

Hospital Cost Report - Supplemental Revenue (Excel Template)

Effective Starting FY2020 – Updated January 2024

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 via CHIA submissions here:

<https://chiasubmissions.chia.state.ma.us>. Any questions on how to submit please contact Data@chiamass.gov.

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 as NPSR.**

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.

In column K (Where is Supplemental Revenue Reported in Financial Statements) utilize the dropdown list for each supplemental payment reported to note where in the audited financial statements these revenues were reported.

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 – Enter name or email address
- 3 Fiscal Year is required – select from dropdown list
- 4 Payment Description is a header and no input is required
- 5 Acute Hospital P4P Program
- 6 Disability Access Initiative Payments
- 7 Safety Net Provider Payments: At-Risk Portion

- 8 Clinical Quality Incentive Payments
- 9 Delivery System Reform Incentive Payments (DSRIP)
- 10 High Public Payer Behavioral Health Service Supplemental payment
- 11 Specialized Pediatric Service Hospital Supplemental Payment
- 12 Hospital Quality and Equity Initiative Payments
- 13 High Medicaid Volume Safety Net Hospital Supplemental Payment
- 14 Essential Masshealth Hospitals Payment
- 15 High Public Payer Hospital Supplemental Payment
- 16 Safety Net Provider Payment
- 17 Medicaid Rate Add-On
- 18 Targeted Medicaid Payments
- 19 Promote Hospital Capacity to Provide Enhanced ED Psych. Services Payment
- 20 Pediatric and Infant Outlier
- 21 -25 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.

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. **Do not include the Supplemental Revenue reported on the Excel template in NPSR on Tab 5.**

- 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. **Do not include the Supplemental Revenue reported on the template in NPSR on Tab 5.**
- 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 Data@chiamass.gov.

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.

Prior year settlements for claims-based payments should not be reported as Supplemental Revenue.