

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY**WORKSHEET S
PARTS I, II & III****PART I - COST REPORT STATUS**

Provider use only		1. ☒ Electronically filed cost report 2. ☐ Manually submitted cost report 3. ☐ If this is an amended report enter the number of times the provider resubmitted the cost report 4. ☒ Medicare Utilization. Enter 'F' for full or 'L' for low.		Date: 01/30/2019 Time: 11:41	
Contractor use only	5. ☐ Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. ☐ Initial Report for this Provider CCN 9. ☐ Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractor's Vendor Code: ____ 12. ☐ If line 5, column 1 is 4: Enter number of times reopened = 0-9.		

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by DELNOR-COMMUNITY HOSPITAL (14-0211) {(Provider Name(s) and Number(s)} for the cost reporting period beginning 09/01/2017 and ending 08/31/2018, and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

☐ I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(Signed) _____
 Chief Financial Officer or Administrator of Provider(s)

 Title

 Date

PART III - SETTLEMENT SUMMARY

		TITLE V	TITLE XVIII		HIT	TITLE XIX	
		1	PART A 2	PART B 3	4	5	
1	HOSPITAL		201,282	345,703			1
2	SUBPROVIDER - IPF						2
3	SUBPROVIDER - IRF						3
4	SUBPROVIDER (OTHER)						4
5	SWING BED - SNF						5
6	SWING BED - NF						6
7	SKILLED NURSING FACILITY						7
8	NURSING FACILITY						8
9	HOME HEALTH AGENCY						9
10	HEALTH CLINIC - RHC						10
11	HEALTH CLINIC - FQHC						11
12	OUTPATIENT REHABILITATION PROVIDER						12
200	TOTAL		201,282	345,703			200

The above amounts represent 'due to' or 'due from' the applicable program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

Hospital and Hospital Health Care Complex Address:

1	Street: 300 RANDALL ROAD	P.O. Box:		1
2	City: GENEVA	State: IL	ZIP Code: 60134 County: KANE	2

Hospital and Hospital-Based Component Identification:

	Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)			
							V	XVIII	XIX	
	0	1	2	3	4	5	6	7	8	
3	Hospital	DELNOR-COMMUNITY HOSPITAL	14-0211	16974	1	07 / 01 / 1966	N	P	O	3
4	Subprovider - IPF									4
5	Subprovider - IRF									5
6	Subprovider - (OTHER)									6
7	Swing Beds - SNF									7
8	Swing Beds - NF									8
9	Hospital-Based SNF									9
10	Hospital-Based NF									10
11	Hospital-Based OLTC									11
12	Hospital-Based HHA									12
13	Separately Certified ASC									13
14	Hospital-Based Hospice									14
15	Hospital-Based Health Clinic - RHC									15
16	Hospital-Based Health Clinic - FQHC									16
17	Hospital-Based (CMHC)									17
18	Renal Dialysis									18
19	Other									19

20	Cost Reporting Period (mm/dd/yyyy)	From: 09 / 01 / 2017	To: 08 / 31 / 2018		20
21	Type of control (see instructions)	2			21

Inpatient PPS Information

		1	2	3	
22	Does this facility qualify for and receive disproportionate share hospital payments in accordance with 42 CFR §412.106? In column 1, enter 'Y' for yes or 'N' for no. Is this facility subject to 42 CFR §412.06(c)(2)(Pickle amendment hospital)? In column 2, enter 'Y' for yes or 'N' for no.	N	N		22
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)	N	N		22.01
22.02	Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? (see instructions) Enter in column 1, 'Y' for yes or 'N' for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no, for the portion of the cost reporting period on or after October 1.	N	N		22.02
22.03	Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions) Does this hospital contain at least 100 but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, 'Y' for yes or 'N' for no.	N	N	N	22.03
23	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter 'Y' for yes or 'N' for no.	1	N		23

		In-State Medicaid paid days	In-State Medicaid eligible unpaid days	Out-of-State Medicaid paid days	Out-of-State Medicaid eligible unpaid days	Medicaid HMO days	Other Medicaid days	
		1	2	3	4	5	6	
24	If this provider is an IPPS hospital, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid paid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5, and other Medicaid days in column 6.	1,138	634		4	1,810		24
25	If this provider is an IRF, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5.							25

26	Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter '1' for urban and '2' for rural.	1		26
27	Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter in column 1, '1' for urban or '2' for rural. If applicable, enter the effective date of the geographic reclassification in column 2.	1		27
35	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.			35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.			37
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPSS final rule? Enter 'Y' for yes or 'N' for no. (see instructions)	N		37.01
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	38

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

		1	2	
39	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(i) or (ii)? Enter in column 1 'Y' for yes or 'N' for no. Does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(i) or (ii)? Enter in column 2 'Y' for yes or 'N' for no. (see instructions)	N	N	39
40	Is this hospital subject to the HAC program reduction adjustment? Enter 'Y' for yes or 'N' for no in column 1, for discharges prior to October 1. Enter 'Y' for yes or 'N' for no in column 2, for discharges on or after October 1. (see instructions)	N	N	40
		V	XVIII	XIX
	Prospective Payment System (PPS)-Capital	1	2	3
45	Does this facility qualify and receive capital payment for disproportionate share in accordance with 42 CFR §412.320?	N	Y	45
46	Is this facility eligible for additional payment exception for extraordinary circumstances pursuant to 42 CFR §412.348(f)? If yes, complete Wkst. L, Pt. III and Wkst. L-1, Pt. I through Pt. III.	N	N	46
47	Is this a new hospital under 42 CFR §412.300 PPS capital? Enter 'Y' for yes or 'N' for no.	N	N	47
48	Is the facility electing full federal capital payment? Enter 'Y' for yes or 'N' for no.	N	N	48

		1	2	3	
56	Teaching Hospitals Is this a hospital involved in training residents in approved GME programs? Enter 'Y' for yes or 'N' for no.	N			56
57	If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y' did residents start training in the first month of this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2. If column 2 is 'Y', complete Wkst. E-4. If column 2 is 'N', complete Wkst. D, Part III & IV and D-2, Pt. II, if applicable.	N			57
58	If line 56 is yes, did this facility elect cost reimbursement for physicians' services as defined in CMS Pub 15-1, chapter 21, section 2148? If yes, complete Wkst. D-5.	N			58
59	Are costs claimed on line 100 of Worksheet A? If yes, complete Wkst. D-2, Pt. I.	N			59
		NAHE 413.85 Y/N 1	Worksheet A Line # 2	Pass-Through Qualification Criteria Code 3	
60	Are you claiming nursing and allied health education (NAHE) costs for any program(s) that meet the criteria under 42 CFR 413.85? (see instructions)	N			60
		Y/N 1	IME 4	Direct GME 5	
61	Did your hospital receive FTE slots under ACA section 5503? Enter 'Y' for yes or 'N' for no in column 1. (see instructions)	N			61
61.01	Enter the average number of unweighted primary care FTEs from the hospital's 3 most recent cost reports ending and submitted before March 23, 2010. (see instructions)				61.01
61.02	Enter the current year total unweighted primary care FTE count (excluding OB/GYN, general surgery FTEs, and primary care FTEs added under section 5503 of ACA). (see instructions)				61.02
61.03	Enter the baseline FTE count for primary care and/or general surgery residents, which is used for determining compliance with the 75% test. (see instructions)				61.03
61.04	Enter the number of unweighted primary care/or surgery allopathic and/or osteopathic FTEs in the current cost reporting period. (see instructions)				61.04
61.05	Enter the difference between the baseline primary and/or general surgery FTEs and the current year's primary care and/or general surgery FTE counts (line 61.04 minus line 61.03). (see instructions)				61.05
61.06	Enter the amount of ACA §5503 award that is being used for cap relief and/or FTEs that are nonprimary care or general surgery. (see instructions)				61.06

Of the FTEs in line 61.05, specify each new program specialty, if any, and the number of FTE residents for each new program (see instructions). Enter in column 1 the program name. Enter in column 2 the program code. Enter in column 3 the IME FTE unweighted count. Enter in column 4, the direct GME FTE unweighted count.

	Program Name	Program Code	Unweighted IME FTE Count	Unweighted Direct GME FTE Count	
	1	2	3	4	

Of the FTEs in line 61.05, specify each expanded program specialty, if any, and the number of FTE residents for each expanded program (see instructions). Enter in column 1 the program name. Enter in column 2 the program code. Enter in column 3 the IME FTE unweighted count. Enter in column 4 direct the GME FTE unweighted count.

ACA Provisions Affecting the Health Resources and Services Administration (HRSA)

62	Enter the number of FTE residents that your hospital trained in this cost reporting period for which your hospital received HRSA PCRE funding (see instructions)				62
62.01	Enter the number of FTE residents that rotated from a teaching health center (THC) into your hospital in this cost reporting period of HRSA THC program. (see instructions)				62.01

Teaching Hospitals that Claim Residents in Nonprovider Settings

63	Has your facility trained residents in nonprovider settings during this cost reporting period? Enter 'Y' for yes or 'N' for no. If yes, complete lines 64 through 67. (see instructions)	N			63
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

Section 5504 of the ACA Base Year FTE Residents in Nonprovider Settings--This base year is your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010.				Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ col. 1 + col. 2))	
64	Enter in column 1, if line 63 is yes, or your facility trained residents in the base year period, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)						64
Enter in lines 65-65.49 in column 1, if line 63 is yes, or your facility trained residents in the base year period, the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 ÷ column 4)). (see instructions)							
		Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))	
		1	2	3	4	5	
65							65
Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings--Effective for cost reporting periods beginning on or after July 1, 2010				Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ col. 1 + col. 2))	
66	Enter in column 1, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)						66
Enter in lines 67-67.49, column 1 the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 ÷ column 4)). (see instructions)							
		Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))	
		1	2	3	4	5	
67							67

Inpatient Psychiatric Facility PPS

		1	2	3	
70	Is this facility an Inpatient Psychiatric Facility (IPF), or does it contain an IPF subprovider? Enter 'Y' for yes or 'N' for no.	N			70
71	If line 70 is yes: Column 1: Did the facility have a teaching program in the most recent cost report filed on or before November 15, 2004? Enter 'Y' for yes or 'N' for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR §412.424(d)(1)(iii)(D)? Enter 'Y' for yes and 'N' for no. Column 3: If column 2 is Y, indicate which program year began during this cost reporting period. (see instructions)				71

Inpatient Rehabilitation Facility PPS

		1	2	3	
75	Is this facility an Inpatient Rehabilitation Facility (IRF), or does it contain an IRF subprovider? Enter 'Y' for yes or 'N' for no.	N			75
76	If line 75 is yes: Column 1: Did the facility have a teaching program in the most recent cost reporting period ending on or before November 15, 2004? Enter 'Y' for yes or 'N' for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR §412.424(d)(1)(iii)(D)? Enter 'Y' for yes and 'N' for no. Column 3: If column 2 is Y, indicate which program year began during this cost reporting period. (see instructions)				76

Long Term Care Hospital PPS

80	Is this a Long Term Care Hospital (LTCH)? Enter 'Y' for yes or 'N' for no.	N		80
81	Is this a LTCH co-located within another hospital for part or all of the cost reporting period? Enter 'Y' for yes and 'N' for no.	N		81

TEFRA Providers

85	Is this a new hospital under 42 CFR §413.40(f)(1)(i) TEFRA?. Enter 'Y' for yes or 'N' for no.	N		85
86	Did this facility establish a new Other subprovider (excluded unit) under 42 CFR §413.40(f)(1)(ii)? Enter 'Y' for yes, or 'N' for no.			86
87	Is this hospital an extended neoplastic disease care hospital classified under section 1886(d)(1)(B)(vi)? Enter 'Y' for yes and 'N' for no.	N		87

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

		V	XIX	
Title V and XIX Services		1	2	
90	Does this facility have title V and/or XIX inpatient hospital services? Enter 'Y' for yes, or 'N' for no in applicable column.	N	Y	90
91	Is this hospital reimbursed for title V and/or XIX through the cost report either in full or in part? Enter 'Y' for yes, or 'N' for no in the applicable column.	N	N	91
92	Are title XIX NF patients occupying title XVIII SNF beds (dual certification)? Enter 'Y' for yes or 'N' for no in the applicable column.		N	92
93	Does this facility operate an ICF/IID facility for purposes of title V and XIX? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	93
94	Does title V or title XIX reduce capital cost? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	94
95	If line 94 is 'Y', enter the reduction percentage in the applicable column.			95
96	Does title V or title XIX reduce operating cost? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	96
97	If line 96 is 'Y', enter the reduction percentage in the applicable column.			97
98	Does title V or XIX follow Medicare (title XVIII) for the interns and residents post stepdown adjustments on Wkst. B, Pt. I, col. 25? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98
98.01	Does title V or XIX follow Medicare (title XVIII) for the reporting of charges on Wkst. C, Pt. I? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.01
98.02	Does title V or XIX follow Medicare (title XVIII) for the calculation of observation bed costs on Wkst. D-1, Pt. IV, line 89? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.02
98.03	Does title V or XIX follow Medicare (title XVIII) for a critical access hospital (CAH) reimbursed 101% of inpatient services cost? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.03
98.04	Does title V or XIX follow Medicare (title XVIII) for a CAH reimbursed 101% of outpatient services cost? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.04
98.05	Does title V or XIX follow Medicare (title XVIII) and add back the RCE disallowance on Wkst. C, Pt. I, col. 4? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.05
98.06	Does title V or XIX follow Medicare (title XVIII) when cost reimbursed for Wkst. D, Pts. I through IV? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.06

Rural Providers

		1	2	
105	Does this hospital qualify as a CAH?	N		105
106	If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (see instructions)			106
107	If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? Enter 'Y' for yes and 'N' for no in column 1. (see instructions) If yes, the GME elimination is not made on Wkst. B, Pt. I, col. 25 and the program is cost reimbursed. If yes, complete Wkst. D-2, Pt. II.			107
108	Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR §412.113(c). Enter 'Y' for yes or 'N' for no.	N		108
109	If this hospital qualifies as a CAH or a cost provider, are therapy services provided by outside supplier? Enter 'Y' for yes or 'N' for each therapy.	Physical	Occupational Speech	Respiratory
		N	N	109
110	Did this hospital participate in the Rural Community Hospital Demonstration project (§410A Demonstration) for the current cost reporting period? If yes, complete Worksheet E, Part A, lines 200 through 218, and Worksheet E-2, lines 200 through 215, as applicable.		1	N
111	If this facility qualifies as a CAH, did it participate in the Frontier Community Health Integration Project (FCHIP) demonstration for this cost reporting period? Enter 'Y' for yes or 'N' for no in column 1. If the response to column 1 is Y, enter the integration prong of the FCHIP demo in which this CAH is participating in column 2. Enter all that apply: 'A' for Ambulance services; 'B' for additional beds; and/or 'C' for tele-health services.	1	2	111

Miscellaneous Cost Reporting Information

115	Is this an all-inclusive rate provider? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is yes, enter the method used (A, B, or E only) in column 2. If column 2 is 'E', enter in column 3 either '93' percent for short term hospital or '98' percent for long term care (includes psychiatric, rehabilitation and long term hospitals providers) based on the definition in CMS Pub. 15-L, chapter 22, section 2208.1.	N		115
116	Is this facility classified as a referral center? Enter 'Y' for yes or 'N' for no.	N		116
117	Is this facility legally required to carry malpractice insurance? Enter 'Y' for yes or 'N' for no.	N		117
118	Is the malpractice insurance a claims-made or occurrence policy? Enter 1 if the policy is claim-made. Enter 2 if the policy is occurrence.	1		118
118.01	List amounts of malpractice premiums and paid losses:	Premiums 687,679	Paid Losses 1,315,566	Self Insurance 3,553,124
118.02	Are malpractice premiums and paid losses reported in a cost center other than the Administrative and General cost center? If yes, submit supporting schedule listing cost centers and amounts contained therein.	N		118.02
120	Is this a SCH or EACH that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 1 'Y' for yes or 'N' for no. Is this a rural hospital with < 100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 2 'Y' for yes or 'N' for no.	N	N	120
121	Did this facility incur and report costs for high cost implantable devices charged to patients? Enter 'Y' for yes or 'N' for no.	Y		121
122	Does the cost report contain state health care related taxes as defined in §1983(w)(3) of the Act? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y', enter in column 2 the Worksheet A line number where these taxes are included.	N		122

Transplant Center Information

125	Does this facility operate a transplant center? Enter 'Y' for yes or 'N' for no. If yes, enter certification date(s)(mm/dd/yyyy) below.	N		125
126	If this is a Medicare certified kidney transplant center enter the certification date in column 1 and termination date in column 2.			126
127	If this is a Medicare certified heart transplant center enter the certification date in column 1 and termination date in column 2.			127
128	If this is a Medicare certified liver transplant center enter the certification date in column 1 and termination date in column 2.			128
129	If this is a Medicare certified lung transplant center enter the certification date in column 1 and termination date in column 2.			129
130	If this is a Medicare certified pancreas transplant center enter the certification date in column 1 and termination date in column 2.			130
131	If this is a Medicare certified intestinal transplant center enter the certification date in column 1 and termination date in column 2.			131
132	If this is a Medicare certified islet transplant center enter the certification date in column 1 and termination date in column 2.			132
133	If this is a Medicare certified other transplant center enter the certification date in column 1 and termination date in column 2.			133
134	If this is an organ procurement organization (OPO), enter the OPO number in column 1 and termination date, if applicable in column 2.			134

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

All Providers

		1	2	
140	Are there any related organization or home office costs as defined in CMS Pub 15-1, Chapter 10? Enter 'Y' for yes, or 'N' for no in column 1. If yes, and home office costs are claimed, enter in column 2 the home office chain number (see instructions)	Y		140

If this facility is part of a chain organization, enter the name of the home office, the home office contractor name, and home office contractor number on line 141. Enter the address of the home office on lines 142 and 143.

141	Name: CADENCE HEALTH	Contractor's Name: NGS	Contractor's Number: 00131	141
142	Street: 25 NORTH WINFIELD ROAD	P.O. Box:		142
143	City: WINFIELD	State: IL	ZIP Code: 60190	143
144	Are provider based physicians' costs included in Worksheet A?	Y		144
145	If costs for renal services are claimed on Wkst. A, line 74 are the costs for inpatient services only? Enter 'Y' for yes, or 'N' for no in column 1. If column 1 is no, does the dialysis facility include Medicare utilization for this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2.	Y	N	145
146	Has the cost allocation methodology changed from the previously filed cost report? Enter 'Y' for yes and 'N' for no in column 1. (see CMS Pub. 15-2, chapter 40, §4020). If yes, enter the approval date (mm/dd/yyyy) in column 2.	N		146
147	Was there a change in the statistical basis? Enter 'Y' for yes or 'N' for no.	N		147
148	Was there a change in the order of allocation? Enter 'Y' for yes or 'N' for no.	N		148
149	Was there a change to the simplified cost finding method? Enter 'Y' for yes or 'N' for no.	N		149

Does this facility contain a provider that qualifies for an exemption from the application of the lower of costs or charges? Enter 'Y' for yes or 'N' for no for each component for Part A and Part B. See 42 CFR §413.13)

		Title XVIII		Title V	Title XIX	
		Part A	Part B	3	4	
155	Hospital	N	N	N	N	155
156	Subprovider - IPF	N	N			156
157	Subprovider - IRF	N	N			157
158	Subprovider - Other					158
159	SNF	N	N			159
160	HHA	N	N			160
161	CMHC		N			161
161.10	CORF					161.10

Multicampus

165	Is this hospital part of a multicampus hospital that has one or more campuses in different CBSAs? Enter 'Y' for yes or 'N' for no.	N				165
166	If line 165 is yes, for each campus, enter the name in column 0, county in column 1, state in column 2, ZIP in column 3, CBSA in column 4, FTE/campus in column 5. (see instructions)					166
	Name	County	State	ZIP Code	CBSA	FTE/Campus
	0	1	2	3	4	5

Health Information Technology (HIT) incentive in the American Recovery and Reinvestment Act

167	Is this provider a meaningful user under §1886(n)? Enter 'Y' for yes or 'N' for no.	Y			167
168	If this provider is a CAH (line 105 is 'Y') and is a meaningful user (line 167 is 'Y'), enter the reasonable cost incurred for the HIT assets. (see instructions)				168
168.01	If this provider is a CAH and is not a meaningful user, does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? Enter 'Y' for yes or 'N' for no. (see instructions)				168.01
169	If this provider is a meaningful user (line 167 is 'Y') and is not a CAH (line 105 is 'N'), enter the transition factor. (see instructions)				169
170	Enter in columns 1 and 2 the EHR beginning date and ending date for the reporting period respectively (mm/dd/yyyy)		09 / 30 / 2017	08 / 31 / 2018	170
171	If line 167 is 'Y', does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter 'Y' for yes and 'N' for no in column 1. If column 1 is 'Y', enter the number of section 1876 Medicare days in column 2. (see instructions)		N	0	171

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**WORKSHEET S-2
PART II**

General Instruction: Enter Y for all YES responses. Enter N for all NO responses.
Enter all dates in the mm/dd/yyyy format.

COMPLETED BY ALL HOSPITALS

		Y/N	Date	
Provider Organization and Operation		1	2	
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)	N		1
		Y/N	Date	V/I
		1	2	3
2	Has the provider terminated participation in the Medicare program? If yes, enter in column 2 the date of termination and in column 3, 'V' for voluntary or 'I' for involuntary.	N		2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y		3

		Y/N	Type	Date	
Financial Data and Reports		1	2	3	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? Column 2: If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3. (see instructions). If no, see instructions.	Y	A		4
5	Are the cost report total expenses and total revenues different from those in the filed financial statements? If yes, submit reconciliation.	N			5

		Y/N	Y/N	
Approved Educational Activities		1	2	
6	Column 1: Are costs claimed for nursing school? Column 2: If yes, is the provider the legal operator of the program?	N		6
7	Are costs claimed for allied health programs? If yes, see instructions.	N		7
8	Were nursing school and/or allied health programs approved and/or renewed during the cost reporting period?	N		8
9	Are costs claimed for Interns and Residents in approved GME programs claimed on the current cost report? If yes, see instructions.	N		9
10	Was an approved Intern and Resident GME program initiated or renewed in the current cost reporting period? If yes, see instructions.	N		10
11	Are GME costs directly assigned to cost centers other than I & R in an Approved Teaching Program on Worksheet A? If yes, see instructions.	N		11

		Y/N	
Bad Debts		Y	
12	Is the provider seeking reimbursement for bad debts? If yes, see instructions.	Y	12
13	If line 12 is yes, did the provider's bad debt collection policy change during this cost reporting period? If yes, submit copy.	N	13
14	If line 12 is yes, were patient deductibles and/or co-payments waived? If yes, see instructions.	N	14

		Y/N	
Bed Complement		Y	
15	Did total beds available change from the prior cost reporting period? If yes, see instructions.	Y	15

		Part A		Part B		
		Y/N	Date	Y/N	Date	
PS&R Report Data		1	2	3	4	
16	Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, enter the paid-through date of the PS&R Report used in columns 2 and 4. (see instructions)	N		N		16
17	Was the cost report prepared using the PS&R Report for totals and the provider's records for allocation? If either column 1 or 3 is yes, enter the paid-through date in columns 2 and 4. (see instructions)	Y	01/02/2019	Y	01/02/2019	17
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N		N		18
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N		N		19
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N		N		20
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	N		N		21

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**WORKSHEET S-2
PART II**

General Instruction: Enter Y for all YES responses. Enter N for all NO responses.
Enter all dates in the mm/dd/yyyy format.

COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY (EXCEPT CHILDRENS HOSPITALS)

Capital Related Cost		
22	Have assets been relifed for Medicare purposes? If yes, see instructions.	22
23	Have changes occurred in the Medicare depreciation expense due to appraisals made during the cost reporting period? If yes, see instructions.	23
24	Were new leases and/or amendments to existing leases entered into during this cost reporting period? If yes, see instructions.	24
25	Have there been new capitalized leases entered into during the cost reporting period? If yes, see instructions.	25
26	Were assets subject to Sec. 2314 of DEFRA acquired during the cost reporting period? If yes, see instructions.	26
27	Has the provider's capitalization policy changed during the cost reporting period? If yes, see instructions.	27

Interest Expense		
28	Were new loans, mortgage agreements or letters of credit entered into during the cost reporting period? If yes, see instructions.	28
29	Did the provider have a funded depreciation account and/or bond funds (Debt Service Reserve Fund) treated as a funded depreciation account? If yes, see instructions.	29
30	Has existing debt been replaced prior to its scheduled maturity with new debt? If yes, see instructions.	30
31	Has debt been recalled before scheduled maturity without issuance of new debt? If yes, see instructions.	31

Purchased Services		
32	Have changes or new agreements occurred in patient care services furnished through contractual arrangements with suppliers of services? If yes, see instructions.	32
33	If line 32 is yes, were the requirements of Sec. 2135.2 applied pertaining to competitive bidding? If no, see instructions.	33

Provider-Based Physicians		
34	Are services furnished at the provider facility under an arrangement with provider-based physicians? If yes, see instructions.	34
35	If line 34 is yes, were there new agreements or amended existing agreements with the provider-based physicians during the cost reporting period? If yes, see instructions.	35

		Y/N	Date	
Home Office Costs		1	2	
36	Are home office costs claimed on the cost report?			36
37	If line 36 is yes, has a home office cost statement been prepared by the home office? If yes, see instructions.			37
38	If line 36 is yes, was the fiscal year end of the home office different from that of the provider? If yes, enter in column 2 the fiscal year end of the home office.			38
39	If line 36 is yes, did the provider render services to other chain components? If yes, see instructions.			39
40	If line 36 is yes, did the provider render services to the home office? If yes, see instructions.			40

Cost Report Preparer Contact Information				
41	First name: JOHN	Last name: VANDER LAAN	Title: PROGRAM MANAGER	41
42	Employer: NORTHWESTERN MEMORIAL HEALTHCARE			42
43	Phone number: 312-926-6618	E-mail Address: JVANDERL@NM.ORG		43

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA
**WORKSHEET S-3
PART I**

		Inpatient Days / Outpatient Visits / Trips								
	Component	Wkst A Line No.	No. of Beds	Bed Days Available	CAH Hours	Title V	Title XVIII	Title XIX	Total All Patients	
		1	2	3	4	5	6	7	8	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)	30	124	45,260			7,868	1,393	24,228	1
2	HMO and other (see instructions)						3,023	1,810		2
3	HMO IPF Subprovider									3
4	HMO IRF Subprovider									4
5	Hospital Adults & Peds. Swing Bed SNF									5
6	Hospital Adults & Peds. Swing Bed NF									6
7	Total Adults & Peds. (exclude observation beds) (see instructions)		124	45,260			7,868	1,393	24,228	7
8	Intensive Care Unit	31	20	7,300			3,369	311	3,952	8
9	Coronary Care Unit	32								9
10	Burn Intensive Care Unit	33								10
11	Surgical Intensive Care Unit	34								11
12	Other Special Care (specify)	35								12
13	Nursery	43						72	3,818	13
14	Total (see instructions)		144	52,560			11,237	1,776	31,998	14
15	CAH Visits									15
16	Subprovider - IPF	40								16
17	Subprovider - IRF	41								17
18	Subprovider I	42								18
19	Skilled Nursing Facility	44								19
20	Nursing Facility	45								20
21	Other Long Term Care	46								21
22	Home Health Agency	101								22
23	ASC (Distinct Part)	115								23
24	Hospice (Distinct Part)	116								24
24.10	Hospice (non-distinct part)	30							487	24.10
25	CMHC	99								25
26	RHC	88								26
27	Total (sum of lines 14-26)		144							27
28	Observation Bed Days								8,492	28
29	Ambulance Trips									29
30	Employee discount days (see instructions)									30
31	Employee discount days-IRF									31
32	Labor & delivery (see instructions)							88	389	32
32.01	Total ancillary labor & delivery room outpatient days (see instructions)									32.01
33	LTCH non-covered days									33
33.01	LTCH site neutral days and discharges									33.01

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA**WORKSHEET S-3
PART I**

	Component	Full Time Equivalents			DISCHARGES				
		Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
		9	10	11	12	13	14	15	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)					3,054	511	7,788	1
2	HMO and other (see instructions)					717	520		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider								4
5	Hospital Adults & Peds. Swing Bed SNF								5
6	Hospital Adults & Peds. Swing Bed NF								6
7	Total Adults & Peds. (exclude observation beds) (see instructions)								7
8	Intensive Care Unit								8
9	Coronary Care Unit								9
10	Burn Intensive Care Unit								10
11	Surgical Intensive Care Unit								11
12	Other Special Care (specify)								12
13	Nursery								13
14	Total (see instructions)		1,060.10			3,054	511	7,788	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF								17
18	Subprovider I								18
19	Skilled Nursing Facility								19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency								22
23	ASC (Distinct Part)								23
24	Hospice (Distinct Part)								24
24.10	Hospice (non-distinct part)								24.10
25	CMHC								25
26	RHC								26
27	Total (sum of lines 14-26)		1,060.10						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32.01
33	LTCH non-covered days								33
33.01	LTCH site neutral days and discharges								33.01

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HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3 PARTS II-III

Part II - Wage Data

		Wkst A Line No.	Amount Reported	Reclass- ification of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in Column 4	Average Hourly wage (column 4 ± column 5)	
		1	2	3	4	5	6	
	SALARIES							
1	Total salaries (see instructions)	200	79,954,433		79,954,433	2,204,943.04	36.26	1
2	Non-physician anesthetist Part A							2
3	Non-physician anesthetest Part B							3
4	Physician-Part A - Administrative							4
4.01	Physician-Part A - Teaching							4.01
5	Physician-Part B							5
6	Non-physician-Part B							6
7	Interns & residents (in an approved program)	21						7
7.01	Contracted interns & residents (in an approved program)							7.01
8	Home office and/or related organization personnel							8
9	SNF	44						9
10	Excluded area salaries (see instructions)		99,556		99,556	4,019.18	24.77	10
	OTHER WAGES & RELATED COSTS							
11	Contract labor (see instructions)		853,983		853,983	11,578.25	73.76	11
12	Contract management and administrative services							12
13	Contract labor: Physician-Part A - Administrative							13
14	Home office salaries & wage-related costs							14
14.01	Home office salaries		26,321,088		26,321,088	565,228.00	46.57	14.01
14.02	Related organization salaries							14.02
15	Home office: Physician Part A - Administrative							15
16	Home office & Contract Physicians Part A - Teaching							16
	WAGE-RELATED COSTS							
17	Wage-related costs (core)(see instructions)		20,676,588		20,676,588			17
18	Wage-related costs (other)(see instructions)		10,705		10,705			18
19	Excluded areas		25,778		25,778			19
20	Non-physician anesthetist Part A							20
21	Non-physician anesthetist Part B							21
22	Physician Part A - Administrative							22
22.01	Physician Part A - Teaching							22.01
23	Physician Part B							23
24	Wage-related costs (RHC/FQHC)							24
25	Interns & residents (in an approved program)							25
25.50	Home office wage-related		8,797,967		8,797,967			25.50
25.51	Related organization wage-related							25.51
25.52	Home office: Physician Part A - Administrative - wage-related							25.52
25.53	Home office & Contract Physicians Part A - Teaching - wage-related							25.53
	OVERHEAD COSTS - DIRECT SALARIES							
26	Employee Benefits Department		2,990,241		2,990,241			26
27	Administrative & General		5,273,653		5,273,653	106,354.47	49.59	27
28	Administrative & General under contract (see instructions)							28
29	Maintenance & Repairs							29
30	Operation of Plant		1,486,409		1,486,409	47,402.71	31.36	30
31	Laundry & Linen Service		31,361		31,361	2,173.61	14.43	31
32	Housekeeping		1,717,103		1,717,103	105,004.49	16.35	32
33	Housekeeping under contract (see instructions)							33
34	Dietary		1,359,956	-784,916	575,040	34,474.13	16.68	34
35	Dietary under contract (see instructions)							35
36	Cafeteria			784,916	784,916	47,056.38	16.68	36
37	Maintenance of Personnel							37
38	Nursing Administration		2,521,272		2,521,272	65,535.26	38.47	38
39	Central Services and Supply							39
40	Pharmacy		3,389,425		3,389,425	68,822.75	49.25	40
41	Medical Records & Medical Records Library							41
42	Social Service							42
43	Other General Service							43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)		79,954,433		79,954,433	2,204,943.04	36.26	1
2	Excluded area salaries (see instructions)		99,556		99,556	4,019.18	24.77	2
3	Subtotal salaries (line 1 minus line 2)		79,854,877		79,854,877	2,200,923.86	36.28	3
4	Subtotal other wages & related costs (see instructions)		27,175,071		27,175,071	576,806.25	47.11	4
5	Subtotal wage-related costs (see instructions)		29,485,260		29,485,260		36.92%	5
6	Total (sum of lines 3 through 5)		136,515,208		136,515,208	2,777,730.11	49.15	6
7	Total overhead cost (see instructions)		18,769,420		18,769,420	476,823.80	39.36	7

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HOSPITAL WAGE RELATED COSTS**WORKSHEET S-3
PART IV****Part IV - Wage Related Cost****Part A - Core List**

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions	5,095,059	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Nonqualified Defined Benefit Plan Cost (see instructions)		3
4	Qualified Defined Benefit Plan Cost (see instructions)		4
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization):		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)		8
8.01	Health Insurance (Self Funded without a Third Party Administrator)		8.01
8.02	Health Insurance (Self Funded with a Third Party Administrator)	5,968,097	8.02
8.03	Health Insurance (Purchased)		8.03
9	Prescription Drug Plan	2,469,094	9
10	Dental, Hearing and Vision Plan	314,797	10
11	Life Insurance (If employee is owner or beneficiary)	89,862	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	631,170	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance		15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
	TAXES		
17	FICA-Employers Portion Only	5,688,715	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	211,778	19
20	State or Federal Unemployment Taxes		20
	OTHER		
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Costs and Allowances		22
23	Tuition Reimbursement	233,793	23
24	Total Wage Related cost (Sum of lines 1-23)	20,702,365	24

Part B - Other Than Core Related Cost

25	OTHER WAGE RELATED COSTs (SPECIFY)	10,705	25
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HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3
PART V

Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

	Component	Contract Labor	Benefit Cost	
	0	1	2	
1	Total facility contract labor and benefit cost			1
2	Hospital			2
3	Subprovider - IPF			3
4	Subprovider - IRF			4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF			8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA			11
12	Separately Certified ASC			12
13	Hospital-Based Hospice			13
14	Hospital-Based Health Clinic - RHC			14
15	Hospital-Based Health Clinic - FQHC			15
16	Hospital-Based - CMHC			16
17	Renal Dialysis			17
18	Other			18

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HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA**WORKSHEET S-10**

Uncompensated and indigent care cost computation

1	Cost to charge ratio (Worksheet C, Part I, line 202, column 3 divided by line 202, column 8)	0.187102	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid	9,181,970	2
3	Did you receive DSH or supplemental payments from Medicaid?	N	3
4	If line 3 is yes, does line 2 include all DSH and/or supplemental payments from Medicaid?		4
5	If line 4 is no, enter DSH and/or supplemental payments from Medicaid		5
6	Medicaid charges	125,873,290	6
7	Medicaid cost (line 1 times line 6)	23,551,144	7
8	Difference between net revenue and costs for Medicaid program (line 7 minus the sum of lines 2 and 5). If line 7 is less than the sum of lines 2 and 5, then enter zero.	14,369,174	8

State Children's Health Insurance Program (SCHIP)(see instructions for each line)

9	Net revenue from stand-alone SCHIP		9
10	Stand-alone SCHIP charges		10
11	Stand-alone SCHIP cost (line 1 times line 10)		11
12	Difference between net revenue and costs for stand-alone SCHIP (line 11 minus line 9). If line 11 is less than line 9, then enter zero.		12

Other state or local government indigent care program (see instructions for each line)

13	Net revenue from state or local indigent care program (not included on lines 2, 5, or 9)		13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)		14
15	State or local indigent care program cost (line 1 times line 14)		15
16	Difference between net revenue and costs for state or local indigent care program (line 15 minus line 13). If line 15 is less than line 13, then enter zero.		16

Grants, donations and total unreimbursed cost for Medicaid, CHIP and state/local indigent programs (see instructions for each line)

17	Private grants, donations, or endowment income restricted to fundng charity care		17
18	Government grants, appropriations of transfers for support of hospital operations		18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	14,369,174	19

Uncompensated care (see instructions for each line)

		Uninsured patients	Insured patients	TOTAL (col. 1 + col. 2)	
		1	2	3	
20	Charity care charges and uninsured discounts for the entire facility (see instructions)	7,272,824	413,882	7,686,706	20
21	Cost of patients approved for charity care and uninsured discounts (see instructions)	1,360,760	413,882	1,774,642	21
22	Payments received from patients for amounts previously written off as charity care				22
23	Cost of charity care (line 21 minus line 22)	1,360,760	413,882	1,774,642	23

24	Does the amount in line 20, column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?	N	24
25	If line 24 is yes, charges for patient days beyond the indigent care program's length of stay limit		25
26	Total bad debt expense for the entire hospital complex (see instructions)	8,289,893	26
27	Medicare reimbursable bad debts for the entire hospital complex (see instructions)	551,905	27
27.01	Medicare allowable bad debts for the entire hospital complex (see instructions)	849,084	27.01
28	Non-Medicare and non-reimbursable Medicare bad debt expense (see instructions)	7,440,809	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)	1,689,369	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)	3,464,011	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)	17,833,185	31

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
		GENERAL SERVICE COST CENTERS								
1	00100	Cap Rel Costs-Bldg & Fixt		10,592,468	10,592,468	4,368,192	14,960,660	-2,519	14,958,141	1
2	00200	Cap Rel Costs-Mvble Equip		8,428,398	8,428,398	43,265	8,471,663		8,471,663	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	2,990,241	228,757	3,218,998		3,218,998		3,218,998	4
5.01	00540	NONPATIENT TELEPHONES				122	122		122	5.01
5.02	00550	IS		122	122	-122				5.02
5.03	00560	PURCHASING	720,630	937,771	1,658,401		1,658,401		1,658,401	5.03
5.04	00570	PT REG		462	462		462		462	5.04
5.05	00580	PT ACCTS								5.05
5.06	00590	OTHER ADMINISTRATIVE AND GENERAL	4,553,023	115,168,865	119,721,888	-4,411,457	115,310,431	-23,859,520	91,450,911	5.06
6	00600	Maintenance & Repairs								6
7	00700	Operation of Plant	1,486,409	7,628,266	9,114,675		9,114,675	-240,035	8,874,640	7
8	00800	Laundry & Linen Service	31,361	651,525	682,886		682,886		682,886	8
9	00900	Housekeeping	1,717,103	1,499,203	3,216,306		3,216,306		3,216,306	9
10	01000	Dietary	1,359,956	2,085,558	3,445,514	-1,988,622	1,456,892	2,043	1,458,935	10
11	01100	Cafeteria				1,988,622	1,988,622	-1,055,299	933,323	11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	2,521,272	875,468	3,396,740		3,396,740	-404	3,396,336	13
14	01400	Central Services & Supply								14
15	01500	Pharmacy	3,389,425	40,603,608	43,993,033	-39,776,270	4,216,763	-39,337	4,177,426	15
16	01600	Medical Records & Library		2,360	2,360		2,360		2,360	16
17	01700	Social Service								17
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd								21
22	02200	I&R Services-Other Prgm Costs Apprvd								22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	15,875,399	7,092,059	22,967,458	-1,050,069	21,917,389	-395,794	21,521,595	30
31	03100	Intensive Care Unit	3,075,506	1,362,947	4,438,453	-131,572	4,306,881	-5,684	4,301,197	31
43	04300	Nursery	899,172	345,434	1,244,606	832,101	2,076,707	64	2,076,771	43
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	4,923,980	16,623,581	21,547,561	-6,612,483	14,935,078	-53,436	14,881,642	50
51	05100	Recovery Room	800,661	315,015	1,115,676	78,277	1,193,953		1,193,953	51
52	05200	Delivery Room & Labor Room	2,475,991	1,621,135	4,097,126		4,097,126	-631,171	3,465,955	52
53	05300	Anesthesiology	129,331	454,103	583,434	40,086	623,520		623,520	53
54	05400	Radiology-Diagnostic	2,936,678	996,455	3,933,133	-715,518	3,217,615	-101,232	3,116,383	54
54.01	03630	ULTRA SOUND	810,056	207,900	1,017,956	81,380	1,099,336	-5,787	1,093,549	54.01
54.02	03480	NUCLEAR ONCOLOGY	1,015,911	709,782	1,725,693	-8,128	1,717,565		1,717,565	54.02
55	05500	Radiology-Therapeutic	1,922,920	1,491,383	3,414,303		3,414,303	-189,148	3,225,155	55
56	05600	Radioisotope	494,364	621,556	1,115,920	89,212	1,205,132	-7,175	1,197,957	56
57	05700	CT Scan	937,839	579,730	1,517,569	121,321	1,638,890	-123,080	1,515,810	57
58	05800	MRI	898,696	441,297	1,339,993	107,125	1,447,118	-83,627	1,363,491	58
59	05900	Cardiac Catheterization	1,690,514	3,414,341	5,104,855	-830,157	4,274,698		4,274,698	59
60	06000	Laboratory	3,098,289	8,011,712	11,110,001		11,110,001	-214,728	10,895,273	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	06400	Intravenous Therapy	1,274,051	662,173	1,936,224	-17,763	1,918,461	-2,664	1,915,797	64
65	06500	Respiratory Therapy	1,419,366	491,864	1,911,230		1,911,230	-492	1,910,738	65
66	06600	Physical Therapy	4,646,534	1,336,025	5,982,559	-1,015	5,981,544		5,981,544	66
69	06900	Electrocardiology	1,076,105	1,572,384	2,648,489		2,648,489	-23,948	2,624,541	69
71	07100	Medical Supplies Charged to Patients		24	24	54,328	54,352		54,352	71
72	07200	Impl. Dev. Charged to Patients				8,094,463	8,094,463		8,094,463	72
73	07300	Drugs Charged to Patients				39,776,270	39,776,270		39,776,270	73
74	07400	Renal Dialysis				367,303	367,303		367,303	74
75	07500	ASC (Non-Distinct Part)	2,012,951	1,102,248	3,115,199	-418,781	2,696,418		2,696,418	75
75.01	07501	LITHOTRIPSY								75.01
75.02	07502	PSYCH	450,384	154,453	604,837		604,837	-14,970	589,867	75.02
75.03	07503	NEURODIAGNOSTICS	125,028	87,616	212,644		212,644		212,644	75.03
76.97	07697	CARDIAC REHABILITATION	345,105	111,238	456,343		456,343		456,343	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
90.03	09003	GENETIC TESTING	543,954	181,353	725,307		725,307	-28,936	696,371	90.03
90.04	09004	CHRONIC PAIN CLINIC	314,738	136,470	451,208		451,208		451,208	90.04
90.05	09005	DIABETES EDUCATION	457,105	151,741	608,846		608,846	-1,950	606,896	90.05
90.06	09006	WOUND CARE	766,383	414,691	1,181,074	-62,823	1,118,251		1,118,251	90.06
90.07	09007	SLEEP LAB	348,601	145,213	493,814		493,814		493,814	90.07
91	09100	Emergency	5,319,845	3,096,141	8,415,986	-17,287	8,398,699	-966,292	7,432,407	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
		SPECIAL PURPOSE COST CENTERS								

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
118		SUBTOTALS (sum of lines 1-117)	79,854,877	242,634,895	322,489,772		322,489,772	-28,045,121	294,444,651	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen	99,556	225,330	324,886		324,886		324,886	190
192	19200	Physicians' Private Offices								192
192.01	19201	HOME HEALTH AGENCY								192.01
200		TOTAL (sum of lines 118-199)	79,954,433	242,860,225	322,814,658		322,814,658	-28,045,121	294,769,537	200

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RECLASSIFICATIONS**WORKSHEET A-6**

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES			
			COST CENTER	LINE #	SALARY	OTHER
		1	2	3	4	5
1	SHARED DIETARY COSTS	A	Cafeteria	11	784,916	1,203,706
500	Total reclassifications				784,916	1,203,706
	Code Letter - A					
1	CHARGEABLE DRUG	D	Drugs Charged to Patients	73		39,776,270
500	Total reclassifications					39,776,270
	Code Letter - D					
1	CHARGEABLE MED SUPPLIES	F	Medical Supplies Charged to P	71		54,328
2			Impl. Dev. Charged to Patient	72		8,094,463
3						
4						
5						
6						
7						
8						
9						
10						
11						
500	Total reclassifications					8,148,791
	Code Letter - F					
1	RENAL DIALYSIS	H	Renal Dialysis	74		367,303
2						
3						
500	Total reclassifications					367,303
	Code Letter - H					
1	RADIOLOGY ADMINISTRATIVE	J	ULTRA SOUND	54.01	60,341	21,039
2			Radioisotope	56	66,148	23,064
3			CT Scan	57	89,956	31,365
4			MRI	58	79,430	27,695
5			Cardiac Catheterization	59	234,631	81,809
500	Total reclassifications				530,506	184,972
	Code Letter - J					
1	INTEREST EXPENSE	K	Cap Rel Costs-Bldg & Fixt	1		4,218,310
500	Total reclassifications					4,218,310
	Code Letter - K					
1	CAPITAL INSURANCE	L	Cap Rel Costs-Bldg & Fixt	1		149,882
2			Cap Rel Costs-Mvble Equip	2		43,265
500	Total reclassifications					193,147
	Code Letter - L					
1	SURGERY ADMINISTRATION	M	Recovery Room	51	29,326	10,906
2			Anesthesiology	53	15,315	5,695
3			ASC (Non-Distinct Part)	75	65,745	24,450
500	Total reclassifications				110,386	41,051
	Code Letter - M					
1	PRE ADMISSION TESTING	N	Operating Room	50	319,419	83,947
2			Recovery Room	51	30,127	7,918
3			Anesthesiology	53	15,733	4,134
500	Total reclassifications				365,279	95,999
	Code Letter - N					
1	TELEPHONE EXPENSE	O	NONPATIENT TELEPHONES	5.01		122
500	Total reclassifications					122
	Code Letter - O					
1	LDRP	P	Nursery	43	595,437	236,664
500	Total reclassifications				595,437	236,664
	Code Letter - P					
	GRAND TOTAL (Increases)				2,386,524	54,466,335

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

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RECLASSIFICATIONS
WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	DECREASES				Wkst A-7 Ref.	
			COST CENTER	LINE #	SALARY	OTHER		
		1	6	7	8	9	10	
1	SHARED DIETARY COSTS	A	Dietary	10	784,916	1,203,706		1
500	Total reclassifications				784,916	1,203,706		500
	Code letter - A							
1	CHARGEABLE DRUG	D	Pharmacy	15		39,776,270		1
500	Total reclassifications					39,776,270		500
	Code letter - D							
1	CHARGEABLE MED SUPPLIES	F						1
2								2
3			Operating Room	50		6,864,412		3
4			Anesthesiology	53		791		4
5			Radiology-Diagnostic	54		40		5
6			NUCLEAR ONCOLOGY	54.02		8,128		6
7			Cardiac Catheterization	59		1,146,597		7
8			Physical Therapy	66		1,015		8
9			ASC (Non-Distinct Part)	75		47,698		9
10			WOUND CARE	90.06		62,823		10
11			Emergency	91		17,287		11
500	Total reclassifications					8,148,791		500
	Code letter - F							
1	RENAL DIALYSIS	H	Adults & Pediatrics	30		217,968		1
2			Intensive Care Unit	31		131,572		2
3			Intravenous Therapy	64		17,763		3
500	Total reclassifications					367,303		500
	Code letter - H							
1	RADIOLOGY ADMINISTRATIVE	J	Radiology-Diagnostic	54	530,506	184,972		1
2								2
3								3
4								4
5								5
500	Total reclassifications				530,506	184,972		500
	Code letter - J							
1	INTEREST EXPENSE	K	OTHER ADMINISTRATIVE AND GENE	5.06		4,218,310	10	1
500	Total reclassifications					4,218,310		500
	Code letter - K							
1	CAPITAL INSURANCE	L					11	1
2			OTHER ADMINISTRATIVE AND GENE	5.06		193,147	11	2
500	Total reclassifications					193,147		500
	Code letter - L							
1	SURGERY ADMINISTRATION	M	Operating Room	50	110,386	41,051		1
2								2
3								3
500	Total reclassifications				110,386	41,051		500
	Code letter - M							
1	PRE ADMISSION TESTING	N	ASC (Non-Distinct Part)	75	365,279	95,999		1
2								2
3								3
500	Total reclassifications				365,279	95,999		500
	Code letter - N							
1	TELEPHONE EXPENSE	O	IS	5.02		122		1
500	Total reclassifications					122		500
	Code letter - O							
1	LDRP	P	Adults & Pediatrics	30	595,437	236,664		1
500	Total reclassifications				595,437	236,664		500
	Code letter - P							
	GRAND TOTAL (Decreases)				2,386,524	54,466,335		

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

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RECONCILIATION OF CAPITAL COST CENTERS**WORKSHEET A-7
PARTS I, II & III****PART I - ANALYSIS OF CHANGES IN CAPITAL ASSETS BALANCES**

	Description	Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1	2	3	4	5	6	7	
1	Land	14,775,874					14,775,874		1
2	Land Improvements								2
3	Buildings and Fixtures	196,238,581	25,808,756		25,808,756		222,047,337		3
4	Building Improvements								4
5	Fixed Equipment								5
6	Movable Equipment	57,892,614	3,650,404		3,650,404		61,543,018		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	268,907,069	29,459,160		29,459,160		298,366,229		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	268,907,069	29,459,160		29,459,160		298,366,229		10

PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2

	Description	Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (1) (sum of cols. 9 through 14)	
		9	10	11	12	13	14	15	
*									
1	Cap Rel Costs-Bldg & Fixt	10,592,468						10,592,468	1
2	Cap Rel Costs-Mvble Equip	8,428,398						8,428,398	2
3	Total (sum of lines 1-2)	19,020,866						19,020,866	3

(1) The amount in columns 9 through 14 must equal the amount on Worksheet A, column 2, lines 1 and 2. Enter in each column the appropriate amounts including any directly assigned cost that may have been included in Worksheet A, column 2, lines 1 and 2.

* All lines numbers are to be consistent with Worksheet A line numbers for capital cost centers.

PART III - RECONCILIATION OF CAPITAL COST CENTERS

	Description	Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
		1	2	3	4	5	6	7	8	
*										
1	Cap Rel Costs-Bldg & Fi				0.000000					1
2	Cap Rel Costs-Mvble Equip				0.000000					2
3	Total (sum of lines 1-2)				0.000000					3

	Description	Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (2) (sum of cols. 9 through 14)	
		9	10	11	12	13	14	15	
*									
1	Cap Rel Costs-Bldg & Fixt	10,592,468	4,218,310	147,363				14,958,141	1
2	Cap Rel Costs-Mvble Equip	8,428,398		43,265				8,471,663	2
3	Total (sum of lines 1-2)	19,020,866	4,218,310	190,628				23,429,804	3

(2) The amounts on lines 1 and 2 must equal the corresponding amounts on Worksheet A, column 7, lines 1 and 2. Columns 9 through 14 should include related Worksheet A-6 reclassifications, Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

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ADJUSTMENTS TO EXPENSES**WORKSHEET A-8**

				EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			
	DESCRIPTION(1)	BASIS/ CODE (2)	AMOUNT	COST CENTER	LINE#	Wkst. A-7 Ref.	
		1	2	3	4	5	
1	Investment income-buildings & fixtures (chapter 2)	A	-2,519	Cap Rel Costs-Bldg & Fixt	1	11	1
2	Investment income-movable equipment (chapter 2)			Cap Rel Costs-Mvble Equip	2		2
3	Investment income-other (chapter 2)						3
4	Trade, quantity, and time discounts (chapter 8)						4
5	Refunds and rebates of expenses (chapter 8)						5
6	Rental of provider space by suppliers (chapter 8)						6
7	Telephone services (pay stations excl) (chapter 21)						7
8	Television and radio service (chapter 21)						8
9	Parking lot (chapter 21)						9
10	Provider-based physician adjustment	Wkst A-8-2	-3,683,745				10
11	Sale of scrap, waste, etc. (chapter 23)						11
12	Related organization transactions (chapter 10)	Wkst A-8-1	-13,471,038				12
13	Laundry and linen service						13
14	Cafeteria - employees and guests	B	-1,055,299	Cafeteria	11		14
15	Rental of quarters to employees & others						15
16	Sale of medical and surgical supplies to other than patients						16
17	Sale of drugs to other than patients						17
18	Sale of medical records and abstracts						18
19	Nursing and allied health education (tuition, fees, books, etc.)						19
20	Vending machines						20
21	Income from imposition of interest, finance or penalty charges (chapter 21)						21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments						22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy	65		23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy	66		24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF	114		25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt	1		26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip	2		27
28	Non-physician anesthetist			Nonphysician Anesthetists	19		28
29	Physicians' assistant						29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy	67		30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology	68		31
32	CAH HIT Adj for Depreciation						32
33							33
33.01	OTHER INCOME	B	202,809	OTHER ADMINISTRATIVE AND GENERAL	5.06		33.01
33.03	OTHER INCOME	B	-185,682	Operation of Plant	7		33.03
33.05	MISC INCOME	B	-630	Dietary	10		33.05
33.09	OTHER INCOME	B	-396,452	Emergency	91		33.09
33.15	WORK ORDER REVENUE	B	-9,284	Operation of Plant	7		33.15
33.17	BARATRIC REVENUE	B	-213,997	Adults & Pediatrics	30		33.17
33.19	OTHER INCOME	B	-27,129	Pharmacy	15		33.19
33.20	OTHER INCOME	B	-88,305	Radiology-Diagnostic	54		33.20
33.21	RENTAL INCOME	B	-189,148	Radiology-Therapeutic	55		33.21
33.22	FEE	B	-1,950	DIABETES EDUCATION	90.05		33.22
33.23	NUTRITIONAL SUPPLEMENTS	B	39	Operating Room	50		33.23
33.24	NUTRITIONAL SUPPLEMENTS	B	64	Nursery	43		33.24
33.25	NUTRITIONAL SUPPLEMENTS	B	134	Adults & Pediatrics	30		33.25
33.26	NUTRITIONAL SUPPLEMENTS	B	2,673	Dietary	10		33.26
33.27	OTHER INCOME	B	-5,787	ULTRA SOUND	54.01		33.27
33.28	OTHER INCOME	B	-112,291	CT Scan	57		33.28
33.29	OTHER INCOME	B	-80,627	MRI	58		33.29
33.30	OTHER INCOME	B	-14,906	Laboratory	60		33.30
33.31	OTHER INCOME	B	-492	Respiratory Therapy	65		33.31
33.32	OTHER INCOME	B	-23,948	Electrocardiology	69		33.32
34	MEDICAID IHA TAX	A	-8,566,021	OTHER ADMINISTRATIVE AND GENERAL	5.06		34
35							35
36							36
37	OTHER RENTAL INCOME	B	-28,936	GENETIC TESTING	90.03		37
37.02	IC RENTAL INCOME	B	-27,358	OTHER ADMINISTRATIVE AND GENERAL	5.06		37.02
37.05	MEALS AND ENTERTAINMENT	A	-22	Laboratory	60		37.05
37.06	MEALS AND ENTERTAINMENT	A	-404	Nursing Administration	13		37.06
37.10	MARKETING	A	-2,744	OTHER ADMINISTRATIVE AND GENERAL	5.06		37.10
38							38
39							39
40	LOBBYING DUES	A	-17,057	OTHER ADMINISTRATIVE AND GENERAL	5.06		40
41	VALET SERVICES	A	-45,069	Operation of Plant	7		41

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

				EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			
	DESCRIPTION(1)	BASIS/ CODE (2)	AMOUNT	COST CENTER	LINE#	Wkst. A-7 Ref.	
		1	2	3	4	5	
42							42
43							43
44							44
45							45
46							46
47							47
48							48
49							49
50	TOTAL (sum of lines 1 thru 49) (Transfer to worksheet A, column 6, line 200)		-28,045,121				50

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1
(2) Basis for adjustment (see instructions)
 A. Costs - if cost, including applicable overhead, can be determined
 B. Amount Received - if cost cannot be determined
(3) Additional adjustments may be made on lines 33 thru 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7.

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STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

WORKSHEET A-8-1

A: COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS
OR CLAIMED HOME OFFICE COSTS:

	Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5)*	Wkst. A-7 Ref.	
	1	2	3	4	5	6	7	
1	5.06	OTHER ADMINISTRATIVE AND GENERAL	HIOME OFFICE COSTS	61,537,841	75,008,879	-13,471,038		1
2								2
3								3
4								4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12			61,537,841	75,008,879	-13,471,038		5

* The amounts on lines 1 through 4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 6, lines as appropriate. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which have not been posted to Worksheet A, columns 1 and/or 2, the amount allowable should be indicated in column 4 of this part.

B. INTERRELATIONSHIP OF RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

	Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
	1	2	3	Name	Percentage of Ownership	Type of Business	
6	B	DELCOM	100.00	SYSTEM	100.00	SYSTEM	6
7	B	CADENCE HEALTH	100.00	CADENCE HEALTH	100.00	HOME OFFICE	7
8							8
9							9
10							10

- (1) Use the following symbols to indicate the interrelationship to related organizations:
- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.

B. Corporation, partnership, or other organization has financial interest in provider.

C. Provider has financial interest in corporation, partnership, or other organization.

D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization.

E. Individual is director, officer, administrator, or key person of provider and related organization.

F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.

G. Other (financial Or non-financial) specify:

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS**WORKSHEET A-8-2**

	Wkst A Line #	Cost Center/ Physician Identifier	Total Remun- eration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	5.06	OTHER ADMINISTRATIVE AGGREGATE	1,978,111	1,978,111		211,500				1
2										2
3										3
4										4
5	15	Pharmacy AGGREGATE	12,208	12,208						5
6										6
7	30	Adults & Pediatrics AGGREGATE	181,931	181,931						7
8										8
9	31	Intensive Care Unit AGGREGATE	5,684	5,684						9
10	50	Operating Room AGGREGATE	53,475	53,475						10
11	52	Delivery Room & Labo AGGREGATE	631,171	631,171						11
12										12
13	54	Radiology-Diagnostic AGGREGATE	12,927	12,927						13
14										14
15	56	Radioisotope AGGREGATE	7,175	7,175						15
16	57	CT Scan AGGREGATE	10,789	10,789						16
17	58	MRI AGGREGATE	3,000	3,000						17
18	60	Laboratory AGGREGATE	199,800	199,800						18
19	64	Intravenous Therapy AGGREGATE	2,664	2,664						19
20										20
23	75.02	PSYCH AGGREGATE	14,970	14,970						23
25	91	Emergency AGGREGATE	569,840	569,840		211,500				25
200		TOTAL	3,683,745	3,683,745						200

KPMG LLP Compu-Max 2552-10

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS**WORKSHEET A-8-2**

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	5.06	OTHER ADMINISTRATIVE AGGREGATE							1,978,111	1
2										2
3										3
4										4
5	15	Pharmacy AGGREGATE							12,208	5
6										6
7	30	Adults & Pediatrics AGGREGATE							181,931	7
8										8
9	31	Intensive Care Unit AGGREGATE							5,684	9
10	50	Operating Room AGGREGATE							53,475	10
11	52	Delivery Room & Labo AGGREGATE							631,171	11
12										12
13	54	Radiology-Diagnostic AGGREGATE							12,927	13
14										14
15	56	Radioisotope AGGREGATE							7,175	15
16	57	CT Scan AGGREGATE							10,789	16
17	58	MRI AGGREGATE							3,000	17
18	60	Laboratory AGGREGATE							199,800	18
19	64	Intravenous Therapy AGGREGATE							2,664	19
20										20
23	75.02	PSYCH AGGREGATE							14,970	23
25	91	Emergency AGGREGATE							569,840	25
200		TOTAL							3,683,745	200

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B PART I

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMENT	NONPATIENT TELEPHONE S	IS	
		0	1	2	4	5.01	5.02	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	14,958,141	14,958,141					1
2	Cap Rel Costs-Mvble Equip	8,471,663		8,471,663				2
4	Employee Benefits Department	3,218,998			3,218,998			4
5.01	NONPATIENT TELEPHONES	122				122		5.01
5.02	IS		285,185			6	285,191	5.02
5.03	PURCHASING	1,658,401	441,143	4,037	30,140	1		5.03
5.04	PT REG	462	179,921			3		5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	91,450,911	247,931	380,447	190,430	9	140	5.06
6	Maintenance & Repairs							6
7	Operation of Plant	8,874,640	306,784	153,749	62,169	5		7
8	Laundry & Linen Service	682,886	89,203		1,312			8
9	Housekeeping	3,216,306	163,306	167,689	71,818	1		9
10	Dietary	1,458,935	231,168	100,195	24,051	1		10
11	Cafeteria	933,323	315,572	148,376	32,829			11
12	Maintenance of Personnel							12
13	Nursing Administration	3,396,336	77,868	333,976	105,452			13
14	Central Services & Supply							14
15	Pharmacy	4,177,426	95,259	307,453	141,763	2		15
16	Medical Records & Library	2,360				1		16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	21,521,595	5,074,881	376,733	639,058	25	20,621	30
31	Intensive Care Unit	4,301,197	614,012	274,733	128,633	3	4,194	31
43	Nursery	2,076,771	123,135	3,816	62,512	3	2,222	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	14,881,642	1,909,971	2,041,248	214,688	5	21,789	50
51	Recovery Room	1,193,953	68,084	51,239	35,974	1	1,842	51
52	Delivery Room & Labor Room	3,465,955	161,053	62,899	103,558	4	3,782	52
53	Anesthesiology	623,520	27,285	56,024	6,708	1	4,458	53
54	Radiology-Diagnostic	3,116,383	448,971	855,174	100,638	6	6,988	54
54.01	ULTRA SOUND	1,093,549	9,821	74,726	36,404		5,012	54.01
54.02	NUCLEAR ONCOLOGY	1,717,565	329,048	148,807	42,490	1	6,183	54.02
55	Radiology-Therapeutic	3,225,155	341,011	174,005	80,426	2	2,815	55
56	Radioisotope	1,197,957	34,744	5,011	23,443	1	4,159	56
57	CT Scan	1,515,810	97,178	307,196	42,988	1	20,406	57
58	MRI	1,363,491	125,128	337,119	40,910	1	9,817	58
59	Cardiac Catheterization	4,274,698	404,775	541,728	80,519	3	6,771	59
60	Laboratory	10,895,273	434,940	162,640	129,586	6	25,354	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	1,915,797	140,229	76,521	53,287	2	1,730	64
65	Respiratory Therapy	1,910,738	43,457	62,223	59,365	2	3,743	65
66	Physical Therapy	5,981,544	173,939	45,352	194,341	4	6,409	66
69	Electrocardiology	2,624,541	103,677	285,319	45,008	3	10,804	69
71	Medical Supplies Charged to Patients	54,352					16,112	71
72	Impl. Dev. Charged to Patients	8,094,463					8,153	72
73	Drugs Charged to Patients	39,776,270					59,082	73
74	Renal Dialysis	367,303	289,394				703	74
75	ASC (Non-Distinct Part)	2,696,418	274,921	523,263	71,664	5	3,737	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	589,867		11,596	18,837		603	75.02
75.03	NEURODIAGNOSTICS	212,644	19,495	4,487	5,229		497	75.03
76.97	CARDIAC REHABILITATION	456,343			14,434	2	554	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	696,371	123,356	14,576	22,751		74	90.03
90.04	CHRONIC PAIN CLINIC	451,208	106,298	4,608	13,164	2	890	90.04
90.05	DIABETES EDUCATION	606,896		1,612	19,118		153	90.05
90.06	WOUND CARE	1,118,251	55,494	2,696	32,054	1	1,094	90.06
90.07	SLEEP LAB	493,814	48,146	4,912	14,580		882	90.07
91	Emergency	7,432,407	876,342	365,424	222,503	9	23,418	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	294,444,651	14,892,125	8,471,609	3,214,834	122	285,191	118
	NONREIMBURSABLE COST CENTERS							

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMENT	NONPATIENT TELEPHONE S	IS	
		0	1	2	4	5.01	5.02	
190	Gift, Flower, Coffee Shop & Canteen	324,886	66,016		4,164			190
192	Physicians' Private Offices			54				192
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	294,769,537	14,958,141	8,471,663	3,218,998	122	285,191	202

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B PART I

	COST CENTER DESCRIPTIONS	PURCHASING	PT REG	SUBTOTAL (cols.0-4)	OTHER ADMINSTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		5.03	5.04	4A	5.06	7	8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING	2,133,722						5.03
5.04	PT REG		180,386					5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL		89	92,269,957	92,269,957			5.06
6	Maintenance & Repairs							6
7	Operation of Plant	3,607		9,400,954	4,283,592	13,684,546		7
8	Laundry & Linen Service	522		773,923	352,642	90,442	1,217,007	8
9	Housekeeping	18,515		3,637,635	1,657,507	165,573		9
10	Dietary	2,848		1,817,198	828,015	234,377		10
11	Cafeteria			1,430,100	651,632	319,952		11
12	Maintenance of Personnel							12
13	Nursing Administration	237		3,913,869	1,783,374	78,949		13
14	Central Services & Supply							14
15	Pharmacy	16,415		4,738,318	2,159,038	96,581		15
16	Medical Records & Library			2,361	1,076			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	81,572	13,102	27,727,587	12,634,214	5,145,332	486,011	30
31	Intensive Care Unit	30,849	2,665	5,356,286	2,440,618	622,535	78,802	31
43	Nursery	3,390	1,412	2,273,261	1,035,823	124,844	13,698	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	621,824	13,844	19,705,011	8,978,687	1,936,485	3,897	50
51	Recovery Room	10,741	1,171	1,363,005	621,060	69,029	55,928	51
52	Delivery Room & Labor Room	23,181	2,403	3,822,835	1,741,894	163,289	141,895	52
53	Anesthesiology	29,848	2,832	750,676	342,049	27,664		53
54	Radiology-Diagnostic	12,939	4,440	4,545,539	2,071,198	455,203	73,684	54
54.01	ULTRA SOUND	1,746	3,185	1,224,443	557,924	9,958	32,800	54.01
54.02	NUCLEAR ONCOLOGY	2,186	3,929	2,250,209	1,025,319	333,616		54.02
55	Radiology-Therapeutic	21,333	1,789	3,846,536	1,752,693	345,745		55
56	Radioisotope	36,064	2,642	1,304,021	594,184	35,226	6,810	56
57	CT Scan	26,419	12,965	2,022,963	921,773	98,528	38,661	57
58	MRI	16,878	6,237	1,899,581	865,554	126,865	15,329	58
59	Cardiac Catheterization	137,817	4,302	5,450,613	2,483,599	410,394		59
60	Laboratory	154,314	16,109	11,818,222	5,385,032	440,978		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	26,922	1,099	2,215,587	1,009,543	142,176		64
65	Respiratory Therapy	13,189	2,378	2,095,095	954,641	44,060		65
66	Physical Therapy	5,517	4,072	6,411,178	2,921,285	176,354		66
69	Electrocardiology	2,729	6,864	3,078,945	1,402,937	105,116	34,310	69
71	Medical Supplies Charged to Patients	4,620	10,237	85,321	38,877			71
72	Impl. Dev. Charged to Patients	688,039	5,180	8,795,835	4,007,866			72
73	Drugs Charged to Patients		36,725	39,872,077	18,167,921			73
74	Renal Dialysis		447	657,847	299,751	293,411		74
75	ASC (Non-Distinct Part)	43,969	2,374	3,616,351	1,647,808	278,737	99,069	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	269	383	621,555	283,215			75.02
75.03	NEURODIAGNOSTICS	2,216	316	244,884	111,583	19,765		75.03
76.97	CARDIAC REHABILITATION	1,174	352	472,859	215,461			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	911	47	858,086	390,991	125,069		90.03
90.04	CHRONIC PAIN CLINIC	3,828	565	580,563	264,536	107,774		90.04
90.05	DIABETES EDUCATION	876	97	628,752	286,494			90.05
90.06	WOUND CARE	12,070	695	1,222,355	556,972	56,264		90.06
90.07	SLEEP LAB	2,066	560	564,960	257,427	48,815		90.07
91	Emergency	56,975	14,879	8,991,957	4,097,230	888,507	136,113	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	2,118,615	180,386	294,359,310	92,083,035	13,617,613	1,217,007	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	15,107		410,173	186,897	66,933		190
192	Physicians' Private Offices			54	25			192

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

	COST CENTER DESCRIPTIONS	PURCHASING	PT REG	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		5.03	5.04	4A	5.06	7	8	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	2,133,722	180,386	294,769,537	92,269,957	13,684,546	1,217,007	202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B PART I

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	
		9	10	11	13	15	16	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	5,460,715						9
10	Dietary	95,310	2,974,900					10
11	Cafeteria	130,109		2,531,793				11
12	Maintenance of Personnel							12
13	Nursing Administration	32,105		89,093	5,897,390			13
14	Central Services & Supply							14
15	Pharmacy	39,275		93,561		7,126,773		15
16	Medical Records & Library						3,437	16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	2,092,349	2,548,790	622,520	1,977,094	19,002	228	30
31	Intensive Care Unit	253,154	426,110	110,639	351,343	1,061	46	31
43	Nursery	50,768		50,612	160,721	92	25	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	787,472		209,995	666,917	25,090	241	50
51	Recovery Room	28,071		25,193	80,017		20	51
52	Delivery Room & Labor Room	66,402		84,682	268,951	1,920	42	52
53	Anesthesiology	11,250		10,349	32,889	7,954	49	53
54	Radiology-Diagnostic	185,108		88,528	281,187	401	77	54
54.01	ULTRA SOUND	4,049		27,511	87,421	51	55	54.01
54.02	NUCLEAR ONCOLOGY	135,665		28,897			68	54.02
55	Radiology-Therapeutic	140,597		97,547			31	55
56	Radioisotope	14,325		17,813	56,574	32	46	56
57	CT Scan	40,066		35,711	113,377	1,290	225	57
58	MRI	51,590		32,318	102,679	2,671	108	58
59	Cardiac Catheterization	166,887		61,186	194,361	23,725	75	59
60	Laboratory	179,324		148,555		1	280	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	57,816		43,373	137,735	186	19	64
65	Respiratory Therapy	17,917		53,015	168,341	413	41	65
66	Physical Therapy	71,714		174,709		490	71	66
69	Electrocardiology	42,745		37,153	118,022	8	119	69
71	Medical Supplies Charged to Patients						178	71
72	Impl. Dev. Charged to Patients						90	72
73	Drugs Charged to Patients					7,036,128	942	73
74	Renal Dialysis	119,316					8	74
75	ASC (Non-Distinct Part)	113,348		59,122	187,777	799	41	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH			19,312			7	75.02
75.03	NEURODIAGNOSTICS	8,038		5,259			5	75.03
76.97	CARDIAC REHABILITATION			12,526		2	6	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	50,859		23,779	75,540	30	1	90.03
90.04	CHRONIC PAIN CLINIC	43,826		10,264	32,574	160	10	90.04
90.05	DIABETES EDUCATION			18,011	57,226		2	90.05
90.06	WOUND CARE	22,880		27,087	86,005	2,611	12	90.06
90.07	SLEEP LAB	19,850		14,703	46,674		10	90.07
91	Emergency	361,312		193,313	613,965	2,310	259	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	5,433,497	2,974,900	2,526,336	5,897,390	7,126,427	3,437	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	27,218		5,457		346		190
192	Physicians' Private Offices							192

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	
		9	10	11	13	15	16	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	5,460,715	2,974,900	2,531,793	5,897,390	7,126,773	3,437	202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B PART I

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL			
		24	25	26			
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
5.01	NONPATIENT TELEPHONES						5.01
5.02	IS						5.02
5.03	PURCHASING						5.03
5.04	PT REG						5.04
5.05	PT ACCTS						5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL						5.06
6	Maintenance & Repairs						6
7	Operation of Plant						7
8	Laundry & Linen Service						8
9	Housekeeping						9
10	Dietary						10
11	Cafeteria						11
12	Maintenance of Personnel						12
13	Nursing Administration						13
14	Central Services & Supply						14
15	Pharmacy						15
16	Medical Records & Library						16
17	Social Service						17
19	Nonphysician Anesthetists						19
20	Nursing School						20
21	I&R Services-Salary & Fringes Apprvd						21
22	I&R Services-Other Prgm Costs Apprvd						22
23	Paramed Ed Prgm-(specify)						23
	INPATIENT ROUTINE SERV COST CENTERS						
30	Adults & Pediatrics	53,253,127		53,253,127			30
31	Intensive Care Unit	9,640,594		9,640,594			31
43	Nursery	3,709,844		3,709,844			43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	32,313,795		32,313,795			50
51	Recovery Room	2,242,323		2,242,323			51
52	Delivery Room & Labor Room	6,291,910		6,291,910			52
53	Anesthesiology	1,182,880		1,182,880			53
54	Radiology-Diagnostic	7,700,925		7,700,925			54
54.01	ULTRA SOUND	1,944,212		1,944,212			54.01
54.02	NUCLEAR ONCOLOGY	3,773,774		3,773,774			54.02
55	Radiology-Therapeutic	6,183,149		6,183,149			55
56	Radioisotope	2,029,031		2,029,031			56
57	CT Scan	3,272,594		3,272,594			57
58	MRI	3,096,695		3,096,695			58
59	Cardiac Catheterization	8,790,840		8,790,840			59
60	Laboratory	17,972,392		17,972,392			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	3,606,435		3,606,435			64
65	Respiratory Therapy	3,333,523		3,333,523			65
66	Physical Therapy	9,755,801		9,755,801			66
69	Electrocardiology	4,819,355		4,819,355			69
71	Medical Supplies Charged to Patients	124,376		124,376			71
72	Impl. Dev. Charged to Patients	12,803,791		12,803,791			72
73	Drugs Charged to Patients	65,077,068		65,077,068			73
74	Renal Dialysis	1,370,333		1,370,333			74
75	ASC (Non-Distinct Part)	6,003,052		6,003,052			75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	924,089		924,089			75.02
75.03	NEURODIAGNOSTICS	389,534		389,534			75.03
76.97	CARDIAC REHABILITATION	700,854		700,854			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	1,524,355		1,524,355			90.03
90.04	CHRONIC PAIN CLINIC	1,039,707		1,039,707			90.04
90.05	DIABETES EDUCATION	990,485		990,485			90.05
90.06	WOUND CARE	1,974,186		1,974,186			90.06
90.07	SLEEP LAB	952,439		952,439			90.07
91	Emergency	15,284,966		15,284,966			91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)	294,072,434		294,072,434			118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	697,024		697,024			190
192	Physicians' Private Offices	79		79			192

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL				
		24	25	26				
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	294,769,537		294,769,537				202

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B PART II

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	SUBTOTAL	IS	PURCHASING	
		0	1	2	2A	5.02	5.03	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS		285,185		285,185	285,185		5.02
5.03	PURCHASING	104,986	441,143	4,037	550,166		550,166	5.03
5.04	PT REG		179,921		179,921			5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	7,420,259	247,931	380,447	8,048,637	140		5.06
6	Maintenance & Repairs							6
7	Operation of Plant		306,784	153,749	460,533		930	7
8	Laundry & Linen Service		89,203		89,203		134	8
9	Housekeeping		163,306	167,689	330,995		4,774	9
10	Dietary	20,264	231,168	100,195	351,627		734	10
11	Cafeteria	7,417	315,572	148,376	471,365			11
12	Maintenance of Personnel							12
13	Nursing Administration	70,702	77,868	333,976	482,546		61	13
14	Central Services & Supply							14
15	Pharmacy		95,259	307,453	402,712		4,233	15
16	Medical Records & Library							16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	52,652	5,074,881	376,733	5,504,266	20,621	21,033	30
31	Intensive Care Unit	7,055	614,012	274,733	895,800	4,194	7,954	31
43	Nursery	-428	123,135	3,816	126,523	2,222	874	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	278,471	1,909,971	2,041,248	4,229,690	21,789	160,335	50
51	Recovery Room		68,084	51,239	119,323	1,842	2,769	51
52	Delivery Room & Labor Room	1,527	161,053	62,899	225,479	3,782	5,977	52
53	Anesthesiology		27,285	56,024	83,309	4,458	7,696	53
54	Radiology-Diagnostic		448,971	855,174	1,304,145	6,988	3,336	54
54.01	ULTRA SOUND		9,821	74,726	84,547	5,012	450	54.01
54.02	NUCLEAR ONCOLOGY		329,048	148,807	477,855	6,183	564	54.02
55	Radiology-Therapeutic		341,011	174,005	515,016	2,815	5,501	55
56	Radioisotope		34,744	5,011	39,755	4,159	9,299	56
57	CT Scan		97,178	307,196	404,374	20,406	6,812	57
58	MRI		125,128	337,119	462,247	9,817	4,352	58
59	Cardiac Catheterization		404,775	541,728	946,503	6,771	35,536	59
60	Laboratory		434,940	162,640	597,580	25,354	39,790	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy		140,229	76,521	216,750	1,730	6,942	64
65	Respiratory Therapy		43,457	62,223	105,680	3,743	3,401	65
66	Physical Therapy		173,939	45,352	219,291	6,409	1,423	66
69	Electrocardiology		103,677	285,319	388,996	10,804	704	69
71	Medical Supplies Charged to Patients					16,112	1,191	71
72	Impl. Dev. Charged to Patients					8,153	177,402	72
73	Drugs Charged to Patients					59,076		73
74	Renal Dialysis		289,394		289,394	703		74
75	ASC (Non-Distinct Part)		274,921	523,263	798,184	3,737	11,337	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH			11,596	11,596	603	69	75.02
75.03	NEURODIAGNOSTICS		19,495	4,487	23,982	497	571	75.03
76.97	CARDIAC REHABILITATION					554	303	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	984	123,356	14,576	138,916	74	235	90.03
90.04	CHRONIC PAIN CLINIC		106,298	4,608	110,906	890	987	90.04
90.05	DIABETES EDUCATION			1,612	1,612	153	226	90.05
90.06	WOUND CARE		55,494	2,696	58,190	1,094	3,112	90.06
90.07	SLEEP LAB		48,146	4,912	53,058	882	533	90.07
91	Emergency		876,342	365,424	1,241,766	23,418	14,691	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	7,963,889	14,892,125	8,471,609	31,327,623	285,185	546,271	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		66,016		66,016		3,895	190
192	Physicians' Private Offices			54	54			192

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
PART II

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	SUBTOTAL	IS	PURCHASING	
		0	1	2	2A	5.02	5.03	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	7,963,889	14,958,141	8,471,663	31,393,693	285,185	550,166	202

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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PT REG	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
		5.04	5.06	7	8	9	10	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG	179,921						5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	88	8,048,865					5.06
6	Maintenance & Repairs							6
7	Operation of Plant		373,669	835,132				7
8	Laundry & Linen Service		30,762	5,519	125,618			8
9	Housekeeping		144,589	10,104		490,462		9
10	Dietary		72,230	14,303		8,560	447,454	10
11	Cafeteria		56,844	19,526		11,686		11
12	Maintenance of Personnel							12
13	Nursing Administration		155,568	4,818		2,884		13
14	Central Services & Supply							14
15	Pharmacy		188,339	5,894		3,528		15
16	Medical Records & Library		94					16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	12,988	1,102,116	314,005	50,165	187,925	383,363	30
31	Intensive Care Unit	2,642	212,902	37,992	8,134	22,737	64,091	31
43	Nursery	1,400	90,358	7,619	1,414	4,560		43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	13,724	783,235	118,179	402	70,728		50
51	Recovery Room	1,160	54,177	4,213	5,773	2,521		51
52	Delivery Room & Labor Room	2,382	151,950	9,965	14,646	5,964		52
53	Anesthesiology	2,808	29,838	1,688		1,010		53
54	Radiology-Diagnostic	4,401	180,676	27,780	7,606	16,626		54
54.01	ULTRA SOUND	3,157	48,669	608	3,386	364		54.01
54.02	NUCLEAR ONCOLOGY	3,894	89,441	20,360		12,185		54.02
55	Radiology-Therapeutic	1,773	152,892	21,100		12,628		55
56	Radioisotope	2,619	51,832	2,150	703	1,287		56
57	CT Scan	12,853	80,409	6,013	3,991	3,599		57
58	MRI	6,183	75,505	7,742	1,582	4,634		58
59	Cardiac Catheterization	4,264	216,651	25,045		14,989		59
60	Laboratory	15,969	469,751	26,912		16,106		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	1,089	88,065	8,677		5,193		64
65	Respiratory Therapy	2,358	83,276	2,689		1,609		65
66	Physical Therapy	4,036	254,832	10,762		6,441		66
69	Electrocardiology	6,805	122,382	6,415	3,541	3,839		69
71	Medical Supplies Charged to Patients	10,148	3,391					71
72	Impl. Dev. Charged to Patients	5,135	349,617					72
73	Drugs Charged to Patients	37,510	1,584,744					73
74	Renal Dialysis	443	26,148	17,906		10,717		74
75	ASC (Non-Distinct Part)	2,354	143,743	17,011	10,226	10,181		75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	380	24,706					75.02
75.03	NEURODIAGNOSTICS	313	9,734	1,206		722		75.03
76.97	CARDIAC REHABILITATION	349	18,795					76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	46	34,107	7,633		4,568		90.03
90.04	CHRONIC PAIN CLINIC	560	23,076	6,577		3,936		90.04
90.05	DIABETES EDUCATION	96	24,992					90.05
90.06	WOUND CARE	689	48,586	3,434		2,055		90.06
90.07	SLEEP LAB	555	22,456	2,979		1,783		90.07
91	Emergency	14,750	357,412	54,223	14,049	32,452		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	179,921	8,032,559	831,047	125,618	488,017	447,454	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		16,304	4,085		2,445		190
192	Physicians' Private Offices		2					192

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
PART II

	COST CENTER DESCRIPTIONS	PT REG	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
		5.04	5.06	7	8	9	10	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	179,921	8,048,865	835,132	125,618	490,462	447,454	202

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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAFETERIA	NURSING ADMINIS- TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	
		11	13	15	16	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria	559,421						11
12	Maintenance of Personnel							12
13	Nursing Administration	19,686	665,563					13
14	Central Services & Supply							14
15	Pharmacy	20,673		625,379				15
16	Medical Records & Library				94			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	137,549	223,131	1,667		7,958,829		30
31	Intensive Care Unit	24,447	39,652	93		1,320,638		31
43	Nursery	11,183	18,138	8		264,299		43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	46,400	75,266	2,202		5,521,950		50
51	Recovery Room	5,567	9,031			206,376		51
52	Delivery Room & Labor Room	18,711	30,353	169		469,378		52
53	Anesthesiology	2,287	3,712	698		137,504		53
54	Radiology-Diagnostic	19,561	31,734	35		1,602,888		54
54.01	ULTRA SOUND	6,079	9,866	4		162,142		54.01
54.02	NUCLEAR ONCOLOGY	6,385				616,867		54.02
55	Radiology-Therapeutic	21,554				733,279		55
56	Radioisotope	3,936	6,385	3		122,128		56
57	CT Scan	7,891	12,795	113		559,256		57
58	MRI	7,141	11,588	234		591,025		58
59	Cardiac Catheterization	13,520	21,935	2,082		1,287,296		59
60	Laboratory	32,824				1,224,286		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	9,584	15,544	16		353,590		64
65	Respiratory Therapy	11,714	18,998	36		233,504		65
66	Physical Therapy	38,603		43		541,840		66
69	Electrocardiology	8,209	13,320	1		565,016		69
71	Medical Supplies Charged to Patients					30,842		71
72	Impl. Dev. Charged to Patients					540,307		72
73	Drugs Charged to Patients			617,426	94	2,298,850		73
74	Renal Dialysis					345,311		74
75	ASC (Non-Distinct Part)	13,064	21,192	70		1,031,099		75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	4,267				41,621		75.02
75.03	NEURODIAGNOSTICS	1,162				38,187		75.03
76.97	CARDIAC REHABILITATION	2,768				22,769		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	5,254	8,525	3		199,361		90.03
90.04	CHRONIC PAIN CLINIC	2,268	3,676	14		152,890		90.04
90.05	DIABETES EDUCATION	3,980	6,458			37,517		90.05
90.06	WOUND CARE	5,985	9,706	229		133,080		90.06
90.07	SLEEP LAB	3,249	5,268			90,763		90.07
91	Emergency	42,714	69,290	203		1,864,968		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	558,215	665,563	625,349	94	31,299,656		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	1,206		30		93,981		190
192	Physicians' Private Offices					56		192

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
PART II

	COST CENTER DESCRIPTIONS	CAFETERIA	NURSING ADMINIS- TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	
		11	13	15	16	24	25	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	559,421	665,563	625,379	94	31,393,693		202

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	7,958,829						30
31	Intensive Care Unit	1,320,638						31
43	Nursery	264,299						43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	5,521,950						50
51	Recovery Room	206,376						51
52	Delivery Room & Labor Room	469,378						52
53	Anesthesiology	137,504						53
54	Radiology-Diagnostic	1,602,888						54
54.01	ULTRA SOUND	162,142						54.01
54.02	NUCLEAR ONCOLOGY	616,867						54.02
55	Radiology-Therapeutic	733,279						55
56	Radioisotope	122,128						56
57	CT Scan	559,256						57
58	MRI	591,025						58
59	Cardiac Catheterization	1,287,296						59
60	Laboratory	1,224,286						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	353,590						64
65	Respiratory Therapy	233,504						65
66	Physical Therapy	541,840						66
69	Electrocardiology	565,016						69
71	Medical Supplies Charged to Patients	30,842						71
72	Impl. Dev. Charged to Patients	540,307						72
73	Drugs Charged to Patients	2,298,850						73
74	Renal Dialysis	345,311						74
75	ASC (Non-Distinct Part)	1,031,099						75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	41,621						75.02
75.03	NEURODIAGNOSTICS	38,187						75.03
76.97	CARDIAC REHABILITATION	22,769						76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	199,361						90.03
90.04	CHRONIC PAIN CLINIC	152,890						90.04
90.05	DIABETES EDUCATION	37,517						90.05
90.06	WOUND CARE	133,080						90.06
90.07	SLEEP LAB	90,763						90.07
91	Emergency	1,864,968						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	31,299,656						118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	93,981						190
192	Physicians' Private Offices	56						192

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
PART II

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	31,393,693						202

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP MOVEABLE EQUIPMENT NEW MME DE PT	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NONPATIENT TELEPHONE S NON PATIENT	IS GROSS REVENUE	PURCHASING PURCHASING	
		1	2	4	5.01	5.02	5.03	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	405,129						1
2	Cap Rel Costs-Mvble Equip		8,259,837					2
4	Employee Benefits Department			76,964,192				4
5.01	NONPATIENT TELEPHONES				1,748			5.01
5.02	IS	7,724			82	1,572,491,678		5.02
5.03	PURCHASING	11,948	3,936	720,630	20		25,102,503	5.03
5.04	PT REG	4,873			49			5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	6,715	370,934	4,553,023	123	771,421		5.06
6	Maintenance & Repairs							6
7	Operation of Plant	8,309	149,905	1,486,409	66		42,437	7
8	Laundry & Linen Service	2,416		31,361	1		6,136	8
9	Housekeeping	4,423	163,496	1,717,103	14		217,818	9
10	Dietary	6,261	97,690	575,040	12		33,508	10
11	Cafeteria	8,547	144,666	784,916				11
12	Maintenance of Personnel							12
13	Nursing Administration	2,109	325,625	2,521,272	2		2,786	13
14	Central Services & Supply							14
15	Pharmacy	2,580	299,766	3,389,425	30		193,117	15
16	Medical Records & Library				8			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	137,449	367,313	15,279,962	332	113,927,095	959,665	30
31	Intensive Care Unit	16,630	267,864	3,075,506	47	23,173,176	362,933	31
43	Nursery	3,335	3,721	1,494,609	39	12,276,702	39,881	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	51,730	1,990,205	5,133,013	70	120,382,861	7,315,574	50
51	Recovery Room	1,844	49,958	860,114	10	10,178,956	126,361	51
52	Delivery Room & Labor Room	4,362	61,326	2,475,991	61	20,896,190	272,714	52
53	Anesthesiology	739	54,623	160,379	13	24,630,379	351,153	53
54	Radiology-Diagnostic	12,160	833,791	2,406,172	92	38,608,972	152,227	54
54.01	ULTRA SOUND	266	72,858	870,397	7	27,692,224	20,538	54.01
54.02	NUCLEAR ONCOLOGY	8,912	145,086	1,015,911	20	34,162,177	25,723	54.02
55	Radiology-Therapeutic	9,236	169,654	1,922,920	23	15,554,598	250,975	55
56	Radioisotope	941	4,886	560,512	11	22,975,190	424,288	56
57	CT Scan	2,632	299,515	1,027,795	13	112,742,542	310,808	57
58	MRI	3,389	328,690	978,126	12	54,235,257	198,570	58
59	Cardiac Catheterization	10,963	528,183	1,925,145	45	37,407,678	1,621,376	59
60	Laboratory	11,780	158,573	3,098,289	84	140,079,514	1,815,463	60
62.30	BLOOD CLOTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	3,798	74,608	1,274,051	32	9,556,486	316,733	64
65	Respiratory Therapy	1,177	60,667	1,419,366	24	20,680,027	155,166	65
66	Physical Therapy	4,711	44,218	4,646,534	64	35,407,103	64,909	66
69	Electrocardiology	2,808	278,185	1,076,105	46	59,688,731	32,101	69
71	Medical Supplies Charged to Patients					89,014,085	54,353	71
72	Impl. Dev. Charged to Patients					45,043,700	8,094,463	72
73	Drugs Charged to Patients					323,265,685		73
74	Renal Dialysis	7,838				3,884,742		74
75	ASC (Non-Distinct Part)	7,446	510,179	1,713,417	74	20,644,812	517,277	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH		11,306	450,384		3,333,125	3,165	75.02
75.03	NEURODIAGNOSTICS	528	4,375	125,028	1	2,748,061	26,069	75.03
76.97	CARDIAC REHABILITATION			345,105	29	3,061,658	13,817	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	3,341	14,212	543,954	2	407,631	10,723	90.03
90.04	CHRONIC PAIN CLINIC	2,879	4,493	314,738	30	4,914,515	45,031	90.04
90.05	DIABETES EDUCATION		1,572	457,105	7	846,374	10,311	90.05
90.06	WOUND CARE	1,503	2,629	766,383	10	6,045,438	142,003	90.06
90.07	SLEEP LAB	1,304	4,789	348,601	2	4,872,773	24,303	90.07
91	Emergency	23,735	356,287	5,319,845	136	129,381,800	670,297	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	403,341	8,259,784	76,864,636	1,743	1,572,491,678	24,924,772	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	1,788		99,556	5		177,731	190

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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP MOVEABLE EQUIPMENT NEW MME DE PT	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NONPATIENT TELEPHONE S NON PATIENT	IS GROSS REVENUE	PURCHASING PURCHASING	
		1	2	4	5.01	5.02	5.03	
192	Physicians' Private Offices		53					192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	14,958,141	8,471,663	3,218,998	122	285,191	2,133,722	202
203	Unit Cost Multiplier (Wkst. B, Part I)	36.921921	1.025645	0.041825	0.069794	0.000181	0.085000	203
204	Cost to be allocated (Per Wkst. B, Part II)					285,185	550,166	204
205	Unit Cost Multiplier (Wkst. B, Part II)					0.000181	0.021917	205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PT REG GROSS REVENUE	PT ACCTS GROSS REVENUE	RECON- CILIATION	OTHER ADMI NISTRATIVE AND GENER ACCUM COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		5.04	5.05	5A.06	5.06	7	8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG	1,572,491,678						5.04
5.05	PT ACCTS		1,572,491,678					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	771,421	771,421	-92,269,957	202,499,580			5.06
6	Maintenance & Repairs							6
7	Operation of Plant				9,400,954	365,560		7
8	Laundry & Linen Service				773,923	2,416	728,641	8
9	Housekeeping				3,637,635	4,423		9
10	Dietary				1,817,198	6,261		10
11	Cafeteria				1,430,100	8,547		11
12	Maintenance of Personnel							12
13	Nursing Administration				3,913,869	2,109		13
14	Central Services & Supply							14
15	Pharmacy				4,738,318	2,580		15
16	Medical Records & Library				2,361			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	113,927,095	113,927,095		27,727,587	137,449	290,982	30
31	Intensive Care Unit	23,173,176	23,173,176		5,356,286	16,630	47,180	31
43	Nursery	12,276,702	12,276,702		2,273,261	3,335	8,201	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	120,382,861	120,382,861		19,705,011	51,730	2,333	50
51	Recovery Room	10,178,956	10,178,956		1,363,005	1,844	33,485	51
52	Delivery Room & Labor Room	20,896,190	20,896,190		3,822,835	4,362	84,955	52
53	Anesthesiology	24,630,379	24,630,379		750,676	739		53
54	Radiology-Diagnostic	38,608,972	38,608,972		4,545,539	12,160	44,116	54
54.01	ULTRA SOUND	27,692,224	27,692,224		1,224,443	266	19,638	54.01
54.02	NUCLEAR ONCOLOGY	34,162,177	34,162,177		2,250,209	8,912		54.02
55	Radiology-Therapeutic	15,554,598	15,554,598		3,846,536	9,236		55
56	Radioisotope	22,975,190	22,975,190		1,304,021	941	4,077	56
57	CT Scan	112,742,542	112,742,542		2,022,963	2,632	23,147	57
58	MRI	54,235,257	54,235,257		1,899,581	3,389	9,178	58
59	Cardiac Catheterization	37,407,678	37,407,678		5,450,613	10,963		59
60	Laboratory	140,079,514	140,079,514		11,818,222	11,780		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	9,556,486	9,556,486		2,215,587	3,798		64
65	Respiratory Therapy	20,680,027	20,680,027		2,095,095	1,177		65
66	Physical Therapy	35,407,103	35,407,103		6,411,178	4,711		66
69	Electrocardiology	59,688,731	59,688,731		3,078,945	2,808	20,542	69
71	Medical Supplies Charged to Patients	89,014,085	89,014,085		85,321			71
72	Impl. Dev. Charged to Patients	45,043,700	45,043,700		8,795,835			72
73	Drugs Charged to Patients	323,265,685	323,265,685		39,872,077			73
74	Renal Dialysis	3,884,742	3,884,742		657,847	7,838		74
75	ASC (Non-Distinct Part)	20,644,812	20,644,812		3,616,351	7,446	59,314	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	3,333,125	3,333,125		621,555			75.02
75.03	NEURODIAGNOSTICS	2,748,061	2,748,061		244,884	528		75.03
76.97	CARDIAC REHABILITATION	3,061,658	3,061,658		472,859			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	407,631	407,631		858,086	3,341		90.03
90.04	CHRONIC PAIN CLINIC	4,914,515	4,914,515		580,563	2,879		90.04
90.05	DIABETES EDUCATION	846,374	846,374		628,752			90.05
90.06	WOUND CARE	6,045,438	6,045,438		1,222,355	1,503		90.06
90.07	SLEEP LAB	4,872,773	4,872,773		564,960	1,304		90.07
91	Emergency	129,381,800	129,381,800		8,991,957	23,735	81,493	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	1,572,491,678	1,572,491,678	-92,269,957	202,089,353	363,772	728,641	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen				410,173	1,788		190

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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	PT REG GROSS REVENUE	PT ACCTS GROSS REVENUE	RECON- CILIATION	OTHER ADMI NISTRATIVE AND GENER ACCUM COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		5.04	5.05	5A.06	5.06	7	8	
192	Physicians' Private Offices				54			192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	180,386			92,269,957	13,684,546	1,217,007	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.000115			0.455655	37.434473	1.670242	203
204	Cost to be allocated (Per Wkst. B, Part II)	179,921			8,048,865	835,132	125,618	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000114			0.039748	2.284528	0.172400	205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA NUMBER OF FTE	NURSING ADMINISTRATION HOURS OF SERV	PHARMACY PHARMACY S TAT	MEDICAL RECORDS & LIBRARY GROSS REVENUE	
		9	10	11	13	15	16	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	358,721						9
10	Dietary	6,261	82,773					10
11	Cafeteria	8,547		89,543				11
12	Maintenance of Personnel							12
13	Nursing Administration	2,109		3,151	1,365,986			13
14	Central Services & Supply							14
15	Pharmacy	2,580		3,309		40,288,707		15
16	Medical Records & Library						1,571,720,257	16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	137,449	70,917	22,017	457,945	107,419	113,927,095	30
31	Intensive Care Unit	16,630	11,856	3,913	81,380	5,996	23,173,176	31
43	Nursery	3,335		1,790	37,227	521	12,276,702	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	51,730		7,427	154,475	141,837	120,382,861	50
51	Recovery Room	1,844		891	18,534		10,178,956	51
52	Delivery Room & Labor Room	4,362		2,995	62,296	10,856	20,896,190	52
53	Anesthesiology	739		366	7,618	44,966	24,630,379	53
54	Radiology-Diagnostic	12,160		3,131	65,130	2,269	38,608,972	54
54.01	ULTRA SOUND	266		973	20,249	288	27,692,224	54.01
54.02	NUCLEAR ONCOLOGY	8,912		1,022			34,162,177	54.02
55	Radiology-Therapeutic	9,236		3,450			15,554,598	55
56	Radioisotope	941		630	13,104	180	22,975,190	56
57	CT Scan	2,632		1,263	26,261	7,295	112,742,542	57
58	MRI	3,389		1,143	23,783	15,099	54,235,257	58
59	Cardiac Catheterization	10,963		2,164	45,019	134,118	37,407,678	59
60	Laboratory	11,780		5,254		4	140,079,514	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	3,798		1,534	31,903	1,051	9,556,486	64
65	Respiratory Therapy	1,177		1,875	38,992	2,337	20,680,027	65
66	Physical Therapy	4,711		6,179		2,771	35,407,103	66
69	Electrocardiology	2,808		1,314	27,337	46	59,688,731	69
71	Medical Supplies Charged to Patients						89,014,085	71
72	Impl. Dev. Charged to Patients						45,043,700	72
73	Drugs Charged to Patients					39,776,270	323,265,685	73
74	Renal Dialysis	7,838					3,884,742	74
75	ASC (Non-Distinct Part)	7,446		2,091	43,494	4,515	20,644,812	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH			683			3,333,125	75.02
75.03	NEURODIAGNOSTICS	528		186			2,748,061	75.03
76.97	CARDIAC REHABILITATION			443		11	3,061,658	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	3,341		841	17,497	172	407,631	90.03
90.04	CHRONIC PAIN CLINIC	2,879		363	7,545	907	4,914,515	90.04
90.05	DIABETES EDUCATION			637	13,255		846,374	90.05
90.06	WOUND CARE	1,503		958	19,921	14,762	6,045,438	90.06
90.07	SLEEP LAB	1,304		520	10,811		4,872,773	90.07
91	Emergency	23,735		6,837	142,210	13,061	129,381,800	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	356,933	82,773	89,350	1,365,986	40,286,751	1,571,720,257	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	1,788		193		1,956		190

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA NUMBER OF FTE	NURSING ADMINIS- TRATION HOURS OF S ERV	PHARMACY PHARMACY S TAT	MEDICAL RECORDS & LIBRARY GROSS REVENUE	
		9	10	11	13	15	16	
192	Physicians' Private Offices							192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	5,460,715	2,974,900	2,531,793	5,897,390	7,126,773	3,437	202
203	Unit Cost Multiplier (Wkst. B, Part I)	15.222736	35.940464	28.274605	4.317314	0.176893	0.000002	203
204	Cost to be allocated (Per Wkst. B, Part II)	490,462	447,454	559,421	665,563	625,379	94	204
205	Unit Cost Multiplier (Wkst. B, Part II)	1.367252	5.405797	6.247512	0.487240	0.015522		205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS							

	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics							30
31	Intensive Care Unit							31
43	Nursery							43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
54.01	ULTRA SOUND							54.01
54.02	NUCLEAR ONCOLOGY							54.02
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH							75.02
75.03	NEURODIAGNOSTICS							75.03
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING							90.03
90.04	CHRONIC PAIN CLINIC							90.04
90.05	DIABETES EDUCATION							90.05
90.06	WOUND CARE							90.06
90.07	SLEEP LAB							90.07
91	Emergency							91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)							118

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS							
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
192	Physicians' Private Offices							192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)							202
203	Unit Cost Multiplier (Wkst. B, Part I)							203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

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POST STEPDOWN ADJUSTMENTS

WORKSHEET B-2

	DESCRIPTION	WORKSHEET		AMOUNT	
		CODE	LINE NO.		
	1	2	3	4	

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COMPUTATION OF RATIO OF COST TO CHARGES
**WORKSHEET C
PART I**

				COSTS			
	COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	53,253,127		53,253,127		53,253,127	30
31	Intensive Care Unit	9,640,594		9,640,594		9,640,594	31
43	Nursery	3,709,844		3,709,844		3,709,844	43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	32,313,795		32,313,795		32,313,795	50
51	Recovery Room	2,242,323		2,242,323		2,242,323	51
52	Delivery Room & Labor Room	6,291,910		6,291,910		6,291,910	52
53	Anesthesiology	1,182,880		1,182,880		1,182,880	53
54	Radiology-Diagnostic	7,700,925		7,700,925		7,700,925	54
54.01	ULTRA SOUND	1,944,212		1,944,212		1,944,212	54.01
54.02	NUCLEAR ONCOLOGY	3,773,774		3,773,774		3,773,774	54.02
55	Radiology-Therapeutic	6,183,149		6,183,149		6,183,149	55
56	Radioisotope	2,029,031		2,029,031		2,029,031	56
57	CT Scan	3,272,594		3,272,594		3,272,594	57
58	MRI	3,096,695		3,096,695		3,096,695	58
59	Cardiac Catheterization	8,790,840		8,790,840		8,790,840	59
60	Laboratory	17,972,392		17,972,392		17,972,392	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	3,606,435		3,606,435		3,606,435	64
65	Respiratory Therapy	3,333,523		3,333,523		3,333,523	65
66	Physical Therapy	9,755,801		9,755,801		9,755,801	66
69	Electrocardiology	4,819,355		4,819,355		4,819,355	69
71	Medical Supplies Charged to Patients	124,376		124,376		124,376	71
72	Impl. Dev. Charged to Patients	12,803,791		12,803,791		12,803,791	72
73	Drugs Charged to Patients	65,077,068		65,077,068		65,077,068	73
74	Renal Dialysis	1,370,333		1,370,333		1,370,333	74
75	ASC (Non-Distinct Part)	6,003,052		6,003,052		6,003,052	75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	924,089		924,089		924,089	75.02
75.03	NEURODIAGNOSTICS	389,534		389,534		389,534	75.03
76.97	CARDIAC REHABILITATION	700,854		700,854		700,854	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	1,524,355		1,524,355		1,524,355	90.03
90.04	CHRONIC PAIN CLINIC	1,039,707		1,039,707		1,039,707	90.04
90.05	DIABETES EDUCATION	990,485		990,485		990,485	90.05
90.06	WOUND CARE	1,974,186		1,974,186		1,974,186	90.06
90.07	SLEEP LAB	952,439		952,439		952,439	90.07
91	Emergency	15,284,966		15,284,966		15,284,966	91
92	Observation Beds (Non-Distinct Part)	13,821,070		13,821,070		13,821,070	92
	OTHER REIMBURSABLE COST CENTERS						
200	Subtotal (sum of lines 30 thru 199)	307,893,504		307,893,504		307,893,504	200
201	Less Observation Beds	13,821,070		13,821,070		13,821,070	201
202	Total (line 200 minus line 201)	294,072,434		294,072,434		294,072,434	202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COMPUTATION OF RATIO OF COST TO CHARGES
**WORKSHEET C
PART I**

		CHARGES						
	COST CENTER DESCRIPTIONS	Inpatient	Outpatient	Total (column 6 + column 7)	Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	87,997,643		87,997,643				30
31	Intensive Care Unit	22,301,527		22,301,527				31
43	Nursery	12,276,702		12,276,702				43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	34,026,495	86,356,366	120,382,861	0.268425	0.268425	0.268425	50
51	Recovery Room	4,681,708	5,497,248	10,178,956	0.220290	0.220290	0.220290	51
52	Delivery Room & Labor Room	18,938,967	1,603,744	20,542,711	0.306284	0.306284	0.306284	52
53	Anesthesiology	8,438,593	16,191,786	24,630,379	0.048025	0.048025	0.048025	53
54	Radiology-Diagnostic	6,510,408	32,098,564	38,608,972	0.199459	0.199459	0.199459	54
54.01	ULTRA SOUND	4,010,094	23,682,131	27,692,225	0.070208	0.070208	0.070208	54.01
54.02	NUCLEAR ONCOLOGY	773,404	33,388,772	34,162,176	0.110466	0.110466	0.110466	54.02
55	Radiology-Therapeutic	59,070	15,495,528	15,554,598	0.397513	0.397513	0.397513	55
56	Radioisotope	2,075,637	20,899,554	22,975,191	0.088314	0.088314	0.088314	56
57	CT Scan	22,815,789	89,926,752	112,742,541	0.029027	0.029027	0.029027	57
58	MRI	6,276,895	47,958,363	54,235,258	0.057097	0.057097	0.057097	58
59	Cardiac Catheterization	15,116,203	22,291,475	37,407,678	0.235001	0.235001	0.235001	59
60	Laboratory	46,091,323	93,988,191	140,079,514	0.128301	0.128301	0.128301	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	870,387	8,686,098	9,556,485	0.377381	0.377381	0.377381	64
65	Respiratory Therapy	17,643,440	3,036,587	20,680,027	0.161195	0.161195	0.161195	65
66	Physical Therapy	8,246,564	27,160,539	35,407,103	0.275532	0.275532	0.275532	66
69	Electrocardiology	13,532,308	46,156,423	59,688,731	0.080741	0.080741	0.080741	69
71	Medical Supplies Charged to Patients	46,885,926	42,128,159	89,014,085	0.001397	0.001397	0.001397	71
72	Impl. Dev. Charged to Patients	24,393,031	20,650,669	45,043,700	0.284253	0.284253	0.284253	72
73	Drugs Charged to Patients	46,148,972	277,116,713	323,265,685	0.201311	0.201311	0.201311	73
74	Renal Dialysis	3,610,360	274,382	3,884,742	0.352747	0.352747	0.352747	74
75	ASC (Non-Distinct Part)	4,285,265	16,359,546	20,644,811	0.290778	0.290778	0.290778	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH		3,333,125	3,333,125	0.277244	0.277244	0.277244	75.02
75.03	NEURODIAGNOSTICS	1,136,051	1,612,010	2,748,061	0.141749	0.141749	0.141749	75.03
76.97	CARDIAC REHABILITATION	82,571	2,979,087	3,061,658	0.228913	0.228913	0.228913	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING		407,631	407,631	3.739546	3.739546	3.739546	90.03
90.04	CHRONIC PAIN CLINIC		4,914,515	4,914,515	0.211558	0.211558	0.211558	90.04
90.05	DIABETES EDUCATION	25,950	820,424	846,374	1.170269	1.170269	1.170269	90.05
90.06	WOUND CARE	24,108	6,021,330	6,045,438	0.326558	0.326558	0.326558	90.06
90.07	SLEEP LAB		4,872,773	4,872,773	0.195461	0.195461	0.195461	90.07
91	Emergency	28,696,089	100,685,203	129,381,292	0.118139	0.118139	0.118139	91
92	Observation Beds (Non-Distinct Part)	10,250,809	16,904,279	27,155,088	0.508968	0.508968	0.508968	92
	OTHER REIMBURSABLE COST CENTERS							
200	Subtotal (sum of lines 30 thru 199)	498,222,289	1,073,497,967	1,571,720,256				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	498,222,289	1,073,497,967	1,571,720,256				202

KPMG LLP Compu-Max 2552-10

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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE XIX (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)**WORKSHEET C
PART I**

				COSTS			
	COST CENTER DESCRIPTIONS	Total Cost (B Part I col 26 plus sum of cols 21 & 22)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	53,253,127		53,253,127		53,253,127	30
31	Intensive Care Unit	9,640,594		9,640,594		9,640,594	31
43	Nursery	3,709,844		3,709,844		3,709,844	43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	32,313,795		32,313,795		32,313,795	50
51	Recovery Room	2,242,323		2,242,323		2,242,323	51
52	Delivery Room & Labor Room	6,291,910		6,291,910		6,291,910	52
53	Anesthesiology	1,182,880		1,182,880		1,182,880	53
54	Radiology-Diagnostic	7,700,925		7,700,925		7,700,925	54
54.01	ULTRA SOUND	1,944,212		1,944,212		1,944,212	54.01
54.02	NUCLEAR ONCOLOGY	3,773,774		3,773,774		3,773,774	54.02
55	Radiology-Therapeutic	6,183,149		6,183,149		6,183,149	55
56	Radioisotope	2,029,031		2,029,031		2,029,031	56
57	CT Scan	3,272,594		3,272,594		3,272,594	57
58	MRI	3,096,695		3,096,695		3,096,695	58
59	Cardiac Catheterization	8,790,840		8,790,840		8,790,840	59
60	Laboratory	17,972,392		17,972,392		17,972,392	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	3,606,435		3,606,435		3,606,435	64
65	Respiratory Therapy	3,333,523		3,333,523		3,333,523	65
66	Physical Therapy	9,755,801		9,755,801		9,755,801	66
69	Electrocardiology	4,819,355		4,819,355		4,819,355	69
71	Medical Supplies Charged to Patients	124,376		124,376		124,376	71
72	Impl. Dev. Charged to Patients	12,803,791		12,803,791		12,803,791	72
73	Drugs Charged to Patients	65,077,068		65,077,068		65,077,068	73
74	Renal Dialysis	1,370,333		1,370,333		1,370,333	74
75	ASC (Non-Distinct Part)	6,003,052		6,003,052		6,003,052	75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	924,089		924,089		924,089	75.02
75.03	NEURODIAGNOSTICS	389,534		389,534		389,534	75.03
76.97	CARDIAC REHABILITATION	700,854		700,854		700,854	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	1,524,355		1,524,355		1,524,355	90.03
90.04	CHRONIC PAIN CLINIC	1,039,707		1,039,707		1,039,707	90.04
90.05	DIABETES EDUCATION	990,485		990,485		990,485	90.05
90.06	WOUND CARE	1,974,186		1,974,186		1,974,186	90.06
90.07	SLEEP LAB	952,439		952,439		952,439	90.07
91	Emergency	15,284,966		15,284,966		15,284,966	91
92	Observation Beds (Non-Distinct Part)	13,821,070		13,821,070		13,821,070	92
	OTHER REIMBURSABLE COST CENTERS						
200	Subtotal (sum of lines 30 thru 199)	307,893,504		307,893,504		307,893,504	200
201	Less Observation Beds	13,821,070		13,821,070		13,821,070	201
202	Total (line 200 minus line 201)	294,072,434		294,072,434		294,072,434	202

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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE XIX (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)**WORKSHEET C
PART I**

		CHARGES						
	COST CENTER DESCRIPTIONS	Inpatient	Outpatient	Total (column 6 + column 7)	Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics							30
31	Intensive Care Unit							31
43	Nursery							43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
54.01	ULTRA SOUND							54.01
54.02	NUCLEAR ONCOLOGY							54.02
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH							75.02
75.03	NEURODIAGNOSTICS							75.03
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING							90.03
90.04	CHRONIC PAIN CLINIC							90.04
90.05	DIABETES EDUCATION							90.05
90.06	WOUND CARE							90.06
90.07	SLEEP LAB							90.07
91	Emergency							91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
200	Subtotal (sum of lines 30 thru 199)							200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)							202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY
**WORKSHEET C
PART II**
[] Title V
[XX] Title XIX

	COST CENTER DESCRIPTIONS	Total Cost (Wkst B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	
		1	2	3	4	
	ANCILLARY SERVICE COST CENTERS					
50	Operating Room	32,313,795	5,521,950	26,791,845		50
51	Recovery Room	2,242,323	206,376	2,035,947		51
52	Delivery Room & Labor Room	6,291,910	469,378	5,822,532		52
53	Anesthesiology	1,182,880	137,504	1,045,376		53
54	Radiology-Diagnostic	7,700,925	1,602,888	6,098,037		54
54.01	ULTRA SOUND	1,944,212	162,142	1,782,070		54.01
54.02	NUCLEAR ONCOLOGY	3,773,774	616,867	3,156,907		54.02
55	Radiology-Therapeutic	6,183,149	733,279	5,449,870		55
56	Radioisotope	2,029,031	122,128	1,906,903		56
57	CT Scan	3,272,594	559,256	2,713,338		57
58	MRI	3,096,695	591,025	2,505,670		58
59	Cardiac Catheterization	8,790,840	1,287,296	7,503,544		59
60	Laboratory	17,972,392	1,224,286	16,748,106		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
64	Intravenous Therapy	3,606,435	353,590	3,252,845		64
65	Respiratory Therapy	3,333,523	233,504	3,100,019		65
66	Physical Therapy	9,755,801	541,840	9,213,961		66
69	Electrocardiology	4,819,355	565,016	4,254,339		69
71	Medical Supplies Charged to Patients	124,376	30,842	93,534		71
72	Impl. Dev. Charged to Patients	12,803,791	540,307	12,263,484		72
73	Drugs Charged to Patients	65,077,068	2,298,850	62,778,218		73
74	Renal Dialysis	1,370,333	345,311	1,025,022		74
75	ASC (Non-Distinct Part)	6,003,052	1,031,099	4,971,953		75
75.01	LITHOTRIPSY					75.01
75.02	PSYCH	924,089	41,621	882,468		75.02
75.03	NEURODIAGNOSTICS	389,534	38,187	351,347		75.03
76.97	CARDIAC REHABILITATION	700,854	22,769	678,085		76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
90.03	GENETIC TESTING	1,524,355	199,361	1,324,994		90.03
90.04	CHRONIC PAIN CLINIC	1,039,707	152,890	886,817		90.04
90.05	DIABETES EDUCATION	990,485	37,517	952,968		90.05
90.06	WOUND CARE	1,974,186	133,080	1,841,106		90.06
90.07	SLEEP LAB	952,439	90,763	861,676		90.07
91	Emergency	15,284,966	1,864,968	13,419,998		91
92	Observation Beds (Non-Distinct Part)	13,821,070	2,065,600	11,755,470		92
	OTHER REIMBURSABLE COST CENTERS					
200	Subtotal	241,289,939	23,821,490	217,468,449		200
201	Less Observation Beds	13,821,070	2,065,600	11,755,470		201
202	Total	227,468,869	21,755,890	205,712,979		202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY
**WORKSHEET C
PART II**
[] Title V
[XX] Title XIX

	COST CENTER DESCRIPTIONS	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Wkst C, Part I, col. 8)	Outpatient Cost to Charge Ratio(col. 6 ÷ col. 7)	
		5	6	7	8	
	ANCILLARY SERVICE COST CENTERS					
50	Operating Room		32,313,795			50
51	Recovery Room		2,242,323			51
52	Delivery Room & Labor Room		6,291,910			52
53	Anesthesiology		1,182,880			53
54	Radiology-Diagnostic		7,700,925			54
54.01	ULTRA SOUND		1,944,212			54.01
54.02	NUCLEAR ONCOLOGY		3,773,774			54.02
55	Radiology-Therapeutic		6,183,149			55
56	Radioisotope		2,029,031			56
57	CT Scan		3,272,594			57
58	MRI		3,096,695			58
59	Cardiac Catheterization		8,790,840			59
60	Laboratory		17,972,392			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
64	Intravenous Therapy		3,606,435			64
65	Respiratory Therapy		3,333,523			65
66	Physical Therapy		9,755,801			66
69	Electrocardiology		4,819,355			69
71	Medical Supplies Charged to Patients		124,376			71
72	Impl. Dev. Charged to Patients		12,803,791			72
73	Drugs Charged to Patients		65,077,068			73
74	Renal Dialysis		1,370,333			74
75	ASC (Non-Distinct Part)		6,003,052			75
75.01	LITHOTRIPSY					75.01
75.02	PSYCH		924,089			75.02
75.03	NEURODIAGNOSTICS		389,534			75.03
76.97	CARDIAC REHABILITATION		700,854			76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
90.03	GENETIC TESTING		1,524,355			90.03
90.04	CHRONIC PAIN CLINIC		1,039,707			90.04
90.05	DIABETES EDUCATION		990,485			90.05
90.06	WOUND CARE		1,974,186			90.06
90.07	SLEEP LAB		952,439			90.07
91	Emergency		15,284,966			91
92	Observation Beds (Non-Distinct Part)		13,821,070	27,155,088	0.508968	92
	OTHER REIMBURSABLE COST CENTERS					
200	Subtotal		241,289,939	27,155,088		200
201	Less Observation Beds		13,821,070	27,155,088		201
202	Total		227,468,869			202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
PART I

Check [] Title V [XX] PPS
Applicable [XX] Title XVIII, Part A [] TEFRA
Boxes: [] Title XIX

		Capital Related Cost (from Wkst. B, Part II, (col. 26)	Swing Bed Adjust- ment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	7,958,829		7,958,829	32,720	243.24	7,868	1,913,812	30
31	Intensive Care Unit	1,320,638		1,320,638	3,952	334.17	3,369	1,125,819	31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery	264,299		264,299	3,818	69.22			43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	9,543,766		9,543,766	40,490		11,237	3,039,631	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-0211

WORKSHEET D PART II

Check ☐ Title V ☒ Hospital ☐ SUB (Other) ☒ PPS
 Applicable ☒ Title XVIII, Part A ☐ IPF ☐ TEFRA
 Boxes: ☐ Title XIX ☐ IRF

		Capital Related Cost (from Wkst. B, Part II (col. 26)	Total Charges (from Wkst. C, Part I, (col. 8)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	5,521,950	120,382,861	0.045870	13,897,564	637,481	50
51	Recovery Room	206,376	10,178,956	0.020275	1,470,758	29,820	51
52	Delivery Room & Labor Room	469,378	20,542,711	0.022849	68,156	1,557	52
53	Anesthesiology	137,504	24,630,379	0.005583	2,719,036	15,180	53
54	Radiology-Diagnostic	1,602,888	38,608,972	0.041516	3,316,597	137,692	54
54.01	ULTRA SOUND	162,142	27,692,225	0.005855	1,863,713	10,912	54.01
54.02	NUCLEAR ONCOLOGY	616,867	34,162,176	0.018057	288,662	5,212	54.02
55	Radiology-Therapeutic	733,279	15,554,598	0.047142	37,114	1,750	55
56	Radioisotope	122,128	22,975,191	0.005316	1,136,569	6,042	56
57	CT Scan	559,256	112,742,541	0.004960	9,794,438	48,580	57
58	MRI	591,025	54,235,258	0.010897	2,639,390	28,761	58
59	Cardiac Catheterization	1,287,296	37,407,678	0.034413	6,419,522	220,915	59
60	Laboratory	1,224,286	140,079,514	0.008740	21,049,494	183,973	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	353,590	9,556,485	0.037000	329,385	12,187	64
65	Respiratory Therapy	233,504	20,680,027	0.011291	9,316,919	105,197	65
66	Physical Therapy	541,840	35,407,103	0.015303	4,939,103	75,583	66
69	Electrocardiology	565,016	59,688,731	0.009466	7,131,952	67,511	69
71	Medical Supplies Charged to Pat	30,842	89,014,085	0.000346	20,302,141	7,025	71
72	Impl. Dev. Charged to Patients	540,307	45,043,700	0.011995	10,754,569	129,001	72
73	Drugs Charged to Patients	2,298,850	323,265,685	0.007111	18,061,322	128,434	73
74	Renal Dialysis	345,311	3,884,742	0.088889	2,065,551	183,605	74
75	ASC (Non-Distinct Part)	1,031,099	20,644,811	0.049945	2,174,994	108,630	75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	41,621	3,333,125	0.012487			75.02
75.03	NEURODIAGNOSTICS	38,187	2,748,061	0.013896	484,692	6,735	75.03
76.97	CARDIAC REHABILITATION	22,769	3,061,658	0.007437	44,024	327	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	199,361	407,631	0.489072			90.03
90.04	CHRONIC PAIN CLINIC	152,890	4,914,515	0.031110			90.04
90.05	DIABETES EDUCATION	37,517	846,374	0.044327	6,675	296	90.05
90.06	WOUND CARE	133,080	6,045,438	0.022013	19,262	424	90.06
90.07	SLEEP LAB	90,763	4,872,773	0.018627			90.07
91	Emergency	1,864,968	129,381,292	0.014415	13,879,487	200,073	91
92	Observation Beds (Non-Distinct	2,065,600	27,155,088	0.076067	5,427,175	412,829	92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	23,821,490	1,449,144,384		159,638,264	2,765,732	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**WORKSHEET D
PART III**

Check ☐ Title V
Applicable ☒ Title XVIII, Part A
Boxes: ☐ Title XIX

☒ PPS
☐ TEFRA
☐ Other

		Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health Cost	All Other Medical Education Cost	Swing-Bed Adjust- ment Amount (see instruct- ions)	Total Costs (sum of cols. 1 through 3 minus col 4.)	
(A)	Cost Center Description	1A	1	2A	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)								30
31	Intensive Care Unit								31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery								43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	TOTAL (lines 30-199)								200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☒ Title XVIII, Part A
☐ Title XIX

☒ PPS
☐ TEFRA
☐ Other

		Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass- Through Cost (col. 7 x col. 8)	
(A)	Cost Center Description	6	7	8	9	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	32,720		7,868		30
31	Intensive Care Unit	3,952		3,369		31
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery	3,818				43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	40,490		11,237		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 14-0211

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☒ Title XVIII, Part A
☐ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID

☒ PPS
☐ TEFRA
☐ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
54.01	ULTRA SOUND									54.01
54.02	NUCLEAR ONCOLOGY									54.02
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	CT Scan									57
58	MRI									58
59	Cardiac Catheterization									59
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
75.01	LITHOTRIPSY									75.01
75.02	PSYCH									75.02
75.03	NEURODIAGNOSTICS									75.03
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
90.03	GENETIC TESTING									90.03
90.04	CHRONIC PAIN CLINIC									90.04
90.05	DIABETES EDUCATION									90.05
90.06	WOUND CARE									90.06
90.07	SLEEP LAB									90.07
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

COMPONENT CCN: 14-0211

WORKSHEET D PART IV

Check ☐ Title V ☒ Hospital ☐ SUB (Other) ☐ ICF/IID ☒ PPS
Applicable ☒ Title XVIII, Part A ☐ IPF ☐ SNF ☐ TEFRA
Boxes: ☐ Title XIX ☐ IRF ☐ NF ☐ Other

		Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass- Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass- Through Costs (col. 9 x col. 12)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	120,382,861			13,897,564		18,147,458		50
51	Recovery Room	10,178,956			1,470,758		951,317		51
52	Delivery Room & Labor Room	20,542,711			68,156		12,339		52
53	Anesthesiology	24,630,379			2,719,036		3,422,437		53
54	Radiology-Diagnostic	38,608,972			3,316,597		6,015,422		54
54.01	ULTRA SOUND	27,692,225			1,863,713		5,206,056		54.01
54.02	NUCLEAR ONCOLOGY	34,162,176			288,662		14,808,176		54.02
55	Radiology-Therapeutic	15,554,598			37,114		5,350,221		55
56	Radioisotope	22,975,191			1,136,569		9,090,131		56
57	CT Scan	112,742,541			9,794,438		27,776,290		57
58	MRI	54,235,258			2,639,390		13,208,008		58
59	Cardiac Catheterization	37,407,678			6,419,522		9,765,805		59
60	Laboratory	140,079,514			21,049,494		15,938,809		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy	9,556,485			329,385		3,885,161		64
65	Respiratory Therapy	20,680,027			9,316,919		856,764		65
66	Physical Therapy	35,407,103			4,939,103		418,045		66
69	Electrocardiology	59,688,731			7,131,952		15,482,376		69
71	Medical Supplies Charged to Pat	89,014,085			20,302,141		10,605,634		71
72	Impl. Dev. Charged to Patients	45,043,700			10,754,569		5,574,877		72
73	Drugs Charged to Patients	323,265,685			18,061,322		104,910,630		73
74	Renal Dialysis	3,884,742			2,065,551		114,058		74
75	ASC (Non-Distinct Part)	20,644,811			2,174,994		4,161,700		75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH	3,333,125					29,122		75.02
75.03	NEURODIAGNOSTICS	2,748,061			484,692		251,662		75.03
76.97	CARDIAC REHABILITATION	3,061,658			44,024		1,467,397		76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING	407,631					235		90.03
90.04	CHRONIC PAIN CLINIC	4,914,515					2,039,852		90.04
90.05	DIABETES EDUCATION	846,374			6,675				90.05
90.06	WOUND CARE	6,045,438			19,262		2,192,064		90.06
90.07	SLEEP LAB	4,872,773					1,481,389		90.07
91	Emergency	129,381,292			13,879,487		19,372,014		91
92	Observation Beds (Non-Distinct	27,155,088			5,427,175		8,440,372		92
	OTHER REIMBURSABLE COST CENTERS								
200	Total (sum of lines 50-199)	1,449,144,384			159,638,264		310,975,821		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0211

WORKSHEET D
PART V

Check
Applicable
Boxes:

[] Title V - O/P
[XX] Title XVIII, Part B
[] Title XIX - O/P

[XX] Hospital
[] IPF
[] IRF

[] SUB (Other)
[] SNF
[] NF

[] Swing Bed SNF
[] Swing Bed NF
[] ICF/IID

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.268425	18,147,458			4,871,231			50
51	Recovery Room	0.220290	951,317			209,566			51
52	Delivery Room & Labor Room	0.306284	12,339			3,779			52
53	Anesthesiology	0.048025	3,422,437			164,363			53
54	Radiology-Diagnostic	0.199459	6,015,422			1,199,830			54
54.01	ULTRA SOUND	0.070208	5,206,056			365,507			54.01
54.02	NUCLEAR ONCOLOGY	0.110466	14,808,176			1,635,800			54.02
55	Radiology-Therapeutic	0.397513	5,350,221			2,126,782			55
56	Radioisotope	0.088314	9,090,131			802,786			56
57	CT Scan	0.029027	27,776,290			806,262			57
58	MRI	0.057097	13,208,008			754,138			58
59	Cardiac Catheterization	0.235001	9,765,805			2,294,974			59
60	Laboratory	0.128301	15,938,809	5,238		2,044,965	672		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy	0.377381	3,885,161			1,466,186			64
65	Respiratory Therapy	0.161195	856,764			138,106			65
66	Physical Therapy	0.275532	418,045			115,185			66
69	Electrocardiology	0.080741	15,482,376			1,250,063			69
71	Medical Supplies Charged to Pat	0.001397	10,605,634			14,816			71
72	Impl. Dev. Charged to Patients	0.284253	5,574,877			1,584,676			72
73	Drugs Charged to Patients	0.201311	104,910,630		60,596	21,119,664		12,199	73
74	Renal Dialysis	0.352747	114,058			40,234			74
75	ASC (Non-Distinct Part)	0.290778	4,161,700			1,210,131			75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH	0.277244	29,122			8,074			75.02
75.03	NEURODIAGNOSTICS	0.141749	251,662			35,673			75.03
76.97	CARDIAC REHABILITATION	0.228913	1,467,397			335,906			76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING	3.739546	235			879			90.03
90.04	CHRONIC PAIN CLINIC	0.211558	2,039,852			431,547			90.04
90.05	DIABETES EDUCATION	1.170269							90.05
90.06	WOUND CARE	0.326558	2,192,064			715,836			90.06
90.07	SLEEP LAB	0.195461	1,481,389			289,554			90.07
91	Emergency	0.118139	19,372,014			2,288,590			91
92	Observation Beds (Non-Distinct	0.508968	8,440,372			4,295,879			92
	OTHER REIMBURSABLE COST CENTERS								
200	Subtotal (see instructions)		310,975,821	5,238	60,596	52,620,982	672	12,199	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		310,975,821	5,238	60,596	52,620,982	672	12,199	202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
PART I

Check [] Title V
Applicable [] Title XVIII, Part A
Boxes: [XX] Title XIX

		Capital Related Cost (from Wkst. B, Part II, (col. 26)	Swing Bed Adjust- ment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	7,958,829		7,958,829	32,720	243.24	1,393	338,833	30
31	Intensive Care Unit	1,320,638		1,320,638	3,952	334.17	311	103,927	31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery	264,299		264,299	3,818	69.22	72	4,984	43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	9,543,766		9,543,766	40,490		1,776	447,744	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-0211

WORKSHEET D PART II

Check ☐ Title V ☒ Hospital ☐ SUB (Other)
 Applicable ☐ Title XVIII, Part A ☐ IPF
 Boxes: ☒ Title XIX ☐ IRF

		Capital Related Cost (from Wkst. B, Part II (col. 26)	Total Charges (from Wkst. C, Part I, (col. 8)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	5,521,950	120,382,861	0.045870			50
51	Recovery Room	206,376	10,178,956	0.020275			51
52	Delivery Room & Labor Room	469,378	20,542,711	0.022849			52
53	Anesthesiology	137,504	24,630,379	0.005583			53
54	Radiology-Diagnostic	1,602,888	38,608,972	0.041516			54
54.01	ULTRA SOUND	162,142	27,692,225	0.005855			54.01
54.02	NUCLEAR ONCOLOGY	616,867	34,162,176	0.018057			54.02
55	Radiology-Therapeutic	733,279	15,554,598	0.047142			55
56	Radioisotope	122,128	22,975,191	0.005316			56
57	CT Scan	559,256	112,742,541	0.004960			57
58	MRI	591,025	54,235,258	0.010897			58
59	Cardiac Catheterization	1,287,296	37,407,678	0.034413			59
60	Laboratory	1,224,286	140,079,514	0.008740			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	353,590	9,556,485	0.037000			64
65	Respiratory Therapy	233,504	20,680,027	0.011291			65
66	Physical Therapy	541,840	35,407,103	0.015303			66
69	Electrocardiology	565,016	59,688,731	0.009466			69
71	Medical Supplies Charged to Pat	30,842	89,014,085	0.000346			71
72	Impl. Dev. Charged to Patients	540,307	45,043,700	0.011995			72
73	Drugs Charged to Patients	2,298,850	323,265,685	0.007111			73
74	Renal Dialysis	345,311	3,884,742	0.088889			74
75	ASC (Non-Distinct Part)	1,031,099	20,644,811	0.049945			75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	41,621	3,333,125	0.012487			75.02
75.03	NEURODIAGNOSTICS	38,187	2,748,061	0.013896			75.03
76.97	CARDIAC REHABILITATION	22,769	3,061,658	0.007437			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	199,361	407,631	0.489072			90.03
90.04	CHRONIC PAIN CLINIC	152,890	4,914,515	0.031110			90.04
90.05	DIABETES EDUCATION	37,517	846,374	0.044327			90.05
90.06	WOUND CARE	133,080	6,045,438	0.022013			90.06
90.07	SLEEP LAB	90,763	4,872,773	0.018627			90.07
91	Emergency	1,864,968	129,381,292	0.014415			91
92	Observation Beds (Non-Distinct	2,065,600	27,155,088	0.076067			92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	23,821,490	1,449,144,384				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☐ PPS
☐ TEFRA
☒ Other

		Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health Cost	All Other Medical Education Cost	Swing-Bed Adjust- ment Amount (see instruct- ions)	Total Costs (sum of cols. 1 through 3 minus col 4.)	
(A)	Cost Center Description	1A	1	2A	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)								30
31	Intensive Care Unit								31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery								43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	TOTAL (lines 30-199)								200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☐ PPS
☐ TEFRA
☒ Other

		Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass- Through Cost (col. 7 x col. 8)	
(A)	Cost Center Description	6	7	8	9	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	32,720		1,393		30
31	Intensive Care Unit	3,952		311		31
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery	3,818		72		43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	40,490		1,776		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 14-0211

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
54.01	ULTRA SOUND									54.01
54.02	NUCLEAR ONCOLOGY									54.02
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	CT Scan									57
58	MRI									58
59	Cardiac Catheterization									59
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
75.01	LITHOTRIPSY									75.01
75.02	PSYCH									75.02
75.03	NEURODIAGNOSTICS									75.03
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
90.03	GENETIC TESTING									90.03
90.04	CHRONIC PAIN CLINIC									90.04
90.05	DIABETES EDUCATION									90.05
90.06	WOUND CARE									90.06
90.07	SLEEP LAB									90.07
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 14-0211

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

		Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass- Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass- Through Costs (col. 9 x col. 12)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room								50
51	Recovery Room								51
52	Delivery Room & Labor Room								52
53	Anesthesiology								53
54	Radiology-Diagnostic								54
54.01	ULTRA SOUND								54.01
54.02	NUCLEAR ONCOLOGY								54.02
55	Radiology-Therapeutic								55
56	Radioisotope								56
57	CT Scan								57
58	MRI								58
59	Cardiac Catheterization								59
60	Laboratory								60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy								64
65	Respiratory Therapy								65
66	Physical Therapy								66
69	Electrocardiology								69
71	Medical Supplies Charged to Pat								71
72	Impl. Dev. Charged to Patients								72
73	Drugs Charged to Patients								73
74	Renal Dialysis								74
75	ASC (Non-Distinct Part)								75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH								75.02
75.03	NEURODIAGNOSTICS								75.03
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING								90.03
90.04	CHRONIC PAIN CLINIC								90.04
90.05	DIABETES EDUCATION								90.05
90.06	WOUND CARE								90.06
90.07	SLEEP LAB								90.07
91	Emergency								91
92	Observation Beds (Non-Distinct								92
	OTHER REIMBURSABLE COST CENTERS								
200	Total (sum of lines 50-199)								200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0211

WORKSHEET D
PART V

Check [] Title V - O/P [XX] Hospital [] SUB (Other) [] Swing Bed SNF
Applicable [] Title XVIII, Part B [] IPF [] SNF [] Swing Bed NF
Boxes: [XX] Title XIX - O/P [] IRF [] NF [] ICF/IID

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room								50
51	Recovery Room								51
52	Delivery Room & Labor Room								52
53	Anesthesiology								53
54	Radiology-Diagnostic								54
54.01	ULTRA SOUND								54.01
54.02	NUCLEAR ONCOLOGY								54.02
55	Radiology-Therapeutic								55
56	Radioisotope								56
57	CT Scan								57
58	MRI								58
59	Cardiac Catheterization								59
60	Laboratory								60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy								64
65	Respiratory Therapy								65
66	Physical Therapy								66
69	Electrocardiology								69
71	Medical Supplies Charged to Pat								71
72	Impl. Dev. Charged to Patients								72
73	Drugs Charged to Patients								73
74	Renal Dialysis								74
75	ASC (Non-Distinct Part)								75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH								75.02
75.03	NEURODIAGNOSTICS								75.03
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING								90.03
90.04	CHRONIC PAIN CLINIC								90.04
90.05	DIABETES EDUCATION								90.05
90.06	WOUND CARE								90.06
90.07	SLEEP LAB								90.07
91	Emergency								91
92	Observation Beds (Non-Distinct								92
	OTHER REIMBURSABLE COST CENTERS								
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COMPUTATION OF INPATIENT OPERATING COST**COMPONENT CCN: 14-0211****WORKSHEET D-1
PART I**

Check ☐ **Title V - I/P** ☒ **Hospital** ☐ **SUB (Other)** ☐ **ICF/IID** ☒ **PPS**
Applicable ☒ **Title XVIII, Part A** ☐ **IPF** ☐ **SNF** ☐ **TEFRA**
Boxes: ☐ **Title XIX - I/P** ☐ **IRF** ☐ **NF** ☐ **Other**

PART I - ALL PROVIDER COMPONENTS**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	32,720	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	32,720	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	24,228	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	7,868	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	53,253,127	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	53,253,127	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 31)		32
33	Average semi-private room per diem charge (line 30 ÷ line 31)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	53,253,127	37

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COMPUTATION OF INPATIENT OPERATING COST**COMPONENT CCN: 14-0211****WORKSHEET D-1
PART II**

Check ☐ Title V - I/P ☒ Hospital ☐ SUB (Other) ☒ PPS
Applicable ☒ Title XVIII, Part A ☐ IPF ☐ TEFRA
Boxes: ☐ Title XIX - I/P ☐ IRF ☐ Other

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS						1	
38	Adjusted general inpatient routine service cost per diem (see instructions)					1,627.54	38
39	Program general inpatient routine service cost (line 9 x line 38)					12,805,485	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)						40
41	Total Program general inpatient routine service cost (line 39 + line 40)					12,805,485	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
		1	2	3	4	5	
42	Nursery (Titles V and XIX only)						42
	Intensive Care Type Inpatient Hospital Units						
43	Intensive Care Unit	9,640,594	3,952	2,439.42	3,369	8,218,406	43
44	Coronary Care Unit						44
45	Burn Intensive Care Unit						45
46	Surgical Intensive Care Unit						46
47	Other Special Care (specify)						47
						1	
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)					25,929,661	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					46,953,552	49
	PASS THROUGH COST ADJUSTMENTS						
50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					3,039,631	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)					2,765,732	51
52	Total Program excludable cost (sum of lines 50 and 51)					5,805,363	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					41,148,189	53
	TARGET AMOUNT AND LIMIT COMPUTATION						
54	Program discharges						54
55	Target amount per discharge						55
56	Target amount (line 54 x line 55)						56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)						57
58	Bonus payment (see instructions)						58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.						59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.						60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)						61
62	Relief payment (see instructions)						62
63	Allowable Inpatient cost plus incentive payment (see instructions)						63
	PROGRAM INPATIENT ROUTINE SWING BED COST						
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)						64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)						65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)						66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)						67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)						68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)						69

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

WORKSHEET D-1
PARTS III & IV

Check
Applicable
Boxes:

☐ Title V - I/P

☒ Title XVIII, Part A

☐ Title XIX - I/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ ICF/IID

☒ PPS

☐ TEFRA

☐ Other

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					8,492	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					1,627.54	88
89	Observation bed cost (line 87 x line 88) (see instructions)					13,821,070	89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	7,958,829	53,253,127	0.149453	13,821,070	2,065,600	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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COMPUTATION OF INPATIENT OPERATING COST**COMPONENT CCN: 14-0211****WORKSHEET D-1
PART I**

Check ☐ **Title V - I/P** ☒ **Hospital** ☐ **SUB (Other)** ☐ **ICF/IID** ☐ **PPS**
Applicable ☐ **Title XVIII, Part A** ☐ **IPF** ☐ **SNF** ☐ **TEFRA**
Boxes: ☒ **Title XIX - I/P** ☐ **IRF** ☐ **NF** ☒ **Other**

PART I - ALL PROVIDER COMPONENTS**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	32,720	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	32,720	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	24,228	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	1,393	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)	3,818	15
16	Nursery days (title V or XIX only)	72	16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	53,253,127	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	53,253,127	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	53,253,127	37

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COMPUTATION OF INPATIENT OPERATING COST**COMPONENT CCN: 14-0211****WORKSHEET D-1
PART II**

Check ☐ Title V - I/P ☒ Hospital ☐ SUB (Other) ☐ PPS
Applicable ☐ Title XVIII, Part A ☐ IPF ☐ TEFRA
Boxes: ☒ Title XIX - I/P ☐ IRF ☒ Other

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS							1	
38	Adjusted general inpatient routine service cost per diem (see instructions)						1,627.54	38
39	Program general inpatient routine service cost (line 9 x line 38)						2,267,163	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)							40
41	Total Program general inpatient routine service cost (line 39 + line 40)						2,267,163	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
		1	2	3	4	5		
42	Nursery (Titles V and XIX only)	3,709,844	3,818	971.67	72	69,960		42
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	9,640,594	3,952	2,439.42	311	758,660		43
44	Coronary Care Unit							44
45	Burn Intensive Care Unit							45
46	Surgical Intensive Care Unit							46
47	Other Special Care (specify)							47
							1	
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)							48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					3,095,783		49
PASS THROUGH COST ADJUSTMENTS								
50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					447,744		50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)							51
52	Total Program excludable cost (sum of lines 50 and 51)					447,744		52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)							53
TARGET AMOUNT AND LIMIT COMPUTATION								
54	Program discharges							54
55	Target amount per discharge							55
56	Target amount (line 54 x line 55)							56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)							57
58	Bonus payment (see instructions)							58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.							59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.							60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)							61
62	Relief payment (see instructions)							62
63	Allowable Inpatient cost plus incentive payment (see instructions)							63
PROGRAM INPATIENT ROUTINE SWING BED COST								
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)							64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)							65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)							66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)							67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)							68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)							69

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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

WORKSHEET D-1
PARTS III & IV

Check
Applicable
Boxes:

☐ Title V - I/P

☐ Title XVIII, Part A

☒ Title XIX - I/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ ICF/IID

☐ PPS

☐ TEFRA

☒ Other

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					8,492	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					1,627.54	88
89	Observation bed cost (line 87 x line 88) (see instructions)					13,821,070	89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	7,958,829	53,253,127	0.149453	13,821,070	2,065,600	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0211

WORKSHEET D-3

Check ☐ Title V ☒ Hospital ☐ SUB (Other) ☐ Swing Bed SNF ☒ PPS
Applicable ☒ Title XVIII, Part A ☐ IPF ☐ SNF ☐ Swing Bed NF ☐ TEFRA
Boxes: ☐ Title XIX ☐ IRF ☐ NF ☐ ICF/IID ☐ Other

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics		31,940,738		30
31	Intensive Care Unit		10,152,398		31
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.268425	13,897,564	3,730,454	50
51	Recovery Room	0.220290	1,470,758	323,993	51
52	Delivery Room & Labor Room	0.306284	68,156	20,875	52
53	Anesthesiology	0.048025	2,719,036	130,582	53
54	Radiology-Diagnostic	0.199459	3,316,597	661,525	54
54.01	ULTRA SOUND	0.070208	1,863,713	130,848	54.01
54.02	NUCLEAR ONCOLOGY	0.110466	288,662	31,887	54.02
55	Radiology-Therapeutic	0.397513	37,114	14,753	55
56	Radioisotope	0.088314	1,136,569	100,375	56
57	CT Scan	0.029027	9,794,438	284,303	57
58	MRI	0.057097	2,639,390	150,701	58
59	Cardiac Catheterization	0.235001	6,419,522	1,508,594	59
60	Laboratory	0.128301	21,049,494	2,700,671	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64	Intravenous Therapy	0.377381	329,385	124,304	64
65	Respiratory Therapy	0.161195	9,316,919	1,501,841	65
66	Physical Therapy	0.275532	4,939,103	1,360,881	66
69	Electrocardiology	0.080741	7,131,952	575,841	69
71	Medical Supplies Charged to Patients	0.001397	20,302,141	28,362	71
72	Impl. Dev. Charged to Patients	0.284253	10,754,569	3,057,019	72
73	Drugs Charged to Patients	0.201311	18,061,322	3,635,943	73
74	Renal Dialysis	0.352747	2,065,551	728,617	74
75	ASC (Non-Distinct Part)	0.290778	2,174,994	632,440	75
75.01	LITHOTRIPSY				75.01
75.02	PSYCH	0.277244			75.02
75.03	NEURODIAGNOSTICS	0.141749	484,692	68,705	75.03
76.97	CARDIAC REHABILITATION	0.228913	44,024	10,078	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
90.03	GENETIC TESTING	3.739546			90.03
90.04	CHRONIC PAIN CLINIC	0.211558			90.04
90.05	DIABETES EDUCATION	1.170269	6,675	7,812	90.05
90.06	WOUND CARE	0.326558	19,262	6,290	90.06
90.07	SLEEP LAB	0.195461			90.07
91	Emergency	0.118139	13,879,487	1,639,709	91
92	Observation Beds (Non-Distinct Part)	0.508968	5,427,175	2,762,258	92
	OTHER REIMBURSABLE COST CENTERS				
200	Total (sum of lines 50-94, and 96-98)		159,638,264	25,929,661	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		159,638,264		202

(A) Worksheet A line numbers

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CALCULATION OF REIMBURSEMENT SETTLEMENT**WORKSHEET E
PART A****PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
1	DRG amounts other than outlier payments				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	2,265,047			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	24,915,517			1.02
1.03	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)				1.03
1.04	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)				1.04
2	Outlier payments for discharges (see instructions)	797,421			2
2.01	Outlier reconciliation amount				2.01
2.02	Outlier payment for discharges for Model 4 BPCI (see instructions)				2.02
2.03	Outlier payment for discharges occurring prior to October 1 (see instructions)				2.03
2.04	Outlier payment for discharges occurring on or after October 1 (see instructions)				2.04
3	Managed care simulated payments	6,208,477			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	119.40			4
	Indirect Medical Education Adjustment Calculation for Hospitals				
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)				5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)				6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)				7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011 then see instructions.				7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR §413.75(b), §413.79(c)(2)(iv) 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).				8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.				8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)				8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (see instructions)				9
10	FTE count for allopathic and osteopathic programs in the current year from your records				10
11	FTE count for residents in dental and podiatric programs				11
12	Current year allowable FTE (see instructions)				12
13	Total allowable FTE count for the prior year				13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero				14
15	Sum of lines 12 through 14 divided by 3				15
16	Adjustment for residents in initial years of the program				16
17	Adjustment for residents displaced by program or hospital closure				17
18	Adjusted rolling average FTE count				18
19	Current year resident to bed ratio (line 18 divided by line 4)				19
20	Prior year resident to bed ratio (see instructions)				20
21	Enter the lesser of lines 19 or 20 (see instructions)				21
22	IME payment adjustment (see instructions)				22
22.01	IME payment adjustment - Managed Care (see instructions)				22.01
	Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA				
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C)				23
24	IME FTE resident count over cap (see instructions)				24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)				25
26	Resident to bed ratio (divide line 25 by line 4)				26
27	IME payments adjustment factor (see instructions)				27
28	IME add-on adjustment amount (see instructions)				28
28.01	IME add-on adjustment amount - Managed Care (see instructions)				28.01
29	Total IME payment (sum of lines 22 and 28)				29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)				29.01
	Disproportionate Share Adjustment				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0117			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.1107			31
32	Sum of lines 30 and 31	0.1224			32
33	Allowable disproportionate share percentage (see instructions)				33
34	Disproportionate share adjustment (see instructions)				34
		Prior to		On or after	
		October 1 (1.00)	(1.01)	October 1 (2.00)	
	Uncompensated Care Adjustment				
35	Total uncompensated care amount (see instructions)				35
35.01	Factor 3 (see instructions)				35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)				35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)				35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)				36
	Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)				
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)				42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)				44

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CALCULATION OF REIMBURSEMENT SETTLEMENT**WORKSHEET E
PART A****PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
45	Average weekly cost for dialysis treatments (see instructions)				45
46	Total additional payment (line 45 times line 44 times line 41.01)				46
47	Subtotal (see instructions)	27,977,985			47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions)				48
49	Total payment for inpatient operating costs (see instructions)	27,977,985			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,505,704			50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)				51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions)				52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies				54
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)				55
56	Cost of physicians' services in a teaching hospital (see instructions)				56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35).				57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)				58
59	Total (sum of amounts on lines 49 through 58)	30,483,689			59
60	Primary payer payments	1,943			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	30,481,746			61
62	Deductibles billed to program beneficiaries	2,999,388			62
63	Coinurance billed to program beneficiaries	44,170			63
64	Allowable bad debts (see instructions)	323,275			64
65	Adjusted reimbursable bad debts (see instructions)	210,129			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	143,068			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	27,648,317			67
68	Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)				68
69	Outlier payments reconciliation (sum of lines 93, 95 and 96) (for SCH see instructions)				69
70	Other adjustments (specify) (see instructions)				70
70.93	HVBP payment adjustment amount (see instructions)	52,970			70.93
70.94	HRR adjustment amount (see instructions)	-723			70.94
71	Amount due provider (see instructions)	27,700,564			71
71.01	Sequestration adjustment (see instructions)	554,011			71.01
71.02	Demonstration payment adjustment amount after sequestration				71.02
72	Interim payments	26,945,271			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	201,282			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	1,511,499			75
TO BE COMPLETED BY CONTRACTOR (lines 90 through 96)					
90	Operating outlier amount from Wkst. E, Pt. A line 2 (see instructions)				90
91	Capital outlier from Wkst. L, Pt. I, line 2				91
92	Operating outlier reconciliation adjustment amount (see instructions)				92
93	Capital outlier reconciliation adjustment amount (see instructions)				93
94	The rate used to calculate the time value of money (see instructions)				94
95	Time value of money for operating expenses (see instructions)				95
96	Time value of money for capital related expenses (see instructions)				96
HSP Bonus Payment Amount		Prior to 10/1	On or After 10/1		
100	HSP bonus amount (see instructions)				100
HVBP Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1		
101	HVBP adjustment factor (see instructions)	0.0000000000	0.0000000000		101
102	HVBP adjustment amount for HSP bonus payment (see instructions)				102
HRR Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1		
103	HRR adjustment factor (see instructions)	0.0000	0.0000		103
104	HRR adjustment amount for HSP bonus payment (see instructions)				104

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CALCULATION OF REIMBURSEMENT SETTLEMENT**COMPONENT CCN: 14-0211****WORKSHEET E
PART B**Check applicable box: ☒ **Hospital** ☐ **IPF** ☐ **IRF** ☐ **SUB (Other)** ☐ **SNF****PART B - MEDICAL AND OTHER HEALTH SERVICES**

		1	1.01	1.02	
1	Medical and other services (see instructions)	12,871			1
2	Medical and other services reimbursed under OPPS (see instructions)	52,620,982			2
3	OPPS payments	35,343,033			3
4	Outlier payment (see instructions)	352,886			4
4.01	Outlier reconciliation amount (see instructions)				4.01
5	Enter the hospital specific payment to cost ratio (see instructions)	0.765			5
6	Line 2 times line 5	40,255,051			6
7	Sum of lines 3, 4, and 4.01, divided by line 6	0.8867			7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)	12,871			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	65,834			12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)	65,834			14
	CUSTOMARY CHARGES				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)	65,834			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	52,963			19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18 (see instructions)				20
21	Lesser of cost or charges (see instructions)	12,871			21
22	Interns and residents (see instructions)				22
23	Cost of physicians' services in a teaching hospital (see instructions)				23
24	Total prospective payment (sum of lines 3, 4, 4.01, 8 and 9)	35,695,919			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	6,497,304			26
27	Subtotal [(lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)	29,211,486			27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)				28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)	29,211,486			30
31	Primary payer payments	763			31
32	Subtotal (line 30 minus line 31)	29,210,723			32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)	525,809			34
35	Adjusted reimbursable bad debts (see instructions)	341,776			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	191,785			36
37	Subtotal (see instructions)	29,552,499			37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	29,552,499			40
40.01	Sequestration adjustment (see instructions)	591,050			40.01
40.02	Demonstration payment adjustment amount after sequestration				40.02
41	Interim payments	28,615,746			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	345,703			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

90	Original outlier amount (see instructions)				90
91	Outlier reconciliation adjustment amount (see instructions)				91
92	The rate used to calculate the Time Value of Money				92
93	Time Value of Money (see instructions)				93
94	Total (sum of lines 91 and 93)				94

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WORKSHEET E-1
PART I

				INPATIENT PART A		PART B		
DESCRIPTION				mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4	
1	Total interim payments paid to provider				26,945,271		28,615,746	1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero							2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)		.01					3.01
			.02					3.02
		Program	.03					3.03
		to	.04					3.04
		Provider	.05					3.05
			.06					3.06
			.07					3.07
			.08					3.08
			.09					3.09
			.10					3.10
			.50					3.50
			.51					3.51
		Provider	.52					3.52
		to	.53					3.53
		Program	.54					3.54
			.55					3.55
			.56					3.56
			.57					3.57
			.58					3.58
			.59					3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		.99					3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)			26,945,271		28,615,746		4
	TO BE COMPLETED BY CONTRACTOR							
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)		.01					5.01
			.02					5.02
		Program	.03					5.03
		to	.04					5.04
		Provider	.05					5.05
			.06					5.06
			.07					5.07
			.08					5.08
			.09					5.09
			.10					5.10
			.50					5.50
			.51					5.51
		Provider	.52					5.52
		to	.53					5.53
		Program	.54					5.54
			.55					5.55
			.56					5.56
			.57					5.57
			.58					5.58
			.59					5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)		.99					5.99
6	Determined net settlement amount (balance due) based on the cost report (1)		.01	201,282		345,703		6.01
			.02					6.02
7	Total Medicare program liability (see instructions)			27,146,553		28,961,449		7
8	Name of Contractor			Contractor Number		NPR Date (Month/Day/Year)		8

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-0211

WORKSHEET E-3
PART VII

Check ☐ Title V ☒ Hospital ☐ NF ☐ PPS
 Applicable ☒ Title XIX ☐ SUB (Other) ☐ ICF/IID ☐ TEFRA
 Boxes: ☐ SNF ☒ Other

PART VII - CALCULATION OF REIMBURSEMENT - ALL OTHER HEALTH SERVICES FOR TITLES V OR TITLE XIX SERVICES

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
	COMPUTATION OF NET COST OF COVERED SERVICES			
1	Inpatient hospital/SNF/NF services	3,095,783		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	3,095,783		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	3,095,783		7
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
	CUSTOMARY CHARGES			
13	Amount actually collected from patients liable for payment for services on a cahрге basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)	1.000000	1.000000	15
16	Total customary charges (see instructions)			16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)	3,095,783		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
	PROSPECTIVE PAYMENT AMOUNT			
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30	Excess of reasonable cost (from line 18)	3,095,783		30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32	Deductibles			32
33	Coinsurance			33
34	Allowable bad debts (see instructions)			34
35	Utilization review			35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)			37
38	Subtotal (line 36 ± line 37)			38
39	Direct graduate medical education payments (from Wkst. E-4)			39
40	Total amount payable to the provider (sum of lines 38 and 39)			40
41	Interim payments			41
42	Balance due provider/program (line 40 minus line 41)			42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			43

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BALANCE SHEET**WORKSHEET G**

(If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	Assets (Omit Cents)	1	2	3	4	
	CURRENT ASSETS					
1	Cash on hand and in banks	119,345				1
2	Temporary investments					2
3	Notes receivable					3
4	Accounts receivable	152,079,324				4
5	Other receivables	800,994				5
6	Allowances for uncollectible notes and accounts receivable	-107,135,624				6
7	Inventory	5,475,000				7
8	Prepaid expenses					8
9	Other current assets	1,812,472				9
10	Due from other funds	70,998,446				10
11	Total current assets (sum of lines 1-10)	124,149,957				11
	FIXED ASSETS					
12	Land	14,775,874				12
13	Land improvements					13
14	Accumulated depreciation					14
15	Buildings	212,781,723				15
16	Accumulated depreciation	-38,549,106				16
17	Leasehold improvements	9,265,614				17
18	Accumulated depreciation					18
19	Fixed equipment	61,543,018				19
20	Accumulated depreciation	-35,090,305				20
21	Automobiles and trucks					21
22	Accumulated depreciation					22
23	Major movable equipment					23
24	Accumulated depreciation					24
25	Minor equipment depreciable					25
26	Accumulated depreciation					26
27	HIT designated assets					27
28	Accumulated depreciation					28
29	Minor equipment-nondepreciable					29
30	Total fixed assets (sum of lines 12-29)	224,726,818				30
	OTHER ASSETS					
31	Investments	130,728,717				31
32	Deposits on leases					32
33	Due from owners/officers					33
34	Other assets	8,558,974				34
35	Total other assets (sum of lines 31-34)	139,287,691				35
36	Total assets (sum of lines 11, 30 and 35)	488,164,466				36
		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	Liabilities and Fund Balances (Omit Cents)	1	2	3	4	
	CURRENT LIABILITIES					
37	Accounts payable	6,963,215				37
38	Salaries, wages and fees payable	8,991,100				38
39	Payroll taxes payable					39
40	Notes and loans payable (short term)					40
41	Deferred income					41
42	Accelerated payments					42
43	Due to other funds					43
44	Other current liabilities	60,934,913				44
45	Total current liabilities (sum of lines 37 thru 44)	76,889,228				45
	LONG TERM LIABILITIES					
46	Mortgage payable					46
47	Notes payable					47
48	Unsecured loans					48
49	Other long term liabilities	45,257,144				49
50	Total long term liabilities (sum of lines 46 thru 49)	45,257,144				50
51	Total liabilities (sum of lines 45 and 50)	122,146,372				51
	CAPITAL ACCOUNTS					
52	General fund balance	366,018,094				52
53	Specific purpose fund					53
54	Donor created - endowment fund balance - restricted					54
55	Donor created - endowment fund balance - unrestricted					55
56	Governing body created - endowment fund balance					56
57	Plant fund balance - invested in plant					57
58	Plant fund balance - reserve for plant improvement, replacement, and expansion					58
59	Total fund balances (sum of lines 52 thru 58)	366,018,094				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	488,164,466				60

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STATEMENT OF CHANGES IN FUND BALANCES**WORKSHEET G-1**

		GENERAL FUND		SPECIFIC PURPOSE FUND	
		1	2	3	4
1	Fund balances at beginning of period		323,070,128		1
2	Net income (loss) (from Worksheet G-3, line 29)		18,833,642		2
3	Total (sum of line 1 and line 2)		341,903,770		3
4	Additions (credit adjustments) (specify)				4
5	TRNA CAPITAL TRANSFER				5
6	FUND BALANCE TRANSFER	24,114,324			6
7					7
8					8
9					9
10	Total additions (sum of lines 4-9)		24,114,324		10
11	Subtotal (line 3 plus line 10)		366,018,094		11
12	Deductions (debit adjustments) (specify)				12
13					13
14					14
15					15
16					16
17					17
18	Total deductions (sum of lines 12-17)				18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		366,018,094		19

		ENDOWMENT FUND		PLANT FUND	
		5	6	7	8
1	Fund balances at beginning of period				1
2	Net income (loss) (from Worksheet G-3, line 29)				2
3	Total (sum of line 1 and line 2)				3
4	Additions (credit adjustments) (specify)				4
5	TRNA CAPITAL TRANSFER				5
6	FUND BALANCE TRANSFER				6
7					7
8					8
9					9
10	Total additions (sum of lines 4-9)				10
11	Subtotal (line 3 plus line 10)				11
12	Deductions (debit adjustments) (specify)				12
13					13
14					14
15					15
16					16
17					17
18	Total deductions (sum of lines 12-17)				18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)				19

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES**WORKSHEET G-2
PARTS I & II****PART I - PATIENT REVENUES**

	REVENUE CENTER	INPATIENT	OUTPATIENT	TOTAL	
		1	2	3	
	GENERAL INPATIENT ROUTINE CARE SERVICES				
1	Hospital	97,083,332		97,083,332	1
2	Subprovider IPF				2
3	Subprovider IRF				3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility				7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	97,083,332		97,083,332	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	25,438,915		25,438,915	11
12	Coronary Care Unit				12
13	Burn Intensive Care Unit				13
14	Surgical Intensive Care Unit				14
15	Other Special Care (specify)				15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	25,438,915		25,438,915	16
17	Total inpatient routine care services (sum of lines 10 and 16)	122,522,247		122,522,247	17
18	Ancillary services	359,697,947		359,697,947	18
19	Outpatient services		1,090,325,381	1,090,325,381	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency				22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	Other (specify)				27
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	482,220,194	1,090,325,381	1,572,545,575	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		322,814,658	29
30	Add (specify)			30
31	BAD DEBTS	16,825,594		31
32				32
33				33
34				34
35				35
36	Total additions (sum of lines 30-35)		16,825,594	36
37	Deduct (specify)			37
38				38
39				39
40				40
41				41
42	Total deductions (sum of lines 37-41)			42
43	Total operating expenses (sum of lines 29 and 36 minus line 42) (transfer to Worksheet G-3, line 4)		339,640,252	43

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STATEMENT OF REVENUES AND EXPENSES**WORKSHEET G-3**

	DESCRIPTION		
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)	1,572,545,575	1
2	Less contractual allowances and discounts on patients' accounts	1,218,536,600	2
3	Net patient revenues (line 1 minus line 2)	354,008,975	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	339,640,252	4
5	Net income from service to patients (line 3 minus line 4)	14,368,723	5

OTHER INCOME

6	Contributions, donations, bequests, etc.		6
7	Income from investments		7
8	Revenues from telephone and other miscellaneous communication services		8
9	Revenue from television and radio service		9
10	Purchase discounts		10
11	Rebates and refunds of expenses		11
12	Parking lot receipts		12
13	Revenue from laundry and linen service		13
14	Revenue from meals sold to employees and guests	1,055,299	14
15	Revenue from rental of living quarters		15
16	Revenue from sale of medical and surgical supplies to otehr than patients		16
17	Revenue from sale of drugs to other than patients		17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops and canteen		20
21	Rental of vending machines		21
22	Rental of hospital space		22
23	Governmental appropriations		23
24	Other (TRAINING PROGRAM)		24
24.01	Other (FEES AND REGISTRATION)	30,865	24.01
24.02	Other (WORKSHOPS, CONFERENCES, ETC)		24.02
24.03	Other (GRANT REVENUE)	-222,546	24.03
24.04	Other (DONATION INCOME)		24.04
24.05	Other (NRCC CAFETERIA)		24.05
24.06	Other (RENT INCOME)	953,925	24.06
24.07	Other (CORP BILLING ADJ)	583,745	24.07
24.08	Other (ESCROW INTEREST INCOME)	2,462	24.08
24.09	Other (INSTYMEDS REVENUE)		24.09
24.10	Other (OTHER SERVICE REVENUE)	124,057	24.10
24.11	Other (WORK ORDER REVENUE)	9,284	24.11
24.12	Other (NON-PATIENT MEDICAL SUPPLIES)	138,983	24.12
24.13	Other (GIFT SHOP SALES)	314,366	24.13
24.14	Other (COST OF CONSIGNEMENT SALE)	-50,164	24.14
24.15	Other (AP CASH DISCOUNT)		24.15
24.16	Other (OTHER OPERATING INCOME)	355,310	24.16
24.17	Other (NMFF OTHER OP INCOME - RENT)		24.17
24.18	Other (MISC)	1,169,333	24.18
25	Total other income (sum of lines 6-24)	4,464,919	25
26	Total (line 5 plus line 25)	18,833,642	26
29	Net income (or loss) for the period (line 26 minus line 28)	18,833,642	29

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CALCULATION OF CAPITAL PAYMENT**COMPONENT CCN: 14-0211****WORKSHEET L**

Check ☐ **Title V** ☒ **Hospital** ☒ **PPS**
Applicable ☒ **Title XVIII, Part A** ☐ **SUB (Other)** ☐ **Cost Method**
Boxes: ☐ **Title XIX**

PART I - FULLY PROSPECTIVE METHOD

	CAPITAL FEDERAL AMOUNT		
1	Capital DRG other than outlier	2,212,896	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	237,264	2
2.01	Model 4 BPCI Capital DRG outlier payments		2.01
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)	78.27	3
4	Number of interns & residents (see instructions)		4
5	Indirect medical education percentage (see instructions)		5
6	Indirect medical education adjustment (see instructions)		6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)	0.0117	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.1107	8
9	Sum of lines 7 and 8	0.1224	9
10	Allowable disproportionate share percentage (see instructions)	0.0251	10
11	Disproportionate share adjustment (see instructions)	55,544	11
12	Total prospective capital payments (see instructions)	2,505,704	12

PART II - PAYMENT UNDER REASONABLE COST

1	Program inpatient routine capital cost (see instructions)		1
2	Program inpatient ancillary capital cost (see instructions)		2
3	Total inpatient program capital cost (line 1 plus line 2)		3
4	Capital cost payment factor (see instructions)		4
5	Total inpatient program capital cost (line 3 times line 4)		5

PART III - COMPUTATION OF EXCEPTION PAYMENTS

1	Program inpatient capital costs (see instructions)		1
2	Program inpatient capital costs for extraordinary circumstances (see instructions)		2
3	Net program inpatient capital costs (line 1 minus line 2)		3
4	Applicable exception percentage (see instructions)		4
5	Capital cost for comparison to payments (line 3 x line 4)		5
6	Percentage adjustment for extraordinary circumstances (see instructions)		6
7	Adjustment to capital minimum payment level for extraordinary circumstances (line 2 x line 6)		7
8	Capital minimum payment level (line 5 plus line 7)		8
9	Current year capital payments (from Part I, line 12 as applicable)		9
10	Current year comparison of capital minimum payment level to capital payments (line 8 less line 9)		10
11	Carryover of accumulated capital minimum payment level over capital payment (from prior year Worksheet L, Part III, line 14)		11
12	Net comparison of capital minimum payment level to capital payments (line 10 plus line 11)		12
13	Current year exception payment (if line 12 is positive, enter the amount on this line)		13
14	Carryover of accumulated capital minimum payment level over capital payment for the following period (if line 12 is negative, enter the amount on this line)		14
15	Current year allowable operating and capital payment (see instructions)		15
16	Current year operating and capital costs (see instructions)		16
17	Current year exception offset amount (see instructions)		17

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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL		
		0	2A	24	25	26		
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics							30
31	Intensive Care Unit							31
43	Nursery							43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
54.01	ULTRA SOUND							54.01
54.02	NUCLEAR ONCOLOGY							54.02
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH							75.02
75.03	NEURODIAGNOSTICS							75.03
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING							90.03
90.04	CHRONIC PAIN CLINIC							90.04
90.05	DIABETES EDUCATION							90.05
90.06	WOUND CARE							90.06
90.07	SLEEP LAB							90.07
91	Emergency							91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)							118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
192	Physicians' Private Offices							192

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2017 To: 08/31/2018	Run Date: 01/30/2019 Run Time: 11:41 Version: 2018.12 (01/17/2019)
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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
PART I

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL		
		0	2A	24	25	26		
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)							202