

To: Chief Financial Officers

From: Karen Teague, Associate Director, Medical Economics & Data Analytics

Date: September 9, 2026

Re: FY26 Clinician Cost Schedule (Schedule CCS)

Kevin J. Sexton
Chair

Jonathan Blum, MPP

Ricardo R. Johnson

David N. Maine, MD

Nicki McCann, JD

Farzaneh Sabi, MD

Benjamin Z. Stallings II MD

Staff has finalized the FY26 Clinician Cost Schedule (Schedule CCS). Hospitals must submit Schedule CCS as part of their Annual Filing. However, in response to industry feedback, Staff has agreed to extend the due date of Schedule CCS by 45 days. Please see below for important information related to completing and submitting Schedule CCS.

William Henderson
Acting Executive Director

Gerard J. Schmith
Director
Revenue & Regulation Compliance

Claudine Williams
Director
Healthcare Data Management & Integrity

1. Hospitals with a state fiscal year (June 30) end will have until **December 14, 2026** to submit this schedule. Hospitals with a calendar year end will have until **June 15, 2027** to submit. Schedules should be completed using the Excel workbook and submitted to hscrc.annual@maryland.gov upon completion. Any hospital that cannot meet its deadline must submit a written request for an extension, prior to the deadline, outlining the reasons for the extension request.
2. For FY26, the following changes have been made to Schedule CCS
 - a. Added a flag (Clinician Financial Reporting Approach) to Schedules 1A, 1B, and 1C to indicate whether costs recorded report revenue and expenses separately or report net cost.
 - i. Hospitals should report:
 1. '0' when revenue and expenses are reported separately
 2. '1' when net cost is reported

Please contact Karen Teague (karen.teague@maryland.gov) and the HSCRC Annual Filing mailbox (hscrc.annual@maryland.gov) with any questions.