Diamond State Hospital Cost Review Board Hospital Technical Working Group Session: Administrative Regulation and Uniform Reporting Manual

April 27, 2026

Agenda	Time (ET)
Welcome	10:00am – 10:10am
Review Feeback on Draft Uniform Reporting Manual and Submission Timeline	10:10am – 11:30am
Public Comment	11:30am – 11:45am
Closing & Next Steps	11:45am – 12:00pm

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Welcome

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Meeting Objectives and Purpose

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Meeting Objectives

Meeting Purpose
This meeting is convening hospital financial reporting subject matter experts for a technical review of draft reporting requirements. Participants will provide feedback on the feasibility of submitting the proposed data elements through an annual reporting process.

The meeting is open to the public, with an opportunity for public comment during a scheduled open comment period.

Meeting Objectives
- Establish and document timelines for data availability and submission, as applicable
- Explore alternative data elements or reporting approaches where needed

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Community Guidelines

- If you are attending in person, please state your **name and organization** before speaking so we can clearly identify all contributors.

- To ensure there is an opportunity for everyone to speak, when you would like to provide remarks, please use the “hand raising” feature on Teams, and you will be called on to speak.

- We’re aiming to gather specific, actionable feedback during this technical session. Please make comments as precise as possible.

- When referencing data collection content, please include the relevant page number for accurate capture of your input.
  - *Example: “On page 6 of the draft Uniform Reporting Manual, we anticipate challenges collecting X measure because x, we suggest / recommend x as an alternative*.”

- Any feedback not directly aligned with today’s meeting objectives will be captured in a ‘parking lot’ and discussed with the Board at a future date.

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Housekeeping

- Slides from today's meeting will be shared afterward.
- Comments submitted via meeting chat from invited hospital subject matter experts will be read out loud at the end of each section
- Public comment will be offered following the discussion portion of the meeting.
- The meeting will be recorded to support accurate minutes and capture detailed feedback.
- Feedback shared in this meeting will be summarized and returned to participants to ensure accuracy.
- Additional written feedback may be submitted to **DHCC@delaware.gov** no later than **Friday, May 1st.**
- A separate opportunity for input will be available during the formal public comment period after the draft administrative rule is submitted.

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Review: Uniform Reporting Manual — Contents & Discussion

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Feedback Identified for Incorporation

Where appropriate, feedback will be incorporated in the “plain language” draft of the Administrative Regulation and Uniform Reporting Manual (URM).

Feedback	Recommended Revisions	Section
Definitional Refinements	• Include pediatric tertiary care in Regulated Hospital definition. (URM Section 1.1 page 1) • Emergency Department description reframed as, “patients presenting for care”. (URM Section 1.4 page 2) • Incorporate the Financial Accounting Standard Board’s Accounting Standards Codification (FASB ASC) of generally accepted accounting principles (GAAP) by reference to maintain fidelity to current practices.	• 1.1, page1 • 1.4, page 2 • 2.1, page 3
Timing	• Recommend one submission timeline, acknowledging additional lag for hospitals operating on fiscal years ending on days other than June 30. • Submission schedule to indicate “first, fifteenth, or last business day of month” for each submission or review activity.	N/A
Scope	• Recommend that information collected provides a complete financial picture for context, even if *decisions and accountability* are related to a narrower set of information.	N/A

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Feedback Continued

Some feedback relates to reporting requirements that could be eliminated or streamlined rendering the original feedback moot.

Feedback	Recommended revisions	Section
Detailed Labor	• Recommend omitting details for hours worked for different categories of staff. Therefore, reporting on full-time equivalents and categorization of staff are moot.	Section 1.5, page 3
Technical Errors	• Two references to the Medicare Cost Report were incorrect. However, recommending omitting the exhibit that referenced them.	

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Additional Feedback Received

On Thursday, April 23rd, the Delaware Hospital Association shared a crosswalk comparing the elements of the reporting manual with existing reporting requirements.

Issue	Proposal
Due dates	Timing updated to one submission schedule.
Section 2: Audited Financial Statements	Complete Audited Financial Statements (AFSs) will be submitted each year. If consolidating statements are pertinent and not already included, they would be submitted as a supplement. There will also be a standardized mapping of the *consolidated* AFS expected for the current year (and previous year re-stated) to "red-line" changes.
Section 4: Financial reconciliation	Recommend omitting the exhibit designed to tie Medicare Cost Reports to AFSs.
Section 5: Labor Costs and Workforce Data	Recommend omitting this exhibit.

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Additional Feedback Received (continued)

Issue	Proposal
Section 6: Financial Health Indicators	• Acknowledge typo in Operating EBITDA equation; • Add formula for adjusted discharges and FTE per adjusted discharge; • Omit value-based care measure; • Add definition for facility-wide case mix index (CMI).
Section 7: Statutory Disclosure Items	• Recommend deferring workforce development investments for future regulation(s)

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Additional Feedback Received (continued)

On Thursday, April 23rd, the Delaware Hospital Association shared a crosswalk comparing the elements of the reporting manual with existing reporting requirements.

Issue	Decision Point
Section 6: Financial Health Indicators	• Average age of plant and cost per adjusted discharge pointed to elements from the Medicare Cost Report. **Who will calculate these values – the submitting entity or the regulator?**
Section 7: Statutory Disclosure Items	• IRS 990 suggested as source for executive compensation, but the filing is often lagged by a year. **Use previous years' filings or request Schedule J, Part II estimates for fiscal year, acknowledging it is subject to change?** • Access to care measures. **Should these be collected now or deferred to future regulation(s)?**

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Discussion: Feedback Requiring Additional Input

Hospital employee health plan as a payer type.

A recommendation was provided to break-out the hospital's employees as a subset of commercial gross and net revenue. Revenue would be broken out for inpatient, outpatient, and professional services.

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Discussion: Feedback Requiring Additional Input

Form 990 Schedule J Part II

Several comments highlighted the delay in Form 990 filings, coming in about a year after the completion of a fiscal year. Options include:

- **Review previous years' Form 990s for trends in compensation that pre-date fiscal year of review.**
- **Request salaries for executives and clinical leadership for the most recently completed fiscal year prior to filing with the Internal Revenue Service but consistent with IRS Form 990 specifications (using best information available and therefore subject to change).**

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Discussion: Feedback Requiring Additional Input

Capital Reinvestment and Operational Indicators

The DHA suggested using Medicare Cost Reports and other publicly-available data to compute these measures. There are trade-offs to consider in terms of who computes and validates the information. In other states, hospitals have preferred to compute and validate the information, as regulators have less insight to operations and flexibility in the grain of information. Options include:

- **Request submitters to complete or**
- **Have DSHCRB compute**

If the DSHCRB computes results a regulated entity does not agree with, what mechanism would be used to adjudicate those disputes?

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Discussion: Feedback Requiring Additional Input

Access measures

Evaluating potential effects on access to care may be an important factor when considering Benchmark Compliance Plans in the future.

These measures were selected to establish a baseline of performance.

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Discussion: Feedback Requiring Additional Input

Scope

Submissions will be required for the most recent fiscal year, as well as the restated results from the previous fiscal year to “red-line” changes.

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Public Comment

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Closing & Next Steps

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Closing & Next Steps

- Feedback will be synthesized and shared with meeting participants.

- Freedman HealthCare team will incorporate feedback, make necessary edits accordingly, and make recommendations to the Board on content for inclusion for the administrative regulation.

- Additional written feedback may be submitted to **DHCC@delaware.gov** no later than **Friday, May 1st.**

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Thank you.

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