



Healthcare and Family Services

Instructions for Preparation of Hospital Statement of Cost BHF Pages 1-9, Supplements 1-2, and Reconciliation Instruction Form BHF Revision Date 01/26 Cost Report BHF Revision Date 01/25

General Background

These are the instructions for completing the Hospital Statement of Cost (rev. 01/25) for cost reporting periods ending on or after January 1, 2011. **The cost report must be completed exactly as requested** because this information is entered directly from this report into the computer system. All applicable cost report schedules must be prepared in accordance with these instructions and must be received within the designated filing period for the cost report to be considered complete. Cost reports that are not considered complete are subject to delinquency provisions.

Regulations promulgated under the 89 Illinois Admin. Code, Chapter I, Section 148.210 require:

- a) Excepting those operated by an agency of the United States government, all hospitals in Illinois and hospitals in contiguous states providing 100 or more paid acute inpatient days of care to the Illinois Medicaid Program shall be required to file Medicaid and Medicare cost reports within 150 days after the close of that provider's fiscal year. Any hospital accredited by TJC or another Health and Human Services Approved Accreditation Organization not eligible for or subject to Medicare certification shall be required to file financial statements, a statement of revenues and expenses by program and census logs by program and financial class. The Bureau of Health Finance may request an audit of the financial statements by an independent CPA firm if the financial statements are to be used as the base year for rate analysis.
- b) No extension of the Medicaid cost report due date will be granted by the Department unless the Centers for Medicare and Medicaid Services (CMS) grants an extension of the due date for the related Medicare report. Should CMS extend the Medicare cost report due date, the Department will extend the Medicaid report due date by an equivalent period of time.
- c) If the hospital has not filed the required Medicaid cost reports within 150 days after the close of that provider's fiscal year, the Department shall suspend payment for covered medical services until the Department receives the required information.

The Hospital Statement of Cost (.xlsx) can be downloaded from our website at the following address:
<https://hfs.illinois.gov/medicalproviders/costreports.html>

When filing the Hospital Statement of Cost (.xlsx) and Medicare CMS 2552-10 (.pdf), be sure to submit a signed copy along with the completed CD (being sure to make a copy of the CD for your records), and all appropriate documentation to support the cost report to:

Healthcare and Family Services
Bureau of Health Finance
2200 Churchill Rd.
Springfield, IL 62702-3406

The Hospital Statement of Cost and Medicare cost report may also be submitted by email in pdf format using our Bureau's email address hfs.healthfinance@illinois.gov. If you are unable to submit the IL Medicaid report in pdf format, the excel file is acceptable, but must be in a macro free file in order for our email firewall to accept.

General Background (continued)

The Hospital Statement of Cost Instructions are written in page and supplement order of the hardcopy cost report. The electronic report, however, will prompt you to enter data in a questionnaire format. The cost report instructions, pages 1-14, reference general background, programs requiring filed cost reports, audits, maintenance of records, appeals, and allowable cost. Instructions for the electronic preparation of the cost report are located on pages 15-17. **Please read the Hospital Statement of Cost Instructions, in their entirety, prior to completion of the cost report.**

It is recommended that the provider have a hardcopy of the blank BHF Hospital Statement of Cost in addition to program logs and the completed Medicare CMS 2552-10 report. The BHF Hospital Statement of Cost will allow you to see how the requested information will be used. Program logs are necessary to enter the appropriate day and charge information. The completed Medicare CMS 2552-10 report is required to enter the appropriate hospital cost and charge information.

Programs Requiring Filed Cost Reports

The Hospital Statement of Cost must be completed and submitted for all hospitals providing either inpatient or outpatient care for beneficiaries of the following Agencies and Programs:

Department of Healthcare and Family Services

1. Medicaid, Title XIX - Hospital
2. Medicaid, Title XIX - Psychiatric
3. Medicaid, Title XIX - Rehabilitation
4. Medicaid, Title XIX - Children's

Outpatient care must only be reported by hospitals whose control is Government (Non-Federal)

A separate cost report (BHF Pages 1 through 9, Supplements 1-2, and Reconciliation) must be prepared for each of the programs listed 1 through 4. The programs should relate to traditional fee-for-service Medicaid claims only, for covered days and charges that have been billed and processed by the Department. The Bureau of Health Finance may provide a Medicaid paid claims summary or detail of covered days and charges to assist in the preparation of the cost report.

The cost reports submitted by hospitals must only include claims that can verify eligibility of the individual/s against the Department's system. Because the Department cannot verify eligibility of the individual/s in unbilled, denied, or portions of claims determined non-covered, those claims should not be included in the report. [Note: The Dept. verifies all eligible Medicaid patients through the billing and payment process, which is a requirement under 42 CFR 455.1(a)(2). Including all claims that cannot be verified through this process would put the Dept. at risk for fraud, waste, and abuse.]

Additionally, certain types of claims are not to be reported in the cost report, including but not limited to: (1) Medicare / Medicaid crossover, (2) hospital residing long term care, (3) Illinois Department of Human Services (DHS), Division of Substance Use Prevention and Recovery (SUPR) (formerly DASA), (4) Medicaid managed care organization (MCO), and (5) Out-of-State Title XIX Medicaid.

When preparing the Hospital Statement of Cost, the hospital is required to follow the "Principles of Reimbursement of Provider Costs" and all other regulations for cost reporting of the Title XVIII, Medicare Program. A very thorough effort must be exercised to ensure that the cost report is completed accurately. In the prospective payment system, the costs and statistics reported will affect the rate for other providers as well as the rate for the reporting provider.

Audits

The Bureau of Health Finance may conduct a preliminary audit of the filed cost report. You will receive a copy of any preliminary audit adjustments made to your report.

Upon receipt of the audited Medicare CMS 2552-10 report, the Bureau of Health Finance will conduct either a desk or field audit of the cost report. It is your responsibility to make all provider records available to the auditors. Failure to maintain auditable records or failure to provide all necessary provider records will cause your Medicaid payments to be withheld. In addition, failure to provide necessary supporting documentation will result in the disallowance of such expenses. Upon completion of the desk or field audit, the provider will receive a copy of the audit report.

Maintenance of Records

All accounting, financial, medical and other relevant records of the provider must be kept for a minimum of 3 years following the date of the filing of the cost report or a minimum of 2 years after the department's final payment using rates that were based in part on that cost report, whichever is later. This must include a copy of the program logs used in filing the report as well as any updated records.

Separate logs should be kept for inpatients and for outpatients pertaining to each State reimbursed health care program in which the hospital participates.

Each program log, at a minimum, must identify covered:

Summary Level

Inpatient days and charges by level of care

Gross charges for each ancillary department

Amount received and receivable from the applicable State Agency as well as from other sources

Detail (Patient) Level

Recipient Name

Hospital ID

Recipient ID

Service Dates

Inpatient days and charges by level of care

Gross charges for each ancillary department

Amount received and receivable from the applicable State Agency as well as from other sources

Appeals

Any objections to audit adjustments must be summarized in a letter with all appropriate documentation enclosed to support the requested revision. All documentation and work papers must be clearly presented to allow for efficient review. The letter of objections and all supporting documentation must be received in our office within forty-five (45) days of the date of the Bureau of Health Finance's adjustment letter. No further revisions will be made at the request of the provider for information submitted after this 45-day period.

The Bureau of Health Finance will not consider appeals of Medicaid program utilization related to DSH and MPA determination.

PRE PARATION OF HOSPITAL STATEMENT OF COST

Corresponding Pages in Medicare CMS 2552-10 Report

BHF	Page 1	Worksheet S-2
	Page 2*	Worksheet S-3
	Page 3	Worksheet C, Part I
	Page 4*	Worksheet D-1, Part II Worksheet C, Part 1 Worksheet S-3
	Page 5*	Supplemental Worksheet D-2 Worksheet C, Part 1 Worksheet S-3
	Page 6*	Worksheet A-8-2 Worksheet C, Part 1 Worksheet S-3
	Page 7	Similar format to: Supplemental Worksheet E, Part B
	Page 8	Similar format to: Supplemental Worksheet E-3, Part II
	Page 9	No reference
	Supplement No. 1 - Part I Part II*	Supplemental Worksheet D-5, Part II Worksheet D-1, Part I
	Supplement No. 2*	Worksheet B, Part I Worksheet C, Part I Worksheet S-3
	Reconciliation	No reference

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Provider Information and Certification

BHF Page 1

Provider Information

Complete the provider information as indicated:

General Information	Hospital name and address Medicare provider number Medicaid provider number Cost report begin and end date
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Type of Control

Type of Hospital

Health Care Program

Certification

The certification must be signed and completed by either the officer or administrator of the hospital and the preparer of the cost report.

Statistics

BHF Page 2

Part 1

Hospital	Applicable data should be the same as indicated on the Medicare Form 2552-10, Worksheet S-3, including all “distinct part units.”*
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Part II

Program	From hospital inpatient program log.
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Part III

Outpatient Stats	Data should be taken from applicable hospital records.
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* In the case of a municipally certified children’s hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Apportionment of Ancillary Services to Health Care Programs

BHF Page 3

This page provides for the computation of ancillary ratio of cost to charges, inpatient program expenses, and outpatient program expenses.

Column 1

The cost developed for each cost center on CMS 2552-10, Worksheet C, Part I column 1, should be entered in column 1 except as noted below.

If claiming organ acquisition costs, enter the related cost from CMS 2552-10, Worksheet B, Part I, column 26.

Column 2

The charges developed for each cost center on CMS 2552-10, Worksheet C, Part I column 8, should be entered in column 2 except as noted below.

If Medicare claims billed net of professional component, total hospital professional component charges must be added to CMS 2552-10, Worksheet C charges to calculate the department cost to charge ratio.

Column 3

Column 1 divided by column 2.

Columns 4 - 5

Enter, from the provider's records, the appropriate charges for the indicated cost centers. **Do not include department charges in which the hospital separately billed the Medicaid program (i.e., emergency room and observation room charges billed separately from the inpatient billing).**

Column 6

Column 3 times column 4. Transfer total to BHF page 4, line 24.

Column 7

Column 3 times column 5. Transfer total to BHF page 7, column 2, line 1.

Computation of Inpatient Operating Cost

BHF Page 4

Lines 1 - 7 These lines provide for the computation of the total program inpatient routine service cost for general inpatient care units.

Line 1* If private room days are being filed, complete BHF Supplement 1 for each applicable day classification. If not, calculate the per diem based on the following two categories:

Non-Swing Bed Providers:

CMS 2552-10, W/S C, Part 1, column 1, line 30, 40,41, or 42 divided by W/S S-3, column 8, line 1 and 28, 16, 17 and 18, respectively.

Swing Bed Providers:

CMS 2552-10, W/S C, Part 1, column 1, line 30, 40, 41, or 42 less W/S D-1, Part I, line 26, divided by W/S S-3, column 6, line 1 and 28, 16, 17, and 18, respectively.

Line 2 Should agree with BHF page 2, Part II, column 4, lines 1-4.

Line 3 Line 1c times line 2.

Line 4 Should agree with BHF Supplement No.1, Part II, Routine Service Questionnaire, line 6.

Line 5 Should agree with BHF page 2, Part II, column 3, lines 1-4.

Line 6 Line 4 times line 5.

Line 7 Line 3 plus line 6.

Lines 8 - 23* These lines provide for the computation of the program inpatient routine service costs for intensive care and nursery type units.

Column A CMS 2552-10, W/S C, Part 1, col. 1, line 31-35 and 43

Column B CMS 2552-10, W/S S-3, col. 6, line 6-11.

Column C Column A divided by column B.

Column D BHF page 2, Part II, column 4, lines 5-21.

Column E Column C times column D.

Line 24 Transfer from BHF page 3, column 6, line 46.

Line 25 Sum of lines 7 through 24. Transfer to BHF page 7, line 2.

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

**Apportionment of Cost of Services Rendered by
Interns and Residents Not in an Approved Teaching Program**

BHF Page 5

This page is to be used only by providers having interns and residents who are not in an approved teaching program.

Column 1

Enter the percentage of time that interns and residents are assigned to each of the indicated patient care areas. Amounts should agree with amounts entered on CMS 2552-10, Worksheet D-2, column 1.

Column 2 *

Enter on line 1, the total cost of services rendered in all patient care areas. Multiply each of the percentages in column 1 by the total cost in column 2, line 1. Enter the resulting amounts on the appropriate lines in column 2. Amounts should agree with the amounts entered on CMS 2552-10, Worksheet D-2, column 2.

Column 3

Enter the total inpatient days applicable to the various patient care areas. Amounts should agree with amounts entered on BHF page 2. For outpatient areas enter total departmental charges from CMS 2552-10, Worksheet C, column 8, lines 88 - 93.

Column 4

Column 2 divided by column 3.

Column 5

Enter the program inpatient days for each patient care area. Amounts should agree with amounts entered on BHF page 2. For outpatient areas, enter applicable program outpatient departmental charges from BHF page 3, column 5.

Column 6

Column 4 times column 5. Transfer to BHF page 7, columns 1 - 2, line 3.

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Analysis of Hospital Based Physicians Expense

BHF Page 6

Expenses applicable to hospital based physicians are calculated on BHF page 6.

Hospital based physicians are defined as salaried staff which are included in the all-inclusive rate and no separate charges for such services are submitted by the hospital or physician.

Column 1*

Enter total remuneration for professional services applicable to each hospital department. Amounts should agree with amounts entered on CMS 2552-10, Worksheet A-8-2, column 4. **Do not include professional services for departments in which the hospital or physician separately billed the Medicaid program.**

Column 2

Ancillary (page 6a)

Enter the total charges (inpatient and outpatient) applicable to each hospital department. Amounts should agree with amounts entered on CMS 2552-10, Worksheet C, Part 1, column 8. **If Medicare claims billed net of professional component, total hospital professional component charges must be added to CMS 2552-10, Worksheet C charges.**

Routine* (page 6b)

Enter the total days applicable to each hospital routine cost center. Days should agree with Medicare CMS 2552-10, W/S S-3, column 8. **Observation bed days should be included in the calculation of the adults and peds days.**

Column 3

Column 1 divided by column 2.

Columns 4 - 5

Enter amounts from provider records. Ancillary amounts should agree with amounts entered on BHF page 3, columns 4 and 5. Routine amounts should agree with amounts entered on BHF page 2, part II, column 4.

Column 6

Column 3 times column 4. Transfer total to BHF page 7, column 1, line 4.

Column 7

Column 3 times column 5. Transfer total to BHF page 7, column 2, line 4.

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Computation of Lesser of Reasonable Cost or Customary Charges

BHF Page 7

Lines 1 - 8 These lines provide for the computation of reasonable cost of services.

Line 1 From BHF page 3, line 46, column 7.

Line 2 From BHF page 4, line 25.

Line 3 From BHF page 5, line 27, column 6.

Line 4 From BHF page 6, line 69, columns 6 and 7.

Line 5 From Supplement No. 1, Part 1 C, lines 7 and 8.

Line 6 From Supplement No. 2, columns 6 and 7, line 69.

Line 7 Total of lines 1 through 6.

Line 8 Ratio of each of the columns 1 and 2 to the sum of line 7, columns 1 and 2 (rounded to the second decimal place).

Providers whose reasonable cost exceeds customary charges will use these ratios to compute the excess of reasonable cost applicable to inpatient and outpatient, which will be entered on line 15. The excess reasonable cost is not captured in the current cost reporting period, but may be carried forward and in certain circumstances and recovered in subsequent cost reporting periods.

Lines 9 - 15 These lines provide for the accumulation of charges that relate to the reasonable cost on line 7. The comparison of cost and charges is made for the hospital as a whole without regard to whether the cost would otherwise be inpatient or outpatient, only one entry is made on lines 13-14. The amount to be entered on lines 13-14 is the sum of the program excess program customary charges or reasonable cost.

Do not include on these lines the portion of charges applicable to the excess cost of luxury items or services.

Line 9 Enter on line 9, the health care program charges for inpatient ancillary and outpatient services from BHF page 3.

Line 10 The amounts entered on line 10 should be obtained from provider records.

Line 11 From provider records of charges made for the services of teaching physicians.

Line 12 The sum of lines 9 through 11.

Line 13 Line 12 minus line 7, sum of columns 1-2. Transfer to BHF page 9, Part 1, line 1.

Line 14 Line 7, sum of columns 1-2, minus line 12.

Line 15 Line 8, each column, multiplied by line 14. Transfer to BHF page 8, columns 1-2, line 2.

Computation of Allowable Cost

BHF Page 8

<u>Line 1</u>	From BHF page 7, line 7, columns 1 and 2.
<u>Line 2</u>	From BHF Page 7, line 15, columns 1 and 2.
<u>Line 3</u>	Line 1 minus line 2.
<u>Line 4</u>	From BHF page 9, Part III, line 4, columns 2B and 3B.
<u>Line 5</u>	Enter the costs that are non-allowable per applicable federal regulation, but the provider wishes to report only to preserve proper rights of appeal.
<u>Line 6</u>	Sum of lines 3 and 4 plus or minus line 5.
<u>Line 7 (A & B)</u>	From applicable hospital program log.
<u>Line 8</u>	Sum of lines 7A and 7B.
<u>Line 9</u>	Line 6 minus line 8. Does not apply to the Medicaid program.

Recovery of Excess Reasonable Cost

BHF Page 9

A public provider that renders service free of charge or at a nominal charge should not complete this page.

This page should be used to accumulate excess reasonable cost and to compute the recovery of prior years excess reasonable cost withheld due to the “lower of cost or charges” limitation.

Part I - Computation of Recovery of Excess Reasonable Cost Under Lower of Cost or Charges

- Line 1 From BHF page 7, line 13.
- Line 2 From BHF page 9, part II, line 1, column 5.
- Line 3 Lesser of line 1 or 2.

Part II - Computation of Carry Over of Excess Reasonable Cost Under Lower of Cost or Charges

- Line 1 If the amounts entered on the prior year’s cost report represent cost reporting periods which, when combined, contain at least 24 full calendar months, then such amounts should be entered in columns 2 and 3, line 1, respectively. However, if such combined cost reporting periods contain fewer than 24 full calendar months, the amounts entered on the prior year’s cost report should be entered in columns 1, 2 and 3, line 1 respectively.
- The amount entered in column 5, line 1, represents the sum of the amounts entered in columns 1 through 3.
- Line 2 The total amount of excess reasonable cost recovered in the current cost reporting period and to be entered in column 5 should be obtained from Part 1, line 3. The recovery of excess reasonable cost applicable to each cost report period (columns 1 through 3) in which a carryover or prior excess reasonable cost exists will be made on a first in - first out basis. That is, the recovery should first be applied to column 1, then to column 2, etc. The amounts entered on line 2 may not exceed the amounts on line 1 in any column.
- Line 3 Enter in column 4 the amount obtained from BHF page 7, line 14. If any amount is entered on line 2, enter zero (0) on line 3.
- Line 4 Line 1 minus line 2 or plus line 3.

Part III - Allocation of Recovered Cost Under Lower of Cost or Charges

- Column 1 From BHF page 9, part II, columns 1 – 3, line 2.
- Columns 2A, 3A Enter in column 2A the ratio of inpatient cost to total cost; enter in column 3A the ratio of outpatient cost to total cost.
- These ratios are obtained from the cost report form applicable for the period in which costs exceeded charges.
- Columns 2B, 3B For each cost reporting period for which excess reasonable cost from prior years is being recovered, multiply the amount in column 1 by the ratios in columns 2A and 3A, respectively. Transfer to BHF page 8, columns 1 – 2, line 4.

**Apportionment of Cost for the Services of Teaching Physicians /
Routine Service Questionnaire**

BHF Supplement No. 1

Part I - Apportionment of Cost for the Services of Teaching Physicians

This part provides for the computation and the apportionment of allowable cost for direct medical and surgical services, including the supervision of interns and residents rendered by physicians to patients in a teaching hospital which makes the election described in CMS - pub. 15-1, 2148.

- Line 1 Medicare form CMS 2552-10, Supplemental Worksheet D-5, Part II, column1, line 3.
- Line 2 Medicare form CMS 2552-10, Supplemental Worksheet D-5, part II, column 2, line 3.
- Line 3 Line 1 plus line 2.
- Line 4 From BHF page 2, part II, column 4.
- Line 5 From BHF page 2, part III, line 1.
- Line 6 Line 4 multiplied by line 3. Transfer to BHF page 7, column 1, line 5.
- Line 7 Line 5 multiplied by line 3. Transfer to BHF page 7, column 2, line 5.

Part II - Routine Service Questionnaire

This part provides for the computation of the private room cost differential for general service, psychiatric, and rehabilitation days. Complete the applicable schedule based on day classification.

- Line 1A Medicare form CMS 2552-10, W/S D-1, Part I, line 28.
- Line 1B Medicare form CMS 2552-10, W/S D-1, Part I, line 30.
- Line 1C Line 1A minus line 1B. (CMS 2552-10, W/S D-1, Part 1, line 29)
- Line 2A Medicare form CMS 2552-10, W/S D-1, Part I, line 4.
- Line 2B Medicare form CMS 2552-10, W/S D-1, Part 1, line 3.
- Line 3 Line 1C divided by line 2B. (CMS 2552-10, W/S D-1, Part I, line 32)
- Line 4 Line 1B divided by line 2A. (CMS 2552-10, W/S D-1, Part I, line 33)
- Line 5 Line 3 minus line 4. (CMS 2552-10, W/S D-1, Part I, line 34)
- Line 6 (Line 5 multiplied by (CMS 2552-10, W/S D-1, Part I, line 27) divided by line 1A).
Transfer to BHF page 4, line 4.
- Line 7 Line 2B multiplied by line 6.
- Line 8 Medicare form CMS 2552-10, W/S D-1, Part 1, line 37.
- Line 9 Line 8 divided by the sum of lines 2A through 2B. Transfer to BHF page 4, line 1c.

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Graduate Medical Education Expense

BHF Supplement No. 2

This page provides for the computation of graduate medical education expense.

Column 1

Medicare form CMS 2552-10, W/S B, Part I, column 25.

Column 2

Ancillary Cost Centers (supplement 2a)

Enter the total charges (inpatient and outpatient) applicable to each hospital department. Amounts should agree with amounts entered on CMS 2552-10, Worksheet C, Part 1, column 8. **If Medicare claims billed net of professional component, total hospital professional component charges must be added to CMS 2552-10, Worksheet C charges.**

Routine Cost Centers* (supplement 2b)

Enter the total days applicable to each hospital routine cost center. Days should agree with Medicare CMS 2552-10, W/S S-3, column 8. **Observation bed days should be included in the calculation of the adults and peds days.**

Column 3

Column 1 divided by column 2.

Columns 4 - 5

Enter amounts from provider records. Ancillary amounts should agree with amounts entered on BHF page 3, columns 4 and 5. Routine amounts should agree with amounts entered on BHF page 2, part II, column 4.

Column 6

Column 3 times column 4. Transfer total to BHF page 7, column 1, line 6.

Column 7

Column 3 times column 5. Transfer total to BHF page 7, column 2, line 6.

Reconciliation of Patient Days and Revenue

To be completed by the Bureau of Health Finance.

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

PREPARATION OF ELECTRONIC HOSPITAL STATEMENT OF COST

General

The Electronic Hospital Statement of Cost has been created in a questionnaire format for use with Excel. The instructions have been created for use with Adobe Acrobat Reader. The instructions, pages 1-14, reference general background, programs requiring filed cost reports, audits, maintenance of records, appeals, and allowable cost. Instructions for the electronic preparation of the cost report are located on pages 15-17. **Please read the Hospital Statement of Cost Instructions, in their entirety, prior to completion of the cost report.**

It is recommended that the provider have a hardcopy of a blank BHF Hospital Statement of Cost, program logs, and a Medicare CMS 2552-10 report when entering data. The BHF Hospital Statement of Cost will allow you to see how the requested information will be used. Program logs are necessary to enter the appropriate day and charge information. The completed Medicare CMS 2552-10 report is required to enter the appropriate hospital cost and charge information.

A separate Electronic Hospital Statement of Cost must be prepared for each of the following programs:

Medicaid - Hospital
 Psychiatric
 Rehabilitation
 Children's

The Electronic Hospital Statement of Cost file is sealed. Data should be entered when requested by '>' in columns E - M. Additionally, the cells where data is to be entered are unprotected and have been shaded in either maize or peach depending on the information requested. Do not enter data in cells shaded in gray or marked '/////.' If an error message comes on the screen when attempting to enter data, that cell is sealed. Press escape and enter the data in the requested cell. If data requested is not applicable, leave the space blank rather than entering '0.'

Do NOT use drag & drop, cut or move commands. These commands may ruin the file and / or formulas. Then you will have to close the file and start from the last time you saved it.

When entering data as requested by '>,' the questionnaire will respond to invalid relationships by changing the '>' to a '?.' If this should occur, review the line of entry for omitted or invalid data. Examples of such relationships would be:

1. Program days or charges entered when no hospital days or charges have been entered.
2. Program amounts entered which are higher than total hospital amounts.
3. Hospital charges entered when there are no corresponding hospital costs.
4. Cost to charge ratios for review which are less than 0.10 or greater than 5.00.

The Electronic Hospital Statement of Cost should be printed on 8.5"x11" size white copier paper. Printing instructions are located at the end of the EHSC questionnaire. After printing the required reports, please review the copies for accuracy and completeness. Signed hard copies of the Hospital Statement of Cost reports and Medicare report must be submitted to the Bureau of Health Finance.

Set Up and Data Entry

The Hospital Statement of Cost (.xlsx) can be downloaded from our website at the following address: <https://hfs.illinois.gov/medicalproviders/costreports.html>

You will be required to set up the number of files needed based on the programs to be filed.

Enter the following hospital information from the corresponding **Medicare** cost report. To make these fields easier to locate, **all Medicare related fields of entry are shaded the color maize**. Do not enter data in fields labeled 'BHF Use Only' or those shaded in light or dark gray.

<u>Cost Report</u>	<u>Description</u>	<u>File Reference</u>
Page 1	General Hospital Information	Column(s) E (Hospital)
	General Program Information	Leave Blank
2	I/P Statistical Information*	E - I
	Other I/P Statistical Information*	E - H
	O/P Statistical Information	E
3	Ancillary Department Costs and Charges	E - G
4	Routine Department Costs and Charges*	E - F
5	I & R Not in an Approved Teaching Program*	H - I
6	Hospital Based Physician Expense*	J
7-9	Cost Carryover and Recovery	Leave Blank
Sup 1	Pt. I Teaching Physician's Service Cost	E
	Pt. II Routine Service Questionnaire*	E - H
Sup 2	Graduate Medical Education Expense	K
Certification	Certification by Preparer/Administrator	E
Reconciliation	Reconciliation of Days and Revenue	E (BHF Use)

Save this data under the required number of new file names using the following guidelines:

File Name = '(Year End)(Program)(Medicaid Provider Number)'

e.g. 25H1001 = 2025, Medicaid Hospital Cost Report, Mercer Co., Aledo, IL

Year End 25 = 2025

Program H = Medicaid Hospital or Children's
 P = Medicaid Psychiatric
 R = Medicaid Rehabilitation

Medicaid Hospital's Old Medicaid Provider Number
 Provider # (Refer to the last audited Medicaid report or email:
 hfs.healthfinance@illinois.gov)

* In the case of a municipally certified children's hospital or non-distinct part psychiatric unit, an allocation of the applicable Medicare CMS 2552-10 report routine statistics and cost data is required.

Now that the required number of files are set up with the appropriate hospital information, enter the following **program** information and save in each corresponding file. To make these fields easier to locate, **all program related fields of entry are shaded the color peach**. Do not enter data in fields labeled 'BHF Use Only' or those shaded in light or dark gray.

<u>Cost Report</u>		<u>Description</u>	<u>File Reference</u>	
Page	1	General Hospital Information	Column(s)	Previously Completed
		General Program Information		E
	2	I/P Statistical Information		J - K
		Other Statistical Information		I
		O/P Statistical Information		F
	3-6	Department Costs and Charges		L - M
	7	Services of Teaching Physicians		E - F
	8	Amount Received / Receivable		E - F
	9	Cost Carryover		E - G
		Cost Recovery		F - G
Sup 1	Pt. I	Teaching Physician's Service Cost		Previously Completed
	Pt. II	Routine Service Questionnaire		Previously Completed
Sup 2		Graduate Medical Education Expense		K
Certification		Certification by Preparer/Administrator		Signed Hard Copy
Reconciliation		Reconciliation of Days and Revenue		E (BHF Use Only)

Printing of Reports

The Electronic Hospital Statement of Cost (.xlsx) file is presently macro-disabled. Please print using the file print function.

Mailing of Reports

When filing the Electronic Hospital Statement of Cost (.xlsx) and Medicare CMS 2552-10 (.pdf), be sure to submit a signed paper copy along with the completed CD (being sure to make a copy of the CD for your records), and all appropriate documentation to support the cost report to:

Healthcare and Family Services
Bureau of Health Finance
2200 Churchill Rd.
Springfield, IL 62702-3406

The IL Medicaid cost report and Medicare cost report may be submitted by email in pdf format using our Bureau's email address hfs.healthfinance@illinois.gov If you are unable to submit the IL Medicaid report in pdf format, the excel file is acceptable, but must be in a macro free file in order for our email firewall to accept.