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

March 31, 2026



<b>Agenda</b>	<b>Time (ET)</b>
<b>Introduction; Meeting Objectives and Purpose</b>	<b>1:00pm – 1:10pm</b>
<b>Review: Uniform Reporting Manual — Contents &amp; Discussion</b>	<b>1:10pm – 2:10pm</b>
<b>Review: Proposed Submission Schedule — Contents &amp; Discussion</b>	<b>2:10pm – 2:30pm</b>
<b>Public Comment</b>	<b>2:30pm – 2:45pm</b>
<b>Closing &amp; Next Steps</b>	<b>2:45pm – 3:00pm</b>



# Introduction

# FHC Core Team



**Ena Backus**  
Project Director



**Sarah Lindberg**  
Technical Project  
Director



**Mekdes Tsega**  
Project Manager



# Meeting Objectives and Purpose



# 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 comment during a scheduled open comment period.

## Meeting Objectives

- Review and discuss the proposed data elements outlined in the draft Uniform Reporting Manual
- Clarify reporting requirements and their intended purpose
- Identify potential barriers to providing the requested data as proposed
- Explore alternative data elements or reporting approaches where needed
- Establish and document timelines for data availability and submission, as applicable

# 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.



# 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, April 10th**.
- A separate opportunity for input will be available during the formal public comment period after the draft administrative rule is submitted.



# Review: Uniform Reporting Manual — Contents & Discussion



# Uniform Reporting Manual

The Uniform Reporting Manual is a standardized set of rules, definitions, and formats that hospitals will be required to follow when submitting financial data to the Diamond State Hospital Cost Review Board (Board).

Title 16 of the Delaware Code Relating to Hospital Budget Review stipulates that the Uniform Reporting Manual (“the Manual”) for Budget Submissions must be adopted by regulation by the Board to ensure the consistency of information provided by hospitals.

The Manual is the mechanism for providing hospitals with guidance for their annual submissions of financial information to the Board in a consistent format.

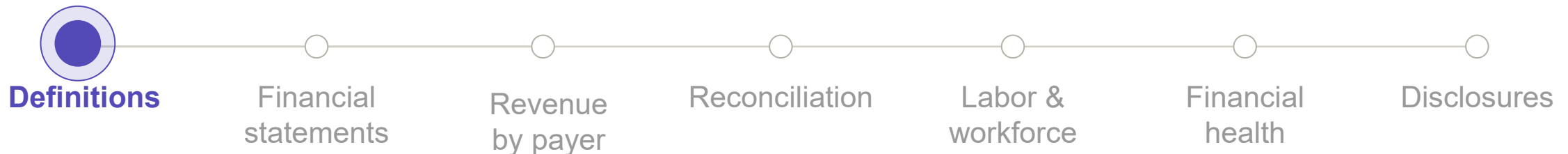
The draft Manual represents an effort to allow the Board to complete its statutory duties, including comparing hospitals’ financial performance with the healthcare spending benchmark.

# Overview of Contents

Section		Contents and Rational
1	Definitions	Provides context for intended categorization of information, such as grouping sources of payment and types of services in a consistent manner.
2	Audited Financial Statement	Completed Audited Financial Statements shall be submitted. The section outlines definitions for consistent categorization in standardized reporting to consistently measure financial health (section 6).
3	Patient Revenue by Payer	Standardized format for estimates of gross and net patient revenue by type of payer (e.g., commercial, self-pay, Medicare) and high-level setting (e.g., inpatient, outpatient).
4	Financial Reconciliation	Marginal reconciliation from facility-level cost reports to Audited Financial Statements.
5	Labor and Workforce	Standardized classifications of employment costs and FTEs (e.g., physicians, registered nurses, administration, management).
6	Financial Health Indicators	Provides standard summary of Audited Financial Statement information to isolate key metrics in a more “apples-to-apples” format.
7	Statutory Disclosure Items	Other required elements to fulfill duties, including executive compensation, workforce development initiatives, and patients’ access to care.

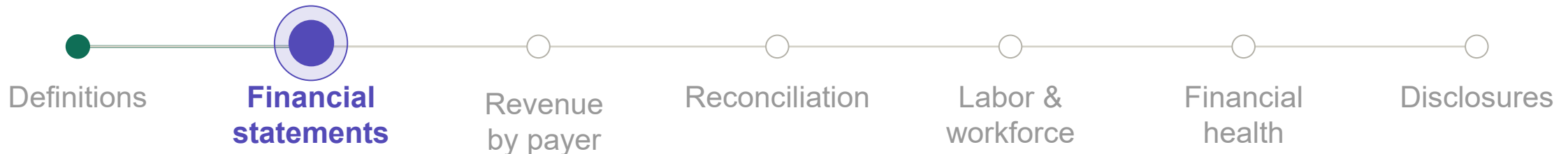
# Section 1: Definitions

- Expectations for the scope of the data collection and consistent reporting of revenue categories and services, such as:
  - Payer type
  - Care setting
  - Type of staff and Full-Time Equivalents
- Authority:
  - §9953(a) – Annual submission of financial and operational information
  - §9953(d)(3) – Hospital financial information



# Section 2: Audited Financial Statements

- Common definitions to be used for more “apples-to-apples” categorization of Audited Financial Statements, including:
  - Accounting principles
  - Income statement
  - Balance sheet
  - Statements of cash flows
- Authority:
  - §9953(b) – Annual submission of Audited Financial Statements
  - §9953(d)(3) – Hospital financial information



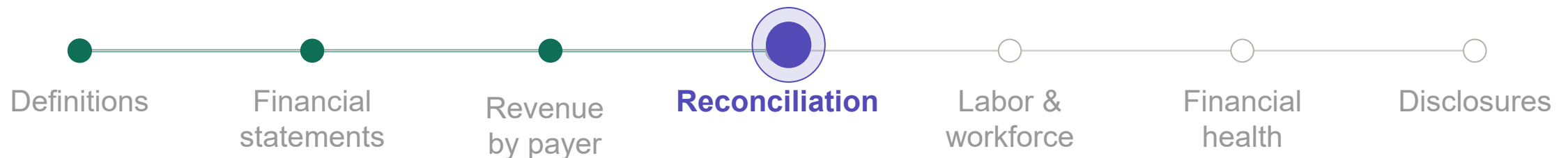
# Section 3: Patient Revenue by Payer

- Common definitions for estimating gross and net revenue by type of service and payer.
- Authority:
  - §9953(d)(1) – Revenue and charges
  - §9953(d)(2) – Revenue by care setting



# Section 4: Financial Reconciliation

- Marginal comparison of Medicare Cost Reports and Audited Financial Statements
- Authority:
  - §9953(b) – Annual submission of Audited Financial Statements
  - §9953(d)(3) – hospital financial information



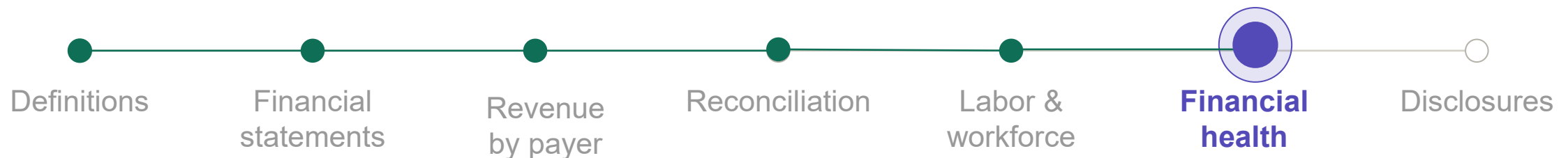
# Section 5: Labor and Workforce

- Employed vs contracted workforce by type of staff.
- Authority:
  - §9953(d)(4) – Labor costs



# Section 6: Financial Health

- Common mapping of Audited Financial Statements.
- Authority:
  - §9953(d)(1) – Revenue and charges
  - §9953(d)(2) – Revenue by care setting
  - §9953(d)(3) – Financial information
  - §9953(d)(4) – Labor costs
  - §9953(d)(5) – Compensation, workforce, value-based care



# Section 7: Statutory Disclosure

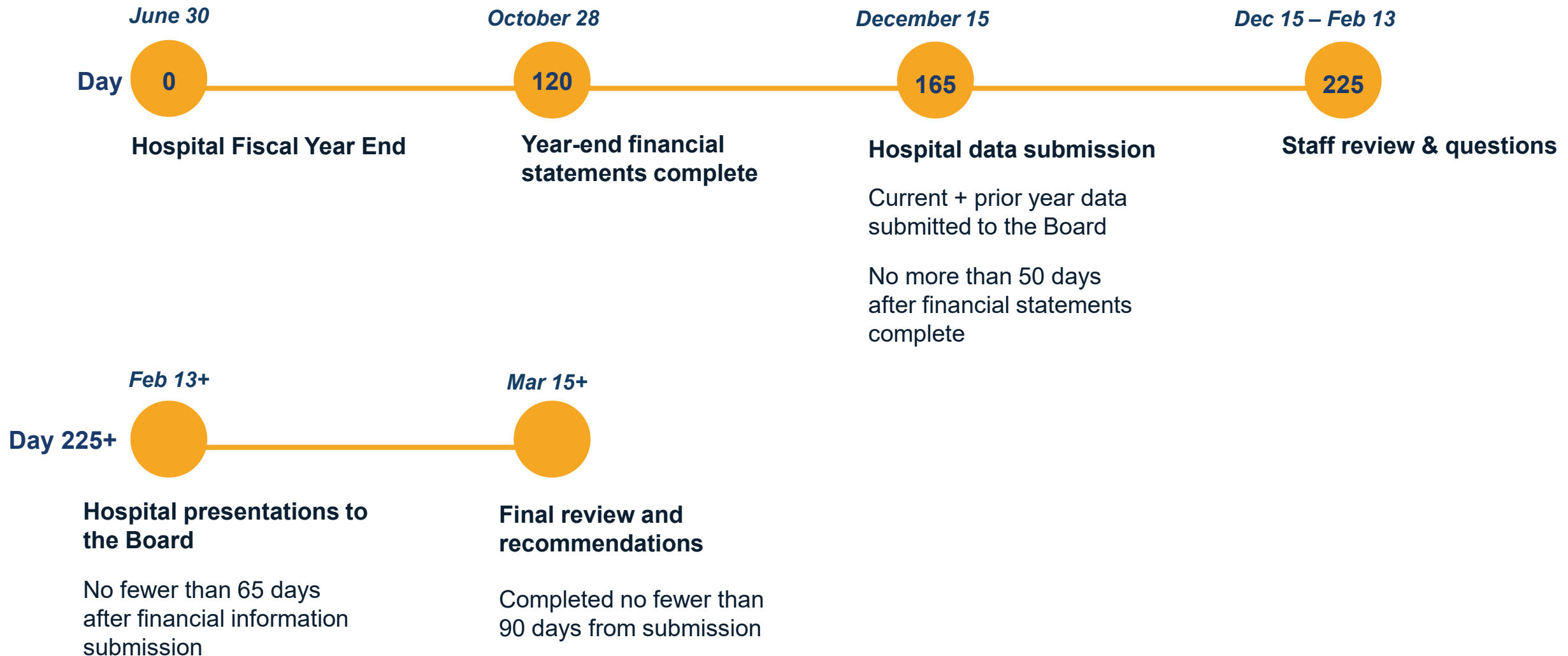
- Remaining statutorily-required information.
- Authority:
  - §9953(d)(3) – Financial information
  - §9953(d)(4) – Labor costs
  - §9953(d)(5) – Compensation, workforce, value-based care





# Review: Proposed Submission Schedule— Contents & Discussion

# Proposed Annual Schedule for Submission and Review of Hospital Financial Information





# Public Comment



# Closing & Next Steps



# Closing & Next Steps

- Feedback will be synthesized and shared with meeting participants.
- Participants will have one week to review the notes and provide any suggested revisions or clarifications.
- 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, April 10th**.

Thank you.

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