



center  
for health  
information  
and analysis

## ADMINISTRATIVE BULLETIN 20-08

### 957 CMR 9.00: Hospital Financial Data Reporting Requirements

**Effective August 31, 2020**

The Center for Health Information and Analysis (CHIA) is issuing this Administrative Bulletin pursuant to 957 CMR 9.11 to notify Hospitals required to submit data to CHIA in accordance with 957 CMR 9.07 of changes to the Quarterly and Annual Standardized Financial Filing requirements for Acute Hospitals, Physician Organizations, and their Parent Organization.

CHIA updated the quarterly and annual standardized filing template to collect information related to COVID -19 relief funding.

The Statement of Operations has been revised to allow reporting of aggregate federal and state or other COVID -19 relief funding received. These amounts will be reported as other operating revenue and are required for Acute Hospitals, Physician Organizations, and their Parent Organization.

An additional schedule has been added to report the following categories of funding received by entity. This will apply to Acute Hospitals, Physician Organizations, and their Parent Organization.

- CARES Act, Title VIII, Provider Relief Fund, as amended
  - 1) \$30 billion based on prior year's Medicare fee-for-service (FFS) payments
  - 2) HHS's additional disbursement of \$20 billion based on net patient revenue
  - 3) HHS's additional disbursement of \$12 billion for hospitals in COVID-19 high impact areas
  - 4) HHS's allocation for treatment of the uninsured
  - 5) HHS's allocation of \$13 billion for safety net hospitals
  - 6) HHS's second distribution of funds for hospitals in COVID-19 high impact areas
  - 7) Additional funds distributed (e.g., rural allocation, other)
  
- CARES Act, Section 1102, Paycheck Protection Program, as amended  
Loan funds used to retain workers, maintain payroll, and pay health care benefits. Funds may also be used for specific financing or operating expenses. If funding was used for financing, please describe in the comment section.
  
- CARES Act, Title IV, Emergency Relief and Tax Payer Protections  
Treasury loans to large businesses and not-for-profits with 500+ employees, designed to assist employers in maintaining workforce levels.
  
- CARES Act, Section 3719, Medicare Advance Payments  
Medicare will advance hospitals and health care providers up to 100% of prior period payments (acute care hospitals) or 125% prior period payments (critical access hospitals) to ensure cash flow. 12 months for repayment.

501 BOYLSTON STREET  
BOSTON, MA 02116

T 617.701.8100  
F 617.727.7662

- CARES Act, Section 3709, Medicare Sequester Relief  
Provides prompt economic assistance to health care providers by temporarily lifting the Medicare sequester, which reduces payments by 2%. Temporary rollback, effective May 1 through Dec. 31, 2020, boosts Medicare payments for hospitals, physicians, and other care providers.
- CARES Act, Section 3813, Disproportionate Share Hospital Reductions  
Delayed \$4 billion reduction to hospitals' Disproportionate Share Hospital (DSH) payments. Hospitals will retain prior period DSH method calculation, increasing current year DSH payments.
- CARES Act, Section 3831, Graduate Medical Education (GME) Payments  
Extends Medicare payment for GME payments. Hospitals will retain prior period GME rates.
- CARES Act, HHS Public Health and Social Services Emergency Funds  
\$90 million for HIV/AIDS program, \$180 million for critical access hospitals, rural tribal health and telehealth programs, \$5 million for poison control centers.
- Private Foundation Grants or Contributions  
A list of all funds received from other sources (privately-funded, gifts, grants, loans) related to COVID-19. Identify funding source, amount of funding, date of receipt, and purpose for which funds are to be used.
- State Supplemental Funds  
Funding provided from MassHealth related to COVID-19 relief
- MassHealth Advance Payments  
Advance payments from MassHealth related to COVID-19 relief

For each item, Acute Hospitals, Physician Organizations, and their Parent Organization must report the amount received, where amount is reported in the Standardized Financial Filing (list of options is below) and the amount expected to be repaid.

The list of options will include:

- Net Patients Service Revenue (NPSR)
- Other Operating Revenue
- Current Assets
- Long Term Assets
- Current Liabilities
- Long Term Liabilities
- Other (Describe in the Comment Section)
- Unable to Estimate (This option should only be used when the actual amount received cannot be determined.)

Time Frames for Initial Filings:

For entities with a September 30<sup>th</sup> year end, the FY 2020, Quarter 3 filing shall be filed electronically by September 30, 2020.

For entities with a December 31<sup>st</sup> year end, the FY 2020, Quarter 2 filing shall be filed electronically by September 30, 2020.

For entities with a June 30<sup>th</sup> year end, the Fiscal Year (FY) 2020 Annual standardized filing shall be filed electronically within 100 days of the end of the fiscal year or by November 10, 2020.

Subsequent quarterly and annual filings should continue on the same filing schedule as prescribed in 957 CMR 9.07.

Revised electronic templates will be provided by September 1, 2020.