Diamond State Hospital Cost Review Board
Hospital Data Submission Guidance v.2027.0
DRAFT 2026.08.11

Section 1

Submission Overview

1.1 Diamond State Hospital Cost Review Board (DSHCRB) Duties

The DSHCRB must review hospital information submitted annually pursuant to 16 Del.C. § 9953(a) and the accompanying Administrative Regulation. The DSHCRB must use the information provided to issue written findings of fact and determinations under 16 Del.C. §9953(d)(7) to indicate whether a hospital has satisfied the State's health-care spending policy directives.

Commented [SL1]: Title to be updated upon enactment

This guidance serves as the request for the information required for the submission due for the 2027 filings, which will represent FY2026 for hospitals with a fiscal year ending June 30, 2026 and FY2025 for those with a fiscal year ending of December 31, 2025.

1.2 Health Care Spending Benchmark

When assessing whether a hospital has satisfied the State's health-care spending policy directive, the DSHCRB must compare hospital performance against Delaware's Health Care Spending Benchmark, which was established at 4.2% for 2025 and 4.9% for 2026. Hospitals with a fiscal year ending December 31 will be compared with a benchmark of 4.2% per capita growth whereas those with fiscal years ending June 30 will use the average between the years, or 4.55%.

The initial review cycle will evaluate different measures to compare with the Spending Benchmark (e.g., patient revenue, expense, cost). The Board has not yet promulgated regulations and written guidance about the Benchmark Compliance Plan process. As such, Benchmark Compliance Plans will not result as part of the initial review cycle.

1.3 Applicable Standards and Definitions

Unless otherwise specified in this guidance, terms have the meanings assigned in 16 DE Admin. Code 5003 §1.0 and §5.1. Financial concepts should be interpreted consistently with the standards governing hospital's audited financial statements, except where an exhibit expressly requires use of Medicare Cost Report (CMS Form 2552-10) conventions.

1.4 Submission Schedule and Process

Audited Financial Statement exhibits (1, 2, 3) must be submitted within 30 days of their acceptance. All other exhibits must be submitted no later than **February 1, 2027**. Exhibits in the table indicate which will be posted on the DSHCRB website and may require a Redaction Statement (Exhibit 11). Exhibits not subject to public posting will be treated confidentially and do not need to be included in Exhibit 11.

Submissions shall be provided in a format communicated by DSHCRB staff, which will be via email or a secure file transfer (e.g., dedicated SharePoint folder). The following table summarizes the expected level and format for reporting for each exhibit:

	Exhibit	Level of Reporting	Expected Format	Optional?	Publicly posted?
1	Audited Financial Statement (AFS)	Consolidated entity (with consolidating schedules)	PDF	No	Yes
2	AFS Explanatory Statement	Filing	PDF	**Yes**	Yes
3	Letter(s) Accompanying AFS	As prepared	PDF	No	**No**
4	Hospital Price Transparency File	CCN	JSON or CSV	No	Yes
5	IRS Form 990 Series	As filed	PDF or URL	No	Yes
6	Medicare Hospital Cost Report (2552-10)	CCN	PDF, spreadsheet, or URL	No	Yes
7	Narrative	Hospital	PDF	No	Yes
8	Standardized AFS Template	As prepared	Spreadsheet	No	Yes
9	Utilization Summary	CCN or Facility	Spreadsheet	No	Yes
10	Revenue Summary	CCN or Facility	Spreadsheet	No	Yes
11	Redaction Statement	Filing	PDF and Proposed Public Documents	**Yes**	Yes
12	Certification	Filing	PDF	No	Yes

Questions related to the submission should be directed to DSHCRB staff at DHCC@delaware.gov.

Section 2

Exhibits for Submission

2.1 Standard Exhibits

Hospitals already produce these exhibits. Where a document is publicly filed (e.g., Medicare Cost Report via the Health Care Reporting Information System), a hospital may submit a URL (Uniform Resource Locator) directly linking to the exhibit in lieu of the file, except that the AFS and accompanying letters must be submitted in full.

a) Audited Financial Statement (AFS): The complete set defined in Reg §1.0, including consolidating schedules.

b) AFS Explanatory Statement (Optional): Hospitals may include an explanatory statement to provide information or context related to their AFS.

b) Letters Accompanying AFS: The governance communication letter (AU-C 260) and management representation letter (AU-C 580); the auditor's communication of internal control matters (AU-C 265) if any material weakness or significant deficiency was communicated in writing. Redaction requests for these letters are addressed in Exhibit 2.3.

c) Hospital Price Transparency File: Machine-readable digital file produced in a CMS-accepted format of the standardized template layout, specifications, and data dictionary effective as of the last day of the hospital's most recently completed fiscal year. See https://github.com/CMSgov/price-transparency-guide for the technical implementation guide.

d) Internal Revenue Service (IRS) Form 990: Most recently filed return for the entity that files on the hospital's behalf for the Form 990 series.

e) Medicare Hospital Cost Report: Most recently filed CMS Form 2552-10.

2.2 DSHCRB Exhibits

Hospitals should provide the following exhibits using the templates accompanying this guidance and posted on the Board's website.

a) Narrative: Hospitals should succinctly provide complete, accurate answers to the questions posed.

b) Standardized AFS Template: The template provided is adapted from that developed by the Milbank Memorial Fund to standardize AFSs, removing optional inputs and limited to data for the most recently completed fiscal year and the year preceding it.

c) Utilization Summary: Classifies inpatient and outpatient utilization based on primary payer type per relevant definitions in Regulation §5.2.2.

d) Revenue Summary: Classifies Gross and Net Patient Revenues by Medicare Cost Report subtotals based on Worksheet A for the payer types defined in Regulation §5.2.2.

e) Redaction Statement and Proposed Public Version of Submission (As Needed): For submissions requesting redaction of any portions of the publicly posted exhibits, this template organizes the basis for each redaction requested to be withheld from public posting per Regulation §6.2. Proposed public versions of the submission with the proposed redactions must be listed and included with the statement.

f) Certification: A statement offering attestation by the Chief Financial Officer that the information provided is accurate and legally compliant with the filings requirements.