:hscrc.Opcosmetics@maryland.gov">hscrc.Opcosmetics@maryland.gov</a><br><br><a href="mailto:hscrc.ucc@marland.gov">hscrc.ucc@marland.gov</a><br><a href="mailto:hscrc.denial-reports@maryland.gov">hscrc.denial-reports@maryland.gov</a><br><a href="mailto:hscrc.reconciliation@maryland.gov">hscrc.reconciliation@maryland.gov</a> |
| 10) | Web-based Reporting at <a href="https://hscrc.maryland.gov/Pages/Trustee-Disclosure-Information.aspx">https://hscrc.maryland.gov/Pages/Trustee-Disclosure-Information.aspx</a><br><br>Trustee Disclosure Letters and Extension Requests     | Emailed to:<br><a href="mailto:hscrc.trustees@maryland.gov">hscrc.trustees@maryland.gov</a>   |