Exhibit 3

Cost Report Submission Checklist

The following is a list of items that must be submitted to have an acceptable cost report submission. There are separate requirements for filing a Low or No Utilization cost report. Visit our website, under Cost Reports for more information. If any of these items are not included, the cost report will be rejected:

Submitted   **Description**

Electronic Cost Report (ECR) and Print Image (PI) files utilizing a CMS-approved vendor with current specification date, passing all Level I edits.

Certification page (Worksheet S with the exact encryption coding) of the ECR file with a valid signature of Chief Financial Officer (CFO) or Administrator.

Bad Debt Listing: If you claim Medicare Bad Debts, your submitted listings must correspond to the amount claimed on the cost report. Refer to the form *Recommended Checklist for Provider to Review Bad Debt Listing* on our website. Bad debt listings should be submitted in Excel format.

DSH Listing: For hospitals claiming disproportionate share hospital (DSH and/or LIP) payment adjustment, a detailed listing of the hospital's Medicaid-eligible days that corresponds to the Medicaid-eligible days claimed in the cost report.

Teaching Hospitals: For FYB prior to 10/01/2021 - If claiming costs for interns and residents, 2 IRIS data files (Master and Assignment) that pass all IRIS data edits, including file-naming convention. (M######_YYYY-MM-DD.dbf and A######_YYYY-MM-DD.dbf (where ###### is PTAN)

Teaching Hospitals: For FYB 10/01/2021 and after - If claiming costs for interns and residents, IRIS data file in the new IRIS XML file format passing all IRIS data edits, including file-naming convention: ######_YYYY-MM-DD.xml (where ###### is PTAN).

Charity Care and Uninsured Discounts: For DSH-eligible hospitals reporting charity care and/or uninsured discounts, a detailed listing of charity care and/or uninsured discounts that correspond to the amounts claimed in the cost report. The list should include information such as patient name, dates of service, insurer (if applicable) and amount of charity care and/or uninsured discount given to patient

Home Office Cost Allocations: For providers claiming costs allocated from a home office or chain organization, the cost report will be rejected if the home office has not submitted a Home Office Cost Statement to the chain provider's servicing contractor (Medicare Administrative Contractor [MAC]).

The following is a list of items that are required to be submitted, however, a cost report cannot be rejected for failure to submit these items. **If these items are incomplete/incorrect or are not included with your cost report package, we may adjust your tentative settlement amount for failure to submit these items.**

Working Trial Balance and crosswalk

Signed Audited Independent Financial Statements

Wage Index documentation (Acute Hospitals only)

CMS CENTERS FOR MEDICARE & MEDICAID SERVICES

Exhibit 3

Documentation for any reclassifications, adjustments, related organizations, contracted therapists, and protested items.

Signed and completed Attestation Form (Children's Hospitals only): *Children's Hospitals Verification of Age for Eligibility*. The form with instructions is available on our website.

Name of Contact Person: _____

Phone Number of Contact: _____

Email Address: _____

Current Administrator Name: _____

All cost reports must be submitted via mail or the MCReF system.

MCReF is a secure system; documents uploaded via MCReF must not be encrypted/password protected.