

Hospital Cost Report - Supplemental Revenue (Excel Template)

Effective for FY2020

The Center for Health Information and Analysis (CHIA) is providing these instructions to clarify the reporting of Supplemental Revenue in the Hospital Cost Report. These instructions are effective beginning with the FY2020 Hospital Cost Report for Acute Hospitals.

Acute Hospitals must use the Excel Template provided and save using the “save and name” function in the spreadsheet. Hospitals should submit by email to CHIA.Data@MassMail.State.MA.US at the same time the cost report documents are provided.

Supplemental Revenues are defined as governmental payments to providers that are separate and in addition to the payments for services rendered. A list of such payments can be found in the line description section.

Tab 4 Supplementary Information Updates:

This Excel Template is for reporting Supplemental Revenue and replaces the section on the cost report, Tab 4 Medicaid Supplemental Revenue. Data reported on this spreadsheet should not be duplicated and reported on Tab 5.

Column Descriptions:

Supplemental payments should be reported in the appropriate column or columns (Medicare, Medicaid or HSN). If a payment cannot be attributed or allocated to one of the columns provided, then it should be reported as Unallocated Payments in column E.

Line Descriptions:

- 1 Hospital Name is required – select from dropdown list
- 1.1 Organization ID (will populate automatically based on the hospital name)
- 2 Submitted by is required
- 3 Fiscal Year is required – select from dropdown list
- 4 Payment Description is a header and no input is required
- 5 Pay-for-Performance payments
- 6 Disability access incentive payments
- 7 Safety Net Provider Payment (performance-based incentive portion)
- 8 Quality incentive payments
- 9 DSTI Glide Path Payments
- 10 Patient Centered Medical Home payments (including care management and care coordination)

- 11 Shared Savings and other risk-based payments
- 12 Electronic Health Record (EHR) payments
- 13 Safety Net Provider Payments (non performance based)
- 14 Essential Hospitals payments
- 15 Disproportionate Share Hospital payments (exclude any DSH rate adjustments)
- 16 Acute Hospitals with High Medicaid discharges
- 17 High Medicaid Volume Freestanding Pediatric Acute Hospital payment
- 18 Disproportionate Share Hospital Behavioral Health Services Supplemental payment
- 19 Supplemental Payment for Hospitals with High Volume Neonatal and Pediatric ICU
- 20 -24 are for reporting supplemental payments not listed above. If a hospital uses a blank line, it must Provide the payment label in column C, Payment Description.
- 46 Total is the sum of lines 5 – 24.
- 47 Assessments Paid is for reporting the total assessments paid to the Health Safety Net. Please note this amount should be report gross (and not netted/combined with payments received).

ELECTRONIC SIGNATURE: This informs submitters that they are certifying to the following. “As the submitter of this report, I am this facility's Chief Executive Officer, Chief Financial Officer, or an employee with comparable authority, and I certify that all information reported in this supplemental payment report and filed with CHIA in accordance with applicable regulations are true, correct, and accurate.”

Tab 5 Statistical Data and Revenue by Payer Updates:

As Supplemental Revenues are reported on the Excel Template, the following instructions apply for Net Patient Service Revenue (NPSR) on Tab 5.

Line 208 - Inpatient NPSR

- For columns 2,3,4,5, and 13, which include data for Medicare, Medicaid, and the HSN, report only data for inpatient claims-based payments.
- For all remaining columns, report all inpatient Net Patient Service Revenue (NPSR) for each column

Line 209 - Outpatient NPSR

- For columns 2,3,4,5, and 13, which include data for Medicare, Medicaid, and the HSN, report only data for outpatient claims-based payments
- For all remaining columns, report all outpatient Net Patient Service Revenue (NPSR) for each column

Tab 10 Reconciliation to Audited Financial Statements:

If the reconciliation to Audited Financial Statements cannot be accomplished on the existing Tab 10, hospitals should submit a separate Excel schedule for the reconciliation. This schedule should be submitted to CHIA.Data@MassMail.State.MA.US.

Other Related Revenue Issues:

COVID claims billed to HRSA should be reported in the column Other Government on Tab 5.

EOHHS Grants such as Community Hospital Reinvestment Trust Fund are not considered supplemental revenue. If hospitals are unsure of how to report certain items, please seek clarification from CHIA.