

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 DATE: 11-26-2013 TIME: 10:57\_\_\_\_\_

2.  MANUALLY SUBMITTED COST REPORT

3.  IF THIS IS AN AMENDED REPORT ENTER THE NUMBER OF TIMES THE PROVIDER RESUBMITTED THIS COST REPORT

4.  MEDICARE UTILIZATION. ENTER "F" FOR FULL OR "L" FOR LOW.

CONTRACTOR USE ONLY

5.  COST REPORT STATUS 6. DATE RECEIVED: \_\_\_\_\_ 10. NPR DATE: \_\_\_\_\_

1 - AS SUBMITTED 7. CONTRACTOR NO: \_\_\_\_\_ 11. CONTRACTOR'S VENDOR CODE: \_\_\_\_\_

2 - SETTLED WITHOUT AUDIT 8.  INITIAL REPORT FOR THIS PROVIDER CCN 12.  IF LINE 5, COLUMN 1 IS 4: ENTER

3 - SETTLED WITH AUDIT 9.  FINAL REPORT FOR THIS PROVIDER CCN NUMBER OF TIMES REOPENED - 0-9.

4 - REOPENED

5 - AMENDED

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 WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE 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 07/01/2012 AND ENDING 06/30/2013, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT 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.

(SIGNED) \_\_\_\_\_  
OFFICER OR ADMINISTRATOR OF PROVIDER(S)

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

PART III - SETTLEMENT SUMMARY

|                                       | TITLE XVIII  |             |             |          |                |
|---------------------------------------|--------------|-------------|-------------|----------|----------------|
|                                       | TITLE V<br>1 | PART A<br>2 | PART B<br>3 | HIT<br>4 | TITLE XIX<br>5 |
| 1 HOSPITAL                            |              | 8,447       | 5,861       |          | 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                             |              | 8,447       | 5,861       |          | 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.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 300 RANDALL ROAD  
 2 CITY: GENEVA

STATE: IL

P.O.BOX:  
 ZIP CODE: 60134

COUNTY: KANE

1  
 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

| COMPONENT<br>0 | COMPONENT<br>NAME<br>1              | CCN<br>NUMBER<br>2        | CBSA<br>NUMBER<br>3 | PROV<br>TYPE<br>4 | DATE<br>CERTIFIED<br>5 | PAYMENT SYSTEM<br>(P, T, O, OR N) |            |          | 3 |    |
|----------------|-------------------------------------|---------------------------|---------------------|-------------------|------------------------|-----------------------------------|------------|----------|---|----|
|                |                                     |                           |                     |                   |                        | V<br>6                            | XVIII<br>7 | XIX<br>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: 07/01/2012          |                     |                   | TO: 06/30/2013         |                                   |            |          |   | 20 |
| 21             | TYPE OF CONTROL                     |                           |                     |                   |                        |                                   |            |          |   | 21 |

INPATIENT PPS INFORMATION

|    |   |  |  |  |  |  |  |  |  |   |      |
|----|---|--|--|--|--|--|--|--|--|---|------|
| 22 | DOES THIS FACILITY QUALIFY FOR AND RECEIVE DISPROPORTIONATE SHARE HOSPITAL PAYMENT IN ACCORDANCE WITH 42 CFR §412.106 IN COLUMN 1, ENTER 'Y' FOR YES AND '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.  |  |  |  |  |  |  |  |  | 1 | 2    |
| 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                                  |   | OUT-OF                                 |  | OUT-OF                                 |  | MEDICAID<br>HMO<br>DAYS<br>5 | OTHER<br>MEDICAID<br>DAYS<br>6 | 24 |   |
|----|---|---|---|--|--|--|--|------------------------------|--------------------------------|----|---|
|    |   | IN-STATE<br>MEDICAID<br>PAID<br>DAYS<br>1 | MEDICAID<br>ELIGIBLE<br>UNPAID<br>DAYS<br>2 | STATE<br>MEDICAID<br>PAID<br>DAYS<br>3 | STATE<br>MEDICAID<br>ELIGIBLE<br>UNPAID<br>DAYS<br>4 | STATE<br>MEDICAID<br>PAID<br>DAYS<br>5 | STATE<br>MEDICAID<br>ELIGIBLE<br>UNPAID<br>DAYS<br>6 |                              |                                |    |   |
| 24 | IF THIS PROVIDER IS AN IPHS HOSPITAL, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 2, OUT-OF-STATE MEDICAID PAID DAYS IN COL. 3, OUT-OF-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 4, MEDICAID HMO PAID AND ELIGIBLE BUT UNPAID DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.                    | 2,157                                     | 395   |  |  |  |  | 131                          |                                | 24 |   |
| 25 | IF THIS PROVIDER IS AN IRF, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 2, OUT-OF STATE MEDICAID DAYS IN COL. 3, OUT-OF STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 4, MEDICAID HMO PAID AND ELIGIBLE BUT UNPAID DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.                                   |   |   |  |  |  |  |                              |                                | 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 IN EFFECT IN THE COST REPORTING PERIOD.  |   |   |  |  |  |  |                              |                                | 37 |   |
| 38 | ENTER APPLICABLE BEGINNING AND ENDING DATES OF MDH STATUS. SUBSCRIPT LINE 38 FOR NUMBER PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.  |   |   | BEGINNING:                             |  |  |  | ENDING:                      |                                | 38 |   |
| 39 | DOES THIS FACILITY QUALIFY FOR THE INPATIENT HOSPITAL PAYMENT ADJUSTMENT FOR LOW VOLUME HOSPITALS IN ACCORDANCE WITH 42 CFR §412.101(b)(2)(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)(ii)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. (SEE INSTRUCTIONS) |   |   |  |  |  |  |                              |                                | 1  | 2 |

PROSPECTIVE PAYMENT SYSTEM(PPS)-CAPITAL

|    |   | V | XVIII | XIX |    |
|----|---|---|-------|-----|----|
| 45 | DOES THIS FACILITY QUALIFY AND RECEIVE CAPITAL PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR §412.320?   | 1 | 2     | 3   | 45 |
| 46 | IS THIS FACILITY ELIGIBLE FOR ADDITIONAL PAYMENT EXCEPTION FOR EXTRAORDINARY CIRCUMSTANCES PURSUANT TO 42 CFR §412.348(f)? IF YES, COMPLETE WORKSHEET L, PART III AND L-1, PARTS I THROUGH 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 |

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

TEACHING HOSPITALS

|       |   |              |                                |                                       |       |
|-------|---|--------------|--------------------------------|---------------------------------------|-------|
| 56    | IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS?<br>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<br>RESIDENTS IN APPROVED GME PROGRAMS TRAINED AT THIS FACILITY? ENTER 'Y' FOR<br>YES OR 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y' DID RESIDENTS START<br>TRAINING IN THE FIRST MONTH OF THIS COST REPORTING PERIOD? ENTER 'Y' FOR<br>YES OR 'N' FOR NO IN COLUMN 2. IF COLUMN 2 IS 'Y', COMPLETE WORKSHEET E-4.<br>IF COLUMN 2 IS 'N', COMPLETE WORKSHEET D, PART III & IV AND D-2, PART II,<br>IF APPLICABLE. | N            | N                              |                                       | 57    |
| 58    | IF LINE 56 IS YES, DID THIS FACILITY ELECT COST REIMBURSEMENT FOR<br>PHYSICIANS' SERVICES AS DEFINED IN CMS PUB 15-1, SECTION 2148? IF YES,<br>COMPLETE WORKSHEET D-5.  | N            |                                |                                       | 58    |
| 59    | ARE COSTS CLAIMED ON LINE 100 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET<br>D-2, PART I.  | N            |                                |                                       | 59    |
| 60    | ARE YOU CLAIMING NURSING SCHOOL AND/OR ALLIED HEALTH COSTS FOR A PROGRAM<br>THAT MEETS THE PROVIDER-OPERATED CRITERIA UNDER §413.85? ENTER 'Y' FOR YES<br>OR 'N' FOR NO. (SEE INSTRUCTIONS)   | N            |                                |                                       | 60    |
|       |   | Y/N          | IME                            | DIRECT GME                            |       |
| 61    | DID YOUR HOSPITAL RECEIVE FTE SLOTS UNDER ACA SECTION 5503? ENTER 'Y' FOR<br>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<br>3 MOST RECENT COST REPORTS ENDING AND SUBMITTED BEFORE MARCH 23, 2010. (SEE<br>INSTRUCTIONS)  |              |                                |                                       | 61.01 |
| 61.02 | ENTER THE CURRENT YEAR TOTAL UNWEIGHTED PRIMARY CARE FTE COUNT (EXCLUDING<br>OB/GYN AND GENERAL SURGERY) ADDED AS A RESULT OF SECTION 5503. (SEE<br>INSTRUCTIONS)   |              |                                |                                       | 61.02 |
| 61.03 | ENTER THE BASE LINE FTE COUNT FOR PRIMARY CARE AND/OR GENERAL SURGERY<br>RESIDENTS, WHICH IS USED FOR DETERMINING COMPLIANCE WITH THE 75% TEST. (SEE<br>INSTRUCTIONS)   |              |                                |                                       | 61.03 |
| 61.04 | ENTER THE NUMBER OF UNWEIGHTED PRIMARY CARE/OR SURGERY ALLOPATHIC AND/OR<br>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 FTE<br>AND THE CURRENT YEAR'S PRIMARY CARE AND/OR GENERAL SURGERY FTE COUNTS<br>(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<br>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<br>THE NUMBER OF FTE RESIDENTS FOR EACH NEW PROGRAM (SEE INSTRUCTIONS)<br>ENTER IN COLUMN 1 THE PROGRAM NAME, ENTER IN COLUMN 2 THE PROGRAM CODE,<br>ENTER IN COLUMN 3 THE IME FTE UNWEIGHTED COUNT AND ENTER IN COLUMN 4<br>DIRECT GME FTE UNWEIGHTED COUNT.  |              |                                |                                       |       |
|       |   |              | UNWEIGHTED<br>IME<br>FTE COUNT | UNWEIGHTED<br>DIRECT GME<br>FTE COUNT |       |
|       | PROGRAM NAME  | PROGRAM CODE |                                |                                       |       |
|       | 1   | 2            | 3                              | 4                                     |       |
|       |   |              |                                |                                       | 61.10 |
|       | OF THE FTEs IN LINE 61.05, SPECIFY EACH EXPANDED PROGRAM SPECIALTY, IF ANY,<br>AND THE NUMBER OF FTE RESIDENTS FOR EACH EXPANDED PROGRAM (SEE INSTRUCTIONS)<br>ENTER IN COLUMN 1 THE PROGRAM NAME, ENTER IN COLUMN 2 THE PROGRAM CODE,<br>ENTER IN COLUMN 3 THE IME FTE UNWEIGHTED COUNT AND ENTER IN COLUMN 4<br>DIRECT GME FTE UNWEIGHTED COUNT.  |              |                                |                                       |       |
|       |   |              |                                |                                       | 61.20 |
|       | ACA PROVISIONS AFFECTING THE HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA)  |              |                                |                                       |       |
| 62    | ENTER THE NUMBER OF FTE RESIDENTS THAT YOUR HOSPITAL TRAINED IN THIS<br>COST REPORTING PERIOD FOR WHICH YOUR HOSPITAL RECEIVED HRSA PCRE<br>FUNDING (SEE INSTRUCTIONS)  |              |                                |                                       | 62    |
| 62.01 | ENTER THE NUMBER OF FTE RESIDENTS THAT ROTATED FROM A TEACHING HEALTH<br>CENTER (THC) INTO YOUR HOSPITAL IN THIS COST REPORTING PERIOD OF HRSA<br>THC PROGRAM. (SEE INSTRUCTIONS)   |              |                                |                                       | 62.01 |
|       | TEACHING HOSPITALS THAT CLAIM RESIDENTS IN NON-PROVIDER SETTINGS  |              |                                |                                       |       |
| 63    | HAS YOUR FACILITY TRAINED RESIDENTS IN NON-PROVIDER SETTINGS DURING<br>THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES,<br>COMPLETE LINES 64-67. (SEE INSTRUCTIONS)   | N            |                                |                                       | 63    |

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

SECTION 5504 OF THE ACA BASE YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS  
 THIS BASE YEAR IS YOUR COST REPORTING PERIOD THAT BEGINS ON OR AFTER  
 JULY 1, 2009 AND BEFORE JUNE 30, 2010.

| UNWEIGHTED<br>FTEs<br>NONPROVIDER<br>SITE | UNWEIGHTED<br>FTEs<br>IN<br>HOSPITAL | RATIO<br>(COL.1/<br>(COL.1+COL.2)) |
|---|--------------------------------------|------------------------------------|
| 64  |                                      | 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  
 NON-PROVIDER 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)

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<br>1 | PROGRAM CODE<br>2 | UNWEIGHTED<br>FTEs<br>NONPROVIDER<br>SITE<br>3 | UNWEIGHTED<br>FTEs<br>IN<br>HOSPITAL<br>4 | RATIO<br>(COL.3+COL.4)<br>5 |
|-------------------|-------------------|--|---|-----------------------------|
|-------------------|-------------------|--|---|-----------------------------|

SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS  
 EFFECTIVE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2010

| UNWEIGHTED<br>FTEs<br>NONPROVIDER<br>SITE | UNWEIGHTED<br>FTEs<br>IN<br>HOSPITAL | RATIO<br>(COL.1/<br>(COL.1+COL.2)) |
|---|--------------------------------------|------------------------------------|
| 66  |                                      | 66                                 |

ENTER IN COLUMN 1, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT  
 FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER 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)

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<br>1 | PROGRAM CODE<br>2 | UNWEIGHTED<br>FTEs<br>NONPROVIDER<br>SITE<br>3 | UNWEIGHTED<br>FTEs<br>IN<br>HOSPITAL<br>4 | RATIO<br>(COL.3+COL.4)<br>5 |
|-------------------|-------------------|--|---|-----------------------------|
|-------------------|-------------------|--|---|-----------------------------|

INPATIENT PSYCHIATRIC FACILITY PPS

|    |   |   |    |
|----|---|---|----|
| 70 | IS THIS FACILITY AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DOES IT CONTAIN AN IPF SUBPROVIDER?<br>ENTER 'Y' FOR YES OR 'N' FOR NO.  | N | 70 |
| 71 | IF LINE 70 YES:<br>COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORT FILED ON OR<br>BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO.<br>COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH<br>42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO.<br>COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING<br>PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT<br>ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. |   | 71 |

INPATIENT REHABILITATION FACILITY PPS

|    |  |   |    |
|----|--|---|----|
| 75 | IS THIS FACILITY AN INPATIENT REHABILITATION FACILITY (IRF), OR DOES IT CONTAIN AN IRF SUBPROVIDER?<br>ENTER 'Y' FOR YES OR 'N' FOR NO.  | N | 75 |
| 76 | IF LINE 75 YES:<br>COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING<br>ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO.<br>COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH<br>42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO.<br>COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING<br>PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT<br>ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. |   | 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 |
|----|--|---|----|

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)?<br>ENTER 'Y' FOR YES, OR 'N' FOR NO. | N | 86 |

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

|                                    |  | V | XIX |    |
|------------------------------------|--|---|-----|----|
| TITLE V AND XIX INPATIENT 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/MR 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 |

RURAL PROVIDERS

|     |   | 1 | 2 |     |
|-----|---|---|---|-----|
| 105 | DOES THIS HOSPITAL QUALIFY AS A CRITICAL ACCESS HOSPITAL (CAH)?   | N |   | 105 |
| 106 | IF THIS FACILITY QUALIFIES AS A CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES.  |   |   | 106 |
| 107 | COLUMN 1: 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. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES, COMPLETE WORKSHEET D-2, PART II, COLUMN 2: IF THIS FACILITY IS A CAH, DO I&RS IN AN APPROVED MEDICAL EDUCATION PROGRAM TRAIN IN THE CAH'S EXCLUDED IPF AND/OR IRF UNIT? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2. |   |   | 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.   | N | N | 109 |

PHY- OCCUP- RESPI-  
 SICAL ATIONAL SPEECH RATORY

MISCELLANEOUS COST REPORTING INFORMATION

|        |  |   |   |        |
|--------|--|---|---|--------|
| 115    | IS THIS AN ALL-INCLUSIVE RATE PROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF 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 15-1§ 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:<br>PREMIUMS: 528,419 PAID LOSSES: SELF INSURANCE:  |   |   | 118.01 |
| 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 IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER 'Y' FOR YES OR 'N' FOR NO.   | Y |   | 121    |

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, IF APPLICABLE, IN COLUMN 2.     |   |  | 126 |
| 127 | IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.      |   |  | 127 |
| 128 | IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.      |   |  | 128 |
| 129 | IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.       |   |  | 129 |
| 130 | IF THIS IS A MEDICARE CERTIFIED PANCREAS TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.   |   |  | 130 |
| 131 | IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2. |   |  | 131 |
| 132 | IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.      |   |  | 132 |
| 133 | IF THIS IS A MEDICARE CERTIFIED OTHER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, 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 |

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

ALL PROVIDERS

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. 1  
Y 140

IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER ON LINES 141 THROUGH 143 THE NAME AND  
 ADDRESS OF THE HOME OFFICE AND ENTER THE HOME OFFICE CONTRACTOR NAME AND CONTRACTOR NUMBER.

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 WORKSHEET A, LINE 74 ARE THEY COSTS FOR INPATIENT  
 SERVICES ONLY? ENTER 'Y' FOR YES, OR 'N' FOR NO. Y 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, SECTION 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 | TITLE  |
|---------------------------|-------------|--------|-------|--------|
|                           | PART A      | PART B | V     | XIX    |
|                           | 1           | 2      | 3     | 4      |
| 155 HOSPITAL              | N           | N      |       | N 155  |
| 156 SUBPROVIDER - IPF     | N           | N      |       | 156    |
| 157 SUBPROVIDER - IRF     | N           | N      |       | 157    |
| 158 SUBPROVIDER - (OTHER) | N           | N      |       | 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.

| 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. N 167  
 168 IF THIS PROVIDER IS A CAH (LINE 105 IS 'Y') AND A MEANINGFUL USER (LINE 167 IS 'Y'),  
 ENTER THE REASONABLE COST INCURRED FOR THE HIT ASSETS. 168  
 169 IF THIS PROVIDER IS A MEANINGFUL USER (LINE 167 IS 'Y') AND IS NOT A CAH  
 (LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR. 169  
 170 IF LINE 167 IS 'Y', ENTER IN COLUMNS 1 AND 2 THE EHR BEGINNING DATE AND ENDING DATE  
 FOR THE REPORTING PERIOD, RESPECTIVELY. (mmddyyyy) (SEE INSTRUCTIONS) 01/22/2013 04/21/2013 170

HOSPITAL AND 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       |        |               |
|--|--|--------|------------|--------|---------------|
| <b>PROVIDER ORGANIZATION AND OPERATION</b> |  |        |            |        |               |
| 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)   | 1<br>N | 2          | 1      |               |
|  |  | Y/N    | DATE       | V/I    |               |
| 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.  | 1<br>N | 2          | 3<br>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      |               |
| <b>FINANCIAL DATA AND REPORTS</b>          |  |        |            |        |               |
|  |  | Y/N    | TYPE       | DATE   |               |
| 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.  | 1<br>Y | 2<br>A     | 3<br>4 |               |
| 5  | ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.   | N      |            | 5      |               |
| <b>APPROVED EDUCATIONAL ACTIVITIES</b>     |  |        |            |        |               |
|  |  | Y/N    |            | Y/N    |               |
| 6  | COLUMN 1: ARE COSTS CLAIMED FOR NURSING SCHOOL?<br>COLUMN 2: IF YES, IS THE PROVIDER THE LEGAL OPERATOR OF THE PROGRAM?  | 1<br>N |            | 2<br>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 INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.   | N      |            | 9      |               |
| 10   | WAS AN INTERN-RESIDENT 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    |               |
| 12   | IS THE PROVIDER SEEKING REIMBURSEMENT FOR BAD DEBTS? IF YES, SEE INSTRUCTIONS.   |        |            | N 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   |               |
| <b>BED COMPLEMENT</b>                      |  |        |            |        |               |
| 15   | DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.  |        |            | N 15   |               |
| <b>PS&amp;R REPORT DATA</b>                |  |        |            |        |               |
|  |  | PART A |            | PART B |               |
|  |  | Y/N    | DATE       | Y/N    | DATE          |
|  |  | 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      | 10/08/2013 | Y      | 10/08/2013 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            |

HOSPITAL AND 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 RELIEFED FOR MEDICARE PURPOSES? IF YES, SEE INSTRUCTIONS. N 22
- 23 HAVE CHANGES OCCURRED IN THE MEDICARE DEPRECIATION EXPENSE DUE TO APPRAISALS MADE DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 23
- 24 WERE NEW LEASES AND/OR AMENDMENTS TO EXISTING LEASES ENTERED INTO DURING THIS COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 24
- 25 HAVE THERE BEEN NEW CAPITALIZED LEASES ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 25
- 26 WERE ASSETS SUBJECT TO SEC. 2314 OF DEFRA ACQUIRED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 26
- 27 HAS THE PROVIDER'S CAPITALIZED POLICY CHANGED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 27

INTEREST EXPENSE

- 28 WERE NEW LOANS, MORTGAGE AGREEMENTS OR LETTERS OF CREDIT ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 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. N 29
- 30 HAS EXISTING DEBT BEEN REPLACED PRIOR TO ITS SCHEDULED MATURITY WITH NEW DEBT? IF YES, SEE INSTRUCTIONS. N 30
- 31 HAS DEBT BEEN RECALLED BEFORE SCHEDULED MATURITY WITHOUT ISSUANCE OF NEW DEBT? IF YES, SEE INSTRUCTIONS. N 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. N 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. N 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

HOME OFFICE COSTS

- |   | Y/N | DATE |
|---|-----|------|
| 36 WERE HOME OFFICE COSTS CLAIMED ON THE COST REPORT?   | 1   | 2    |
| 37 IF LINE 36 IS YES, HAS A HOME OFFICE COST STATEMENT BEEN PREPARED BY THE HOME OFFICE? IF YES, SEE INSTRUCTIONS.  | Y   | 36   |
|   | Y   | 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. | N   | 38   |
| 39 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO OTHER CHAIN COMPONENTS? IF YES, SEE INSTRUCTIONS.   | N   | 39   |
| 40 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO THE HOME OFFICE? IF YES, SEE INSTRUCTIONS.  | N   | 40   |

COST REPORT PREPARER CONTACT INFORMATION

- |                               |  |                             |    |
|-------------------------------|--|-----------------------------|----|
| 41 FIRST NAME: JENNIFER       | LAST NAME: STOGENTIN                           | TITLE: DIRECTOR OF CORPORAT | 41 |
| 42 EMPLOYER: CADENCE HEALTH   |  |                             | 42 |
| 43 PHONE NUMBER: 630-933-6340 | E-MAIL ADDRESS: JENNIFER.STOGENTIN@CADENCEHEAL |                             | 43 |





HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3  
 PART II & III

PART II - WAGE DATA

|                             | WKST A<br>LINE<br>NUMBER | AMOUNT<br>REPORTED | RECLASS<br>OF SALARIES<br>(FROM<br>WKST A-6) | ADJUSTED<br>SALARIES<br>(COL. 2 +<br>COL. 3) | PAID HOURS<br>RELATED<br>TO SALARIES<br>IN COL. 4 | AVERAGE<br>HOURLY WAGE<br>(COL. 4 +<br>COL. 5) |       |
|-----------------------------|--------------------------|--------------------|--|--|---|--|-------|
|                             | 1                        | 2                  | 3  | 4  | 5   | 6  |       |
| SALARIES                    |                          |                    |  |  |   |  |       |
| 1                           | 200                      | 60,141,054         |  | 60,141,054                                   | 1,817,868.00                                      | 33.08  | 1     |
| 2                           |                          |                    |  |  |   |  | 2     |
| 3                           |                          |                    |  |  |   |  | 3     |
| 4                           |                          |                    |  |  |   |  | 4     |
| 4.01                        |                          |                    |  |  |   |  | 4.01  |
| 5                           |                          |                    |  |  |   |  | 5     |
| 6                           |                          |                    |  |  |   |  | 6     |
| 7                           | 21                       |                    |  |  |   |  | 7     |
| 7.01                        |                          |                    |  |  |   |  | 7.01  |
| 8                           |                          |                    |  |  |   |  | 8     |
| 9                           | 44                       |                    |  |  |   |  | 9     |
| 10                          |                          | 87,412             | 6,531  | 93,943                                       | 4,171.00  | 22.52  | 10    |
| OTHER WAGES & RELATED COSTS |                          |                    |  |  |   |  |       |
| 11                          |                          | 1,553,057          |  | 1,553,057                                    | 24,466.00   | 63.48  | 11    |
| 12                          |                          |                    |  |  |   |  | 12    |
| 13                          |                          | 523,590            |  | 523,590                                      | 4,178.00  | 125.32   | 13    |
| 14                          |                          | 40,653,184         |  | 40,653,184                                   | 852,628.00  | 47.68  | 14    |
| 15                          |                          | 692,963            |  | 692,963                                      | 2,550.00  | 271.75   | 15    |
| 16                          |                          |                    |  |  |   |  | 16    |
| 17                          |                          | 14,004,586         |  | 14,004,586                                   |   |  | 17    |
| 18                          |                          |                    |  |  |   |  | 18    |
| 19                          |                          | 20,385             |  | 20,385                                       |   |  | 19    |
| 20                          |                          |                    |  |  |   |  | 20    |
| 21                          |                          |                    |  |  |   |  | 21    |
| 22                          |                          |                    |  |  |   |  | 22    |
| 22.01                       |                          |                    |  |  |   |  | 22.01 |
| 23                          |                          |                    |  |  |   |  | 23    |
| 24                          |                          |                    |  |  |   |  | 24    |
| 25                          |                          |                    |  |  |   |  | 25    |
| 26                          |                          | 3,814,804          | -3,047,950                                   | 766,854                                      | 24,725.00   | 31.02  | 26    |
| 27                          |                          | 8,577,282          | 270,711                                      | 8,847,993                                    | 248,876.00  | 35.55  | 27    |
| 28                          |                          |                    |  |  |   |  | 28    |
| 29                          |                          |                    |  |  |   |  | 29    |
| 30                          |                          | 1,271,808          | 106,080                                      | 1,377,888                                    | 48,141.00   | 28.62  | 30    |
| 31                          |                          | 15,623             | 1,741  | 17,364                                       | 1,428.00  | 12.16  | 31    |
| 32                          |                          | 1,120,327          | 71,049                                       | 1,191,376                                    | 79,243.00   | 15.03  | 32    |
| 33                          |                          |                    |  |  |   |  | 33    |
| 34                          |                          | 979,048            | -483,252                                     | 495,796                                      | 30,171.00   | 16.43  | 34    |
| 35                          |                          |                    |  |  |   |  | 35    |
| 36                          |                          |                    | 540,207                                      | 540,207                                      | 37,139.00   | 14.55  | 36    |
| 37                          |                          |                    |  |  |   |  | 37    |
| 38                          |                          | 1,504,418          | 168,532                                      | 1,672,950                                    | 46,346.00   | 36.10  | 38    |
| 39                          |                          |                    |  |  |   |  | 39    |
| 40                          |                          | 1,889,086          | 109,776                                      | 1,998,862                                    | 43,833.00   | 45.60  | 40    |
| 41                          |                          |                    |  |  |   |  | 41    |
| 42                          |                          |                    |  |  |   |  | 42    |
| 43                          |                          |                    |  |  |   |  | 43    |

PART III - HOSPITAL WAGE INDEX SUMMARY

|   |  |             |            |             |              |       |   |
|---|--|-------------|------------|-------------|--------------|-------|---|
| 1 | NET SALARIES (SEE INSTRUCTIONS)                  | 60,141,054  |            | 60,141,054  | 1,817,868.00 | 33.08 | 1 |
| 2 | EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)        | 87,412      | 6,531      | 93,943      | 4,171.00     | 22.52 | 2 |
| 3 | SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)          | 60,053,642  | -6,531     | 60,047,111  | 1,813,697.00 | 33.11 | 3 |
| 4 | SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.) | 43,422,794  |            | 43,422,794  | 883,822.00   | 49.13 | 4 |
| 5 | SUBTOTAL WAGE-RELATED COSTS (SEE INST.)          | 14,004,586  |            | 14,004,586  |              | 23.32 | 5 |
| 6 | TOTAL (SUM OF LINES 3 THRU 5)                    | 117,481,022 | -6,531     | 117,474,491 | 2,697,519.00 | 43.55 | 6 |
| 7 | TOTAL OVERHEAD COST (SEE INSTRUCTIONS)           | 19,172,396  | -2,263,106 | 16,909,290  | 559,902.00   | 30.20 | 7 |

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3  
PART IV

PART A - CORE LIST

|   | AMOUNT<br>REPORTED |    |
|---|--------------------|----|
| RETIREMENT COST   |                    |    |
| 1 401K EMPLOYER CONTRIBUTIONS   | 926,745            | 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)  | 1,264,080          | 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)   | 5,851,377          | 8  |
| 9 PRESCRIPTION DRUG PLAN  |                    | 9  |
| 10 DENTAL, HEARING AND VISION PLAN  | 321,776            | 10 |
| 11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)   | 64,727             | 11 |
| 12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)   |                    | 12 |
| 13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)   | 511,090            | 13 |
| 14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)   |                    | 14 |
| 15 WORKERS' COMPENSATION INSURANCE  | 618,300            | 15 |
| 16 RETIREMENT HEALTH CARE COST (ONLY CURRENT YEAR, NOT THE EXTRAORDINARY ACCRUAL REQUIRED BY FASB 106.<br>NON CUMULATIVE PORTION) |                    | 16 |
| TAXES   |                    |    |
| 17 FICA-EMPLOYERS PORTION ONLY  | 4,021,390          | 17 |
| 18 MEDICARE TAXES - EMPLOYERS PORTION ONLY  |                    | 18 |
| 19 UNEMPLOYMENT INSURANCE   | 112,556            | 19 |
| 20 STATE OR FEDERAL UNEMPLOYMENT TAXES  |                    | 20 |
| OTHER   |                    |    |
| 21 EXECUTIVE DEFERRED COMPENSATION (OTHER THAN RETIREMENT COST REPORTED ON LINES 1 THROUGH 4 ABOVE)<br>(SEE INSTRUCTIONS)         |                    | 21 |
| 22 DAY CARE COSTS AND ALLOWANCES  |                    | 22 |
| 23 TUITION REIMBURSEMENT  | 332,930            | 23 |
| 24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)  | 14,024,971         | 24 |
| PART B - OTHER THAN CORE RELATED COST   |                    |    |
| 25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)   |                    | 25 |

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  | BENEFIT    |    |
|-----------|--|-----------|------------|----|
| 0         |  | LABOR     | COST       |    |
|           |  | 1         | 2          |    |
| 1         | TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST | 1,553,057 | 14,024,971 | 1  |
| 2         | HOSPITAL                                       |           |            | 2  |
| 3         | SUBPROVIDER - IPF                              | 1,553,057 | 14,024,971 | 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 |

HOSPITAL UNCOMPENSATED CARE AND INDIGENT CARE DATA

WORKSHEET S-10

UNCOMPENSATED AND INDIGENT CARE COST COMPUTATION

|  |   |                    |                  |             |            |      |
|--|---|--------------------|------------------|-------------|------------|------|
| 1  | COST TO CHARGE RATIO (WKST C, PART I, LINE 202, COL. 3 DIVIDED BY LINE 202, COL. 8)   |                    |                  |             | 0.248086   | 1    |
| MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)  |   |                    |                  |             |            |      |
| 2  | NET REVENUE FROM MEDICAID   |                    |                  |             | 4,303,677  | 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 OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?   |                    |                  |             |            | 4    |
| 5  | IF LINE 4 IS NO, ENTER DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID   |                    |                  |             |            | 5    |
| 6  | MEDICAID CHARGES  |                    |                  |             | 50,338,083 | 6    |
| 7  | MEDICAID COST (LINE 1 TIMES LINE 6)   |                    |                  |             | 12,488,174 | 7    |
| 8  | DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR MEDICAID PROGRAM (LINE 7 MINUS THE SUM OF LINES 2 AND 5)<br>IF LINE 7 IS LESS THAN THE SUM OF LINES 2 AND 5, THEN ENTER ZERO.  |                    |                  |             | 8,184,497  | 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)<br>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)<br>IF LINE 15 IS LESS THAN LINE 13, THEN ENTER ZERO.  |                    |                  |             |            | 16   |
| UNCOMPENSATED CARE (SEE INSTRUCTIONS FOR EACH LINE)                                    |   |                    |                  |             |            |      |
| 17   | PRIVATE GRANTS, DONATIONS, OR ENDOWMENT INCOME RESTRICTED TO FUNDING 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)  |                    |                  |             | 8,184,497  | 19   |
|  |   | UNINSURED PATIENTS | INSURED PATIENTS | TOTAL       |            |      |
|  |   | 1                  | 2                | 3           |            |      |
| 20   | TOTAL INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (AT FULL CHARGES EXCLUDING NON-REIMBURSABLE COST CENTERS) FOR THE ENTIRE FACILITY  | 8,724,840          | 94,413,705       | 103,138,545 |            | 20   |
| 21   | COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)   | 2,164,511          | 23,422,718       | 25,587,229  |            | 21   |
| 22   | PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE   | 48,091             | 58,859           | 106,950     |            | 22   |
| 23   | COST OF CHARITY CARE  | 2,116,420          | 23,363,859       | 25,480,279  |            | 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<br>IF LINE 24 IS YES, ENTER CHARGES FOR PATIENT DAYS BEYOND AN INDIGENT CARE PROGRAM'S LENGTH OF STAY LIMIT (SEE INSTRUCTIONS) |                    |                  |             |            | N 24 |
| 25   | TOTAL BAD DEBT EXPENSE FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS)   |                    |                  |             | 15,433,587 | 25   |
| 26   | MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS)<br>WORKSHEET E-3, PART V  |                    |                  |             |            | 26   |
| 27   | NON-MEDICARE AND NON-REIMBURSABLE MEDICARE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)   |                    |                  |             | 15,433,587 | 27   |
| 28   | COST OF NON-MEDICARE AND NON-REIMBURSABLE MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)  |                    |                  |             | 3,828,857  | 28   |
| 29   | COST OF UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)   |                    |                  |             | 29,309,136 | 29   |
| 30   | TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)   |                    |                  |             | 37,493,633 | 30   |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

| COST CENTER                         |       | SALARIES<br>1 | OTHER<br>2  | TOTAL<br>(COL. 1 +<br>COL. 2)<br>3 | RECLASSIFI-<br>CATIONS<br>4 |       |
|-------------------------------------|-------|---------------|-------------|------------------------------------|-----------------------------|-------|
| GENERAL SERVICE COST CENTERS        |       |               |             |                                    |                             |       |
| 1                                   | 00100 |               |             |                                    | 5,767,327                   | 1     |
| 2                                   | 00200 |               |             |                                    | 6,804,708                   | 2     |
| 3                                   | 00300 |               |             |                                    |                             | 3     |
| 4                                   | 00400 | 3,814,804     | 72,408      | 3,887,212                          | -3,047,950                  | 4     |
| 5.01                                | 00510 | 1,736         | 36,473      | 38,209                             |                             | 5.01  |
| 5.02                                | 00511 |               | 1,418,669   | 1,418,669                          | -1,049,249                  | 5.02  |
| 5.03                                | 00512 | 490,248       | 222,850     | 713,098                            | 27,053                      | 5.03  |
| 5.04                                | 00513 | 1,183,321     | 552,771     | 1,736,092                          | 241,646                     | 5.04  |
| 5.05                                | 00514 |               |             |                                    | 221,543                     | 5.05  |
| 5.06                                | 00560 | 6,901,977     | 43,986,991  | 50,888,968                         | -4,092,099                  | 5.06  |
| 6                                   | 00600 |               |             |                                    |                             | 6     |
| 7                                   | 00700 | 1,271,808     | 9,536,155   | 10,807,963                         | -3,525,723                  | 7     |
| 8                                   | 00800 | 15,623        | 502,281     | 517,904                            | 1,741                       | 8     |
| 9                                   | 00900 | 1,120,327     | 852,585     | 1,972,912                          | 67,555                      | 9     |
| 10                                  | 01000 | 979,048       | 1,305,802   | 2,284,850                          | -1,224,986                  | 10    |
| 11                                  | 01100 |               |             |                                    | 1,234,513                   | 11    |
| 12                                  | 01200 |               |             |                                    |                             | 12    |
| 13                                  | 01300 | 1,504,418     | 740,579     | 2,244,997                          | 68,122                      | 13    |
| 14                                  | 01400 |               |             |                                    |                             | 14    |
| 15                                  | 01500 | 1,889,086     | 10,517,490  | 12,406,576                         | -9,885,467                  | 15    |
| 16                                  | 01600 |               | 287,286     | 287,286                            | -42,344                     | 16    |
| 17                                  | 01700 |               |             |                                    |                             | 17    |
| 19                                  | 01900 |               |             |                                    |                             | 19    |
| 20                                  | 02000 |               |             |                                    |                             | 20    |
| 21                                  | 02100 |               |             |                                    |                             | 21    |
| 22                                  | 02200 |               |             |                                    |                             | 22    |
| 23                                  | 02300 |               |             |                                    |                             | 23    |
| INPATIENT ROUTINE SERV COST CENTERS |       |               |             |                                    |                             |       |
| 30                                  | 03000 | 14,112,454    | 7,208,798   | 21,321,252                         | -6,172,571                  | 30    |
| 31                                  | 03100 | 2,787,282     | 1,272,383   | 4,059,665                          | -169,855                    | 31    |
| 43                                  | 04300 |               |             |                                    | 1,821,089                   | 43    |
| ANCILLARY SERVICE COST CENTERS      |       |               |             |                                    |                             |       |
| 50                                  | 05000 | 2,639,199     | 12,152,359  | 14,791,558                         | -9,031,151                  | 50    |
| 51                                  | 05100 | 551,060       | 399,318     | 950,378                            | -170,934                    | 51    |
| 52                                  | 05200 |               |             |                                    | 2,773,778                   | 52    |
| 53                                  | 05300 | 250,841       | 490,452     | 741,293                            | 2,296                       | 53    |
| 54                                  | 05400 | 2,535,681     | 1,417,248   | 3,952,929                          | 297,215                     | 54    |
| 54.01                               | 03630 | 657,125       | 193,047     | 850,172                            | 25,416                      | 54.01 |
| 54.02                               | 03480 | 385,377       | 785,155     | 1,170,532                          | -62,092                     | 54.02 |
| 55                                  | 05500 | 51,609        | 117,579     | 169,188                            | 26,556                      | 55    |
| 56                                  | 05600 | 269,065       | 323,472     | 592,537                            | -41,360                     | 56    |
| 57                                  | 05700 | 703,748       | 594,415     | 1,298,163                          | -109,027                    | 57    |
| 58                                  | 05800 | 475,447       | 318,804     | 794,251                            | -118,437                    | 58    |
| 59                                  | 05900 | 1,058,351     | 2,769,947   | 3,828,298                          | -1,975,465                  | 59    |
| 60                                  | 06000 | 2,379,033     | 6,064,460   | 8,443,493                          | -519,176                    | 60    |
| 62.30                               | 06250 |               |             |                                    |                             | 62.30 |
| 64                                  | 06400 | 1,301,457     | 812,696     | 2,114,153                          | -333,098                    | 64    |
| 65                                  | 06500 | 1,033,990     | 392,874     | 1,426,864                          | 7,321                       | 65    |
| 66                                  | 06600 | 2,503,683     | 744,404     | 3,248,087                          | 521,542                     | 66    |
| 69                                  | 06900 | 733,618       | 1,730,853   | 2,464,471                          | -205,347                    | 69    |
| 71                                  | 07100 |               |             |                                    | 7,225,466                   | 71    |
| 72                                  | 07200 |               |             |                                    | 4,793,034                   | 72    |
| 73                                  | 07300 |               |             |                                    | 9,687,147                   | 73    |
| 74                                  | 07400 |               |             |                                    | 334,771                     | 74    |
| 75                                  | 07500 | 1,618,947     | 955,762     | 2,574,709                          | -354,674                    | 75    |
| 75.01                               | 07501 |               | 335,909     | 335,909                            | -2,868                      | 75.01 |
| 75.02                               | 07502 | 42,792        | 19,207      | 61,999                             | -3,293                      | 75.02 |
| 75.03                               | 07503 | 97,946        | 31,495      | 129,441                            | -4,861                      | 75.03 |
| 76.97                               | 07697 | 274,097       | 82,196      | 356,293                            | 403,507                     | 76.97 |
| 76.98                               | 07698 |               |             |                                    |                             | 76.98 |
| 76.99                               | 07699 |               |             |                                    |                             | 76.99 |
| OUTPATIENT SERVICE COST CENTERS     |       |               |             |                                    |                             |       |
| 90.03                               | 09003 | 28,736        | 7,213       | 35,949                             |                             | 90.03 |
| 90.04                               | 09004 | 173,777       | 69,547      | 243,324                            | 175,380                     | 90.04 |
| 90.05                               | 09005 | 286,998       | 85,582      | 372,580                            | 78,822                      | 90.05 |
| 90.06                               | 09006 | 301,762       | 175,609     | 477,371                            | -19,533                     | 90.06 |
| 90.07                               | 09007 |               | 405,492     | 405,492                            | -15,306                     | 90.07 |
| 91                                  | 09100 |               |             |                                    |                             | 91    |
| 92                                  | 09200 | 3,627,171     | 2,591,725   | 6,218,896                          | -435,647                    | 92    |
| OTHER REIMBURSABLE COST CENTERS     |       |               |             |                                    |                             |       |
| 94                                  | 09400 |               |             |                                    |                             | 94    |
| SPECIAL PURPOSE COST CENTERS        |       |               |             |                                    |                             |       |
| 118                                 |       | 60,053,642    | 112,580,341 | 172,633,983                        | -4,965                      | 118   |
| NONREIMBURSABLE COST CENTERS        |       |               |             |                                    |                             |       |
| 190                                 | 19000 | 87,412        | 177,596     | 265,008                            | 6,531                       | 190   |
| 192                                 | 19200 |               | 4,354       | 4,354                              | -1,566                      | 192   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
11/26/2013 10:57

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

| COST CENTER                      | SALARIES<br>1 | OTHER<br>2  | TOTAL<br>(COL. 1 +<br>COL. 2)<br>3 | RECLASSIFI-<br>CATIONS<br>4 |        |
|----------------------------------|---------------|-------------|------------------------------------|-----------------------------|--------|
| 192.01 19201 HOME HEALTH AGENCY  |               |             |                                    |                             | 192.01 |
| 200 TOTAL (SUM OF LINES 118-199) | 60,141,054    | 112,762,291 | 172,903,345                        |                             | 200    |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

| COST CENTER                         |       | RECLASSIFIED<br>TRIAL BALANCE<br>(COL. 3 ± COL. 4)<br>5 | ADJUST-<br>MENTS<br>6 | NET EXPENSES<br>FOR ALLOCATION<br>(COL. 5 ± COL. 6)<br>7 |       |
|-------------------------------------|-------|---|-----------------------|--|-------|
| GENERAL SERVICE COST CENTERS        |       |   |                       |  |       |
| 1                                   | 00100 | 5,767,327   | 7,586,564             | 13,353,891   | 1     |
| 2                                   | 00200 | 6,804,708   | 1,324,399             | 8,129,107  | 2     |
| 3                                   | 00300 |   |                       |  | 3     |
| 4                                   | 00400 | 839,262   | -9,380                | 829,882  | 4     |
| 5.01                                | 00510 | 38,209  | -10,147               | 28,062   | 5.01  |
| 5.02                                | 00511 | 369,420   |                       | 369,420  | 5.02  |
| 5.03                                | 00512 | 740,151   | 512,740               | 1,252,891  | 5.03  |
| 5.04                                | 00513 | 1,977,738   |                       | 1,977,738  | 5.04  |
| 5.05                                | 00514 | 221,543   |                       | 221,543  | 5.05  |
| 5.06                                | 00560 | 46,796,869  | -7,649,330            | 39,147,539   | 5.06  |
| 6                                   | 00600 |   |                       |  | 6     |
| 7                                   | 00700 | 7,282,240   | -50,788               | 7,231,452  | 7     |
| 8                                   | 00800 | 519,645   |                       | 519,645  | 8     |
| 9                                   | 00900 | 2,040,467   | -65                   | 2,040,402  | 9     |
| 10                                  | 01000 | 1,059,864   | -11,453               | 1,048,411  | 10    |
| 11                                  | 01100 | 1,234,513   | -715,093              | 519,420  | 11    |
| 12                                  | 01200 |   |                       |  | 12    |
| 13                                  | 01300 | 2,313,119   | -58,418               | 2,254,701  | 13    |
| 14                                  | 01400 |   |                       |  | 14    |
| 15                                  | 01500 | 2,521,109   |                       | 2,521,109  | 15    |
| 16                                  | 01600 | 244,942   | 1,124,867             | 1,369,809  | 16    |
| 17                                  | 01700 |   |                       |  | 17    |
| 19                                  | 01900 |   |                       |  | 19    |
| 20                                  | 02000 |   |                       |  | 20    |
| 21                                  | 02100 |   |                       |  | 21    |
| 22                                  | 02200 |   |                       |  | 22    |
| 23                                  | 02300 |   |                       |  | 23    |
| INPATIENT ROUTINE SERV COST CENTERS |       |   |                       |  |       |
| 30                                  | 03000 | 15,148,681  | -1,121,792            | 14,026,889   | 30    |
| 31                                  | 03100 | 3,889,810   | -74                   | 3,889,736  | 31    |
| 43                                  | 04300 | 1,821,089   |                       | 1,821,089  | 43    |
| ANCILLARY SERVICE COST CENTERS      |       |   |                       |  |       |
| 50                                  | 05000 | 5,760,407   |                       | 5,760,407  | 50    |
| 51                                  | 05100 | 779,444   |                       | 779,444  | 51    |
| 52                                  | 05200 | 2,773,778   |                       | 2,773,778  | 52    |
| 53                                  | 05300 | 743,589   |                       | 743,589  | 53    |
| 54                                  | 05400 | 4,250,144   | -57,551               | 4,192,593  | 54    |
| 54.01                               | 03630 | 875,588   |                       | 875,588  | 54.01 |
| 54.02                               | 03480 | 1,108,440   | -274,720              | 833,720  | 54.02 |
| 55                                  | 05500 | 195,744   |                       | 195,744  | 55    |
| 56                                  | 05600 | 551,177   |                       | 551,177  | 56    |
| 57                                  | 05700 | 1,189,136   |                       | 1,189,136  | 57    |
| 58                                  | 05800 | 675,814   |                       | 675,814  | 58    |
| 59                                  | 05900 | 1,852,833   |                       | 1,852,833  | 59    |
| 60                                  | 06000 | 7,924,317   | -692,484              | 7,231,833  | 60    |
| 62.30                               | 06250 |   |                       |  | 62.30 |
| 64                                  | 06400 | 1,781,055   |                       | 1,781,055  | 64    |
| 65                                  | 06500 | 1,434,185   |                       | 1,434,185  | 65    |
| 66                                  | 06600 | 3,769,629   | -27,534               | 3,742,095  | 66    |
| 69                                  | 06900 | 2,259,124   | -1,191,423            | 1,067,701  | 69    |
| 71                                  | 07100 | 7,225,466   |                       | 7,225,466  | 71    |
| 72                                  | 07200 | 4,793,034   |                       | 4,793,034  | 72    |
| 73                                  | 07300 | 9,687,147   |                       | 9,687,147  | 73    |
| 74                                  | 07400 | 334,771   |                       | 334,771  | 74    |
| 75                                  | 07500 | 2,220,035   | -110                  | 2,219,925  | 75    |
| 75.01                               | 07501 | 333,041   | -332,771              | 270  | 75.01 |
| 75.02                               | 07502 | 58,706  |                       | 58,706   | 75.02 |
| 75.03                               | 07503 | 124,580   |                       | 124,580  | 75.03 |
| 76.97                               | 07697 | 759,800   |                       | 759,800  | 76.97 |
| 76.98                               | 07698 |   |                       |  | 76.98 |
| 76.99                               | 07699 |   |                       |  | 76.99 |
| OUTPATIENT SERVICE COST CENTERS     |       |   |                       |  |       |
| 90.03                               | 09003 | 35,949  |                       | 35,949   | 90.03 |
| 90.04                               | 09004 | 418,704   |                       | 418,704  | 90.04 |
| 90.05                               | 09005 | 451,402   | -5,510                | 445,892  | 90.05 |
| 90.06                               | 09006 | 457,838   |                       | 457,838  | 90.06 |
| 90.07                               | 09007 | 390,186   | -376,800              | 13,386   | 90.07 |
| 91                                  | 09100 | 5,783,249   | -1,018,992            | 4,764,257  | 91    |
| 92                                  | 09200 |   |                       |  | 92    |
| OTHER REIMBURSABLE COST CENTERS     |       |   |                       |  |       |
| 94                                  | 09400 |   |                       |  | 94    |
| SPECIAL PURPOSE COST CENTERS        |       |   |                       |  |       |
| 118                                 |       | 172,629,018   | -3,055,865            | 169,573,153  | 118   |
| NONREIMBURSABLE COST CENTERS        |       |   |                       |  |       |
| 190                                 | 19000 | 271,539   |                       | 271,539  | 190   |
| 192                                 | 19200 | 2,788   |                       | 2,788  | 192   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
11/26/2013 10:57

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

| COST CENTER |                              | RECLASSIFIED<br>TRIAL BALANCE<br>(COL. 3 ± COL. 4)<br>5 | ADJUST-<br>MENTS<br>6 | NET EXPENSES<br>FOR ALLOCATION<br>(COL. 5 ± COL. 6)<br>7 |        |
|-------------|------------------------------|---|-----------------------|--|--------|
| 192.01      | 19201 HOME HEALTH AGENCY     |   |                       |  | 192.01 |
| 200         | TOTAL (SUM OF LINES 118-199) | 172,903,345   | -3,055,865            | 169,847,480  | 200    |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION ENTRY | CODE | COST CENTER               | INCREASE |  | SALARY  | OTHER          |
|---------------------------------------|------|---------------------------|----------|--|---------|----------------|
|                                       |      |                           | LINE #   |  |         |                |
| 1                                     |      | 2                         | 3        |  | 4       | 5              |
| 1 SHARED DIETARY COSTS                | A    | CAFETERIA                 | 11       |  | 540,207 | 694,306 1      |
| 500 TOTAL RECLASSIFICATIONS           |      |                           |          |  | 540,207 | 694,306 500    |
| 1 SPACE RENTAL ALLOCATION             | C    | LABORATORY                | 60       |  |         | 135,373 1      |
| 2 SPACE RENTAL ALLOCATION             | C    | WOUND CARE                | 90.06    |  |         | 31,695 2       |
| 3 SPACE RENTAL ALLOCATION             | C    | RADIOLOGY-DIAGNOSTIC      | 54       |  |         | 530,629 3      |
| 4 SPACE RENTAL ALLOCATION             | C    | PHYSICAL THERAPY          | 66       |  |         | 430,132 4      |
| 5 SPACE RENTAL ALLOCATION             | C    | CARDIAC REHABILITATION    | 76.97    |  |         | 393,037 5      |
| 6 SPACE RENTAL ALLOCATION             | C    | PT REG                    | 5.04     |  |         | 183,180 6      |
| 7 SPACE RENTAL ALLOCATION             | C    | PT ACCTS                  | 5.05     |  |         | 221,543 7      |
| 8 SPACE RENTAL ALLOCATION             | C    | DIABETES EDUCATION        | 90.05    |  |         | 55,902 8       |
| 9 SPACE RENTAL ALLOCATION             | C    | CHRONIC PAIN CLINIC       | 90.04    |  |         | 172,844 9      |
| 500 TOTAL RECLASSIFICATIONS           |      |                           |          |  |         | 2,154,335 500  |
| 1 CHARGEABLE DRUG                     | D    | DRUGS CHARGED TO PATIENTS | 73       |  |         | 9,687,147 1    |
| 500 TOTAL RECLASSIFICATIONS           |      |                           |          |  |         | 9,687,147 500  |
| 1 DEPRECIATION                        | E    | CAP REL COSTS-BLDG & FIXT | 1        |  |         | 5,767,327 1    |
| 2                                     |      | CAP REL COSTS-MVBLE EQUIP | 2        |  |         | 6,804,708 2    |
| 3                                     |      |                           |          |  |         | 3              |
| 4                                     |      |                           |          |  |         | 4              |
| 5                                     |      |                           |          |  |         | 5              |
| 6                                     |      |                           |          |  |         | 6              |
| 7                                     |      |                           |          |  |         | 7              |
| 8                                     |      |                           |          |  |         | 8              |
| 9                                     |      |                           |          |  |         | 9              |
| 10                                    |      |                           |          |  |         | 10             |
| 11                                    |      |                           |          |  |         | 11             |
| 12                                    |      |                           |          |  |         | 12             |
| 13                                    |      |                           |          |  |         | 13             |
| 14                                    |      |                           |          |  |         | 14             |
| 15                                    |      |                           |          |  |         | 15             |
| 16                                    |      |                           |          |  |         | 16             |
| 17                                    |      |                           |          |  |         | 17             |
| 18                                    |      |                           |          |  |         | 18             |
| 19                                    |      |                           |          |  |         | 19             |
| 20                                    |      |                           |          |  |         | 20             |
| 21                                    |      |                           |          |  |         | 21             |
| 22                                    |      |                           |          |  |         | 22             |
| 23                                    |      |                           |          |  |         | 23             |
| 24                                    |      |                           |          |  |         | 24             |
| 25                                    |      |                           |          |  |         | 25             |
| 26                                    |      |                           |          |  |         | 26             |
| 27                                    |      |                           |          |  |         | 27             |
| 28                                    |      |                           |          |  |         | 28             |
| 29                                    |      |                           |          |  |         | 29             |
| 30                                    |      |                           |          |  |         | 30             |
| 31                                    |      |                           |          |  |         | 31             |
| 32                                    |      |                           |          |  |         | 32             |
| 33                                    |      |                           |          |  |         | 33             |
| 34                                    |      |                           |          |  |         | 34             |
| 35                                    |      |                           |          |  |         | 35             |
| 36                                    |      |                           |          |  |         | 36             |
| 37                                    |      |                           |          |  |         | 37             |
| 38                                    |      |                           |          |  |         | 38             |
| 500 TOTAL RECLASSIFICATIONS           |      |                           |          |  |         | 12,572,035 500 |
| CODE LETTER - E                       |      |                           |          |  |         |                |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION ENTRY | CODE | INCREASE                      |        | SALARY    | OTHER      |     |
|---------------------------------------|------|-------------------------------|--------|-----------|------------|-----|
|                                       |      | COST CENTER                   | LINE # |           |            |     |
|                                       | 1    | 2                             | 3      | 4         | 5          |     |
| 1 CHARGEABLE MED SUPPLIES             | F    | MEDICAL SUPPLIES CHARGED TO P | 71     |           | 7,225,466  | 1   |
| 2                                     |      | IMPL. DEV. CHARGED TO PATIENT | 72     |           | 4,793,034  | 2   |
| 3                                     |      |                               |        |           |            | 3   |
| 4                                     |      |                               |        |           |            | 4   |
| 5                                     |      |                               |        |           |            | 5   |
| 6                                     |      |                               |        |           |            | 6   |
| 7                                     |      |                               |        |           |            | 7   |
| 8                                     |      |                               |        |           |            | 8   |
| 9                                     |      |                               |        |           |            | 9   |
| 10                                    |      |                               |        |           |            | 10  |
| 11                                    |      |                               |        |           |            | 11  |
| 12                                    |      |                               |        |           |            | 12  |
| 13                                    |      |                               |        |           |            | 13  |
| 14                                    |      |                               |        |           |            | 14  |
| 15                                    |      |                               |        |           |            | 15  |
| 16                                    |      |                               |        |           |            | 16  |
| 17                                    |      |                               |        |           |            | 17  |
| 18                                    |      |                               |        |           |            | 18  |
| 19                                    |      |                               |        |           |            | 19  |
| 20                                    |      |                               |        |           |            | 20  |
| 21                                    |      |                               |        |           |            | 21  |
| 22                                    |      |                               |        |           |            | 22  |
| 23                                    |      |                               |        |           |            | 23  |
| 24                                    |      |                               |        |           |            | 24  |
| 25                                    |      |                               |        |           |            | 25  |
| 26                                    |      |                               |        |           |            | 26  |
| 27                                    |      |                               |        |           |            | 27  |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |        |           | 12,018,500 | 500 |
| CODE LETTER - F                       |      |                               |        |           |            |     |
| 1 LDRP                                | G    | NURSERY                       | 43     | 1,146,063 | 675,026    | 1   |
| 2                                     |      | DELIVERY ROOM & LABOR ROOM    | 52     | 1,891,198 | 1,113,908  | 2   |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |        | 3,037,261 | 1,788,934  | 500 |
| CODE LETTER - G                       |      |                               |        |           |            |     |
| 1 RENAL DIALYSIS                      | H    | RENAL DIALYSIS                | 74     |           | 334,771    | 1   |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |        |           | 334,771    | 500 |
| CODE LETTER - H                       |      |                               |        |           |            |     |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION ENTRY | CODE | ----- INCREASE -----          |        | SALARY    | OTHER      |
|---------------------------------------|------|-------------------------------|--------|-----------|------------|
|                                       |      | COST CENTER                   | LINE # |           |            |
|                                       | 1    | 2                             | 3      | 4         | 5          |
| 1 CONTROLLER'S ADJ-INCENTIVE PYMT     | I    | PURCHASING                    | 5.03   | 45,962    | 1          |
| 2                                     |      | PT REG                        | 5.04   | 62,729    | 2          |
| 3                                     |      | OTHER ADMINISTRATIVE AND GENE | 5.06   | 162,020   | 3          |
| 4                                     |      | OPERATION OF PLANT            | 7      | 106,080   | 4          |
| 5                                     |      | LAUNDRY & LINEN SERVICE       | 8      | 1,741     | 5          |
| 6                                     |      | HOUSEKEEPING                  | 9      | 71,049    | 6          |
| 7                                     |      | DIETARY                       | 10     | 56,955    | 7          |
| 8                                     |      | NURSING ADMINISTRATION        | 13     | 168,532   | 8          |
| 9                                     |      | PHARMACY                      | 15     | 109,776   | 9          |
| 10                                    |      | ADULTS & PEDIATRICS           | 30     | 701,198   | 10         |
| 11                                    |      | INTENSIVE CARE UNIT           | 31     | 222,268   | 11         |
| 12                                    |      | OPERATING ROOM                | 50     | 107,534   | 12         |
| 13                                    |      | RECOVERY ROOM                 | 51     | 31,826    | 13         |
| 14                                    |      | ANESTHESIOLOGY                | 53     | 2,296     | 14         |
| 15                                    |      | RADIOLOGY-DIAGNOSTIC          | 54     | 159,233   | 15         |
| 16                                    |      | ULTRA SOUND                   | 54.01  | 37,778    | 16         |
| 17                                    |      | NUCLEAR ONCOLOGY              | 54.02  | 10,197    | 17         |
| 18                                    |      | RADIOLOGY-THERAPEUTIC         | 55     | 36,257    | 18         |
| 19                                    |      | RADIOISOTOPE                  | 56     | 15,432    | 19         |
| 20                                    |      | CT SCAN                       | 57     | 40,673    | 20         |
| 21                                    |      | MRI                           | 58     | 28,803    | 21         |
| 22                                    |      | CARDIAC CATHETERIZATION       | 59     | 63,685    | 22         |
| 23                                    |      | LABORATORY                    | 60     | 161,613   | 23         |
| 24                                    |      | INTRAVENOUS THERAPY           | 64     | 61,426    | 24         |
| 25                                    |      | RESPIRATORY THERAPY           | 65     | 76,281    | 25         |
| 26                                    |      | PHYSICAL THERAPY              | 66     | 153,574   | 26         |
| 27                                    |      | ELECTROCARDIOLOGY             | 69     | 37,296    | 27         |
| 28                                    |      | ASC (NON-DISTINCT PART)       | 75     | 71,054    | 28         |
| 29                                    |      | PSYCH                         | 75.02  | 3,261     | 29         |
| 30                                    |      | CARDIAC REHABILITATION        | 76.97  | 15,246    | 30         |
| 31                                    |      | CHRONIC PAIN CLINIC           | 90.04  | 19,270    | 31         |
| 32                                    |      | DIABETES EDUCATION            | 90.05  | 23,493    | 32         |
| 33                                    |      | WOUND CARE                    | 90.06  | 26,108    | 33         |
| 34                                    |      | EMERGENCY                     | 91     | 150,773   | 34         |
| 35                                    |      | GIFT, FLOWER, COFFEE SHOP & C | 190    | 6,531     | 35         |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |        | 3,047,950 | 500        |
| CODE LETTER - I                       |      |                               |        |           |            |
| GRAND TOTAL (INCREASES)               |      |                               |        | 6,625,418 | 39,250,028 |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION ENTRY | CODE | COST CENTER                   | DECREASE LINE # | SALARY  | OTHER      | WKST A-7 REF. |
|---------------------------------------|------|-------------------------------|-----------------|---------|------------|---------------|
|                                       | 1    | 6                             | 7               | 8       | 9          | 10            |
| 1 SHARED DIETARY COSTS                | A    | DIETARY                       | 10              | 540,207 | 694,306    | 1             |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |                 | 540,207 | 694,306    | 500           |
| CODE LETTER - A                       |      |                               |                 |         |            |               |
|                                       |      |                               |                 |         |            |               |
| 1 SPACE RENTAL ALLOCATION             | C    | OTHER ADMINISTRATIVE AND GENE | 5.06            |         | 2,154,335  | 1             |
| 2 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 2             |
| 3 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 3             |
| 4 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 4             |
| 5 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 5             |
| 6 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 6             |
| 7 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 7             |
| 8 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 8             |
| 9 SPACE RENTAL ALLOCATION             | C    |                               |                 |         |            | 9             |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |                 |         | 2,154,335  | 500           |
| CODE LETTER - C                       |      |                               |                 |         |            |               |
|                                       |      |                               |                 |         |            |               |
| 1 CHARGEABLE DRUG                     | D    | PHARMACY                      | 15              |         | 9,687,147  | 1             |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |                 |         | 9,687,147  | 500           |
| CODE LETTER - D                       |      |                               |                 |         |            |               |
|                                       |      |                               |                 |         |            |               |
| 1 DEPRECIATION                        | E    | IS                            | 5.02            |         | 1,049,249  | 9 1           |
| 2                                     |      | PURCHASING                    | 5.03            |         | 18,909     | 9 2           |
| 3                                     |      | PT REG                        | 5.04            |         | 4,263      | 3             |
| 4                                     |      | OTHER ADMINISTRATIVE AND GENE | 5.06            |         | 2,099,784  | 4             |
| 5                                     |      | OPERATION OF PLANT            | 7               |         | 3,631,803  | 5             |
| 6                                     |      | HOUSEKEEPING                  | 9               |         | 3,494      | 6             |
| 7                                     |      | DIETARY                       | 10              |         | 47,428     | 7             |
| 8                                     |      | NURSING ADMINISTRATION        | 13              |         | 100,410    | 8             |
| 9                                     |      | PHARMACY                      | 15              |         | 150,416    | 9             |
| 10                                    |      | MEDICAL RECORDS & LIBRARY     | 16              |         | 42,344     | 10            |
| 11                                    |      | ADULTS & PEDIATRICS           | 30              |         | 999,797    | 11            |
| 12                                    |      | INTENSIVE CARE UNIT           | 31              |         | 219,586    | 12            |
| 13                                    |      | OPERATING ROOM                | 50              |         | 1,079,391  | 13            |
| 14                                    |      | RECOVERY ROOM                 | 51              |         | 130,561    | 14            |
| 15                                    |      | DELIVERY ROOM & LABOR ROOM    | 52              |         | 142,631    | 15            |
| 16                                    |      | RADIOLOGY-DIAGNOSTIC          | 54              |         | 321,745    | 16            |
| 17                                    |      | ULTRA SOUND                   | 54.01           |         | 9,522      | 17            |
| 18                                    |      | NUCLEAR ONCOLOGY              | 54.02           |         | 65,845     | 18            |
| 19                                    |      | RADIOLOGY-THERAPEUTIC         | 55              |         | 1,890      | 19            |
| 20                                    |      | RADIOISOTOPE                  | 56              |         | 53,405     | 20            |
| 21                                    |      | CT SCAN                       | 57              |         | 4,030      | 21            |
| 22                                    |      | MRI                           | 58              |         | 53,587     | 22            |
| 23                                    |      | CARDIAC CATHETERIZATION       | 59              |         | 586,658    | 23            |
| 24                                    |      | LABORATORY                    | 60              |         | 793,737    | 24            |
| 25                                    |      | INTRAVENOUS THERAPY           | 64              |         | 195,343    | 25            |
| 26                                    |      | RESPIRATORY THERAPY           | 65              |         | 29,263     | 26            |
| 27                                    |      | PHYSICAL THERAPY              | 66              |         | 47,159     | 27            |
| 28                                    |      | ELECTROCARDIOLOGY             | 69              |         | 197,967    | 28            |
| 29                                    |      | ASC (NON-DISTINCT PART)       | 75              |         | 207,624    | 29            |
| 30                                    |      | PSYCH                         | 75.02           |         | 6,554      | 30            |
| 31                                    |      | NEURODIAGNOSTICS              | 75.03           |         | 3,977      | 31            |
| 32                                    |      | CARDIAC REHABILITATION        | 76.97           |         | 4,202      | 32            |
| 33                                    |      | CHRONIC PAIN CLINIC           | 90.04           |         | 11,590     | 33            |
| 34                                    |      | DIABETES EDUCATION            | 90.05           |         | 238        | 34            |
| 35                                    |      | WOUND CARE                    | 90.06           |         | 1,756      | 35            |
| 36                                    |      | SLEEP LAB                     | 90.07           |         | 15,306     | 36            |
| 37                                    |      | EMERGENCY                     | 91              |         | 239,005    | 37            |
| 38                                    |      | PHYSICIANS' PRIVATE OFFICES   | 192             |         | 1,566      | 38            |
| 500 TOTAL RECLASSIFICATIONS           |      |                               |                 |         | 12,572,035 | 500           |
| CODE LETTER - E                       |      |                               |                 |         |            |               |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION ENTRY | CODE | COST CENTER                | DECREASE |           |            | WKST A-7 |
|---------------------------------------|------|----------------------------|----------|-----------|------------|----------|
|                                       |      |                            | LINE #   | SALARY    | OTHER      |          |
| 1                                     | 1    | 6                          | 7        | 8         | 9          | 10       |
| 1 CHARGEABLE MED SUPPLIES             | F    | PHARMACY                   | 15       |           | 157,680    | 1        |
| 2                                     |      | ADULTS & PEDIATRICS        | 30       |           | 713,006    | 2        |
| 3                                     |      | INTENSIVE CARE UNIT        | 31       |           | 172,537    | 3        |
| 4                                     |      | OPERATING ROOM             | 50       |           | 8,059,294  | 4        |
| 5                                     |      | RECOVERY ROOM              | 51       |           | 72,199     | 5        |
| 6                                     |      | DELIVERY ROOM & LABOR ROOM | 52       |           | 88,697     | 6        |
| 7                                     |      | RADIOLOGY-DIAGNOSTIC       | 54       |           | 70,902     | 7        |
| 8                                     |      | ULTRA SOUND                | 54.01    |           | 2,840      | 8        |
| 9                                     |      | NUCLEAR ONCOLOGY           | 54.02    |           | 6,444      | 9        |
| 10                                    |      | RADIOLOGY-THERAPEUTIC      | 55       |           | 7,811      | 10       |
| 11                                    |      | RADIOISOTOPE               | 56       |           | 3,387      | 11       |
| 12                                    |      | CT SCAN                    | 57       |           | 145,670    | 12       |
| 13                                    |      | MRI                        | 58       |           | 93,653     | 13       |
| 14                                    |      | CARDIAC CATHETERIZATION    | 59       |           | 1,452,492  | 14       |
| 15                                    |      | LABORATORY                 | 60       |           | 22,425     | 15       |
| 16                                    |      | INTRAVENOUS THERAPY        | 64       |           | 199,181    | 16       |
| 17                                    |      | RESPIRATORY THERAPY        | 65       |           | 39,697     | 17       |
| 18                                    |      | PHYSICAL THERAPY           | 66       |           | 15,005     | 18       |
| 19                                    |      | ELECTROCARDIOLOGY          | 69       |           | 44,676     | 19       |
| 20                                    |      | ASC (NON-DISTINCT PART)    | 75       |           | 218,104    | 20       |
| 21                                    |      | LITHOTRIPSY                | 75.01    |           | 2,868      | 21       |
| 22                                    |      | NEURODIAGNOSTICS           | 75.03    |           | 884        | 22       |
| 23                                    |      | CARDIAC REHABILITATION     | 76.97    |           | 574        | 23       |
| 24                                    |      | CHRONIC PAIN CLINIC        | 90.04    |           | 5,144      | 24       |
| 25                                    |      | DIABETES EDUCATION         | 90.05    |           | 335        | 25       |
| 26                                    |      | WOUND CARE                 | 90.06    |           | 75,580     | 26       |
| 27                                    |      | EMERGENCY                  | 91       |           | 347,415    | 27       |
| 500 TOTAL RECLASSIFICATIONS           |      |                            |          |           | 12,018,500 | 500      |
| CODE LETTER - F                       |      |                            |          |           |            |          |
| 1 LDRP                                | G    | ADULTS & PEDIATRICS        | 30       | 3,037,261 | 1,788,934  | 1        |
| 2                                     |      |                            |          |           |            | 2        |
| 500 TOTAL RECLASSIFICATIONS           |      |                            |          | 3,037,261 | 1,788,934  | 500      |
| CODE LETTER - G                       |      |                            |          |           |            |          |
| 1 RENAL DIALYSIS                      | H    | ADULTS & PEDIATRICS        | 30       |           | 334,771    | 1        |
| 500 TOTAL RECLASSIFICATIONS           |      |                            |          |           | 334,771    | 500      |
| CODE LETTER - H                       |      |                            |          |           |            |          |

RECLASSIFICATIONS

WORKSHEET A-6

| EXPLANATION OF<br>RECLASSIFICATION ENTRY | CODE<br>1 | COST CENTER<br>6             | DECREASE    |             |            | WKST A-7<br>REF.<br>10 |
|--|-----------|------------------------------|-------------|-------------|------------|------------------------|
|  |           |                              | LINE #<br>7 | SALARY<br>8 | OTHER<br>9 |                        |
| 1 CONTROLLER'S ADJ-INCENTIVE PYMT        | I         | EMPLOYEE BENEFITS DEPARTMENT | 4           | 3,047,950   |            | 1                      |
| 2  |           |                              |             |             |            | 2                      |
| 3  |           |                              |             |             |            | 3                      |
| 4  |           |                              |             |             |            | 4                      |
| 5  |           |                              |             |             |            | 5                      |
| 6  |           |                              |             |             |            | 6                      |
| 7  |           |                              |             |             |            | 7                      |
| 8  |           |                              |             |             |            | 8                      |
| 9  |           |                              |             |             |            | 9                      |
| 10                                       |           |                              |             |             |            | 10                     |
| 11                                       |           |                              |             |             |            | 11                     |
| 12                                       |           |                              |             |             |            | 12                     |
| 13                                       |           |                              |             |             |            | 13                     |
| 14                                       |           |                              |             |             |            | 14                     |
| 15                                       |           |                              |             |             |            | 15                     |
| 16                                       |           |                              |             |             |            | 16                     |
| 17                                       |           |                              |             |             |            | 17                     |
| 18                                       |           |                              |             |             |            | 18                     |
| 19                                       |           |                              |             |             |            | 19                     |
| 20                                       |           |                              |             |             |            | 20                     |
| 21                                       |           |                              |             |             |            | 21                     |
| 22                                       |           |                              |             |             |            | 22                     |
| 23                                       |           |                              |             |             |            | 23                     |
| 24                                       |           |                              |             |             |            | 24                     |
| 25                                       |           |                              |             |             |            | 25                     |
| 26                                       |           |                              |             |             |            | 26                     |
| 27                                       |           |                              |             |             |            | 27                     |
| 28                                       |           |                              |             |             |            | 28                     |
| 29                                       |           |                              |             |             |            | 29                     |
| 30                                       |           |                              |             |             |            | 30                     |
| 31                                       |           |                              |             |             |            | 31                     |
| 32                                       |           |                              |             |             |            | 32                     |
| 33                                       |           |                              |             |             |            | 33                     |
| 34                                       |           |                              |             |             |            | 34                     |
| 35                                       |           |                              |             |             |            | 35                     |
| 500 TOTAL RECLASSIFICATIONS              |           |                              |             | 3,047,950   |            | 500                    |
| CODE LETTER - I                          |           |                              |             |             |            |                        |
| GRAND TOTAL (DECREASES)                  |           |                              |             | 6,625,418   | 39,250,028 |                        |

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7  
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

| DESCRIPTION                    | BEGINNING   | ACQUISITIONS |          |            | DISPOSALS   | ENDING      | FULLY       |
|--------------------------------|-------------|--------------|----------|------------|-------------|-------------|-------------|
|                                | BALANCES    | PURCHASE     | DONATION | TOTAL      | AND         | BALANCE     | DEPRECIATED |
|                                | 1           | 2            | 3        | 4          | RETIREMENTS | 6           | ASSETS      |
|                                |             |              |          |            | 5           |             | 7           |
| 1 LAND                         | 461,057     | 1,123,519    |          | 1,123,519  |             | 1,584,576   | 1           |
| 2 LAND IMPROVEMENTS            | 10,822,207  | 542,725      |          | 542,725    |             | 11,364,932  | 2           |
| 3 BUILDINGS AND FIXTURES       | 159,602,707 | 3,297,509    |          | 3,297,509  |             | 162,900,216 | 3           |
| 4 BUILDING IMPROVEMENTS        |             |              |          |            |             |             | 4           |
| 5 FIXED EQUIPMENT              | 1,661,449   | 31,261,035   |          | 31,261,035 |             | 32,922,484  | 5           |
| 6 MOVABLE EQUIPMENT            | 87,874,832  | 11,283,969   |          | 11,283,969 |             | 99,158,801  | 6           |
| 7 HIT DESIGNATED ASSETS        |             |              |          |            |             |             | 7           |
| 8 SUBTOTAL (SUM OF LINES 1-7)  | 260,422,252 | 47,508,757   |          | 47,508,757 |             | 307,931,009 | 8           |
| 9 RECONCILING ITEMS            |             |              |          |            |             |             | 9           |
| 10 TOTAL (LINE 7 MINUS LINE 9) | 260,422,252 | 47,508,757   |          | 47,508,757 |             | 307,931,009 | 10          |

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

SUMMARY OF CAPITAL

| DESCRIPTION                 | DEPRECIATION | LEASE | INTEREST | INSURANCE    | TAXES        | OTHER                              | TOTAL(1)            |
|-----------------------------|--------------|-------|----------|--------------|--------------|------------------------------------|---------------------|
|                             |              |       |          |              |              | CAPITAL-RELATED COSTS (SEE INSTR.) | (SUM OF COLS. 9-14) |
|                             | 9            | 10    | 11       | (SEE INSTR.) | (SEE INSTR.) | 14                                 | 15                  |
| 1 CAP REL COSTS-BLDG & FIXT |              |       |          |              |              |                                    | 1                   |
| 2 CAP REL COSTS-MVBLE EQUIP |              |       |          |              |              |                                    | 2                   |
| 3 TOTAL (SUM OF LINES 1-2)  |              |       |          |              |              |                                    | 3                   |

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS

| DESCRIPTION                 | GROSS ASSETS | CAPITALIZED LEASES | GROSS ASSETS FOR RATIO (COL. 1 - COL. 2) | RATIO (SEE INSTR.) | INSURANCE | TAXES | OTHER                 | TOTAL              |
|-----------------------------|--------------|--------------------|--|--------------------|-----------|-------|-----------------------|--------------------|
|                             |              |                    |  |                    |           |       | CAPITAL-RELATED COSTS | (SUM OF COLS. 5-7) |
|                             | 1            | 2                  | 3  | 4                  | 5         | 6     | 7                     | 8                  |
| 1 CAP REL COSTS-BLDG & FIXT | 207,187,632  |                    | 207,187,632                              | 0.676318           |           |       |                       | 1                  |
| 2 CAP REL COSTS-MVBLE EQUIP | 99,158,801   |                    | 99,158,801                               | 0.323682           |           |       |                       | 2                  |
| 3 TOTAL (SUM OF LINES 1-2)  | 306,346,433  |                    | 306,346,433                              | 1.000000           |           |       |                       | 3                  |

SUMMARY OF CAPITAL

| DESCRIPTION                 | DEPRECIATION | LEASE | INTEREST  | INSURANCE    | TAXES        | OTHER                              | TOTAL(2)            |
|-----------------------------|--------------|-------|-----------|--------------|--------------|------------------------------------|---------------------|
|                             |              |       |           |              |              | CAPITAL-RELATED COSTS (SEE INSTR.) | (SUM OF COLS. 9-14) |
|                             | 9            | 10    | 11        | (SEE INSTR.) | (SEE INSTR.) | 14                                 | 15                  |
| 1 CAP REL COSTS-BLDG & FIXT | 7,557,020    |       | 5,796,871 |              |              |                                    | 13,353,891          |
| 2 CAP REL COSTS-MVBLE EQUIP | 8,129,107    |       |           |              |              |                                    | 8,129,107           |
| 3 TOTAL                     | 15,686,127   |       | 5,796,871 |              |              |                                    | 21,482,998          |

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

| DESCRIPTION   | BASIS      | AMOUNT     | EXPENSE CLASSIFICATION ON WORKSHEET A TO/<br>FROM WHICH THE AMOUNT IS TO BE ADJUSTED |          | WKST A-7<br>REF |
|---|------------|------------|--|----------|-----------------|
|   |            |            | COST CENTER  | LINE NO. |                 |
|   | 1          | 2          | 3  | 4        | 5               |
| 1 INVESTMENT INCOME-BUILDINGS & FIXTURES (CHAPTER 2)                                | A          | 5,796,871  | CAP REL COSTS-BLDG & FIXT  | 1        | 11 1            |
| 2 INVESTMENT INCOME-MOVABLE EQUIPMENT (CHAPTER 2)                                   |            |            | CAP REL COSTS-MVBLE EQUIP  | 2        | 2 3             |
| 3 INVESTMENT INCOME-OTHER (CHAPTER 2)   |            |            |  |          | 4               |
| 4 TRADE, QUANTITY, AND TIME DISCOUNTS (CHAPTER 8)                                   |            |            |  |          | 5               |
| 5 REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)                                       |            |            |  |          | 6               |
| 6 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)                                 |            |            |  |          | 7               |
| 7 TELEPHONE SERVICES (PAY STATIONS EXCL) (CHAPTER 21)                               | A          | -9,552     | NONPATIENT TELEPHONES  | 5.01     | 8 9             |
| 8 TELEVISION AND RADIO SERVICE (CHAPTER 21)   |            |            |  |          | 10              |
| 9 PARKING LOT (CHAPTER 21)  |            |            |  |          | 11              |
| 10 PROVIDER-BASED PHYSICIAN ADJUSTMENT  | WKST A-8-2 | -7,072,959 |  |          | 12              |
| 11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)  |            |            |  |          | 13              |
| 12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)                                   | WKST A-8-1 | -425,035   |  |          | 14              |
| 13 LAUNDRY AND LINEN SERVICE  |            |            |  |          | 15              |
| 14 CAFETERIA - EMPLOYEES AND GUESTS   | B          | -715,093   | CAFETERIA  | 11       | 16              |
| 15 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS   |            |            |  |          | 17              |
| 16 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS                     | B          | -9,862     | ADULTS & PEDIATRICS  | 30       | 18              |
| 17 SALE OF DRUGS TO OTHER THAN PATIENTS   |            |            |  |          | 19              |
| 18 SALE OF MEDICAL RECORDS AND ABSTRACTS  |            |            |  |          | 20              |
| 19 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)   |            |            |  |          | 21              |
| 20 VENDING MACHINES   | B          | -8,489     | DIETARY  | 10       | 22              |
| 21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)      |            |            |  |          | 23              |
| 22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT |            |            |  |          | 24              |
| 23 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)           | WKST A-8-3 |            | RESPIRATORY THERAPY  | 65       | 25              |
| 24 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)              | WKST A-8-3 |            | PHYSICAL THERAPY   | 66       | 26              |
| 25 UTIL REVIEW-PHYSICIANS' COMPENSATION (CHAPTER 21)                                |            |            | UTILIZATION REVIEW-SNF   | 114      | 27              |
| 26 DEPRECIATION--BUILDINGS & FIXTURES   |            |            | CAP REL COSTS-BLDG & FIXT  | 1        | 28              |
| 27 DEPRECIATION--MOVABLE EQUIPMENT  |            |            | CAP REL COSTS-MVBLE EQUIP  | 2        | 29              |
| 28 NON-PHYSICIAN ANESTHETIST  |            |            | NONPHYSICIAN ANESTHETISTS  | 19       | 30              |
| 29 PHYSICIANS' ASSISTANT  |            |            |  |          | 31              |
| 30 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)          | WKST A-8-3 |            | OCCUPATIONAL THERAPY   | 67       | 32              |
| 31 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)              | WKST A-8-3 |            | SPEECH PATHOLOGY   | 68       | 33              |
| 32 CAH HIT ADJ FOR DEPRECIATION AND   |            |            |  |          | 34              |
| 33 OTHER INCOME   | B          | -9,380     | EMPLOYEE BENEFITS DEPARTMENT   | 4        | 35              |
| 33.01 OTHER INCOME  | B          | -595       | NONPATIENT TELEPHONES  | 5.01     | 36              |
| 33.02 OTHER INCOME  | B          | -57,647    | OTHER ADMINISTRATIVE AND GENERA  | 5.06     | 37              |
| 33.03 OTHER INCOME  | B          | -50,594    | OPERATION OF PLANT   | 7        | 38              |
| 33.04 OTHER INCOME  | B          | -21        | HOUSEKEEPING   | 9        | 39              |
| 33.05 MISC INCOME   | B          | -1,060     | DIETARY  | 10       | 40              |
| 33.06 MISC INCOME   | B          | -9,770     | MEDICAL RECORDS & LIBRARY  | 16       | 41              |
| 33.07 MISC INCOME   | B          | -12,190    | ADULTS & PEDIATRICS  | 30       | 42              |
| 33.08 OTHER INCOME  | B          | -30        | PHYSICAL THERAPY   | 66       | 43              |
| 33.09 OTHER INCOME  | B          | -80,705    | EMERGENCY  | 91       | 44              |
| 33.10 MEALS REV   | B          | -1,904     | DIETARY  | 10       | 45              |
| 33.11 RENTAL INCOME   | B          | -151,361   | OTHER ADMINISTRATIVE AND GENERA  | 5.06     | 46              |
| 33.12 OTHER SERVICE REV   | B          | -110,803   | EMERGENCY  | 91       | 47              |
| 33.13 OTHER SERVICE REV   | B          | -36,894    | ADULTS & PEDIATRICS  | 30       | 48              |
| 33.14 OTHER SERVICE REV   | B          | -221       | OTHER ADMINISTRATIVE AND GENERA  | 5.06     | 49              |
| 33.15 EDUCATION REV   | B          | -32,171    | ADULTS & PEDIATRICS  | 30       | 50              |
| 33.16 EDUCATION REV   | B          | -2,651     | OTHER ADMINISTRATIVE AND GENERA  | 5.06     | 51              |
| 33.17 RADIOLOGY REV   | B          | -4,505     | RADIOLOGY-DIAGNOSTIC   | 54       | 52              |
| 34  |            |            |  |          | 53              |
| 35  |            |            |  |          | 54              |
| 36  |            |            |  |          | 55              |
| 37  |            |            |  |          | 56              |
| 37.01 MEALS AND ENTERTAINMENT   | A          | -4,436     | OTHER ADMINISTRATIVE AND GENERA  | 5.06     | 57              |
| 37.02 MEALS AND ENTERTAINMENT   | A          | -194       | OPERATION OF PLANT   | 7        | 58              |
| 37.03 MEALS AND ENTERTAINMENT   | A          | -44        | HOUSEKEEPING   | 9        | 59              |
| 37.04 MEALS AND ENTERTAINMENT   | A          | -1,738     | NURSING ADMINISTRATION   | 13       | 60              |
| 37.05 MEALS AND ENTERTAINMENT   | A          | -60        | NURSING ADMINISTRATION   | 13       | 61              |
| 37.06 MEALS AND ENTERTAINMENT   | A          | -74        | INTENSIVE CARE UNIT  | 31       | 62              |
| 37.07 MEALS AND ENTERTAINMENT   | A          | -348       | NUCLEAR ONCOLOGY   | 54.02    | 63              |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
 11/26/2013 10:57

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

| DESCRIPTION  | BASIS<br>1 | AMOUNT<br>2 | EXPENSE CLASSIFICATION ON WORKSHEET A TO/<br>FROM WHICH THE AMOUNT IS TO BE ADJUSTED |               | WKST A-7<br>REF<br>5 |
|--|------------|-------------|--|---------------|----------------------|
|  |            |             | COST CENTER<br>3   | LINE NO.<br>4 |                      |
| 37.08 MEALS AND ENTERTAINMENT  | A          | -741        | PHYSICAL THERAPY   | 66            | 37.08                |
| 37.09 MEALS AND ENTERTAINMENT  | A          | -384        | ELECTROCARDIOLOGY  | 69            | 37.09                |
| 37.10 MEALS AND ENTERTAINMENT  | A          | -110        | ASC (NON-DISTINCT PART)  | 75            | 37.10                |
| 37.11 MEALS AND ENTERTAINMENT  | A          | -94         | EMERGENCY  | 91            | 37.11                |
| 38   |            |             |  |               | 38                   |
| 39   |            |             |  |               | 39                   |
| 40 LOBBYING PORTION OF ASSN DUES   | A          | -41,021     | OTHER ADMINISTRATIVE AND GENERA  | 5.06          | 40                   |
| 41   |            |             |  |               | 41                   |
| 42   |            |             |  |               | 42                   |
| 43   |            |             |  |               | 43                   |
| 44   |            |             |  |               | 44                   |
| 45   |            |             |  |               | 45                   |
| 46   |            |             |  |               | 46                   |
| 47   |            |             |  |               | 47                   |
| 48   |            |             |  |               | 48                   |
| 49   |            |             |  |               | 49                   |
| 50 TOTAL (SUM OF LINES 1 THRU 49)<br>TRANSFER TO WKST A, COL. 6, LINE 200) |            | -3,055,865  |  |               | 50                   |

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 THE CLAIMING OF HOME OFFICE COSTS:

| LINE NO. | COST CENTER | EXPENSE ITEMS   | AMOUNT OF ALLOWABLE COST | AMOUNT (INCL IN WKST A, COL. 5) | NET ADJ- USTMENTS (COL. 4-5) | WKST A-7 REF |        |
|----------|-------------|---|--------------------------|---------------------------------|------------------------------|--------------|--------|
| 1        | 2           | 3   | 4                        | 5                               | 6                            | 7            |        |
| 1        | 66          | PHYSICAL THERAPY                                      | RENTAL SPACE             | 184,804                         | 211,567                      | -26,763      | 1      |
| 2        | 5.06        | OTHER ADMINISTRATIVE AND GENERA                       | RENTAL SPACE             | 119,580                         | 136,897                      | -17,317      | 2      |
| 3        | 90.05       | DIABETES EDUCATION                                    | RENTAL SPACE             | 38,048                          | 43,558                       | -5,510       | 3      |
| 3.02     | 1           | CAP REL COSTS-BLDG & FIXT                             | HOME OFFICE COST         | 1,789,693                       |                              | 1,789,693    | 9 4.02 |
| 3.03     | 2           | CAP REL COSTS-MVBLE EQUIP                             | HOME OFFICE COST         | 1,324,399                       |                              | 1,324,399    | 9 4.03 |
| 3.04     | 16          | MEDICAL RECORDS & LIBRARY                             | HOME OFFICE COST         | 1,134,637                       |                              | 1,134,637    | 4.04   |
| 3.05     | 5.06        | OTHER ADMINISTRATIVE AND GENERA                       | HOME OFFICE COST         | 22,481,707                      | 27,618,621                   | -5,136,914   | 4.05   |
| 3.06     | 5.03        | PURCHASING  | HOME OFFICE COST         | 512,740                         |                              | 512,740      | 4.06   |
| 4        |             |   |                          |                                 |                              |              | 4      |
| 5        |             | TOTALS (SUM OF LINES 1-4)                             |                          | 27,585,608                      | 28,010,643                   | -425,035     | 5      |
|          |             | TRANSFER COL. 6, LINE 5 TO WKST A-8, COL. 2, LINE 12. |                          |                                 |                              |              |        |

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

THE SECRETARY, BY VIRTUE OF 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.

THE INFORMATION IS USED BY THE HEALTH CARE FINANCING ADMINISTRATION AND ITS INTERMEDIARIES 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             | ----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE ----- |                |                      |                  |    |
|------------|------------------|--|----------------|----------------------|------------------|----|
|            |                  | PERCENT OF OWNERSHIP                                   | NAME           | PERCENT OF OWNERSHIP | TYPE OF BUSINESS |    |
| 1          | 2                | 3  | 4              | 5                    | 6                |    |
| 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:

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

| WKST<br>A | COST CENTER/<br>PHYSICIAN IDENTIFIER |                          | TOTAL<br>REMUNERA-<br>TION INCL<br>FRINGES | PROFES-<br>SIONAL<br>COMPONENT | PROVIDER<br>COMPONENT | RCE<br>AMOUNT | PHYSICIAN/<br>PROVIDER<br>COMPONENT<br>HOURS | UNAD-<br>JUSTED<br>RCE<br>LIMIT | 5 PERCENT<br>OF UNAD-<br>JUSTED<br>RCE LIMIT |     |
|-----------|--------------------------------------|--------------------------|--|--------------------------------|-----------------------|---------------|--|---------------------------------|--|-----|
| 1         | 2                                    |                          | 3  | 4                              | 5                     | 6             | 7  | 8                               | 9  |     |
| 1         | 5.06                                 | OTHER ADMINISTRATIVE AND | 2,421,437                                  | 2,045,953                      | 375,484               | 177,200       | 2,156  | 183,675                         | 9,184  | 1   |
| 3         | 13                                   | NURSING ADMINISTRATION   | 56,620                                     | 56,620                         |                       |               |  |                                 |  | 3   |
| 5         | 30                                   | ADULTS & PEDIATRICS      | 1,030,675                                  | 1,030,675                      |                       |               |  |                                 |  | 5   |
| 7         | 54                                   | RADIOLOGY-DIAGNOSTIC     | 53,046                                     | 53,046                         |                       |               |  |                                 |  | 7   |
| 9         | 54.02                                | NUCLEAR ONCOLOGY         | 294,733                                    | 170                            | 294,563               | 177,200       | 239  | 20,361                          | 1,018  | 9   |
| 13        | 60                                   | LABORATORY               | 692,484                                    | 692,484                        |                       |               |  |                                 |  | 13  |
| 15        | 69                                   | ELECTROCARDIOLOGY        | 1,191,039                                  | 1,191,039                      |                       |               |  |                                 |  | 15  |
| 17        | 75.01                                | LITHOTRIPSY              | 332,771                                    | 332,771                        |                       |               |  |                                 |  | 17  |
| 19        | 90.07                                | SLEEP LAB                | 376,800                                    | 376,800                        |                       |               |  |                                 |  | 19  |
| 21        | 91                                   | EMERGENCY                | 840,595                                    | 817,678                        | 22,917                | 177,200       | 155  | 13,205                          | 660  | 21  |
| 200       |                                      | TOTAL                    | 7,290,200                                  | 6,597,236                      | 692,964               |               | 2,550  | 217,241                         | 10,862                                       | 200 |

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

| WKST<br>A   | COST CENTER/<br>PHYSICIAN IDENTIFIER | COST OF<br>MEMBERSHIP<br>& CONTIN.<br>EDUCATION | PROVIDER<br>COMPONENT<br>SHARE OF<br>COLUMN 12 | PHYSICIAN<br>COST OF<br>MALPRACTICE<br>INSURANCE | PROVIDER<br>COMPONENT<br>SHARE OF<br>COLUMN 14 | ADJUSTED<br>RCE<br>LIMIT | RCE<br>DIS-<br>ALLOWANCE | ADJUST-<br>MENT |     |
|-------------|--------------------------------------|---|--|--|--|--------------------------|--------------------------|-----------------|-----|
| LINE<br>NO. | 11                                   | 12  | 13   | 14   | 15   | 16                       | 17                       | 18              |     |
| 1           | 5.06 OTHER ADMINISTRATIVE AND        | AGGREGATE                                       |  |  |  | 183,675                  | 191,809                  | 2,237,762       | 1   |
| 3           | 13 NURSING ADMINISTRATION            | AGGREGATE                                       |  |  |  |                          |                          | 56,620          | 3   |
| 5           | 30 ADULTS & PEDIATRICS               | AGGREGATE                                       |  |  |  |                          |                          | 1,030,675       | 5   |
| 7           | 54 RADIOLOGY-DIAGNOSTIC              | AGGREGATE                                       |  |  |  |                          |                          | 53,046          | 7   |
| 9           | 54.02 NUCLEAR ONCOLOGY               | AGGREGATE                                       |  |  |  | 20,361                   | 274,202                  | 274,372         | 9   |
| 13          | 60 LABORATORY                        | AGGREGATE                                       |  |  |  |                          |                          | 692,484         | 13  |
| 15          | 69 ELECTROCARDIOLOGY                 | AGGREGATE                                       |  |  |  |                          |                          | 1,191,039       | 15  |
| 17          | 75.01 LITHOTRIPSY                    | AGGREGATE                                       |  |  |  |                          |                          | 332,771         | 17  |
| 19          | 90.07 SLEEP LAB                      | AGGREGATE                                       |  |  |  |                          |                          | 376,800         | 19  |
| 21          | 91 EMERGENCY                         | AGGREGATE                                       |  |  |  | 13,205                   | 9,712                    | 827,390         | 21  |
| 200         | TOTAL                                |   |  |  |  | 217,241                  | 475,723                  | 7,072,959       | 200 |

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION                 | ALLOCATION<br>(FROM WKST<br>A, COL.7)<br>0 | CAP<br>BLDGS &<br>FIXTURES<br>1 | CAP<br>MOVEABLE<br>EQUIPMENT<br>2 | EMPLOYEE<br>BENEFITS<br>DEPARTMENT<br>4 | NONPATIENT<br>TELEPHONE<br>S<br>5.01 |       |
|---|--|---------------------------------|-----------------------------------|---|--------------------------------------|-------|
| GENERAL SERVICE COST CENTERS            |  |                                 |                                   |   |                                      |       |
| 1 CAP REL COSTS-BLDG & FIXT             | 13,353,891                                 | 13,353,891                      |                                   |   |                                      | 1     |
| 2 CAP REL COSTS-MVBLE EQUIP             | 8,129,107                                  |                                 | 8,129,107                         |   |                                      | 2     |
| 4 EMPLOYEE BENEFITS DEPARTMENT          | 829,882                                    | 70,454                          |                                   | 900,336                                 |                                      | 4     |
| 5.01 NONPATIENT TELEPHONES              | 28,062                                     | 17,128                          |                                   | 26                                      | 45,216                               | 5.01  |
| 5.02 IS                                 | 369,420                                    | 325,389                         | 1,089,105                         |   | 2,046                                | 5.02  |
| 5.03 PURCHASING                         | 1,252,891                                  | 401,180                         | 14,048                            | 8,131                                   | 873                                  | 5.03  |
| 5.04 PT REG                             | 1,977,738                                  | 74,967                          | 2,195                             | 18,895                                  | 1,223                                | 5.04  |
| 5.05 PT ACCTS                           | 221,543                                    |                                 | 1,765,530                         |   |                                      | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 39,147,539                                 | 524,280                         |                                   | 107,118                                 | 4,916                                | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |  |                                 |                                   |   |                                      | 6     |
| 7 OPERATION OF PLANT                    | 7,231,452                                  | 425,198                         | 162,515                           | 20,894                                  | 1,921                                | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 519,645                                    | 91,124                          |                                   | 263                                     | 25                                   | 8     |
| 9 HOUSEKEEPING                          | 2,040,402                                  | 167,449                         | 4,174                             | 18,066                                  | 349                                  | 9     |
| 10 DIETARY                              | 1,048,411                                  | 187,926                         | 23,390                            | 7,518                                   | 125                                  | 10    |
| 11 CAFETERIA                            | 519,420                                    | 231,402                         | 28,587                            | 8,192                                   | 175                                  | 11    |
| 12 MAINTENANCE OF PERSONNEL             |  |                                 |                                   |   |                                      | 12    |
| 13 NURSING ADMINISTRATION               | 2,254,701                                  | 58,032                          | 95,419                            | 25,369                                  | 524                                  | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |  |                                 |                                   |   |                                      | 14    |
| 15 PHARMACY                             | 2,521,109                                  | 125,138                         | 115,608                           | 30,311                                  | 624                                  | 15    |
| 16 MEDICAL RECORDS & LIBRARY            | 1,369,809                                  |                                 | 50,585                            |   | 374                                  | 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                  | 14,026,889                                 | 4,171,634                       | 917,332                           | 178,564                                 | 7,034                                | 30    |
| 31 INTENSIVE CARE UNIT                  | 3,889,736                                  | 709,440                         | 113,888                           | 45,637                                  | 1,148                                | 31    |
| 43 NURSERY                              | 1,821,089                                  | 366,729                         |                                   | 17,379                                  | 848                                  | 43    |
| ANCILLARY SERVICE COST CENTERS          |  |                                 |                                   |   |                                      |       |
| 50 OPERATING ROOM                       | 5,760,407                                  | 1,100,285                       | 1,087,911                         | 41,651                                  | 1,797                                | 50    |
| 51 RECOVERY ROOM                        | 779,444                                    | 87,291                          | 155,972                           | 8,839                                   | 250                                  | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 2,773,778                                  | 605,070                         |                                   | 28,678                                  | 1,422                                | 52    |
| 53 ANESTHESIOLOGY                       | 743,589                                    | 36,100                          | 170,391                           | 3,839                                   | 324                                  | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 4,192,593                                  | 575,956                         | 232,517                           | 40,866                                  | 2,720                                | 54    |
| 54.01 ULTRA SOUND                       | 875,588                                    | 12,907                          | 11,375                            | 10,538                                  | 100                                  | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 833,720                                    |                                 | 78,660                            | 5,998                                   |                                      | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 195,744                                    | 13,780                          | 2,258                             | 1,332                                   | 100                                  | 55    |
| 56 RADIOISOTOPE                         | 551,177                                    | 41,050                          | 51,735                            | 4,314                                   | 225                                  | 56    |
| 57 CT SCAN                              | 1,189,136                                  | 56,674                          | 1,393                             | 11,288                                  | 100                                  | 57    |
| 58 MRI                                  | 675,814                                    | 87,340                          | 25,589                            | 7,646                                   | 175                                  | 58    |
| 59 CARDIAC CATHETERIZATION              | 1,852,833                                  | 335,724                         | 542,753                           | 17,015                                  | 1,522                                | 59    |
| 60 LABORATORY                           | 7,231,833                                  | 565,185                         | 743,114                           | 38,526                                  | 2,271                                | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |  |                                 |                                   |   |                                      | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 1,781,055                                  | 159,929                         | 208,022                           | 20,667                                  | 799                                  | 64    |
| 65 RESPIRATORY THERAPY                  | 1,434,185                                  | 103,303                         | 34,958                            | 16,836                                  | 599                                  | 65    |
| 66 PHYSICAL THERAPY                     | 3,742,095                                  | 65,117                          | 21,424                            | 40,295                                  | 1,647                                | 66    |
| 69 ELECTROCARDIOLOGY                    | 1,067,701                                  | 193,651                         | 185,451                           | 11,690                                  | 1,148                                | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS | 7,225,466                                  |                                 |                                   |   |                                      | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       | 4,793,034                                  |                                 |                                   |   |                                      | 72    |
| 73 DRUGS CHARGED TO PATIENTS            | 9,687,147                                  |                                 |                                   |   |                                      | 73    |
| 74 RENAL DIALYSIS                       | 334,771                                    |                                 |                                   |   |                                      | 74    |
| 75 ASC (NON-DISTINCT PART)              | 2,219,925                                  | 86,903                          | 99,926                            | 25,627                                  | 1,822                                | 75    |
| 75.01 LITHOTRIPSY                       | 270  | 9,316                           |                                   |   | 50                                   | 75.01 |
| 75.02 PSYCH                             | 58,706                                     | 112,328                         | 4,493                             | 698                                     | 324                                  | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 124,580                                    |                                 | 4,751                             | 1,485                                   |                                      | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 759,800                                    |                                 | 560                               | 4,388                                   | 724                                  | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |  |                                 |                                   |   |                                      | 76.98 |
| 76.99 LITHOTRIPSY                       |  |                                 |                                   |   |                                      | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |  |                                 |                                   |   |                                      |       |
| 90.03 GENETIC TESTING                   | 35,949                                     |                                 |                                   | 436                                     | 50                                   | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 418,704                                    |                                 | 13,761                            | 2,927                                   | 749                                  | 90.04 |
| 90.05 DIABETES EDUCATION                | 445,892                                    |                                 | 284                               | 4,708                                   | 175                                  | 90.05 |
| 90.06 WOUND CARE                        | 457,838                                    | 37,022                          | 2,098                             | 4,972                                   | 250                                  | 90.06 |
| 90.07 SLEEP LAB                         | 13,386                                     | 63,273                          | 15,045                            |   | 50                                   | 90.07 |
| 91 EMERGENCY                            | 4,764,257                                  | 993,974                         | 52,290                            | 57,289                                  | 3,294                                | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |  |                                 |                                   |   |                                      | 92    |
| OTHER REIMBURSABLE COST CENTERS         |  |                                 |                                   |   |                                      |       |
| 94 HOME PROGRAM DIALYSIS                |  |                                 |                                   |   |                                      | 94    |
| SUBTOTALS (SUM OF LINES 1-117)          | 169,573,153                                | 13,289,648                      | 8,129,107                         | 898,911                                 | 44,892                               | 118   |
| NONREIMBURSABLE COST CENTERS            |  |                                 |                                   |   |                                      |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 271,539                                    | 44,834                          |                                   | 1,425                                   | 50                                   | 190   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION          | ALLOCATION<br>(FROM WKST<br>A, COL.7)<br>0 | CAP<br>BLDGS &<br>FIXTURES<br>1 | CAP<br>MOVEABLE<br>EQUIPMENT<br>2 | EMPLOYEE<br>BENEFITS<br>DEPARTMENT<br>4 | NONPATIENT<br>TELEPHONE<br>S<br>5.01 |        |
|----------------------------------|--|---------------------------------|-----------------------------------|---|--------------------------------------|--------|
| 192 PHYSICIANS' PRIVATE OFFICES  | 2,788                                      | 19,409                          |                                   |   | 274                                  | 192    |
| 192.01 HOME HEALTH AGENCY        |  |                                 |                                   |   |                                      | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |  |                                 |                                   |   |                                      | 200    |
| 201 NEGATIVE COST CENTER         |  |                                 |                                   |   |                                      | 201    |
| 202 TOTAL (SUM OF LINES 118-201) | 169,847,480                                | 13,353,891                      | 8,129,107                         | 900,336                                 | 45,216                               | 202    |

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION                 | IS        | PURCHASING | PT REG    | PT ACCTS  | SUBTOTAL<br>(COLS.0-4)<br>4A |       |
|---|-----------|------------|-----------|-----------|------------------------------|-------|
|   | 5.02      | 5.03       | 5.04      | 5.05      |                              |       |
| 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                                 | 1,785,960 |            |           |           |                              | 5.02  |
| 5.03 PURCHASING                         |           | 1,677,123  |           |           |                              | 5.03  |
| 5.04 PT REG                             |           | 2,595      | 2,077,613 |           |                              | 5.04  |
| 5.05 PT ACCTS                           |           |            |           | 1,987,073 |                              | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   |           | 16,305     |           |           | 39,800,158                   | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |           |            |           |           |                              | 6     |
| 7 OPERATION OF PLANT                    |           | 2,106      |           |           | 7,844,086                    | 7     |
| 8 LAUNDRY & LINEN SERVICE               |           |            |           |           | 611,057                      | 8     |
| 9 HOUSEKEEPING                          |           | 30,344     |           |           | 2,260,784                    | 9     |
| 10 DIETARY                              |           |            |           |           | 1,267,370                    | 10    |
| 11 CAFETERIA                            |           |            |           |           | 787,776                      | 11    |
| 12 MAINTENANCE OF PERSONNEL             |           |            |           |           |                              | 12    |
| 13 NURSING ADMINISTRATION               |           | 1,976      |           |           | 2,436,021                    | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |           |            |           |           |                              | 14    |
| 15 PHARMACY                             |           | 4,274      |           |           | 2,797,064                    | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |           |            |           |           | 1,420,768                    | 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                  | 152,223   | 30,196     | 177,060   | 169,382   | 19,830,314                   | 30    |
| 31 INTENSIVE CARE UNIT                  | 38,318    | 9,995      | 44,570    | 42,637    | 4,895,369                    | 31    |
| 43 NURSERY                              | 21,201    | 14,125     | 24,660    | 23,591    | 2,289,622                    | 43    |
| ANCILLARY SERVICE COST CENTERS          |           |            |           |           |                              |       |
| 50 OPERATING ROOM                       | 117,533   | 118,464    | 136,710   | 130,782   | 8,495,540                    | 50    |
| 51 RECOVERY ROOM                        | 18,927    | 3,420      | 22,015    | 21,061    | 1,097,219                    | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 34,985    | 23,739     | 40,693    | 38,929    | 3,547,294                    | 52    |
| 53 ANESTHESIOLOGY                       | 17,225    | 14,995     | 20,036    | 19,167    | 1,025,666                    | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 72,284    | 7,711      | 84,078    | 80,432    | 5,289,157                    | 54    |
| 54.01 ULTRA SOUND                       | 43,430    | 1,591      | 50,517    | 48,326    | 1,054,372                    | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 12,285    | 852        | 14,290    | 13,670    | 959,475                      | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 1,808     | 938        | 2,103     | 2,012     | 220,075                      | 55    |
| 56 RADIOISOTOPE                         | 16,976    | 19,742     | 19,746    | 18,890    | 723,855                      | 56    |
| 57 CT SCAN                              | 152,811   | 11,088     | 177,745   | 170,037   | 1,770,272                    | 57    |
| 58 MRI                                  | 67,351    | 2,112      | 78,341    | 74,944    | 1,019,312                    | 58    |
| 59 CARDIAC CATHETERIZATION              | 40,022    | 11,778     | 46,552    | 44,533    | 2,892,732                    | 59    |
| 60 LABORATORY                           | 233,317   | 115,239    | 271,633   | 259,408   | 9,460,526                    | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |           |            |           |           |                              | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 24,568    | 9,206      | 28,576    | 27,337    | 2,260,159                    | 64    |
| 65 RESPIRATORY THERAPY                  | 35,254    | 4,947      | 41,006    | 39,228    | 1,710,316                    | 65    |
| 66 PHYSICAL THERAPY                     | 54,144    | 3,707      | 62,979    | 60,248    | 4,051,656                    | 66    |
| 69 ELECTROCARDIOLOGY                    | 90,537    | 2,139      | 105,309   | 100,742   | 1,758,368                    | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS | 98,582    | 681,161    | 114,666   | 109,694   | 8,229,569                    | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       | 53,954    | 479,452    | 62,757    | 60,036    | 5,449,233                    | 72    |
| 73 DRUGS CHARGED TO PATIENTS            | 161,868   |            | 188,279   | 180,114   | 10,217,408                   | 73    |
| 74 RENAL DIALYSIS                       | 3,821     |            | 4,444     | 4,252     | 347,288                      | 74    |
| 75 ASC (NON-DISTINCT PART)              | 28,458    | 11,330     | 33,102    | 31,666    | 2,538,759                    | 75    |
| 75.01 LITHOTRIPSY                       | 4,295     |            | 4,996     | 4,779     | 23,706                       | 75.01 |
| 75.02 PSYCH                             | 143       | 422        | 167       | 159       | 177,440                      | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 3,555     | 220        | 4,135     | 3,956     | 142,682                      | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 5,064     | 804        | 5,890     | 5,635     | 782,865                      | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |           |            |           |           |                              | 76.98 |
| 76.99 LITHOTRIPSY                       |           |            |           |           |                              | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |           |            |           |           |                              |       |
| 90.03 GENETIC TESTING                   | 155       |            | 180       | 172       | 36,942                       | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 3,205     | 589        | 3,728     | 3,566     | 447,229                      | 90.04 |
| 90.05 DIABETES EDUCATION                | 2,128     | 361        | 2,476     | 2,368     | 458,392                      | 90.05 |
| 90.06 WOUND CARE                        | 4,213     | 2,326      | 4,901     | 4,688     | 518,308                      | 90.06 |
| 90.07 SLEEP LAB                         | 10,215    | 69         | 11,882    | 11,367    | 125,287                      | 90.07 |
| 91 EMERGENCY                            | 161,105   | 23,155     | 187,391   | 179,265   | 6,422,020                    | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |           |            |           |           |                              | 92    |
| OTHER REIMBURSABLE COST CENTERS         |           |            |           |           |                              |       |
| 94 HOME PROGRAM DIALYSIS                |           |            |           |           |                              | 94    |
| SUBTOTALS (SUM OF LINES 1-117)          | 1,785,960 | 1,663,473  | 2,077,613 | 1,987,073 | 169,493,511                  | 118   |
| NONREIMBURSABLE COST CENTERS            |           |            |           |           |                              |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN |           | 13,371     |           |           | 331,219                      | 190   |

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KPMG LLP COMPU-MAX MICRO SYSTEM  
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION          | IS        | PURCHASING | PT REG    | PT ACCTS  | SUBTOTAL<br>(COLS.0-4)<br>4A |        |
|----------------------------------|-----------|------------|-----------|-----------|------------------------------|--------|
|                                  | 5.02      | 5.03       | 5.04      | 5.05      |                              |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |           | 279        |           |           | 22,750                       | 192    |
| 192.01 HOME HEALTH AGENCY        |           |            |           |           |                              | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |           |            |           |           |                              | 200    |
| 201 NEGATIVE COST CENTER         |           |            |           |           |                              | 201    |
| 202 TOTAL (SUM OF LINES 118-201) | 1,785,960 | 1,677,123  | 2,077,613 | 1,987,073 | 169,847,480                  | 202    |

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION                 | OTHER ADMI<br>NISTRATIVE<br>AND GENER<br>5.06 | OPERATION<br>OF PLANT<br>7 | LAUNDRY<br>& LINEN<br>SERVICE<br>8 | HOUSE-<br>KEEPING<br>9 | DIETARY<br>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                             |   |                            |                                    |                        |               | 5.04  |
| 5.05 PT ACCTS                           |   |                            |                                    |                        |               | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 39,800,158                                    |                            |                                    |                        |               | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |   |                            |                                    |                        |               | 6     |
| 7 OPERATION OF PLANT                    | 2,400,635                                     | 10,244,721                 |                                    |                        |               | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 187,010                                       | 81,070                     | 879,137                            |                        |               | 8     |
| 9 HOUSEKEEPING                          | 691,899                                       | 148,973                    |                                    | 3,101,656              |               | 9     |
| 10 DIETARY                              | 387,871                                       | 167,190                    |                                    | 51,781                 | 1,874,212     | 10    |
| 11 CAFETERIA                            | 241,094                                       | 205,869                    |                                    | 63,760                 |               | 11    |
| 12 MAINTENANCE OF PERSONNEL             |   |                            |                                    |                        |               | 12    |
| 13 NURSING ADMINISTRATION               | 745,530                                       | 51,629                     |                                    | 15,990                 |               | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |   |                            |                                    |                        |               | 14    |
| 15 PHARMACY                             | 856,025                                       | 111,331                    |                                    | 34,480                 |               | 15    |
| 16 MEDICAL RECORDS & LIBRARY            | 434,818                                       |                            |                                    |                        |               | 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                  | 6,068,906                                     | 3,711,347                  | 374,086                            | 1,149,443              | 1,653,451     | 30    |
| 31 INTENSIVE CARE UNIT                  | 1,498,198                                     | 631,162                    | 55,287                             | 195,478                | 220,761       | 31    |
| 43 NURSERY                              | 700,725                                       | 326,265                    | 28,699                             | 101,048                |               | 43    |
| ANCILLARY SERVICE COST CENTERS          |   |                            |                                    |                        |               |       |
| 50 OPERATING ROOM                       | 2,600,009                                     | 978,882                    | 2,734                              | 303,171                |               | 50    |
| 51 RECOVERY ROOM                        | 335,797                                       | 77,660                     | 39,238                             | 24,052                 |               | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 1,085,628                                     | 538,307                    | 47,354                             | 166,720                |               | 52    |
| 53 ANESTHESIOLOGY                       | 313,899                                       | 32,117                     |                                    | 9,947                  |               | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 1,618,715                                     | 512,407                    | 51,696                             | 158,698                |               | 54    |
| 54.01 ULTRA SOUND                       | 322,684                                       | 11,483                     | 23,011                             | 3,556                  |               | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 293,642                                       |                            |                                    |                        |               | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 67,353  | 12,260                     |                                    | 3,797                  |               | 55    |
| 56 RADIOISOTOPE                         | 221,531                                       | 36,520                     | 4,778                              | 11,311                 |               | 56    |
| 57 CT SCAN                              | 541,781                                       | 50,420                     | 27,123                             | 15,616                 |               | 57    |
| 58 MRI                                  | 311,954                                       | 77,703                     | 10,754                             | 24,065                 |               | 58    |
| 59 CARDIAC CATHETERIZATION              | 885,303                                       | 298,681                    | 25,308                             | 92,505                 |               | 59    |
| 60 LABORATORY                           | 2,895,337                                     | 502,823                    |                                    | 155,730                |               | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |   |                            |                                    |                        |               | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 691,708                                       | 142,282                    |                                    | 44,066                 |               | 64    |
| 65 RESPIRATORY THERAPY                  | 523,432                                       | 91,905                     |                                    | 28,464                 |               | 65    |
| 66 PHYSICAL THERAPY                     | 1,239,985                                     | 57,932                     |                                    | 17,942                 |               | 66    |
| 69 ELECTROCARDIOLOGY                    | 538,138                                       | 172,284                    | 24,071                             | 53,358                 |               | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS | 2,518,610                                     |                            |                                    |                        |               | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       | 1,667,705                                     |                            |                                    |                        |               | 72    |
| 73 DRUGS CHARGED TO PATIENTS            | 3,126,976                                     |                            |                                    |                        |               | 73    |
| 74 RENAL DIALYSIS                       | 106,285                                       |                            |                                    |                        |               | 74    |
| 75 ASC (NON-DISTINCT PART)              | 776,972                                       | 77,314                     | 69,504                             | 23,945                 |               | 75    |
| 75.01 LITHOTRIPSY                       | 7,255   | 8,288                      |                                    | 2,567                  |               | 75.01 |
| 75.02 PSYCH                             | 54,304  | 99,934                     |                                    | 30,951                 |               | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 43,667  |                            |                                    |                        |               | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 239,591                                       |                            |                                    |                        |               | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |   |                            |                                    |                        |               | 76.98 |
| 76.99 LITHOTRIPSY                       |   |                            |                                    |                        |               | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |   |                            |                                    |                        |               |       |
| 90.03 GENETIC TESTING                   | 11,306  |                            |                                    |                        |               | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 136,872                                       |                            |                                    |                        |               | 90.04 |
| 90.05 DIABETES EDUCATION                | 140,288                                       |                            |                                    |                        |               | 90.05 |
| 90.06 WOUND CARE                        | 158,625                                       | 32,937                     |                                    | 10,201                 |               | 90.06 |
| 90.07 SLEEP LAB                         | 38,343  | 56,291                     |                                    | 17,434                 |               | 90.07 |
| 91 EMERGENCY                            | 1,965,421                                     | 884,301                    | 95,494                             | 273,878                |               | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |   |                            |                                    |                        |               | 92    |
| OTHER REIMBURSABLE COST CENTERS         |   |                            |                                    |                        |               |       |
| 94 HOME PROGRAM DIALYSIS                |   |                            |                                    |                        |               | 94    |
| SUBTOTALS (SUM OF LINES 1-117)          | 39,691,827                                    | 10,187,567                 | 879,137                            | 3,083,954              | 1,874,212     | 118   |
| NONREIMBURSABLE COST CENTERS            |   |                            |                                    |                        |               |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 101,368                                       | 39,887                     |                                    | 12,354                 |               | 190   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
PART I

| COST CENTER DESCRIPTION          | OTHER ADMI<br>NISTRATIVE<br>AND GENER<br>5.06 | OPERATION<br>OF PLANT<br>7 | LAUNDRY<br>& LINEN<br>SERVICE<br>8 | HOUSE-<br>KEEPING<br>9 | DIETARY<br>10 |
|----------------------------------|---|----------------------------|------------------------------------|------------------------|---------------|
| 192 PHYSICIANS' PRIVATE OFFICES  | 6,963   | 17,267                     |                                    | 5,348                  | 192           |
| 192.01 HOME HEALTH AGENCY        |   |                            |                                    |                        | 192.01        |
| 200 CROSS FOOT ADJUSTMENTS       |   |                            |                                    |                        | 200           |
| 201 NEGATIVE COST CENTER         |   |                            |                                    |                        | 201           |
| 202 TOTAL (SUM OF LINES 118-201) | 39,800,158                                    | 10,244,721                 | 879,137                            | 3,101,656              | 1,874,212 202 |

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION                 | CAFETERIA<br>11 | NURSING<br>ADMINIS-<br>TRATION<br>13 | PHARMACY<br>15 | MEDICAL<br>RECORDS &<br>LIBRARY<br>16 | SUBTOTAL<br>24 |       |
|---|-----------------|--------------------------------------|----------------|---------------------------------------|----------------|-------|
| 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                            | 1,298,499       |                                      |                |                                       |                | 11    |
| 12 MAINTENANCE OF PERSONNEL             |                 |                                      |                |                                       |                | 12    |
| 13 NURSING ADMINISTRATION               | 44,630          | 3,293,800                            |                |                                       |                | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |                 |                                      |                |                                       |                | 14    |
| 15 PHARMACY                             | 42,206          |                                      | 3,841,106      |                                       |                | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |                 |                                      |                | 1,855,586                             |                | 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                  | 434,785         | 1,403,620                            | 10             | 158,156                               | 34,784,118     | 30    |
| 31 INTENSIVE CARE UNIT                  | 73,996          | 238,884                              |                | 39,811                                | 7,848,946      | 31    |
| 43 NURSERY                              | 1,542           | 4,979                                |                | 22,027                                | 3,474,907      | 43    |
| ANCILLARY SERVICE COST CENTERS          |                 |                                      |                |                                       |                |       |
| 50 OPERATING ROOM                       | 88,138          | 284,539                              |                | 122,114                               | 12,875,127     | 50    |
| 51 RECOVERY ROOM                        | 15,805          | 51,023                               |                | 19,665                                | 1,660,459      | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 2,544           | 8,213                                |                | 36,349                                | 5,432,409      | 52    |
| 53 ANESTHESIOLOGY                       | 5,829           | 18,818                               | 19,378         | 17,897                                | 1,443,551      | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 75,038          | 242,246                              | 1,555          | 75,101                                | 8,024,613      | 54    |
| 54.01 ULTRA SOUND                       | 15,304          | 49,406                               |                | 45,123                                | 1,524,939      | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 9,815           |                                      |                | 12,764                                | 1,275,696      | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 1,562           |                                      |                | 1,878                                 | 306,925        | 55    |
| 56 RADIOISOTOPE                         | 6,009           | 19,400                               |                | 17,638                                | 1,041,042      | 56    |
| 57 CT SCAN                              | 17,788          | 57,425                               | 1,643          | 158,767                               | 2,640,835      | 57    |
| 58 MRI                                  | 10,777          | 34,791                               | 4,854          | 69,976                                | 1,564,186      | 58    |
| 59 CARDIAC CATHETERIZATION              | 22,455          | 72,493                               |                | 41,582                                | 4,331,059      | 59    |
| 60 LABORATORY                           | 88,439          |                                      | 4,071          | 242,426                               | 13,349,352     | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                 |                                      |                |                                       |                | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 35,376          | 114,204                              |                | 25,525                                | 3,313,320      | 64    |
| 65 RESPIRATORY THERAPY                  | 32,231          | 104,051                              | 4,175          | 36,628                                | 2,531,202      | 65    |
| 66 PHYSICAL THERAPY                     | 67,887          |                                      | 48             | 56,255                                | 5,491,705      | 66    |
| 69 ELECTROCARDIOLOGY                    | 21,073          | 68,031                               |                | 94,065                                | 2,729,388      | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                 |                                      |                | 102,424                               | 10,850,603     | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                 |                                      |                | 56,057                                | 7,172,995      | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                 |                                      | 3,804,962      | 168,177                               | 17,317,523     | 73    |
| 74 RENAL DIALYSIS                       |                 |                                      |                | 3,970                                 | 457,543        | 74    |
| 75 ASC (NON-DISTINCT PART)              | 41,365          | 133,539                              |                | 29,567                                | 3,690,965      | 75    |
| 75.01 LITHOTRIPSY                       |                 |                                      |                | 4,462                                 | 46,278         | 75.01 |
| 75.02 PSYCH                             | 1,402           |                                      |                | 149                                   | 364,180        | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 2,744           |                                      |                | 3,694                                 | 192,787        | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 7,792           |                                      |                | 5,261                                 | 1,035,509      | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                 |                                      |                |                                       |                | 76.98 |
| 76.99 LITHOTRIPSY                       |                 |                                      |                |                                       |                | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                 |                                      |                |                                       |                |       |
| 90.03 GENETIC TESTING                   | 781             |                                      |                | 161                                   | 49,190         | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 4,948           | 15,973                               |                | 3,330                                 | 608,352        | 90.04 |
| 90.05 DIABETES EDUCATION                | 6,931           |                                      | 410            | 2,211                                 | 608,232        | 90.05 |
| 90.06 WOUND CARE                        | 8,233           | 26,579                               |                | 4,378                                 | 759,261        | 90.06 |
| 90.07 SLEEP LAB                         |                 |                                      |                | 10,614                                | 247,969        | 90.07 |
| 91 EMERGENCY                            | 107,048         | 345,586                              |                | 167,384                               | 10,261,132     | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                 |                                      |                |                                       |                | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                 |                                      |                |                                       |                |       |
| 94 HOME PROGRAM DIALYSIS                |                 |                                      |                |                                       |                | 94    |
| SPECIAL PURPOSE COST CENTERS            |                 |                                      |                |                                       |                |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 1,294,473       | 3,293,800                            | 3,841,106      | 1,855,586                             | 169,306,298    | 118   |
| NONREIMBURSABLE COST CENTERS            |                 |                                      |                |                                       |                |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 4,026           |                                      |                |                                       | 488,854        | 190   |

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
PART I

| COST CENTER DESCRIPTION          | CAFETERIA | NURSING<br>ADMINIS-<br>TRATION | PHARMACY  | MEDICAL<br>RECORDS &<br>LIBRARY | SUBTOTAL    |        |
|----------------------------------|-----------|--------------------------------|-----------|---------------------------------|-------------|--------|
|                                  | 11        | 13                             | 15        | 16                              | 24          |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |           |                                |           |                                 | 52,328      | 192    |
| 192.01 HOME HEALTH AGENCY        |           |                                |           |                                 |             | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |           |                                |           |                                 |             | 200    |
| 201 NEGATIVE COST CENTER         |           |                                |           |                                 |             | 201    |
| 202 TOTAL (SUM OF LINES 118-201) | 1,298,499 | 3,293,800                      | 3,841,106 | 1,855,586                       | 169,847,480 | 202    |

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

| COST CENTER DESCRIPTION                 | I&R COST & POST STEP-DOWN ADJS |             | TOTAL |       |
|---|--------------------------------|-------------|-------|-------|
|   | 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                  |                                | 34,784,118  |       | 30    |
| 31 INTENSIVE CARE UNIT                  |                                | 7,848,946   |       | 31    |
| 43 NURSERY                              |                                | 3,474,907   |       | 43    |
| ANCILLARY SERVICE COST CENTERS          |                                |             |       |       |
| 50 OPERATING ROOM                       |                                | 12,875,127  |       | 50    |
| 51 RECOVERY ROOM                        |                                | 1,660,459   |       | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           |                                | 5,432,409   |       | 52    |
| 53 ANESTHESIOLOGY                       |                                | 1,443,551   |       | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 |                                | 8,024,613   |       | 54    |
| 54.01 ULTRA SOUND                       |                                | 1,524,939   |       | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |                                | 1,275,696   |       | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                |                                | 306,925     |       | 55    |
| 56 RADIOISOTOPE                         |                                | 1,041,042   |       | 56    |
| 57 CT SCAN                              |                                | 2,640,835   |       | 57    |
| 58 MRI                                  |                                | 1,564,186   |       | 58    |
| 59 CARDIAC CATHETERIZATION              |                                | 4,331,059   |       | 59    |
| 60 LABORATORY                           |                                | 13,349,352  |       | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                                |             |       | 62.30 |
| 64 INTRAVENOUS THERAPY                  |                                | 3,313,320   |       | 64    |
| 65 RESPIRATORY THERAPY                  |                                | 2,531,202   |       | 65    |
| 66 PHYSICAL THERAPY                     |                                | 5,491,705   |       | 66    |
| 69 ELECTROCARDIOLOGY                    |                                | 2,729,388   |       | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                                | 10,850,603  |       | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                                | 7,172,995   |       | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                                | 17,317,523  |       | 73    |
| 74 RENAL DIALYSIS                       |                                | 457,543     |       | 74    |
| 75 ASC (NON-DISTINCT PART)              |                                | 3,690,965   |       | 75    |
| 75.01 LITHOTRIPSY                       |                                | 46,278      |       | 75.01 |
| 75.02 PSYCH                             |                                | 364,180     |       | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |                                | 192,787     |       | 75.03 |
| 76.97 CARDIAC REHABILITATION            |                                | 1,035,509   |       | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                                |             |       | 76.98 |
| 76.99 LITHOTRIPSY                       |                                |             |       | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                                |             |       |       |
| 90.03 GENETIC TESTING                   |                                | 49,190      |       | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               |                                | 608,352     |       | 90.04 |
| 90.05 DIABETES EDUCATION                |                                | 608,232     |       | 90.05 |
| 90.06 WOUND CARE                        |                                | 759,261     |       | 90.06 |
| 90.07 SLEEP LAB                         |                                | 247,969     |       | 90.07 |
| 91 EMERGENCY                            |                                | 10,261,132  |       | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                                |             |       | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                                |             |       |       |
| 94 HOME PROGRAM DIALYSIS                |                                |             |       | 94    |
| SPECIAL PURPOSE COST CENTERS            |                                |             |       |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      |                                | 169,306,298 |       | 118   |
| NONREIMBURSABLE COST CENTERS            |                                |             |       |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN |                                | 488,854     |       | 190   |

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
PART I

| COST CENTER DESCRIPTION          | I&R COST &<br>POST STEP-<br>DOWN ADJS | TOTAL       |        |
|----------------------------------|---------------------------------------|-------------|--------|
|                                  | 25                                    | 26          |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |                                       | 52,328      | 192    |
| 192.01 HOME HEALTH AGENCY        |                                       |             | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |                                       |             | 200    |
| 201 NEGATIVE COST CENTER         |                                       |             | 201    |
| 202 TOTAL (SUM OF LINES 118-201) |                                       | 169,847,480 | 202    |

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION                 | DIR ASSGND    | CAP              | CAP                | SUBTOTAL   | EMPLOYEE            |       |
|---|---------------|------------------|--------------------|------------|---------------------|-------|
|   | CAP-REL COSTS | BLDGS & FIXTURES | MOVEABLE EQUIPMENT |            | BENEFITS DEPARTMENT |       |
|   | 0             | 1                | 2                  | 2A         | 4                   |       |
| GENERAL SERVICE COST CENTERS            |               |                  |                    |            |                     |       |
| 1 CAP REL COSTS-BLDG & FIXT             |               |                  |                    |            |                     | 1     |
| 2 CAP REL COSTS-MVBLE EQUIP             |               |                  |                    |            |                     | 2     |
| 4 EMPLOYEE BENEFITS DEPARTMENT          |               | 70,454           |                    | 70,454     | 70,454              | 4     |
| 5.01 NONPATIENT TELEPHONES              |               | 17,128           |                    | 17,128     | 2                   | 5.01  |
| 5.02 IS                                 |               | 325,389          | 1,089,105          | 1,414,494  |                     | 5.02  |
| 5.03 PURCHASING                         |               | 401,180          | 14,048             | 415,228    | 636                 | 5.03  |
| 5.04 PT REG                             | 183,180       | 74,967           | 2,195              | 260,342    | 1,479               | 5.04  |
| 5.05 PT ACCTS                           | 221,543       |                  | 1,765,530          | 1,987,073  |                     | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 38,074        | 524,280          |                    | 562,354    | 8,385               | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |               |                  |                    |            |                     | 6     |
| 7 OPERATION OF PLANT                    |               | 425,198          | 162,515            | 587,713    | 1,636               | 7     |
| 8 LAUNDRY & LINEN SERVICE               |               | 91,124           |                    | 91,124     | 21                  | 8     |
| 9 HOUSEKEEPING                          |               | 167,449          | 4,174              | 171,623    | 1,414               | 9     |
| 10 DIETARY                              | 42            | 187,926          | 23,390             | 211,358    | 589                 | 10    |
| 11 CAFETERIA                            |               | 231,402          | 28,587             | 259,989    | 641                 | 11    |
| 12 MAINTENANCE OF PERSONNEL             |               |                  |                    |            |                     | 12    |
| 13 NURSING ADMINISTRATION               |               | 58,032           | 95,419             | 153,451    | 1,986               | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |               |                  |                    |            |                     | 14    |
| 15 PHARMACY                             |               | 125,138          | 115,608            | 240,746    | 2,373               | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |               |                  | 50,585             | 50,585     |                     | 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                  | 52,724        | 4,171,634        | 917,332            | 5,141,690  | 13,954              | 30    |
| 31 INTENSIVE CARE UNIT                  | 35,967        | 709,440          | 113,888            | 859,295    | 3,572               | 31    |
| 43 NURSERY                              |               | 366,729          |                    | 366,729    | 1,360               | 43    |
| ANCILLARY SERVICE COST CENTERS          |               |                  |                    |            |                     |       |
| 50 OPERATING ROOM                       | 222,851       | 1,100,285        | 1,087,911          | 2,411,047  | 3,260               | 50    |
| 51 RECOVERY ROOM                        |               | 87,291           | 155,972            | 243,263    | 692                 | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           |               | 605,070          |                    | 605,070    | 2,245               | 52    |
| 53 ANESTHESIOLOGY                       |               | 36,100           | 170,391            | 206,491    | 300                 | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 707,989       | 575,956          | 232,517            | 1,516,462  | 3,199               | 54    |
| 54.01 ULTRA SOUND                       |               | 12,907           | 11,375             | 24,282     | 825                 | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 53,801        |                  | 78,660             | 132,461    | 470                 | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                |               | 13,780           | 2,258              | 16,038     | 104                 | 55    |
| 56 RADIOISOTOPE                         |               | 41,050           | 51,735             | 92,785     | 338                 | 56    |
| 57 CT SCAN                              | 121,082       | 56,674           | 1,393              | 179,149    | 884                 | 57    |
| 58 MRI                                  |               | 87,340           | 25,589             | 112,929    | 599                 | 58    |
| 59 CARDIAC CATHETERIZATION              |               | 335,724          | 542,753            | 878,477    | 1,332               | 59    |
| 60 LABORATORY                           | 135,373       | 565,185          | 743,114            | 1,443,672  | 3,016               | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |               |                  |                    |            |                     | 62.30 |
| 64 INTRAVENOUS THERAPY                  |               | 159,929          | 208,022            | 367,951    | 1,618               | 64    |
| 65 RESPIRATORY THERAPY                  | 3,736         | 103,303          | 34,958             | 141,997    | 1,318               | 65    |
| 66 PHYSICAL THERAPY                     | 444,412       | 65,117           | 21,424             | 530,953    | 3,154               | 66    |
| 69 ELECTROCARDIOLOGY                    |               | 193,651          | 185,451            | 379,102    | 915                 | 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)              |               | 86,903           | 99,926             | 186,829    | 2,006               | 75    |
| 75.01 LITHOTRIPSY                       |               | 9,316            |                    | 9,316      |                     | 75.01 |
| 75.02 PSYCH                             |               | 112,328          | 4,493              | 116,821    | 55                  | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |               |                  | 4,751              | 4,751      | 116                 | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 393,037       |                  | 560                | 393,597    | 343                 | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |               |                  |                    |            |                     | 76.98 |
| 76.99 LITHOTRIPSY                       |               |                  |                    |            |                     | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |               |                  |                    |            |                     |       |
| 90.03 GENETIC TESTING                   |               |                  |                    |            | 34                  | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 172,844       |                  | 13,761             | 186,605    | 229                 | 90.04 |
| 90.05 DIABETES EDUCATION                | 64,562        |                  | 284                | 64,846     | 369                 | 90.05 |
| 90.06 WOUND CARE                        | 31,695        | 37,022           | 2,098              | 70,815     | 389                 | 90.06 |
| 90.07 SLEEP LAB                         | 959           | 63,273           | 15,045             | 79,277     |                     | 90.07 |
| 91 EMERGENCY                            |               | 993,974          | 52,290             | 1,046,264  | 4,484               | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |               |                  |                    |            |                     | 92    |
| OTHER REIMBURSABLE COST CENTERS         |               |                  |                    |            |                     |       |
| 94 HOME PROGRAM DIALYSIS                |               |                  |                    |            |                     | 94    |
| SPECIAL PURPOSE COST CENTERS            |               |                  |                    |            |                     |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 2,883,871     | 13,289,648       | 8,129,107          | 24,302,626 | 70,342              | 118   |
| NONREIMBURSABLE COST CENTERS            |               |                  |                    |            |                     |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN |               | 44,834           |                    | 44,834     | 112                 | 190   |

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION          | DIR ASSGND | CAP        | CAP       | SUBTOTAL   | EMPLOYEE   |
|----------------------------------|------------|------------|-----------|------------|------------|
|                                  | CAP-REL    | BLDGS &    | MOVEABLE  |            | BENEFITS   |
|                                  | COSTS      | FIXTURES   | EQUIPMENT | 2A         | DEPARTMENT |
|                                  | 0          | 1          | 2         |            | 4          |
| 192 PHYSICIANS' PRIVATE OFFICES  |            | 19,409     |           | 19,409     | 192        |
| 192.01 HOME HEALTH AGENCY        |            |            |           |            | 192.01     |
| 200 CROSS FOOT ADJUSTMENTS       |            |            |           |            | 200        |
| 201 NEGATIVE COST CENTER         |            |            |           |            | 201        |
| 202 TOTAL (SUM OF LINES 118-201) | 2,883,871  | 13,353,891 | 8,129,107 | 24,366,869 | 70,454 202 |

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION                 | NONPATIENT     | IS        | PURCHASING | PT REG  | PT ACCTS  |       |
|---|----------------|-----------|------------|---------|-----------|-------|
|   | TELEPHONE<br>S |           |            |         |           |       |
|   | 5.01           | 5.02      | 5.03       | 5.04    | 5.05      |       |
| 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              | 17,130         |           |            |         |           | 5.01  |
| 5.02 IS                                 | 775            | 1,415,269 |            |         |           | 5.02  |
| 5.03 PURCHASING                         | 331            |           | 416,195    |         |           | 5.03  |
| 5.04 PT REG                             | 463            |           | 644        | 262,928 |           | 5.04  |
| 5.05 PT ACCTS                           |                |           |            |         | 1,987,073 | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 1,862          |           | 4,046      |         |           | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |                |           |            |         |           | 6     |
| 7 OPERATION OF PLANT                    | 728            |           | 523        |         |           | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 9              |           |            |         |           | 8     |
| 9 HOUSEKEEPING                          | 132            |           | 7,530      |         |           | 9     |
| 10 DIETARY                              | 47             |           |            |         |           | 10    |
| 11 CAFETERIA                            | 66             |           |            |         |           | 11    |
| 12 MAINTENANCE OF PERSONNEL             |                |           |            |         |           | 12    |
| 13 NURSING ADMINISTRATION               | 199            |           | 490        |         |           | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |                |           |            |         |           | 14    |
| 15 PHARMACY                             | 236            |           | 1,061      |         |           | 15    |
| 16 MEDICAL RECORDS & LIBRARY            | 142            |           |            |         |           | 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                  | 2,665          | 120,638   | 7,493      | 22,394  | 169,382   | 30    |
| 31 INTENSIVE CARE UNIT                  | 435            | 30,367    | 2,480      | 5,637   | 42,637    | 31    |
| 43 NURSERY                              | 321            | 16,802    | 3,505      | 3,119   | 23,591    | 43    |
| ANCILLARY SERVICE COST CENTERS          |                |           |            |         |           |       |
| 50 OPERATING ROOM                       | 681            | 93,146    | 29,398     | 17,291  | 130,782   | 50    |
| 51 RECOVERY ROOM                        | 95             | 15,000    | 849        | 2,784   | 21,061    | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 539            | 27,726    | 5,891      | 5,147   | 38,929    | 52    |
| 53 ANESTHESIOLOGY                       | 123            | 13,651    | 3,721      | 2,534   | 19,167    | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 1,030          | 57,286    | 1,914      | 10,634  | 80,432    | 54    |
| 54.01 ULTRA SOUND                       | 38             | 34,419    | 395        | 6,389   | 48,326    | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |                | 9,736     | 211        | 1,807   | 13,670    | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 38             | 1,433     | 233        | 266     | 2,012     | 55    |
| 56 RADIOISOTOPE                         | 85             | 13,454    | 4,899      | 2,497   | 18,890    | 56    |
| 57 CT SCAN                              | 38             | 121,105   | 2,752      | 22,481  | 170,037   | 57    |
| 58 MRI                                  | 66             | 53,377    | 524        | 9,908   | 74,944    | 58    |
| 59 CARDIAC CATHETERIZATION              | 577            | 31,718    | 2,923      | 5,888   | 44,533    | 59    |
| 60 LABORATORY                           | 860            | 184,781   | 28,598     | 34,513  | 259,408   | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                |           |            |         |           | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 303            | 19,470    | 2,285      | 3,614   | 27,337    | 64    |
| 65 RESPIRATORY THERAPY                  | 227            | 27,939    | 1,228      | 5,186   | 39,228    | 65    |
| 66 PHYSICAL THERAPY                     | 624            | 42,910    | 920        | 7,965   | 60,248    | 66    |
| 69 ELECTROCARDIOLOGY                    | 435            | 71,751    | 531        | 13,319  | 100,742   | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                | 78,127    | 169,034    | 14,503  | 109,694   | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                | 42,759    | 118,982    | 7,937   | 60,036    | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                | 128,282   |            | 23,813  | 180,114   | 73    |
| 74 RENAL DIALYSIS                       |                | 3,028     |            | 562     | 4,252     | 74    |
| 75 ASC (NON-DISTINCT PART)              | 690            | 22,553    | 2,812      | 4,187   | 31,666    | 75    |
| 75.01 LITHOTRIPSY                       | 19             | 3,404     |            | 632     | 4,779     | 75.01 |
| 75.02 PSYCH                             | 123            | 114       | 105        | 21      | 159       | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |                | 2,818     | 55         | 523     | 3,956     | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 274            | 4,013     | 200        | 745     | 5,635     | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                |           |            |         |           | 76.98 |
| 76.99 LITHOTRIPSY                       |                |           |            |         |           | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                |           |            |         |           |       |
| 90.03 GENETIC TESTING                   | 19             | 123       |            | 23      | 172       | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 284            | 2,540     | 146        | 472     | 3,566     | 90.04 |
| 90.05 DIABETES EDUCATION                | 66             | 1,687     | 90         | 313     | 2,368     | 90.05 |
| 90.06 WOUND CARE                        | 95             | 3,339     | 577        | 620     | 4,688     | 90.06 |
| 90.07 SLEEP LAB                         | 19             | 8,096     | 17         | 1,503   | 11,367    | 90.07 |
| 91 EMERGENCY                            | 1,248          | 127,677   | 5,746      | 23,701  | 179,265   | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                |           |            |         |           | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                |           |            |         |           |       |
| 94 HOME PROGRAM DIALYSIS                |                |           |            |         |           | 94    |
| SPECIAL PURPOSE COST CENTERS            |                |           |            |         |           |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 17,007         | 1,415,269 | 412,808    | 262,928 | 1,987,073 | 118   |
| NONREIMBURSABLE COST CENTERS            |                |           |            |         |           |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 19             |           | 3,318      |         |           | 190   |

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
PART II

| COST CENTER DESCRIPTION          | NONPATIENT<br>TELEPHONE<br>S | IS        | PURCHASING | PT REG  | PT ACCTS  |        |
|----------------------------------|------------------------------|-----------|------------|---------|-----------|--------|
|                                  | 5.01                         | 5.02      | 5.03       | 5.04    | 5.05      |        |
| 192 PHYSICIANS' PRIVATE OFFICES  | 104                          |           | 69         |         |           | 192    |
| 192.01 HOME HEALTH AGENCY        |                              |           |            |         |           | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |                              |           |            |         |           | 200    |
| 201 NEGATIVE COST CENTER         |                              |           |            |         |           | 201    |
| 202 TOTAL (SUM OF LINES 118-201) | 17,130                       | 1,415,269 | 416,195    | 262,928 | 1,987,073 | 202    |

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION                 | OTHER ADMI<br>NISTRATIVE<br>AND GENER<br>5.06 | OPERATION<br>OF PLANT<br>7 | LAUNDRY<br>& LINEN<br>SERVICE<br>8 | HOUSE-<br>KEEPING<br>9 | DIETARY<br>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                             |   |                            |                                    |                        |               | 5.04  |
| 5.05 PT ACCTS                           |   |                            |                                    |                        |               | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 576,647                                       |                            |                                    |                        |               | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |   |                            |                                    |                        |               | 6     |
| 7 OPERATION OF PLANT                    | 34,781  | 625,381                    |                                    |                        |               | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 2,709   | 4,949                      | 98,812                             |                        |               | 8     |
| 9 HOUSEKEEPING                          | 10,024  | 9,094                      |                                    | 199,817                |               | 9     |
| 10 DIETARY                              | 5,620   | 10,206                     |                                    | 3,336                  | 231,156       | 10    |
| 11 CAFETERIA                            | 3,493   | 12,567                     |                                    | 4,108                  |               | 11    |
| 12 MAINTENANCE OF PERSONNEL             |   |                            |                                    |                        |               | 12    |
| 13 NURSING ADMINISTRATION               | 10,801  | 3,152                      |                                    | 1,030                  |               | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |   |                            |                                    |                        |               | 14    |
| 15 PHARMACY                             | 12,402  | 6,796                      |                                    | 2,221                  |               | 15    |
| 16 MEDICAL RECORDS & LIBRARY            | 6,300   |                            |                                    |                        |               | 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                  | 87,942  | 226,556                    | 42,047                             | 74,049                 | 203,928       | 30    |
| 31 INTENSIVE CARE UNIT                  | 21,706  | 38,529                     | 6,214                              | 12,593                 | 27,228        | 31    |
| 43 NURSERY                              | 10,152  | 19,917                     | 3,226                              | 6,510                  |               | 43    |
| ANCILLARY SERVICE COST CENTERS          |   |                            |                                    |                        |               |       |
| 50 OPERATING ROOM                       | 37,669  | 59,755                     | 307                                | 19,531                 |               | 50    |
| 51 RECOVERY ROOM                        | 4,865   | 4,741                      | 4,410                              | 1,549                  |               | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 15,729  | 32,861                     | 5,322                              | 10,741                 |               | 52    |
| 53 ANESTHESIOLOGY                       | 4,548   | 1,961                      |                                    | 641                    |               | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 23,452  | 31,279                     | 5,810                              | 10,224                 |               | 54    |
| 54.01 ULTRA SOUND                       | 4,675   | 701                        | 2,586                              | 229                    |               | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 4,254   |                            |                                    |                        |               | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 976   | 748                        |                                    | 245                    |               | 55    |
| 56 RADIOISOTOPE                         | 3,210   | 2,229                      | 537                                | 729                    |               | 56    |
| 57 CT SCAN                              | 7,849   | 3,078                      | 3,049                              | 1,006                  |               | 57    |
| 58 MRI                                  | 4,520   | 4,743                      | 1,209                              | 1,550                  |               | 58    |
| 59 CARDIAC CATHETERIZATION              | 12,826  | 18,233                     | 2,844                              | 5,959                  |               | 59    |
| 60 LABORATORY                           | 41,948  | 30,694                     |                                    | 10,033                 |               | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |   |                            |                                    |                        |               | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 10,022  | 8,686                      |                                    | 2,839                  |               | 64    |
| 65 RESPIRATORY THERAPY                  | 7,584   | 5,610                      |                                    | 1,834                  |               | 65    |
| 66 PHYSICAL THERAPY                     | 17,965  | 3,536                      |                                    | 1,156                  |               | 66    |
| 69 ELECTROCARDIOLOGY                    | 7,797   | 10,517                     | 2,706                              | 3,437                  |               | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS | 36,490  |                            |                                    |                        |               | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       | 24,162  |                            |                                    |                        |               | 72    |
| 73 DRUGS CHARGED TO PATIENTS            | 45,304  |                            |                                    |                        |               | 73    |
| 74 RENAL DIALYSIS                       | 1,540   |                            |                                    |                        |               | 74    |
| 75 ASC (NON-DISTINCT PART)              | 11,257  | 4,720                      | 7,812                              | 1,543                  |               | 75    |
| 75.01 LITHOTRIPSY                       | 105   | 506                        |                                    | 165                    |               | 75.01 |
| 75.02 PSYCH                             | 787   | 6,100                      |                                    | 1,994                  |               | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 633   |                            |                                    |                        |               | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 3,471   |                            |                                    |                        |               | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |   |                            |                                    |                        |               | 76.98 |
| 76.99 LITHOTRIPSY                       |   |                            |                                    |                        |               | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |   |                            |                                    |                        |               |       |
| 90.03 GENETIC TESTING                   | 164   |                            |                                    |                        |               | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 1,983   |                            |                                    |                        |               | 90.04 |
| 90.05 DIABETES EDUCATION                | 2,033   |                            |                                    |                        |               | 90.05 |
| 90.06 WOUND CARE                        | 2,298   | 2,011                      |                                    | 657                    |               | 90.06 |
| 90.07 SLEEP LAB                         | 556   | 3,436                      |                                    | 1,123                  |               | 90.07 |
| 91 EMERGENCY                            | 28,475  | 53,981                     | 10,733                             | 17,644                 |               | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |   |                            |                                    |                        |               | 92    |
| OTHER REIMBURSABLE COST CENTERS         |   |                            |                                    |                        |               |       |
| 94 HOME PROGRAM DIALYSIS                |   |                            |                                    |                        |               | 94    |
| SUBTOTALS (SUM OF LINES 1-117)          | 575,077                                       | 621,892                    | 98,812                             | 198,676                | 231,156       | 118   |
| NONREIMBURSABLE COST CENTERS            |   |                            |                                    |                        |               |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 1,469   | 2,435                      |                                    | 796                    |               | 190   |

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| COST CENTER DESCRIPTION          | OTHER ADMI<br>NISTRATIVE<br>AND GENER<br>5.06 | OPERATION<br>OF PLANT<br>7 | LAUNDRY<br>& LINEN<br>SERVICE<br>8 | HOUSE-<br>KEEPING<br>9 | DIETARY<br>10 |
|----------------------------------|---|----------------------------|------------------------------------|------------------------|---------------|
| 192 PHYSICIANS' PRIVATE OFFICES  | 101   | 1,054                      |                                    | 345                    | 192           |
| 192.01 HOME HEALTH AGENCY        |   |                            |                                    |                        | 192.01        |
| 200 CROSS FOOT ADJUSTMENTS       |   |                            |                                    |                        | 200           |
| 201 NEGATIVE COST CENTER         |   |                            |                                    |                        | 201           |
| 202 TOTAL (SUM OF LINES 118-201) | 576,647                                       | 625,381                    | 98,812                             | 199,817                | 231,156 202   |

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION                 | CAFETERIA<br>11 | NURSING<br>ADMINIS-<br>TRATION<br>13 | PHARMACY<br>15 | MEDICAL<br>RECORDS &<br>LIBRARY<br>16 | SUBTOTAL<br>24 |       |
|---|-----------------|--------------------------------------|----------------|---------------------------------------|----------------|-------|
| 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                            | 280,864         |                                      |                |                                       |                | 11    |
| 12 MAINTENANCE OF PERSONNEL             |                 |                                      |                |                                       |                | 12    |
| 13 NURSING ADMINISTRATION               | 9,653           | 180,762                              |                |                                       |                | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |                 |                                      |                |                                       |                | 14    |
| 15 PHARMACY                             | 9,129           |                                      | 274,964        |                                       |                | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |                 |                                      |                | 57,027                                |                | 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                  | 94,044          | 77,031                               | 1              | 4,886                                 | 6,288,700      | 30    |
| 31 INTENSIVE CARE UNIT                  | 16,005          | 13,110                               |                | 1,230                                 | 1,081,038      | 31    |
| 43 NURSERY                              | 334             | 273                                  |                | 681                                   | 456,520        | 43    |
| ANCILLARY SERVICE COST CENTERS          |                 |                                      |                |                                       |                |       |
| 50 OPERATING ROOM                       | 19,064          | 15,615                               |                | 3,773                                 | 2,841,319      | 50    |
| 51 RECOVERY ROOM                        | 3,419           | 2,800                                |                | 608                                   | 306,136        | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 550             | 451                                  |                | 1,123                                 | 752,324        | 52    |
| 53 ANESTHESIOLOGY                       | 1,261           | 1,033                                | 1,387          | 553                                   | 257,371        | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 16,231          | 13,294                               | 111            | 2,320                                 | 1,773,678      | 54    |
| 54.01 ULTRA SOUND                       | 3,310           | 2,711                                |                | 1,394                                 | 130,280        | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 2,123           |                                      |                | 394                                   | 165,126        | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 338             |                                      |                | 58                                    | 22,489         | 55    |
| 56 RADIOISOTOPE                         | 1,300           | 1,065                                |                | 545                                   | 142,563        | 56    |
| 57 CT SCAN                              | 3,848           | 3,151                                | 118            | 4,905                                 | 523,450        | 57    |
| 58 MRI                                  | 2,331           | 1,909                                | 347            | 2,162                                 | 271,118        | 58    |
| 59 CARDIAC CATHETERIZATION              | 4,857           | 3,978                                |                | 1,285                                 | 1,015,430      | 59    |
| 60 LABORATORY                           | 19,129          |                                      | 291            | 7,187                                 | 2,064,130      | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                 |                                      |                |                                       |                | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 7,652           | 6,267                                |                | 789                                   | 458,833        | 64    |
| 65 RESPIRATORY THERAPY                  | 6,971           | 5,710                                | 299            | 1,132                                 | 246,263        | 65    |
| 66 PHYSICAL THERAPY                     | 14,684          |                                      | 3              | 1,738                                 | 685,856        | 66    |
| 69 ELECTROCARDIOLOGY                    | 4,558           | 3,733                                |                | 2,906                                 | 602,449        | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                 |                                      |                | 3,164                                 | 411,012        | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                 |                                      |                | 1,732                                 | 255,608        | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                 |                                      | 272,378        | 5,196                                 | 655,087        | 73    |
| 74 RENAL DIALYSIS                       |                 |                                      |                | 123                                   | 9,505          | 74    |
| 75 ASC (NON-DISTINCT PART)              | 8,947           | 7,329                                |                | 913                                   | 293,264        | 75    |
| 75.01 LITHOTRIPSY                       |                 |                                      |                | 138                                   | 19,064         | 75.01 |
| 75.02 PSYCH                             | 303             |                                      |                | 5                                     | 126,587        | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 594             |                                      |                | 114                                   | 13,560         | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 1,685           |                                      |                | 163                                   | 410,126        | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                 |                                      |                |                                       |                | 76.98 |
| 76.99 LITHOTRIPSY                       |                 |                                      |                |                                       |                | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                 |                                      |                |                                       |                |       |
| 90.03 GENETIC TESTING                   | 169             |                                      |                | 5                                     | 709            | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 1,070           | 877                                  |                | 103                                   | 197,875        | 90.04 |
| 90.05 DIABETES EDUCATION                | 1,499           |                                      | 29             | 68                                    | 73,368         | 90.05 |
| 90.06 WOUND CARE                        | 1,781           | 1,459                                |                | 135                                   | 88,864         | 90.06 |
| 90.07 SLEEP LAB                         |                 |                                      |                | 328                                   | 105,722        | 90.07 |
| 91 EMERGENCY                            | 23,154          | 18,966                               |                | 5,171                                 | 1,546,509      | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                 |                                      |                |                                       |                | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                 |                                      |                |                                       |                |       |
| 94 HOME PROGRAM DIALYSIS                |                 |                                      |                |                                       |                | 94    |
| SPECIAL PURPOSE COST CENTERS            |                 |                                      |                |                                       |                |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 279,993         | 180,762                              | 274,964        | 57,027                                | 24,291,933     | 118   |
| NONREIMBURSABLE COST CENTERS            |                 |                                      |                |                                       |                |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 871             |                                      |                |                                       | 53,854         | 190   |

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| COST CENTER DESCRIPTION          | CAFETERIA | NURSING<br>ADMINIS-<br>TRATION | PHARMACY | MEDICAL<br>RECORDS &<br>LIBRARY | SUBTOTAL   |        |
|----------------------------------|-----------|--------------------------------|----------|---------------------------------|------------|--------|
|                                  | 11        | 13                             | 15       | 16                              | 24         |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |           |                                |          |                                 | 21,082     | 192    |
| 192.01 HOME HEALTH AGENCY        |           |                                |          |                                 |            | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |           |                                |          |                                 |            | 200    |
| 201 NEGATIVE COST CENTER         |           |                                |          |                                 |            | 201    |
| 202 TOTAL (SUM OF LINES 118-201) | 280,864   | 180,762                        | 274,964  | 57,027                          | 24,366,869 | 202    |

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

| COST CENTER DESCRIPTION                 | I&R COST & POST STEP-DOWN ADJS |            | TOTAL |       |
|---|--------------------------------|------------|-------|-------|
|   | 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                  |                                | 6,288,700  |       | 30    |
| 31 INTENSIVE CARE UNIT                  |                                | 1,081,038  |       | 31    |
| 43 NURSERY                              |                                | 456,520    |       | 43    |
| ANCILLARY SERVICE COST CENTERS          |                                |            |       |       |
| 50 OPERATING ROOM                       |                                | 2,841,319  |       | 50    |
| 51 RECOVERY ROOM                        |                                | 306,136    |       | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           |                                | 752,324    |       | 52    |
| 53 ANESTHESIOLOGY                       |                                | 257,371    |       | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 |                                | 1,773,678  |       | 54    |
| 54.01 ULTRA SOUND                       |                                | 130,280    |       | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |                                | 165,126    |       | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                |                                | 22,489     |       | 55    |
| 56 RADIOISOTOPE                         |                                | 142,563    |       | 56    |
| 57 CT SCAN                              |                                | 523,450    |       | 57    |
| 58 MRI                                  |                                | 271,118    |       | 58    |
| 59 CARDIAC CATHETERIZATION              |                                | 1,015,430  |       | 59    |
| 60 LABORATORY                           |                                | 2,064,130  |       | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                                |            |       | 62.30 |
| 64 INTRAVENOUS THERAPY                  |                                | 458,833    |       | 64    |
| 65 RESPIRATORY THERAPY                  |                                | 246,263    |       | 65    |
| 66 PHYSICAL THERAPY                     |                                | 685,856    |       | 66    |
| 69 ELECTROCARDIOLOGY                    |                                | 602,449    |       | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                                | 411,012    |       | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                                | 255,608    |       | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                                | 655,087    |       | 73    |
| 74 RENAL DIALYSIS                       |                                | 9,505      |       | 74    |
| 75 ASC (NON-DISTINCT PART)              |                                | 293,264    |       | 75    |
| 75.01 LITHOTRIPSY                       |                                | 19,064     |       | 75.01 |
| 75.02 PSYCH                             |                                | 126,587    |       | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |                                | 13,560     |       | 75.03 |
| 76.97 CARDIAC REHABILITATION            |                                | 410,126    |       | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                                |            |       | 76.98 |
| 76.99 LITHOTRIPSY                       |                                |            |       | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                                |            |       |       |
| 90.03 GENETIC TESTING                   |                                | 709        |       | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               |                                | 197,875    |       | 90.04 |
| 90.05 DIABETES EDUCATION                |                                | 73,368     |       | 90.05 |
| 90.06 WOUND CARE                        |                                | 88,864     |       | 90.06 |
| 90.07 SLEEP LAB                         |                                | 105,722    |       | 90.07 |
| 91 EMERGENCY                            |                                | 1,546,509  |       | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                                |            |       | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                                |            |       |       |
| 94 HOME PROGRAM DIALYSIS                |                                |            |       | 94    |
| SPECIAL PURPOSE COST CENTERS            |                                |            |       |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      |                                | 24,291,933 |       | 118   |
| NONREIMBURSABLE COST CENTERS            |                                |            |       |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN |                                | 53,854     |       | 190   |

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| COST CENTER DESCRIPTION          | I&R COST &<br>POST STEP-<br>DOWN ADJS | TOTAL      |        |
|----------------------------------|---------------------------------------|------------|--------|
|                                  | 25                                    | 26         |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |                                       | 21,082     | 192    |
| 192.01 HOME HEALTH AGENCY        |                                       |            | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |                                       |            | 200    |
| 201 NEGATIVE COST CENTER         |                                       |            | 201    |
| 202 TOTAL (SUM OF LINES 118-201) |                                       | 24,366,869 | 202    |

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION                 | CAP                          | CAP                              | EMPLOYEE                           | NONPATIENT              | IS            | GROSS |
|---|------------------------------|----------------------------------|------------------------------------|-------------------------|---------------|-------|
|   | BLDGS & FIXTURES SQUARE FEET | MOVEABLE EQUIPMENT NEW MME DE PT | BENEFITS DEPARTMENT GROSS SALARIES | TELEPHONE S NON PATIENT | GROSS REVENUE |       |
|   | 1                            | 2                                | 4                                  | 5.01                    |               | 5.02  |
| GENERAL SERVICE COST CENTERS            |                              |                                  |                                    |                         |               |       |
| 1 CAP REL COSTS-BLDG & FIXT             | 275,213                      |                                  |                                    |                         |               | 1     |
| 2 CAP REL COSTS-MVBLE EQUIP             |                              | 6,804,708                        |                                    |                         |               | 2     |
| 4 EMPLOYEE BENEFITS DEPARTMENT          | 1,452                        |                                  | 59,374,200                         |                         |               | 4     |
| 5.01 NONPATIENT TELEPHONES              | 353                          |                                  | 1,736                              | 1,812                   |               | 5.01  |
| 5.02 IS                                 | 6,706                        | 911,667                          |                                    | 82                      | 682,449,141   | 5.02  |
| 5.03 PURCHASING                         | 8,268                        | 11,759                           | 536,210                            | 35                      |               | 5.03  |
| 5.04 PT REG                             | 1,545                        | 1,837                            | 1,246,050                          | 49                      |               | 5.04  |
| 5.05 PT ACCTS                           |                              | 1,477,889                        |                                    |                         |               | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 10,805                       |                                  | 7,063,997                          | 197                     |               | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |                              |                                  |                                    |                         |               | 6     |
| 7 OPERATION OF PLANT                    | 8,763                        | 136,038                          | 1,377,888                          | 77                      |               | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 1,878                        |                                  | 17,364                             | 1                       |               | 8     |
| 9 HOUSEKEEPING                          | 3,451                        | 3,494                            | 1,191,376                          | 14                      |               | 9     |
| 10 DIETARY                              | 3,873                        | 19,579                           | 495,796                            | 5                       |               | 10    |
| 11 CAFETERIA                            | 4,769                        | 23,930                           | 540,207                            | 7                       |               | 11    |
| 12 MAINTENANCE OF PERSONNEL             |                              |                                  |                                    |                         |               | 12    |
| 13 NURSING ADMINISTRATION               | 1,196                        | 79,873                           | 1,672,950                          | 21                      |               | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |                              |                                  |                                    |                         |               | 14    |
| 15 PHARMACY                             | 2,579                        | 96,773                           | 1,998,862                          | 25                      |               | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |                              | 42,344                           |                                    | 15                      |               | 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                  | 85,974                       | 767,880                          | 11,776,391                         | 282                     | 58,166,930    | 30    |
| 31 INTENSIVE CARE UNIT                  | 14,621                       | 95,333                           | 3,009,550                          | 46                      | 14,641,893    | 31    |
| 43 NURSERY                              | 7,558                        |                                  | 1,146,063                          | 34                      | 8,101,198     | 43    |
| ANCILLARY SERVICE COST CENTERS          |                              |                                  |                                    |                         |               |       |
| 50 OPERATING ROOM                       | 22,676                       | 910,668                          | 2,746,733                          | 72                      | 44,911,429    | 50    |
| 51 RECOVERY ROOM                        | 1,799                        | 130,561                          | 582,886                            | 10                      | 7,232,394     | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 12,470                       |                                  | 1,891,198                          | 57                      | 13,368,355    | 52    |
| 53 ANESTHESIOLOGY                       | 744                          | 142,631                          | 253,137                            | 13                      | 6,582,132     | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 11,870                       | 194,635                          | 2,694,914                          | 109                     | 27,620,863    | 54    |
| 54.01 ULTRA SOUND                       | 266                          | 9,522                            | 694,903                            | 4                       | 16,595,478    | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |                              | 65,845                           | 395,574                            |                         | 4,694,384     | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 284                          | 1,890                            | 87,866                             | 4                       | 690,779       | 55    |
| 56 RADIOISOTOPE                         | 846                          | 43,306                           | 284,497                            | 9                       | 6,487,005     | 56    |
| 57 CT SCAN                              | 1,168                        | 1,166                            | 744,421                            | 4                       | 58,391,836    | 57    |
| 58 MRI                                  | 1,800                        | 21,420                           | 504,250                            | 7                       | 25,736,108    | 58    |
| 59 CARDIAC CATHETERIZATION              | 6,919                        | 454,327                          | 1,122,036                          | 61                      | 15,293,038    | 59    |
| 60 LABORATORY                           | 11,648                       | 622,045                          | 2,540,646                          | 91                      | 89,156,994    | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |                              |                                  |                                    |                         |               | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 3,296                        | 174,131                          | 1,362,883                          | 32                      | 9,387,677     | 64    |
| 65 RESPIRATORY THERAPY                  | 2,129                        | 29,263                           | 1,110,271                          | 24                      | 13,471,247    | 65    |
| 66 PHYSICAL THERAPY                     | 1,342                        | 17,934                           | 2,657,257                          | 66                      | 20,689,522    | 66    |
| 69 ELECTROCARDIOLOGY                    | 3,991                        | 155,237                          | 770,914                            | 46                      | 34,595,574    | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |                              |                                  |                                    |                         | 37,669,678    | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |                              |                                  |                                    |                         | 20,616,763    | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |                              |                                  |                                    |                         | 61,852,490    | 73    |
| 74 RENAL DIALYSIS                       |                              |                                  |                                    |                         | 1,460,060     | 74    |
| 75 ASC (NON-DISTINCT PART)              | 1,791                        | 83,646                           | 1,690,001                          | 73                      | 10,874,347    | 75    |
| 75.01 LITHOTRIPSY                       | 192                          |                                  |                                    | 2                       | 1,641,122     | 75.01 |
| 75.02 PSYCH                             | 2,315                        | 3,761                            | 46,053                             | 13                      | 54,769        | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |                              | 3,977                            | 97,946                             |                         | 1,358,507     | 75.03 |
| 76.97 CARDIAC REHABILITATION            |                              | 469                              | 289,343                            | 29                      | 1,934,961     | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |                              |                                  |                                    |                         |               | 76.98 |
| 76.99 LITHOTRIPSY                       |                              |                                  |                                    |                         |               | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |                              |                                  |                                    |                         |               |       |
| 90.03 GENETIC TESTING                   |                              |                                  | 28,736                             | 2                       | 59,134        | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               |                              | 11,519                           | 193,047                            | 30                      | 1,224,679     | 90.04 |
| 90.05 DIABETES EDUCATION                |                              | 238                              | 310,491                            | 7                       | 813,334       | 90.05 |
| 90.06 WOUND CARE                        | 763                          | 1,756                            | 327,870                            | 10                      | 1,610,029     | 90.06 |
| 90.07 SLEEP LAB                         | 1,304                        | 12,594                           |                                    | 2                       | 3,903,504     | 90.07 |
| 91 EMERGENCY                            | 20,485                       | 43,771                           | 3,777,944                          | 132                     | 61,560,928    | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |                              |                                  |                                    |                         |               | 92    |
| OTHER REIMBURSABLE COST CENTERS         |                              |                                  |                                    |                         |               |       |
| 94 HOME PROGRAM DIALYSIS                |                              |                                  |                                    |                         |               | 94    |
| SPECIAL PURPOSE COST CENTERS            |                              |                                  |                                    |                         |               |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 273,889                      | 6,804,708                        | 59,280,257                         | 1,799                   | 682,449,141   | 118   |
| NONREIMBURSABLE COST CENTERS            |                              |                                  |                                    |                         |               |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 924                          |                                  | 93,943                             | 2                       |               | 190   |

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VERSION: 2013.11  
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION |                              | CAP<br>BLDGS &<br>FIXTURES<br>SQUARE<br>FEET<br>1 | CAP<br>MOVEABLE<br>EQUIPMENT<br>NEW MME<br>DE PT<br>2 | EMPLOYEE<br>BENEFITS<br>DEPARTMENT<br>GROSS<br>SALARIES<br>4 | NONPATIENT<br>TELEPHONE<br>S<br>NON<br>PATIENT<br>5.01 | IS<br>GROSS<br>REVENUE<br>5.02 |        |
|-------------------------|------------------------------|---|---|--|--|--------------------------------|--------|
| 192                     | PHYSICIANS' PRIVATE OFFICES  | 400   |   |  |  |                                | 192    |
| 192.01                  | HOME HEALTH AGENCY           |   |   |  | 11   |                                | 192.01 |
| 200                     | CROSS FOOT ADJUSTMENTS       |   |   |  |  |                                | 200    |
| 201                     | NEGATIVE COST CENTER         |   |   |  |  |                                | 201    |
| 202                     | COST TO BE ALLOC PER B PT I  | 13,353,891  | 8,129,107   | 900,336  | 45,216   | 1,785,960                      | 202    |
| 203                     | UNIT COST MULT-WS B PT I     | 48.522021   | 1.194630  | 0.015164   | 24.953642  | 0.002617                       | 203    |
| 204                     | COST TO BE ALLOC PER B PT II |   |   | 70,454   | 17,130   | 1,415,269                      | 204    |
| 205                     | UNIT COST MULT-WS B PT II    |   |   | 0.001187   | 9.453642   | 0.002074                       | 205    |

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION                 | PURCHASING | PT REG           | PT ACCTS         | RECON-<br>CILIATION | OTHER ADMI<br>NISTRATIVE<br>AND GENER<br>ACCUM<br>COST |       |
|---|------------|------------------|------------------|---------------------|--|-------|
|   | PURCHASING | GROSS<br>REVENUE | GROSS<br>REVENUE |                     |  |       |
|   | 5.03       | 5.04             | 5.05             |                     |  |       |
| 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                         | 16,765,972 |                  |                  |                     |  | 5.03  |
| 5.04 PT REG                             | 25,943     | 682,449,141      |                  |                     |  | 5.04  |
| 5.05 PT ACCTS                           |            |                  | 682,449,141      |                     |  | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   | 163,002    |                  |                  | -39,800,158         | 130,047,322  | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |            |                  |                  |                     |  | 6     |
| 7 OPERATION OF PLANT                    | 21,056     |                  |                  |                     | 7,844,086  | 7     |
| 8 LAUNDRY & LINEN SERVICE               |            |                  |                  |                     | 611,057  | 8     |
| 9 HOUSEKEEPING                          | 303,349    |                  |                  |                     | 2,260,784  | 9     |
| 10 DIETARY                              |            |                  |                  |                     | 1,267,370  | 10    |
| 11 CAFETERIA                            |            |                  |                  |                     | 787,776  | 11    |
| 12 MAINTENANCE OF PERSONNEL             |            |                  |                  |                     |  | 12    |
| 13 NURSING ADMINISTRATION               | 19,750     |                  |                  |                     | 2,436,021  | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |            |                  |                  |                     |  | 14    |
| 15 PHARMACY                             | 42,722     |                  |                  |                     | 2,797,064  | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |            |                  |                  |                     | 1,420,768  | 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                  | 301,863    | 58,166,930       | 58,166,930       |                     | 19,830,314   | 30    |
| 31 INTENSIVE CARE UNIT                  | 99,923     | 14,641,893       | 14,641,893       |                     | 4,895,369  | 31    |
| 43 NURSERY                              | 141,210    | 8,101,198        | 8,101,198        |                     | 2,289,622  | 43    |
| ANCILLARY SERVICE COST CENTERS          |            |                  |                  |                     |  |       |
| 50 OPERATING ROOM                       | 1,184,271  | 44,911,429       | 44,911,429       |                     | 8,495,540  | 50    |
| 51 RECOVERY ROOM                        | 34,193     | 7,232,394        | 7,232,394        |                     | 1,097,219  | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 237,316    | 13,368,355       | 13,368,355       |                     | 3,547,294  | 52    |
| 53 ANESTHESIOLOGY                       | 149,904    | 6,582,132        | 6,582,132        |                     | 1,025,666  | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 77,088     | 27,620,863       | 27,620,863       |                     | 5,289,157  | 54    |
| 54.01 ULTRA SOUND                       | 15,910     | 16,595,478       | 16,595,478       |                     | 1,054,372  | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  | 8,517      | 4,694,384        | 4,694,384        |                     | 959,475  | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 9,374      | 690,779          | 690,779          |                     | 220,075  | 55    |
| 56 RADIOISOTOPE                         | 197,360    | 6,487,005        | 6,487,005        |                     | 723,855  | 56    |
| 57 CT SCAN                              | 110,847    | 58,391,836       | 58,391,836       |                     | 1,770,272  | 57    |
| 58 MRI                                  | 21,110     | 25,736,108       | 25,736,108       |                     | 1,019,312  | 58    |
| 59 CARDIAC CATHETERIZATION              | 117,742    | 15,293,038       | 15,293,038       |                     | 2,892,732  | 59    |
| 60 LABORATORY                           | 1,152,029  | 89,156,994       | 89,156,994       |                     | 9,460,526  | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |            |                  |                  |                     |  | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 92,031     | 9,387,677        | 9,387,677        |                     | 2,260,159  | 64    |
| 65 RESPIRATORY THERAPY                  | 49,459     | 13,471,247       | 13,471,247       |                     | 1,710,316  | 65    |
| 66 PHYSICAL THERAPY                     | 37,060     | 20,689,522       | 20,689,522       |                     | 4,051,656  | 66    |
| 69 ELECTROCARDIOLOGY                    | 21,385     | 34,595,574       | 34,595,574       |                     | 1,758,368  | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS | 6,809,406  | 37,669,678       | 37,669,678       |                     | 8,229,569  | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       | 4,793,034  | 20,616,763       | 20,616,763       |                     | 5,449,233  | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |            | 61,852,490       | 61,852,490       |                     | 10,217,408   | 73    |
| 74 RENAL DIALYSIS                       |            | 1,460,060        | 1,460,060        |                     | 347,288  | 74    |
| 75 ASC (NON-DISTINCT PART)              | 113,262    | 10,874,347       | 10,874,347       |                     | 2,538,759  | 75    |
| 75.01 LITHOTRIPSY                       |            | 1,641,122        | 1,641,122        |                     | 23,706   | 75.01 |
| 75.02 PSYCH                             | 4,220      | 54,769           | 54,769           |                     | 177,440  | 75.02 |
| 75.03 NEURODIAGNOSTICS                  | 2,204      | 1,358,507        | 1,358,507        |                     | 142,682  | 75.03 |
| 76.97 CARDIAC REHABILITATION            | 8,039      | 1,934,961        | 1,934,961        |                     | 782,865  | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |            |                  |                  |                     |  | 76.98 |
| 76.99 LITHOTRIPSY                       |            |                  |                  |                     |  | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |            |                  |                  |                     |  |       |
| 90.03 GENETIC TESTING                   |            | 59,134           | 59,134           |                     | 36,942   | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 5,890      | 1,224,679        | 1,224,679        |                     | 447,229  | 90.04 |
| 90.05 DIABETES EDUCATION                | 3,612      | 813,334          | 813,334          |                     | 458,392  | 90.05 |
| 90.06 WOUND CARE                        | 23,257     | 1,610,029        | 1,610,029        |                     | 518,308  | 90.06 |
| 90.07 SLEEP LAB                         | 694        | 3,903,504        | 3,903,504        |                     | 125,287  | 90.07 |
| 91 EMERGENCY                            | 231,482    | 61,560,928       | 61,560,928       |                     | 6,422,020  | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |            |                  |                  |                     |  | 92    |
| OTHER REIMBURSABLE COST CENTERS         |            |                  |                  |                     |  |       |
| 94 HOME PROGRAM DIALYSIS                |            |                  |                  |                     |  | 94    |
| SPECIAL PURPOSE COST CENTERS            |            |                  |                  |                     |  |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 16,629,514 | 682,449,141      | 682,449,141      | -39,800,158         | 129,693,353  | 118   |
| NONREIMBURSABLE COST CENTERS            |            |                  |                  |                     |  |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 133,670    |                  |                  |                     | 331,219  | 190   |

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COST ALLOCATION - STATISTICAL BASIS

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| COST CENTER DESCRIPTION          | PURCHASING | PT REG           | PT ACCTS         | RECON-<br>CILIATION | OTHER ADMI                               |        |
|----------------------------------|------------|------------------|------------------|---------------------|--|--------|
|                                  | PURCHASING | GROSS<br>REVENUE | GROSS<br>REVENUE |                     | NISTRATIVE<br>AND GENER<br>ACCUM<br>COST |        |
|                                  | 5.03       | 5.04             | 5.05             | 5A.06               | 5.06                                     |        |
| 192 PHYSICIANS' PRIVATE OFFICES  | 2,788      |                  |                  |                     | 22,750                                   | 192    |
| 192.01 HOME HEALTH AGENCY        |            |                  |                  |                     |  | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |            |                  |                  |                     |  | 200    |
| 201 NEGATIVE COST CENTER         |            |                  |                  |                     |  | 201    |
| 202 COST TO BE ALLOC PER B PT I  | 1,677,123  | 2,077,613        | 1,987,073        |                     | 39,800,158                               | 202    |
| 203 UNIT COST MULT-WS B PT I     | 0.100031   | 0.003044         | 0.002912         |                     | 0.306044                                 | 203    |
| 204 COST TO BE ALLOC PER B PT II | 416,195    | 262,928          | 1,987,073        |                     | 576,647                                  | 204    |
| 205 UNIT COST MULT-WS B PT II    | 0.024824   | 0.000385         | 0.002912         |                     | 0.004434                                 | 205    |

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION                 | OPERATION | LAUNDRY   | HOUSE-  | DIETARY | CAFETERIA |       |
|---|-----------|-----------|---------|---------|-----------|-------|
|   | OF PLANT  | & LINEN   | KEEPING |         |           |       |
|   | SQUARE    | SERVICE   | SQUARE  | MEALS   | NUMBER OF |       |
|   | FEET      | POUNDS OF | FEET    | SERVED  | FTE       |       |
|   | 7         | LAUNDRY   | 9       | 10      | 11        |       |
|   |           | 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                             |           |           |         |         |           | 5.04  |
| 5.05 PT ACCTS                           |           |           |         |         |           | 5.05  |
| 5.06 OTHER ADMINISTRATIVE AND GENERAL   |           |           |         |         |           | 5.06  |
| 6 MAINTENANCE & REPAIRS                 |           |           |         |         |           | 6     |
| 7 OPERATION OF PLANT                    | 237,321   |           |         |         |           | 7     |
| 8 LAUNDRY & LINEN SERVICE               | 1,878     | 417,344   |         |         |           | 8     |
| 9 HOUSEKEEPING                          | 3,451     |           | 231,992 |         |           | 9     |
| 10 DIETARY                              | 3,873     |           | 3,873   | 86,061  |           | 10    |
| 11 CAFETERIA                            | 4,769     |           | 4,769   |         | 64,823    | 11    |
| 12 MAINTENANCE OF PERSONNEL             |           |           |         |         |           | 12    |
| 13 NURSING ADMINISTRATION               | 1,196     |           | 1,196   |         | 2,228     | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |           |           |         |         |           | 14    |
| 15 PHARMACY                             | 2,579     |           | 2,579   |         | 2,107     | 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                  | 85,974    | 177,586   | 85,974  | 75,924  | 21,705    | 30    |
| 31 INTENSIVE CARE UNIT                  | 14,621    | 26,246    | 14,621  | 10,137  | 3,694     | 31    |
| 43 NURSERY                              | 7,558     | 13,624    | 7,558   |         | 77        | 43    |
| ANCILLARY SERVICE COST CENTERS          |           |           |         |         |           |       |
| 50 OPERATING ROOM                       | 22,676    | 1,298     | 22,676  |         | 4,400     | 50    |
| 51 RECOVERY ROOM                        | 1,799     | 18,627    | 1,799   |         | 789       | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 12,470    | 22,480    | 12,470  |         | 127       | 52    |
| 53 ANESTHESIOLOGY                       | 744       |           | 744     |         | 291       | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 11,870    | 24,541    | 11,870  |         | 3,746     | 54    |
| 54.01 ULTRA SOUND                       | 266       | 10,924    | 266     |         | 764       | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |           |           |         |         | 490       | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                | 284       |           | 284     |         | 78        | 55    |
| 56 RADIOISOTOPE                         | 846       | 2,268     | 846     |         | 300       | 56    |
| 57 CT SCAN                              | 1,168     | 12,876    | 1,168   |         | 888       | 57    |
| 58 MRI                                  | 1,800     | 5,105     | 1,800   |         | 538       | 58    |
| 59 CARDIAC CATHETERIZATION              | 6,919     | 12,014    | 6,919   |         | 1,121     | 59    |
| 60 LABORATORY                           | 11,648    |           | 11,648  |         | 4,415     | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |           |           |         |         |           | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 3,296     |           | 3,296   |         | 1,766     | 64    |
| 65 RESPIRATORY THERAPY                  | 2,129     |           | 2,129   |         | 1,609     | 65    |
| 66 PHYSICAL THERAPY                     | 1,342     |           | 1,342   |         | 3,389     | 66    |
| 69 ELECTROCARDIOLOGY                    | 3,991     | 11,427    | 3,991   |         | 1,052     | 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)              | 1,791     | 32,995    | 1,791   |         | 2,065     | 75    |
| 75.01 LITHOTRIPSY                       | 192       |           | 192     |         |           | 75.01 |
| 75.02 PSYCH                             | 2,315     |           | 2,315   |         | 70        | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |           |           |         |         | 137       | 75.03 |
| 76.97 CARDIAC REHABILITATION            |           |           |         |         | 389       | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |           |           |         |         |           | 76.98 |
| 76.99 LITHOTRIPSY                       |           |           |         |         |           | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |           |           |         |         |           |       |
| 90.03 GENETIC TESTING                   |           |           |         |         | 39        | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               |           |           |         |         | 247       | 90.04 |
| 90.05 DIABETES EDUCATION                |           |           |         |         | 346       | 90.05 |
| 90.06 WOUND CARE                        | 763       |           | 763     |         | 411       | 90.06 |
| 90.07 SLEEP LAB                         | 1,304     |           | 1,304   |         |           | 90.07 |
| 91 EMERGENCY                            | 20,485    | 45,333    | 20,485  |         | 5,344     | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |           |           |         |         |           | 92    |
| OTHER REIMBURSABLE COST CENTERS         |           |           |         |         |           |       |
| 94 HOME PROGRAM DIALYSIS                |           |           |         |         |           | 94    |
| SPECIAL PURPOSE COST CENTERS            |           |           |         |         |           |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 235,997   | 417,344   | 230,668 | 86,061  | 64,622    | 118   |
| NONREIMBURSABLE COST CENTERS            |           |           |         |         |           |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN | 924       |           | 924     |         | 201       | 190   |

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION          | OPERATION  | LAUNDRY   | HOUSE-    | DIETARY   | CAFETERIA |
|----------------------------------|------------|-----------|-----------|-----------|-----------|
|                                  | OF PLANT   | & LINEN   | KEEPING   |           |           |
|                                  | SQUARE     | SERVICE   | SQUARE    | MEALS     | NUMBER OF |
|                                  | FEET       | POUNDS OF | FEET      | SERVED    | FTE       |
|                                  | 7          | LAUNDRY   | 9         | 10        | 11        |
|                                  |            | 8         |           |           |           |
| 192 PHYSICIANS' PRIVATE OFFICES  | 400        |           | 400       |           | 192       |
| 192.01 HOME HEALTH AGENCY        |            |           |           |           | 192.01    |
| 200 CROSS FOOT ADJUSTMENTS       |            |           |           |           | 200       |
| 201 NEGATIVE COST CENTER         |            |           |           |           | 201       |
| 202 COST TO BE ALLOC PER B PT I  | 10,244,721 | 879,137   | 3,101,656 | 1,874,212 | 1,298,499 |
| 203 UNIT COST MULT-WS B PT I     | 43.168203  | 2.106504  | 13.369668 | 21.777716 | 20.031455 |
| 204 COST TO BE ALLOC PER B PT II | 625,381    | 98,812    | 199,817   | 231,156   | 280,864   |
| 205 UNIT COST MULT-WS B PT II    | 2.635169   | 0.236764  | 0.861310  | 2.685955  | 4.332783  |

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION                 | NURSING  | PHARMACY                | MEDICAL  |       |
|---|--|-------------------------|--|-------|
|   | ADMINIS-<br>TRATION<br>HOURS OF<br>S ERV<br>13 | PHARMACY<br>S TAT<br>15 | RECORDS &<br>LIBRARY<br>GROSS<br>REVENUE<br>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                          |  |                         |  | 9     |
| 10 DIETARY                              |  |                         |  | 10    |
| 11 CAFETERIA                            |  |                         |  | 11    |
| 12 MAINTENANCE OF PERSONNEL             |  |                         |  | 12    |
| 13 NURSING ADMINISTRATION               | 50,934   |                         |  | 13    |
| 14 CENTRAL SERVICES & SUPPLY            |  |                         |  | 14    |
| 15 PHARMACY                             |  | 9,779,167               |  | 15    |
| 16 MEDICAL RECORDS & LIBRARY            |  |                         | 682,449,141                                    | 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                  | 21,705   | 26                      | 58,166,930                                     | 30    |
| 31 INTENSIVE CARE UNIT                  | 3,694  |                         | 14,641,893                                     | 31    |
| 43 NURSERY                              | 77   |                         | 8,101,198                                      | 43    |
| ANCILLARY SERVICE COST CENTERS          |  |                         |  |       |
| 50 OPERATING ROOM                       | 4,400  |                         | 44,911,429                                     | 50    |
| 51 RECOVERY ROOM                        | 789  |                         | 7,232,394                                      | 51    |
| 52 DELIVERY ROOM & LABOR ROOM           | 127  |                         | 13,368,355                                     | 52    |
| 53 ANESTHESIOLOGY                       | 291  | 49,335                  | 6,582,132                                      | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                 | 3,746  | 3,960                   | 27,620,863                                     | 54    |
| 54.01 ULTRA SOUND                       | 764  |                         | 16,595,478                                     | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                  |  |                         | 4,694,384                                      | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                |  |                         | 690,779  | 55    |
| 56 RADIOISOTOPE                         | 300  |                         | 6,487,005                                      | 56    |
| 57 CT SCAN                              | 888  | 4,183                   | 58,391,836                                     | 57    |
| 58 MRI                                  | 538  | 12,358                  | 25,736,108                                     | 58    |
| 59 CARDIAC CATHETERIZATION              | 1,121  |                         | 15,293,038                                     | 59    |
| 60 LABORATORY                           |  | 10,364                  | 89,156,994                                     | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS   |  |                         |  | 62.30 |
| 64 INTRAVENOUS THERAPY                  | 1,766  |                         | 9,387,677                                      | 64    |
| 65 RESPIRATORY THERAPY                  | 1,609  | 10,628                  | 13,471,247                                     | 65    |
| 66 PHYSICAL THERAPY                     |  | 121                     | 20,689,522                                     | 66    |
| 69 ELECTROCARDIOLOGY                    | 1,052  |                         | 34,595,574                                     | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PATIENTS |  |                         | 37,669,678                                     | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS       |  |                         | 20,616,763                                     | 72    |
| 73 DRUGS CHARGED TO PATIENTS            |  | 9,687,147               | 61,852,490                                     | 73    |
| 74 RENAL DIALYSIS                       |  |                         | 1,460,060                                      | 74    |
| 75 ASC (NON-DISTINCT PART)              | 2,065  |                         | 10,874,347                                     | 75    |
| 75.01 LITHOTRIPSY                       |  |                         | 1,641,122                                      | 75.01 |
| 75.02 PSYCH                             |  |                         | 54,769   | 75.02 |
| 75.03 NEURODIAGNOSTICS                  |  |                         | 1,358,507                                      | 75.03 |
| 76.97 CARDIAC REHABILITATION            |  |                         | 1,934,961                                      | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY         |  |                         |  | 76.98 |
| 76.99 LITHOTRIPSY                       |  |                         |  | 76.99 |
| OUTPATIENT SERVICE COST CENTERS         |  |                         |  |       |
| 90.03 GENETIC TESTING                   |  |                         | 59,134   | 90.03 |
| 90.04 CHRONIC PAIN CLINIC               | 247  |                         | 1,224,679                                      | 90.04 |
| 90.05 DIABETES EDUCATION                |  | 1,045                   | 813,334  | 90.05 |
| 90.06 WOUND CARE                        | 411  |                         | 1,610,029                                      | 90.06 |
| 90.07 SLEEP LAB                         |  |                         | 3,903,504                                      | 90.07 |
| 91 EMERGENCY                            | 5,344  |                         | 61,560,928                                     | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT PART) |  |                         |  | 92    |
| OTHER REIMBURSABLE COST CENTERS         |  |                         |  |       |
| 94 HOME PROGRAM DIALYSIS                |  |                         |  | 94    |
| SPECIAL PURPOSE COST CENTERS            |  |                         |  |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)      | 50,934   | 9,779,167               | 682,449,141                                    | 118   |
| NONREIMBURSABLE COST CENTERS            |  |                         |  |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CANTEEN |  |                         |  | 190   |

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

| COST CENTER DESCRIPTION          | NURSING  | PHARMACY    | MEDICAL  |        |
|----------------------------------|--|-------------|--|--------|
|                                  | ADMINIS-<br>TRATION<br>HOURS OF<br>S ERV<br>13 | S TAT<br>15 | RECORDS &<br>LIBRARY<br>GROSS<br>REVENUE<br>16 |        |
| 192 PHYSICIANS' PRIVATE OFFICES  |  |             |  | 192    |
| 192.01 HOME HEALTH AGENCY        |  |             |  | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS       |  |             |  | 200    |
| 201 NEGATIVE COST CENTER         |  |             |  | 201    |
| 202 COST TO BE ALLOC PER B PT I  | 3,293,800                                      | 3,841,106   | 1,855,586                                      | 202    |
| 203 UNIT COST MULT-WS B PT I     | 64.668002                                      | 0.392785    | 0.002719                                       | 203    |
| 204 COST TO BE ALLOC PER B PT II | 180,762  | 274,964     | 57,027   | 204    |
| 205 UNIT COST MULT-WS B PT II    | 3.548946                                       | 0.028117    | 0.000084                                       | 205    |

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I

| COST CENTER DESCRIPTION             | TOTAL COST                    | THERAPY          | TOTAL COSTS | RCE DISALLOWANCE | TOTAL COSTS |       |
|-------------------------------------|-------------------------------|------------------|-------------|------------------|-------------|-------|
|                                     | (FROM WKST B, PART I, COL 26) | LIMIT ADJUSTMENT |             |                  |             |       |
|                                     | 1                             | 2                | 3           | 4                | 5           |       |
| INPATIENT ROUTINE SERV COST CENTERS |                               |                  |             |                  |             |       |
| 30 ADULTS & PEDIATRICS              | 34,784,118                    |                  | 34,784,118  |                  | 34,784,118  | 30    |
| 31 INTENSIVE CARE UNIT              | 7,848,946                     |                  | 7,848,946   |                  | 7,848,946   | 31    |
| 43 NURSERY                          | 3,474,907                     |                  | 3,474,907   |                  | 3,474,907   | 43    |
| ANCILLARY SERVICE COST CENTERS      |                               |                  |             |                  |             |       |
| 50 OPERATING ROOM                   | 12,875,127                    |                  | 12,875,127  |                  | 12,875,127  | 50    |
| 51 RECOVERY ROOM                    | 1,660,459                     |                  | 1,660,459   |                  | 1,660,459   | 51    |
| 52 DELIVERY ROOM & LABOR ROOM       | 5,432,409                     |                  | 5,432,409   |                  | 5,432,409   | 52    |
| 53 ANESTHESIOLOGY                   | 1,443,551                     |                  | 1,443,551   |                  | 1,443,551   | 53    |
| 54 RADIOLOGY-DIAGNOSTIC             | 8,024,613                     |                  | 8,024,613   |                  | 8,024,613   | 54    |
| 54.01 ULTRA SOUND                   | 1,524,939                     |                  | 1,524,939   |                  | 1,524,939   | 54.01 |
| 54.02 NUCLEAR ONCOLOGY              | 1,275,696                     |                  | 1,275,696   | 274,202          | 1,549,898   | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC            | 306,925                       |                  | 306,925     |                  | 306,925     | 55    |
| 56 RADIOISOTOPE                     | 1,041,042                     |                  | 1,041,042   |                  | 1,041,042   | 56    |
| 57 CT SCAN                          | 2,640,835                     |                  | 2,640,835   |                  | 2,640,835   | 57    |
| 58 MRI                              | 1,564,186                     |                  | 1,564,186   |                  | 1,564,186   | 58    |
| 59 CARDIAC CATHETERIZATION          | 4,331,059                     |                  | 4,331,059   |                  | 4,331,059   | 59    |
| 60 LABORATORY                       | 13,349,352                    |                  | 13,349,352  |                  | 13,349,352  | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHIL   |                               |                  |             |                  |             | 62.30 |
| 64 INTRAVENOUS THERAPY              | 3,313,320                     |                  | 3,313,320   |                  | 3,313,320   | 64    |
| 65 RESPIRATORY THERAPY              | 2,531,202                     |                  | 2,531,202   |                  | 2,531,202   | 65    |
| 66 PHYSICAL THERAPY                 | 5,491,705                     |                  | 5,491,705   |                  | 5,491,705   | 66    |
| 69 ELECTROCARDIOLOGY                | 2,729,388                     |                  | 2,729,388   |                  | 2,729,388   | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO      | 10,850,603                    |                  | 10,850,603  |                  | 10,850,603  | 71    |
| 72 IMPL. DEV. CHARGED TO PATIE      | 7,172,995                     |                  | 7,172,995   |                  | 7,172,995   | 72    |
| 73 DRUGS CHARGED TO PATIENTS        | 17,317,523                    |                  | 17,317,523  |                  | 17,317,523  | 73    |
| 74 RENAL DIALYSIS                   | 457,543                       |                  | 457,543     |                  | 457,543     | 74    |
| 75 ASC (NON-DISTINCT PART)          | 3,690,965                     |                  | 3,690,965   |                  | 3,690,965   | 75    |
| 75.01 LITHOTRIPSY                   | 46,278                        |                  | 46,278      |                  | 46,278      | 75.01 |
| 75.02 PSYCH                         | 364,180                       |                  | 364,180     |                  | 364,180     | 75.02 |
| 75.03 NEURODIAGNOSTICS              | 192,787                       |                  | 192,787     |                  | 192,787     | 75.03 |
| 76.97 CARDIAC REHABILITATION        | 1,035,509                     |                  | 1,035,509   |                  | 1,035,509   | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY     |                               |                  |             |                  |             | 76.98 |
| 76.99 LITHOTRIPSY                   |                               |                  |             |                  |             | 76.99 |
| OUTPATIENT SERVICE COST CENTERS     |                               |                  |             |                  |             |       |
| 90.03 GENETIC TESTING               | 49,190                        |                  | 49,190      |                  | 49,190      | 90.03 |
| 90.04 CHRONIC PAIN CLINIC           | 608,352                       |                  | 608,352     |                  | 608,352     | 90.04 |
| 90.05 DIABETES EDUCATION            | 608,232                       |                  | 608,232     |                  | 608,232     | 90.05 |
| 90.06 WOUND CARE                    | 759,261                       |                  | 759,261     |                  | 759,261     | 90.06 |
| 90.07 SLEEP LAB                     | 247,969                       |                  | 247,969     |                  | 247,969     | 90.07 |
| 91 EMERGENCY                        | 10,261,132                    |                  | 10,261,132  | 9,712            | 10,270,844  | 91    |
| 92 OBSERVATION BEDS (NON-DISTI      | 4,896,260                     |                  | 4,896,260   |                  | 4,896,260   | 92    |
| OTHER REIMBURSABLE COST CENTERS     |                               |                  |             |                  |             |       |
| 94 HOME PROGRAM DIALYSIS            |                               |                  |             |                  |             | 94    |
| 200 SUBTOTAL (SEE INSTRUCTIONS)     | 174,202,558                   |                  | 174,202,558 | 283,914          | 174,486,472 | 200   |
| 201 LESS OBSERVATION BEDS           | 4,896,260                     |                  | 4,896,260   |                  | 4,896,260   | 201   |
| 202 TOTAL (SEE INSTRUCTIONS)        | 169,306,298                   |                  | 169,306,298 |                  | 169,590,212 | 202   |

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I (CONT)

| COST CENTER DESCRIPTION             | CHARGES        |                 |                             | COST OR OTHER RATIO<br>9 | TEFRA INPATIENT RATIO<br>10 | PPS INPATIENT RATIO<br>11 |
|-------------------------------------|----------------|-----------------|-----------------------------|--------------------------|-----------------------------|---------------------------|
|                                     | INPATIENT<br>6 | OUTPATIENT<br>7 | TOTAL<br>(COLS. 6 + 7)<br>8 |                          |                             |                           |
| INPATIENT ROUTINE SERV COST CENTERS |                |                 |                             |                          |                             |                           |
| 30 ADULTS & PEDIATRICS              | 50,063,335     |                 | 50,063,335                  |                          |                             | 30                        |
| 31 INTENSIVE CARE UNIT              | 14,641,893     |                 | 14,641,893                  |                          |                             | 31                        |
| 43 NURSERY                          | 8,101,198      |                 | 8,101,198                   |                          |                             | 43                        |
| ANCILLARY SERVICE COST CENTERS      |                |                 |                             |                          |                             |                           |
| 50 OPERATING ROOM                   | 20,157,195     | 24,754,234      | 44,911,429                  | 0.286678                 | 0.286678                    | 0.286678 50               |
| 51 RECOVERY ROOM                    | 3,306,941      | 3,925,453       | 7,232,394                   | 0.229586                 | 0.229586                    | 0.229586 51               |
| 52 DELIVERY ROOM & LABOR ROOM       | 13,151,234     | 217,121         | 13,368,355                  | 0.406363                 | 0.406363                    | 0.406363 52               |
| 53 ANESTHESIOLOGY                   | 3,059,278      | 3,522,854       | 6,582,132                   | 0.219314                 | 0.219314                    | 0.219314 53               |
| 54 RADIOLOGY-DIAGNOSTIC             | 4,901,691      | 22,719,172      | 27,620,863                  | 0.290527                 | 0.290527                    | 0.290527 54               |
| 54.01 ULTRA SOUND                   | 2,570,191      | 14,025,287      | 16,595,478                  | 0.091889                 | 0.091889                    | 0.091889 54.01            |
| 54.02 NUCLEAR ONCOLOGY              | 312,910        | 4,381,474       | 4,694,384                   | 0.271749                 | 0.271749                    | 0.330160 54.02            |
| 55 RADIOLOGY-THERAPEUTIC            | 1,339          | 689,440         | 690,779                     | 0.444317                 | 0.444317                    | 0.444317 55               |
| 56 RADIOISOTOPE                     | 1,211,266      | 5,275,739       | 6,487,005                   | 0.160481                 | 0.160481                    | 0.160481 56               |
| 57 CT SCAN                          | 12,708,312     | 45,683,524      | 58,391,836                  | 0.045226                 | 0.045226                    | 0.045226 57               |
| 58 MRI                              | 3,829,973      | 21,906,135      | 25,736,108                  | 0.060778                 | 0.060778                    | 0.060778 58               |
| 59 CARDIAC CATHETERIZATION          | 8,402,628      | 6,890,410       | 15,293,038                  | 0.283205                 | 0.283205                    | 0.283205 59               |
| 60 LABORATORY                       | 37,609,983     | 51,547,011      | 89,156,994                  | 0.149729                 | 0.149729                    | 0.149729 60               |
| 62.30 BLOOD CLOTTING FOR HEMOPHIL   |                |                 |                             |                          |                             | 62.30                     |
| 64 INTRAVENOUS THERAPY              | 3,846,699      | 5,540,978       | 9,387,677                   | 0.352944                 | 0.352944                    | 0.352944 64               |
| 65 RESPIRATORY THERAPY              | 11,786,710     | 1,684,537       | 13,471,247                  | 0.187897                 | 0.187897                    | 0.187897 65               |
| 66 PHYSICAL THERAPY                 | 7,004,139      | 13,685,383      | 20,689,522                  | 0.265434                 | 0.265434                    | 0.265434 66               |
| 69 ELECTROCARDIOLOGY                | 10,690,979     | 23,904,595      | 34,595,574                  | 0.078894                 | 0.078894                    | 0.078894 69               |
| 71 MEDICAL SUPPLIES CHARGED TO      | 23,155,564     | 14,514,114      | 37,669,678                  | 0.288046                 | 0.288046                    | 0.288046 71               |
| 72 IMPL. DEV. CHARGED TO PATIE      | 16,333,137     | 4,283,626       | 20,616,763                  | 0.347921                 | 0.347921                    | 0.347921 72               |
| 73 DRUGS CHARGED TO PATIENTS        | 30,186,084     | 31,666,406      | 61,852,490                  | 0.279981                 | 0.279981                    | 0.279981 73               |
| 74 RENAL DIALYSIS                   | 1,428,543      | 31,517          | 1,460,060                   | 0.313373                 | 0.313373                    | 0.313373 74               |
| 75 ASC (NON-DISTINCT PART)          | 1,739,489      | 9,134,858       | 10,874,347                  | 0.339419                 | 0.339419                    | 0.339419 75               |
| 75.01 LITHOTRIPSY                   | 1,543,372      | 97,750          | 1,641,122                   | 0.028199                 | 0.028199                    | 0.028199 75.01            |
| 75.02 PSYCH                         | 5,526          | 49,243          | 54,769                      | 6.649382                 | 6.649382                    | 6.649382 75.02            |
| 75.03 NEURODIAGNOSTICS              | 693,235        | 665,272         | 1,358,507                   | 0.141911                 | 0.141911                    | 0.141911 75.03            |
| 76.97 CARDIAC REHABILITATION        | 12,605         | 1,922,356       | 1,934,961                   | 0.535158                 | 0.535158                    | 0.535158 76.97            |
| 76.98 HYPERBARIC OXYGEN THERAPY     |                |                 |                             |                          |                             | 76.98                     |
| 76.99 LITHOTRIPSY                   |                |                 |                             |                          |                             | 76.99                     |
| OUTPATIENT SERVICE COST CENTERS     |                |                 |                             |                          |                             |                           |
| 90.03 GENETIC TESTING               |                | 59,134          | 59,134                      | 0.831840                 | 0.831840                    | 0.831840 90.03            |
| 90.04 CHRONIC PAIN CLINIC           | 17,212         | 1,207,467       | 1,224,679                   | 0.496744                 | 0.496744                    | 0.496744 90.04            |
| 90.05 DIABETES EDUCATION            | 25,118         | 788,216         | 813,334                     | 0.747826                 | 0.747826                    | 0.747826 90.05            |
| 90.06 WOUND CARE                    | 3,351          | 1,606,678       | 1,610,029                   | 0.471582                 | 0.471582                    | 0.471582 90.06            |
| 90.07 SLEEP LAB                     | 10,000         | 3,893,504       | 3,903,504                   | 0.063525                 | 0.063525                    | 0.063525 90.07            |
| 91 EMERGENCY                        | 14,640,839     | 46,920,089      | 61,560,928                  | 0.166683                 | 0.166683                    | 0.166683 91               |
| 92 OBSERVATION BEDS (NON-DISTI      | 2,268,486      | 5,835,109       | 8,103,595                   | 0.604208                 | 0.604208                    | 0.604208 92               |
| OTHER REIMBURSABLE COST CENTERS     |                |                 |                             |                          |                             |                           |
| 94 HOME PROGRAM DIALYSIS            |                |                 |                             |                          |                             | 94                        |
| 200 SUBTOTAL (SEE INSTRUCTIONS)     | 309,420,455    | 373,028,686     | 682,449,141                 |                          |                             | 200                       |
| 201 LESS OBSERVATION BEDS           |                |                 |                             |                          |                             | 201                       |
| 202 TOTAL (SEE INSTRUCTIONS)        | 309,420,455    | 373,028,686     | 682,449,141                 |                          |                             | 202                       |

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

CHECK [ ] TITLE V  
 APPLICABLE [XX] TITLE XVIII-PT A  
 BOXES [ ] TITLE XIX

| COST CENTER DESCRIPTION         | CAP-REL COST                   |                      | REDUCED CAP-REL COST | TOTAL PATIENT DAYS | PER DIEM        | INPAT PGM DAYS | INPAT PGM CAP COST |     |
|---------------------------------|--------------------------------|----------------------|----------------------|--------------------|-----------------|----------------|--------------------|-----|
|                                 | (FROM WKST B, PT. II, COL. 26) | SWING-BED ADJUSTMENT | (COL.1 MINUS COL.2)  |                    | (COL.3 + COL.4) |                | (COL.5 x COL.6)    |     |
|                                 | 1                              | 2                    | 3                    | 4                  | 5               | 6              | 7                  |     |
| INPAT ROUTINE SERV COST CTRS    |                                |                      |                      |                    |                 |                |                    |     |
| 30 ADULTS & PEDIATRICS          | 6,288,700                      |                      | 6,288,700            | 29,454             | 213.51          | 12,208         | 2,606,530          | 30  |
| 31 INTENSIVE CARE UNIT          | 1,081,038                      |                      | 1,081,038            | 3,379              | 319.93          | 1,923          | 615,225            | 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                      | 456,520                        |                      | 456,520              | 4,067              | 112.25          |                |                    | 43  |
| 44 SKILLED NURSING FACILITY     |                                |                      |                      |                    |                 |                |                    | 44  |
| 45 NURSING FACILITY             |                                |                      |                      |                    |                 |                |                    | 45  |
| 200 TOTAL (LINES 30-199)        | 7,826,258                      |                      | 7,826,258            | 36,900             |                 | 14,131         | 3,221,755          | 200 |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF

| COST CENTER DESCRIPTION   | CAP-REL COST (FROM WKST B, PT. II, COL. 26)<br>1 | TOTAL CHARGES (FROM WKST C, PT. I, COL. 8)<br>2 | RATIO OF COST TO CHARGES (COL.1 + COL.2)<br>3 | INPATIENT PROGRAM CHARGES<br>4 | CAPITAL (COL.3 x COL.4)<br>5 |       |
|---|--|---|---|--------------------------------|------------------------------|-------|
| ANCILLARY SERVICE COST CENTERS                                      |  |   |   |                                |                              |       |
| 50 OPERATING ROOM   | 2,841,319  | 44,911,429                                      | 0.063265                                      | 9,120,533                      | 577,011                      | 50    |
| 51 RECOVERY ROOM  | 306,136  | 7,232,394                                       | 0.042328                                      | 1,511,883                      | 63,995                       | 51    |
| 52 DELIVERY ROOM & LABOR ROOM                                       | 752,324  | 13,368,355                                      | 0.056276                                      | 27,544                         | 1,550                        | 52    |
| 53 ANESTHESIOLOGY   | 257,371  | 6,582,132                                       | 0.039101                                      | 1,028,622                      | 40,220                       | 53    |
| 54 RADIOLOGY-DIAGNOSTIC   | 1,773,678  | 27,620,863                                      | 0.064215                                      | 2,919,485                      | 187,475                      | 54    |
| 54.01 ULTRA SOUND   | 130,280  | 16,595,478                                      | 0.007850                                      | 1,411,893                      | 11,083                       | 54.01 |
| 54.02 NUCLEAR ONCOLOGY  | 165,126  | 4,694,384                                       | 0.035175                                      | 155,379                        | 5,465                        | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC  | 22,489   | 690,779   | 0.032556                                      | 1,156                          | 38                           | 55    |
| 56 RADIOISOTOPE   | 142,563  | 6,487,005                                       | 0.021977                                      | 603,896                        | 13,272                       | 56    |
| 57 CT SCAN  | 523,450  | 58,391,836                                      | 0.008964                                      | 6,866,054                      | 61,547                       | 57    |
| 58 MRI  | 271,118  | 25,736,108                                      | 0.010535                                      | 1,864,906                      | 19,647                       | 58    |
| 59 CARDIAC CATHETERIZATION  | 1,015,430  | 15,293,038                                      | 0.066398                                      | 3,990,117                      | 264,936                      | 59    |
| 60 LABORATORY   | 2,064,130  | 89,156,994                                      | 0.023152                                      | 19,509,986                     | 451,695                      | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIA                                 |  |   |   |                                |                              | 62.30 |
| 64 INTRAVENOUS THERAPY  | 458,833  | 9,387,677                                       | 0.048876                                      | 2,055,499                      | 100,465                      | 64    |
| 65 RESPIRATORY THERAPY  | 246,263  | 13,471,247                                      | 0.018281                                      | 7,056,288                      | 128,996                      | 65    |
| 66 PHYSICAL THERAPY   | 685,856  | 20,689,522                                      | 0.033150                                      | 4,854,331                      | 160,921                      | 66    |
| 69 ELECTROCARDIOLOGY  | 602,449  | 34,595,574                                      | 0.017414                                      | 6,193,235                      | 107,849                      | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO P                                    | 411,012  | 37,669,678                                      | 0.010911                                      | 12,276,369                     | 133,947                      | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENT                                    | 255,608  | 20,616,763                                      | 0.012398                                      | 7,563,906                      | 93,777                       | 72    |
| 73 DRUGS CHARGED TO PATIENTS  | 655,087  | 61,852,490                                      | 0.010591                                      | 14,604,040                     | 154,671                      | 73    |
| 74 RENAL DIALYSIS   | 9,505  | 1,460,060                                       | 0.006510                                      | 866,358                        | 5,640                        | 74    |
| 75 ASC (NON-DISTINCT PART)  | 293,264  | 10,874,347                                      | 0.026968                                      | 960,040                        | 25,890                       | 75    |
| 75.01 LITHOTRIPSY   | 19,064   | 1,641,122                                       | 0.011616                                      | 29,651                         | 344                          | 75.01 |
| 75.02 PSYCH   | 126,587  | 54,769  | 2.311289                                      | 1,434                          | 3,314                        | 75.02 |
| 75.03 NEURODIAGNOSTICS  | 13,560   | 1,358,507                                       | 0.009982                                      | 347,626                        | 3,470                        | 75.03 |
| 76.97 CARDIAC REHABILITATION  | 410,126  | 1,934,961                                       | 0.211956                                      | 6,842                          | 1,450                        | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY                                     |  |   |   |                                |                              | 76.98 |
| 76.99 LITHOTRIPSY   |  |   |   |                                |                              | 76.99 |
| OUTPATIENT SERVICE COST CENTERS                                     |  |   |   |                                |                              |       |
| 90.03 GENETIC TESTING   | 709  | 59,134  | 0.011990                                      |                                |                              | 90.03 |
| 90.04 CHRONIC PAIN CLINIC   | 197,875  | 1,224,679                                       | 0.161573                                      | 2,048                          | 331                          | 90.04 |
| 90.05 DIABETES EDUCATION  | 73,368   | 813,334   | 0.090206                                      | 8,894                          | 802                          | 90.05 |
| 90.06 WOUND CARE  | 88,864   | 1,610,029                                       | 0.055194                                      | 2,711                          | 150                          | 90.06 |
| 90.07 SLEEP LAB   | 105,722  | 3,903,504                                       | 0.027084                                      | 5,375                          | 146                          | 90.07 |
| 91 EMERGENCY  | 1,546,509  | 61,560,928                                      | 0.025122                                      | 8,018,769                      | 201,448                      | 91    |
| 92 OBSERVATION BEDS (NON-DISTINC<br>OTHER REIMBURSABLE COST CENTERS | 885,205  | 8,103,595                                       | 0.109236                                      | 1,303,832                      | 142,425                      | 92    |
| 94 HOME PROGRAM DIALYSIS  |  |   |   |                                |                              | 94    |
| 200 TOTAL (SUM OF LINES 50-199)                                     | 17,350,880                                       | 609,642,715                                     |   | 115,168,702                    | 2,963,970                    | 200   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
11/26/2013 10:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
PART III

CHECK [ ] TITLE V  
APPLICABLE [XX] TITLE XVIII-PT A  
BOXES [ ] TITLE XIX

| COST CENTER DESCRIPTION         | NURSING<br>SCHOOL<br>1 | ALLIED<br>HEALTH<br>COST<br>2 | ALL OTHER<br>MEDICAL<br>EDUCATION<br>COST<br>3 | SWING-BED<br>ADJUSTMENT<br>AMOUNT<br>(SEE INSTR.)<br>4 | TOTAL COSTS<br>(SUM OF COLS.<br>1-3 MINUS<br>COL. 4)<br>5 |
|---------------------------------|------------------------|-------------------------------|--|--|---|
| 30 INPAT ROUTINE SERV COST CTRS |                        |                               |  |  | 30  |
| 31 ADULTS & PEDIATRICS          |                        |                               |  |  | 31  |
| 32 INTENSIVE CARE UNIT          |                        |                               |  |  | 32  |
| 33 CORONARY CARE UNIT           |                        |                               |  |  | 33  |
| 34 BURN INTENSIVE CARE UNIT     |                        |                               |  |  | 34  |
| 35 SURGICAL INTENSIVE CARE UNIT |                        |                               |  |  | 35  |
| 40 OTHER SPECIAL CARE (SPECIFY) |                        |                               |  |  | 40  |
| 41 SUBPROVIDER - IPF            |                        |                               |  |  | 41  |
| 42 SUBPROVIDER - IRF            |                        |                               |  |  | 42  |
| 43 SUBPROVIDER I                |                        |                               |  |  | 43  |
| 44 NURSERY                      |                        |                               |  |  | 44  |
| 45 SKILLED NURSING FACILITY     |                        |                               |  |  | 45  |
| 200 NURSING FACILITY            |                        |                               |  |  | 200   |
| TOTAL (SUM OF LINES 30-199)     |                        |                               |  |  | 200   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
 11/26/2013 10:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

CHECK [ ] TITLE V  
 APPLICABLE [XX] TITLE XVIII-PT A  
 BOXES [ ] TITLE XIX

| COST CENTER DESCRIPTION         | TOTAL<br>PATIENT<br>DAYS<br>6 | PER DIEM<br>COL. 5 +<br>COL. 6)<br>7 | INPATIENT<br>PROGRAM<br>DAYS<br>8 | INPAT PGM<br>PASS THRU<br>COSTS<br>(COL. 7 x<br>COL. 8)<br>9 |     |
|---------------------------------|-------------------------------|--------------------------------------|-----------------------------------|--|-----|
| INPAT ROUTINE SERV COST CTRS    |                               |                                      |                                   |  |     |
| 30 ADULTS & PEDIATRICS          | 29,454                        |                                      | 12,208                            |  | 30  |
| 31 INTENSIVE CARE UNIT          | 3,379                         |                                      | 1,923                             |  | 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                      | 4,067                         |                                      |                                   |  | 43  |
| 44 SKILLED NURSING FACILITY     |                               |                                      |                                   |  | 44  |
| 45 NURSING FACILITY             |                               |                                      |                                   |  | 45  |
| 200 TOTAL (SUM OF LINES 30-199) | 36,900                        |                                      | 14,131                            |  | 200 |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

| COST CENTER DESCRIPTION             | NON         | NURSING | ALLIED | ALL OTHER | TOTAL      | TOTAL O/P  |
|-------------------------------------|-------------|---------|--------|-----------|------------|------------|
|                                     | PHYSICIAN   |         |        | MEDICAL   | COST       | COST       |
|                                     | ANESTHETIST | SCHOOL  | HEALTH | EDUCATION | (SUM OF    | (SUM OF    |
|                                     | COST        |         |        | COST      | COLS. 1-4) | COLS. 2-4) |
|                                     | 1           | 2       | 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 HEMOPHILIA |             |         |        |           |            | 62.30      |
| 64 INTRAVENOUS THERAPY              |             |         |        |           |            | 64         |
| 65 RESPIRATORY THERAPY              |             |         |        |           |            | 65         |
| 66 PHYSICAL THERAPY                 |             |         |        |           |            | 66         |
| 69 ELECTROCARDIOLOGY                |             |         |        |           |            | 69         |
| 71 MEDICAL SUPPLIES CHARGED TO P    |             |         |        |           |            | 71         |
| 72 IMPL. DEV. CHARGED TO PATIENT    |             |         |        |           |            | 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-DISTINC    |             |         |        |           |            | 92         |
| OTHER REIMBURSABLE COST CENTERS     |             |         |        |           |            |            |
| 94 HOME PROGRAM DIALYSIS            |             |         |        |           |            | 94         |
| 200 TOTAL (SUM OF LINES 50-199)     |             |         |        |           |            | 200        |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

| CHECK<br>APPLICABLE<br>BOXES    | [ ] TITLE V<br>[XX] TITLE XVIII-PT A<br>[ ] TITLE XIX | [XX] HOSPITAL (14-0211)<br>[ ] IPF<br>[ ] IRF | [ ] SUB (OTHER)<br>[ ] SNF<br>[ ] NF | [ ] ICF/MR | [XX] PPS<br>[ ] TEFRA | TOTAL<br>CHARGES<br>(FROM WKST<br>C, PT. I,<br>COL. 8)<br>7 | RATIO OF<br>COST TO<br>CHARGES<br>(COL. 5 ÷<br>COL. 7)<br>8 | O/P RATIO<br>OF COST TO<br>CHARGES<br>(COL. 6 ÷<br>COL. 7)<br>9 | INPAT<br>PGM<br>CHARGES<br>10 | INPAT PGM<br>PASS-THRU<br>COSTS<br>(COL. 8 x<br>COL. 10)<br>11 | O/P PGM<br>PASS-THRU<br>COSTS<br>(COL. 9 x<br>COL. 12)<br>12 | O/P PGM<br>PASS-THRU<br>COSTS<br>(COL. 9 x<br>COL. 12)<br>13 |
|---------------------------------|---|---|--------------------------------------|------------|-----------------------|---|---|---|-------------------------------|--|--|--|
| ANCILLARY SERVICE COST CENTERS  |   |   |                                      |            |                       |   |   |   |                               |  |  |  |
| 50                              |   |   |                                      |            |                       | 44,911,429  |   |   | 9,120,533                     |  | 4,382,846  | 50   |
| 51                              |   |   |                                      |            |                       | 7,232,394   |   |   | 1,511,883                     |  | 701,227  | 51   |
| 52                              |   |   |                                      |            |                       | 13,368,355  |   |   | 27,544                        |  | 1,314  | 52   |
| 53                              |   |   |                                      |            |                       | 6,582,132   |   |   | 1,028,622                     |  | 747,731  | 53   |
| 54                              |   |   |                                      |            |                       | 27,620,863  |   |   | 2,919,485                     |  | 3,995,053  | 54   |
| 54.01                           |   |   |                                      |            |                       | 16,595,478  |   |   | 1,411,893                     |  | 3,333,749  | 54.01  |
| 54.02                           |   |   |                                      |            |                       | 4,694,384   |   |   | 155,379                       |  | 1,828,451  | 54.02  |
| 55                              |   |   |                                      |            |                       | 690,779   |   |   | 1,156                         |  | 232,305  | 55   |
| 56                              |   |   |                                      |            |                       | 6,487,005   |   |   | 603,896                       |  | 2,045,545  | 56   |
| 57                              |   |   |                                      |            |                       | 58,391,836  |   |   | 6,866,054                     |  | 13,870,476   | 57   |
| 58                              |   |   |                                      |            |                       | 25,736,108  |   |   | 1,864,906                     |  | 5,248,496  | 58   |
| 59                              |   |   |                                      |            |                       | 15,293,038  |   |   | 3,990,117                     |  | 2,959,324  | 59   |
| 60                              |   |   |                                      |            |                       | 89,156,994  |   |   | 19,509,986                    |  | 2,075,007  | 60   |
| 62.30                           |   |   |                                      |            |                       |   |   |   |                               |  |  | 62.30  |
| 64                              |   |   |                                      |            |                       | 9,387,677   |   |   | 2,055,499                     |  | 2,166,076  | 64   |
| 65                              |   |   |                                      |            |                       | 13,471,247  |   |   | 7,056,288                     |  | 473,168  | 65   |
| 66                              |   |   |                                      |            |                       | 20,689,522  |   |   | 4,854,331                     |  |  | 66   |
| 69                              |   |   |                                      |            |                       | 34,595,574  |   |   | 6,193,235                     |  | 7,770,390  | 69   |
| 71                              |   |   |                                      |            |                       | 37,669,678  |   |   | 12,276,369                    |  | 3,730,926  | 71   |
| 72                              |   |   |                                      |            |                       | 20,616,763  |   |   | 7,563,906                     |  | 1,024,261  | 72   |
| 73                              |   |   |                                      |            |                       | 61,852,490  |   |   | 14,604,040                    |  | 9,617,644  | 73   |
| 74                              |   |   |                                      |            |                       | 1,460,060   |   |   | 866,358                       |  | 18,664   | 74   |
| 75                              |   |   |                                      |            |                       | 10,874,347  |   |   | 960,040                       |  | 2,797,529  | 75   |
| 75.01                           |   |   |                                      |            |                       | 1,641,122   |   |   | 29,651                        |  | 36,411   | 75.01  |
| 75.02                           |   |   |                                      |            |                       | 54,769  |   |   | 1,434                         |  | 12,717   | 75.02  |
| 75.03                           |   |   |                                      |            |                       | 1,358,507   |   |   | 347,626                       |  | 170,106  | 75.03  |
| 76.97                           |   |   |                                      |            |                       | 1,934,961   |   |   | 6,842                         |  | 865,711  | 76.97  |
| 76.98                           |   |   |                                      |            |                       |   |   |   |                               |  |  | 76.98  |
| 76.99                           |   |   |                                      |            |                       |   |   |   |                               |  |  | 76.99  |
| OUTPATIENT SERVICE COST CENTERS |   |   |                                      |            |                       |   |   |   |                               |  |  |  |
| 90.03                           |   |   |                                      |            |                       | 59,134  |   |   |                               |  | 3,787  | 90.03  |
| 90.04                           |   |   |                                      |            |                       | 1,224,679   |   |   | 2,048                         |  | 465,777  | 90.04  |
| 90.05                           |   |   |                                      |            |                       | 813,334   |   |   | 8,894                         |  |  | 90.05  |
| 90.06                           |   |   |                                      |            |                       | 1,610,029   |   |   | 2,711                         |  | 840,917  | 90.06  |
| 90.07                           |   |   |                                      |            |                       | 3,903,504   |   |   | 5,375                         |  | 1,019,754  | 90.07  |
| 91                              |   |   |                                      |            |                       | 61,560,928  |   |   | 8,018,769                     |  | 8,679,234  | 91   |
| 92                              |   |   |                                      |            |                       | 8,103,595   |   |   | 1,303,832                     |  | 2,264,768  | 92   |
| OTHER REIMBURSABLE COST CENTERS |   |   |                                      |            |                       |   |   |   |                               |  |  |  |
| 94                              |   |   |                                      |            |                       |   |   |   |                               |  |  | 94   |
| 200                             |   |   |                                      |            |                       | 609,642,715   |   |   | 115,168,702                   |  | 83,379,364   | 200  |

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

| COST CENTER DESCRIPTION  | COST TO CHARGE RATIO FROM WKST C, PT I, COL. 9<br>1 | PROGRAM CHARGES              |  |   |                   | PROGRAM COSTS                             |  |     |       |
|--|---|------------------------------|--|---|-------------------|---|--|-----|-------|
|  |   | PPS REIMBURSED SERVICES<br>2 | COST REIMB. SERVICES SUBJECT TO DED & COINS<br>3 | COST REIMB. SVCES NOT SUBJECT TO DED & COINS<br>4 | PPS SERVICES<br>5 | COST SERVICES SUBJECT TO DED & COINS<br>6 | COST SVCES NOT SUBJECT TO DED & COINS<br>7 |     |       |
| ANCILLARY SERVICE COST CENTERS                                     |   |                              |  |   |                   |   |  |     |       |
| 50 OPERATING ROOM  | 0.286678  | 4,382,846                    |  |   | 1,256,466         |   |  |     | 50    |
| 51 RECOVERY ROOM   | 0.229586  | 701,227                      |  |   | 160,992           |   |  |     | 51    |
| 52 DELIVERY ROOM & LABOR ROOM                                      | 0.406363  | 1,314                        |  |   | 534               |   |  |     | 52    |
| 53 ANESTHESIOLOGY  | 0.219314  | 747,731                      |  |   | 163,988           |   |  |     | 53    |
| 54 RADIOLOGY-DIAGNOSTIC  | 0.290527  | 3,995,053                    |  |   | 1,160,671         |   |  |     | 54    |
| 54.01 ULTRA SOUND  | 0.091889  | 3,333,749                    |  |   | 306,335           |   |  |     | 54.01 |
| 54.02 NUCLEAR ONCOLOGY   | 0.271749  | 1,828,451                    |  |   | 496,880           |   |  |     | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC   | 0.444317  | 232,305                      |  |   | 103,217           |   |  |     | 55    |
| 56 RADIOISOTOPE  | 0.160481  | 2,045,545                    |  |   | 328,271           |   |  |     | 56    |
| 57 CT SCAN   | 0.045226  | 13,870,476                   |  |   | 627,306           |   |  |     | 57    |
| 58 MRI   | 0.060778  | 5,248,496                    |  |   | 318,993           |   |  |     | 58    |
| 59 CARDIAC CATHETERIZATION   | 0.283205  | 2,959,324                    |  |   | 838,095           |   |  |     | 59    |
| 60 LABORATORY  | 0.149729  | 2,075,007                    |  |   | 310,689           |   |  |     | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS                              |   |                              |  |   |                   |   |  |     | 62.30 |
| 64 INTRAVENOUS THERAPY   | 0.352944  | 2,166,076                    |  |   | 764,504           |   |  |     | 64    |
| 65 RESPIRATORY THERAPY   | 0.187897  | 473,168                      |  |   | 88,907            |   |  |     | 65    |
| 66 PHYSICAL THERAPY  | 0.265434  |                              |  |   |                   |   |  |     | 66    |
| 69 ELECTROCARDIOLOGY   | 0.078894  | 7,770,390                    |  |   | 613,037           |   |  |     | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PAT                                 | 0.288046  | 3,730,926                    |  |   | 1,074,678         |   |  |     | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS                                  | 0.347921  | 1,024,261                    |  |   | 356,362           |   |  |     | 72    |
| 73 DRUGS CHARGED TO PATIENTS                                       | 0.279981  | 9,617,644                    |  | 1,531   | 2,692,758         |   |  | 429 | 73    |
| 74 RENAL DIALYSIS  | 0.313373  | 18,664                       |  |   | 5,849             |   |  |     | 74    |
| 75 ASC (NON-DISTINCT PART)   | 0.339419  | 2,797,529                    |  |   | 949,534           |   |  |     | 75    |
| 75.01 LITHOTRIPSY  | 0.028199  | 36,411                       |  |   | 1,027             |   |  |     | 75.01 |
| 75.02 PSYCH  | 6.649382  | 12,717                       |  |   | 84,560            |   |  |     | 75.02 |
| 75.03 NEURODIAGNOSTICS   | 0.141911  | 170,106                      |  |   | 24,140            |   |  |     | 75.03 |
| 76.97 CARDIAC REHABILITATION                                       | 0.535158  | 865,711                      |  |   | 463,292           |   |  |     | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY                                    |   |                              |  |   |                   |   |  |     | 76.98 |
| 76.99 LITHOTRIPSY  |   |                              |  |   |                   |   |  |     | 76.99 |
| OUTPATIENT SERVICE COST CENTERS                                    |   |                              |  |   |                   |   |  |     |       |
| 90.03 GENETIC TESTING  | 0.831840  | 3,787                        |  |   | 3,150             |   |  |     | 90.03 |
| 90.04 CHRONIC PAIN CLINIC  | 0.496744  | 465,777                      |  |   | 231,372           |   |  |     | 90.04 |
| 90.05 DIABETES EDUCATION   | 0.747826  |                              |  |   |                   |   |  |     | 90.05 |
| 90.06 WOUND CARE   | 0.471582  | 840,917                      |  |   | 396,561           |   |  |     | 90.06 |
| 90.07 SLEEP LAB  | 0.063525  | 1,019,754                    |  |   | 64,780            |   |  |     | 90.07 |
| 91 EMERGENCY   | 0.166683  | 8,679,234                    |  |   | 1,446,681         |   |  |     | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS) | 0.604208  | 2,264,768                    |  |   | 1,368,391         |   |  |     | 92    |
| 94 HOME PROGRAM DIALYSIS   |   |                              |  |   |                   |   |  |     | 94    |
| 200 SUBTOTAL (SEE INSTRUCTIONS)                                    |   | 83,379,364                   |  | 1,531   | 16,702,020        |   |  | 429 | 200   |
| 201 LESS PBP CLINIC LAB SERVICES                                   |   |                              |  |   |                   |   |  |     | 201   |
| 202 NET CHARGES (LINE 200 - LINE 201)                              |   | 83,379,364                   |  | 1,531   | 16,702,020        |   |  | 429 | 202   |

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

CHECK [ ] TITLE V  
 APPLICABLE [ ] TITLE XVIII-PT A  
 BOXES [XX] TITLE XIX

| COST CENTER DESCRIPTION         | CAP-REL COST                   |                      | REDUCED CAP-REL COST  | TOTAL PATIENT DAYS | PER DIEM (COL. 3 + COL. 4) | INPAT PGM DAYS | INPAT PGM CAP COST (COL. 5 x COL. 6) |     |
|---------------------------------|--------------------------------|----------------------|-----------------------|--------------------|----------------------------|----------------|--------------------------------------|-----|
|                                 | (FROM WKST B, PT. II, COL. 26) | SWING-BED ADJUSTMENT | (COL. 1 MINUS COL. 2) | 4                  | 5                          | 6              | 7                                    |     |
| INPAT ROUTINE SERV COST CTRS    |                                |                      |                       |                    |                            |                |                                      |     |
| 30 ADULTS & PEDIATRICS          | 6,288,700                      |                      | 6,288,700             | 29,454             | 213.51                     | 1,624          | 346,740                              | 30  |
| 31 INTENSIVE CARE UNIT          | 1,081,038                      |                      | 1,081,038             | 3,379              | 319.93                     | 132            | 42,231                               | 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                      | 456,520                        |                      | 456,520               | 4,067              | 112.25                     | 401            | 45,012                               | 43  |
| 44 SKILLED NURSING FACILITY     |                                |                      |                       |                    |                            |                |                                      | 44  |
| 45 NURSING FACILITY             |                                |                      |                       |                    |                            |                |                                      | 45  |
| 200 TOTAL (LINES 30-199)        | 7,826,258                      |                      | 7,826,258             | 36,900             |                            | 2,157          | 433,983                              | 200 |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER)  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF  
 BOXES [XX] TITLE XIX [ ] IRF

[ ] PPS  
 [ ] TEFRA  
 [XX] OTHER

| COST CENTER DESCRIPTION   | CAP-REL COST                   | TOTAL CHARGES                | RATIO OF COST TO CHARGES | INPATIENT PROGRAM CHARGES | CAPITAL (COL.3 x COL.4) |
|---|--------------------------------|------------------------------|--------------------------|---------------------------|-------------------------|
|   | (FROM WKST B, PT. II, COL. 26) | (FROM WKST C, PT. I, COL. 8) | (COL.1 + COL.2)          |                           |                         |
|   | 1                              | 2                            | 3                        | 4                         | 5                       |
| ANCILLARY SERVICE COST CENTERS                                      |                                |                              |                          |                           |                         |
| 50 OPERATING ROOM   | 2,841,319                      | 44,911,429                   | 0.063265                 |                           | 50                      |
| 51 RECOVERY ROOM  | 306,136                        | 7,232,394                    | 0.042328                 |                           | 51                      |
| 52 DELIVERY ROOM & LABOR ROOM                                       | 752,324                        | 13,368,355                   | 0.056276                 |                           | 52                      |
| 53 ANESTHESIOLOGY   | 257,371                        | 6,582,132                    | 0.039101                 |                           | 53                      |
| 54 RADIOLOGY-DIAGNOSTIC   | 1,773,678                      | 27,620,863                   | 0.064215                 |                           | 54                      |
| 54.01 ULTRA SOUND   | 130,280                        | 16,595,478                   | 0.007850                 |                           | 54.01                   |
| 54.02 NUCLEAR ONCOLOGY  | 165,126                        | 4,694,384                    | 0.035175                 |                           | 54.02                   |
| 55 RADIOLOGY-THERAPEUTIC  | 22,489                         | 690,779                      | 0.032556                 |                           | 55                      |
| 56 RADIOISOTOPE   | 142,563                        | 6,487,005                    | 0.021977                 |                           | 56                      |
| 57 CT SCAN  | 523,450                        | 58,391,836                   | 0.008964                 |                           | 57                      |
| 58 MRI  | 271,118                        | 25,736,108                   | 0.010535                 |                           | 58                      |
| 59 CARDIAC CATHETERIZATION  | 1,015,430                      | 15,293,038                   | 0.066398                 |                           | 59                      |
| 60 LABORATORY   | 2,064,130                      | 89,156,994                   | 0.023152                 |                           | 60                      |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIA                                 |                                |                              |                          |                           | 62.30                   |
| 64 INTRAVENOUS THERAPY  | 458,833                        | 9,387,677                    | 0.048876                 |                           | 64                      |
| 65 RESPIRATORY THERAPY  | 246,263                        | 13,471,247                   | 0.018281                 |                           | 65                      |
| 66 PHYSICAL THERAPY   | 685,856                        | 20,689,522                   | 0.033150                 |                           | 66                      |
| 69 ELECTROCARDIOLOGY  | 602,449                        | 34,595,574                   | 0.017414                 |                           | 69                      |
| 71 MEDICAL SUPPLIES CHARGED TO P                                    | 411,012                        | 37,669,678                   | 0.010911                 |                           | 71                      |
| 72 IMPL. DEV. CHARGED TO PATIENT                                    | 255,608                        | 20,616,763                   | 0.012398                 |                           | 72                      |
| 73 DRUGS CHARGED TO PATIENTS  | 655,087                        | 61,852,490                   | 0.010591                 |                           | 73                      |
| 74 RENAL DIALYSIS   | 9,505                          | 1,460,060                    | 0.006510                 |                           | 74                      |
| 75 ASC (NON-DISTINCT PART)  | 293,264                        | 10,874,347                   | 0.026968                 |                           | 75                      |
| 75.01 LITHOTRIPSY   | 19,064                         | 1,641,122                    | 0.011616                 |                           | 75.01                   |
| 75.02 PSYCH   | 126,587                        | 54,769                       | 2.311289                 |                           | 75.02                   |
| 75.03 NEURODIAGNOSTICS  | 13,560                         | 1,358,507                    | 0.009982                 |                           | 75.03                   |
| 76.97 CARDIAC REHABILITATION  | 410,126                        | 1,934,961                    | 0.211956                 |                           | 76.97                   |
| 76.98 HYPERBARIC OXYGEN THERAPY                                     |                                |                              |                          |                           | 76.98                   |
| 76.99 LITHOTRIPSY   |                                |                              |                          |                           | 76.99                   |
| OUTPATIENT SERVICE COST CENTERS                                     |                                |                              |                          |                           |                         |
| 90.03 GENETIC TESTING   | 709                            | 59,134                       | 0.011990                 |                           | 90.03                   |
| 90.04 CHRONIC PAIN CLINIC   | 197,875                        | 1,224,679                    | 0.161573                 |                           | 90.04                   |
| 90.05 DIABETES EDUCATION  | 73,368                         | 813,334                      | 0.090206                 |                           | 90.05                   |
| 90.06 WOUND CARE  | 88,864                         | 1,610,029                    | 0.055194                 |                           | 90.06                   |
| 90.07 SLEEP LAB   | 105,722                        | 3,903,504                    | 0.027084                 |                           | 90.07                   |
| 91 EMERGENCY  | 1,546,509                      | 61,560,928                   | 0.025122                 |                           | 91                      |
| 92 OBSERVATION BEDS (NON-DISTINC<br>OTHER REIMBURSABLE COST CENTERS | 885,205                        | 8,103,595                    | 0.109236                 |                           | 92                      |
| 94 HOME PROGRAM DIALYSIS  |                                |                              |                          |                           | 94                      |
| 200 TOTAL (SUM OF LINES 50-199)                                     | 17,350,880                     | 609,642,715                  |                          |                           | 200                     |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
 11/26/2013 10:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

CHECK [ ] TITLE V  
 APPLICABLE [ ] TITLE XVIII-PT A  
 BOXES [XX] TITLE XIX

| COST CENTER DESCRIPTION         | NURSING SCHOOL<br>1 | ALLIED HEALTH COST<br>2 | ALL OTHER MEDICAL EDUCATION COST<br>3 | SWING-BED ADJUSTMENT AMOUNT<br>(SEE INSTR.)<br>4 | TOTAL COSTS<br>(SUM OF COLS. 1-3 MINUS COL. 4)<br>5 |
|---------------------------------|---------------------|-------------------------|---------------------------------------|--|---|
| INPAT ROUTINE SERV COST CTRS    |                     |                         |                                       |  |   |
| 30 ADULTS & PEDIATRICS          |                     |                         |                                       |  | 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 (SUM OF LINES 30-199) |                     |                         |                                       |  | 200   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
 11/26/2013 10:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

CHECK [ ] TITLE V  
 APPLICABLE [ ] TITLE XVIII-PT A  
 BOXES [XX] TITLE XIX

| COST CENTER DESCRIPTION         | TOTAL<br>PATIENT<br>DAYS<br>6 | PER DIEM<br>COL. 5 +<br>COL. 6)<br>7 | INPATIENT<br>PROGRAM<br>DAYS<br>8 | INPAT PGM<br>PASS THRU<br>COSTS<br>(COL. 7 x<br>COL. 8)<br>9 |     |
|---------------------------------|-------------------------------|--------------------------------------|-----------------------------------|--|-----|
| INPAT ROUTINE SERV COST CTRS    |                               |                                      |                                   |  |     |
| 30 ADULTS & PEDIATRICS          | 29,454                        |                                      | 1,624                             |  | 30  |
| 31 INTENSIVE CARE UNIT          | 3,379                         |                                      | 132                               |  | 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                      | 4,067                         |                                      | 401                               |  | 43  |
| 44 SKILLED NURSING FACILITY     |                               |                                      |                                   |  | 44  |
| 45 NURSING FACILITY             |                               |                                      |                                   |  | 45  |
| 200 TOTAL (SUM OF LINES 30-199) | 36,900                        |                                      | 2,157                             |  | 200 |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [XX] OTHER

| COST CENTER DESCRIPTION             | NON         | NURSING | ALLIED | ALL OTHER | TOTAL      | TOTAL O/P  |
|-------------------------------------|-------------|---------|--------|-----------|------------|------------|
|                                     | PHYSICIAN   |         |        | MEDICAL   | COST       | COST       |
|                                     | ANESTHETIST | SCHOOL  | HEALTH | EDUCATION | (SUM OF    | (SUM OF    |
|                                     | COST        |         |        | COST      | COLS. 1-4) | COLS. 2-4) |
|                                     | 1           | 2       | 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 HEMOPHILIA |             |         |        |           |            | 62.30      |
| 64 INTRAVENOUS THERAPY              |             |         |        |           |            | 64         |
| 65 RESPIRATORY THERAPY              |             |         |        |           |            | 65         |
| 66 PHYSICAL THERAPY                 |             |         |        |           |            | 66         |
| 69 ELECTROCARDIOLOGY                |             |         |        |           |            | 69         |
| 71 MEDICAL SUPPLIES CHARGED TO P    |             |         |        |           |            | 71         |
| 72 IMPL. DEV. CHARGED TO PATIENT    |             |         |        |           |            | 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-DISTINC    |             |         |        |           |            | 92         |
| OTHER REIMBURSABLE COST CENTERS     |             |         |        |           |            |            |
| 94 HOME PROGRAM DIALYSIS            |             |         |        |           |            | 94         |
| 200 TOTAL (SUM OF LINES 50-199)     |             |         |        |           |            | 200        |

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

| CHECK APPLICABLE BOXES          | [ ] TITLE V<br>[ ] TITLE XVIII-PT A<br>[XX] TITLE XIX | [XX] HOSPITAL (14-0211)<br>[ ] IPF<br>[ ] IRF | [ ] SUB (OTHER)<br>[ ] SNF<br>[ ] NF | [ ] ICF/MR | [ ] PPS<br>[ ] TEFRA<br>[XX] OTHER | TOTAL CHARGES<br>(FROM WKST C, PT. I, COL. 8)<br>7 | RATIO OF COST TO CHARGES<br>(COL. 5 ÷ COL. 7)<br>8 | O/P RATIO OF COST TO CHARGES<br>(COL. 6 ÷ COL. 7)<br>9 | INPAT PGM CHARGES<br>PGM<br>10 | INPAT PGM PASS-THRU COSTS<br>(COL. 8 x COL. 10)<br>11 | O/P PGM CHARGES<br>12 | O/P PGM PASS-THRU COSTS<br>(COL. 9 x COL. 12)<br>13 |
|---------------------------------|---|---|--------------------------------------|------------|------------------------------------|--|--|--|--------------------------------|---|-----------------------|---|
| ANCILLARY SERVICE COST CENTERS  |   |   |                                      |            |                                    |  |  |  |                                |   |                       |   |
| 50                              |   |   |                                      |            |                                    | OPERATING ROOM                                     | 44,911,429   |  |                                |   |                       | 50  |
| 51                              |   |   |                                      |            |                                    | RECOVERY ROOM                                      | 7,232,394  |  |                                |   |                       | 51  |
| 52                              |   |   |                                      |            |                                    | DELIVERY ROOM & LABOR ROOM                         | 13,368,355   |  |                                |   |                       | 52  |
| 53                              |   |   |                                      |            |                                    | ANESTHESIOLOGY                                     | 6,582,132  |  |                                |   |                       | 53  |
| 54                              |   |   |                                      |            |                                    | RADIOLOGY-DIAGNOSTIC                               | 27,620,863   |  |                                |   |                       | 54  |
| 54.01                           |   |   |                                      |            |                                    | ULTRA SOUND  | 16,595,478   |  |                                |   |                       | 54.01   |
| 54.02                           |   |   |                                      |            |                                    | NUCLEAR ONCOLOGY                                   | 4,694,384  |  |                                |   |                       | 54.02   |
| 55                              |   |   |                                      |            |                                    | RADIOLOGY-THERAPEUTIC                              | 690,779  |  |                                |   |                       | 55  |
| 56                              |   |   |                                      |            |                                    | RADIOISOTOPE                                       | 6,487,005  |  |                                |   |                       | 56  |
| 57                              |   |   |                                      |            |                                    | CT SCAN  | 58,391,836   |  |                                |   |                       | 57  |
| 58                              |   |   |                                      |            |                                    | MRI  | 25,736,108   |  |                                |   |                       | 58  |
| 59                              |   |   |                                      |            |                                    | CARDIAC CATHETERIZATION                            | 15,293,038   |  |                                |   |                       | 59  |
| 60                              |   |   |                                      |            |                                    | LABORATORY   | 89,156,994   |  |                                |   |                       | 60  |
| 62.30                           |   |   |                                      |            |                                    | BLOOD CLOTTING FOR HEMOPHILI                       |  |  |                                |   |                       | 62.30   |
| 64                              |   |   |                                      |            |                                    | INTRAVENOUS THERAPY                                | 9,387,677  |  |                                |   |                       | 64  |
| 65                              |   |   |                                      |            |                                    | RESPIRATORY THERAPY                                | 13,471,247   |  |                                |   |                       | 65  |
| 66                              |   |   |                                      |            |                                    | PHYSICAL THERAPY                                   | 20,689,522   |  |                                |   |                       | 66  |
| 69                              |   |   |                                      |            |                                    | ELECTROCARDIOLOGY                                  | 34,595,574   |  |                                |   |                       | 69  |
| 71                              |   |   |                                      |            |                                    | MEDICAL SUPPLIES CHARGED TO                        | 37,669,678   |  |                                |   |                       | 71  |
| 72                              |   |   |                                      |            |                                    | IMPL. DEV. CHARGED TO PATIEN                       | 20,616,763   |  |                                |   |                       | 72  |
| 73                              |   |   |                                      |            |                                    | DRUGS CHARGED TO PATIENTS                          | 61,852,490   |  |                                |   |                       | 73  |
| 74                              |   |   |                                      |            |                                    | RENAL DIALYSIS                                     | 1,460,060  |  |                                |   |                       | 74  |
| 75                              |   |   |                                      |            |                                    | ASC (NON-DISTINCT PART)                            | 10,874,347   |  |                                |   |                       | 75  |
| 75.01                           |   |   |                                      |            |                                    | LITHOTRIPSY  | 1,641,122  |  |                                |   |                       | 75.01   |
| 75.02                           |   |   |                                      |            |                                    | PSYCH  | 54,769   |  |                                |   |                       | 75.02   |
| 75.03                           |   |   |                                      |            |                                    | NEURODIAGNOSTICS                                   | 1,358,507  |  |                                |   |                       | 75.03   |
| 76.97                           |   |   |                                      |            |                                    | CARDIAC REHABILITATION                             | 1,934,961  |  |                                |   |                       | 76.97   |
| 76.98                           |   |   |                                      |            |                                    | HYPERBARIC OXYGEN THERAPY                          |  |  |                                |   |                       | 76.98   |
| 76.99                           |   |   |                                      |            |                                    | LITHOTRIPSY  |  |  |                                |   |                       | 76.99   |
| OUTPATIENT SERVICE COST CENTERS |   |   |                                      |            |                                    |  |  |  |                                |   |                       |   |
| 90.03                           |   |   |                                      |            |                                    | GENETIC TESTING                                    | 59,134   |  |                                |   |                       | 90.03   |
| 90.04                           |   |   |                                      |            |                                    | CHRONIC PAIN CLINIC                                | 1,224,679  |  |                                |   |                       | 90.04   |
| 90.05                           |   |   |                                      |            |                                    | DIABETES EDUCATION                                 | 813,334  |  |                                |   |                       | 90.05   |
| 90.06                           |   |   |                                      |            |                                    | WOUND CARE   | 1,610,029  |  |                                |   |                       | 90.06   |
| 90.07                           |   |   |                                      |            |                                    | SLEEP LAB  | 3,903,504  |  |                                |   |                       | 90.07   |
| 91                              |   |   |                                      |            |                                    | EMERGENCY  | 61,560,928   |  |                                |   |                       | 91  |
| 92                              |   |   |                                      |            |                                    | OBSERVATION BEDS (NON-DISTIN                       | 8,103,595  |  |                                |   |                       | 92  |
| OTHER REIMBURSABLE COST CENTERS |   |   |                                      |            |                                    |  |  |  |                                |   |                       |   |
| 94                              |   |   |                                      |            |                                    | HOME PROGRAM DIALYSIS                              |  |  |                                |   |                       | 94  |
| 200                             |   |   |                                      |            |                                    | TOTAL (SUM OF LINES 50-199)                        | 609,642,715  |  |                                |   |                       | 200   |

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [XX] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

| COST CENTER DESCRIPTION               | ----- PROGRAM CHARGES -----                         |                              |  |   | ----- PROGRAM COSTS -----                 |  |  |
|---------------------------------------|---|------------------------------|--|---|---|--|--|
|                                       | COST TO CHARGE RATIO FROM WKST C, PT I, COL. 9<br>1 | PPS REIMBURSED SERVICES<br>2 | COST REIMB. SERVICES SUBJECT TO DED & COINS<br>3 | COST REIMB. SVCES NOT SUBJECT TO DED & COINS<br>4 | COST SERVICES SUBJECT TO DED & COINS<br>5 | COST SVCES NOT SUBJECT TO DED & COINS<br>6 | COST SVCES NOT SUBJECT TO DED & COINS<br>7 |
| ANCILLARY SERVICE COST CENTERS        |   |                              |  |   |   |  |  |
| 50 OPERATING ROOM                     | 0.286678  |                              |  |   |   |  | 50   |
| 51 RECOVERY ROOM                      | 0.229586  |                              |  |   |   |  | 51   |
| 52 DELIVERY ROOM & LABOR ROOM         | 0.406363  |                              |  |   |   |  | 52   |
| 53 ANESTHESIOLOGY                     | 0.219314  |                              |  |   |   |  | 53   |
| 54 RADIOLOGY-DIAGNOSTIC               | 0.290527  |                              |  |   |   |  | 54   |
| 54.01 ULTRA SOUND                     | 0.091889  |                              |  |   |   |  | 54.01                                      |
| 54.02 NUCLEAR ONCOLOGY                | 0.271749  |                              |  |   |   |  | 54.02                                      |
| 55 RADIOLOGY-THERAPEUTIC              | 0.444317  |                              |  |   |   |  | 55   |
| 56 RADIOISOTOPE                       | 0.160481  |                              |  |   |   |  | 56   |
| 57 CT SCAN                            | 0.045226  |                              |  |   |   |  | 57   |
| 58 MRI                                | 0.060778  |                              |  |   |   |  | 58   |
| 59 CARDIAC CATHETERIZATION            | 0.283205  |                              |  |   |   |  | 59   |
| 60 LABORATORY                         | 0.149729  |                              |  |   |   |  | 60   |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS |   |                              |  |   |   |  | 62.30                                      |
| 64 INTRAVENOUS THERAPY                | 0.352944  |                              |  |   |   |  | 64   |
| 65 RESPIRATORY THERAPY                | 0.187897  |                              |  |   |   |  | 65   |
| 66 PHYSICAL THERAPY                   | 0.265434  |                              |  |   |   |  | 66   |
| 69 ELECTROCARDIOLOGY                  | 0.078894  |                              |  |   |   |  | 69   |
| 71 MEDICAL SUPPLIES CHARGED TO PAT    | 0.288046  |                              |  |   |   |  | 71   |
| 72 IMPL. DEV. CHARGED TO PATIENTS     | 0.347921  |                              |  |   |   |  | 72   |
| 73 DRUGS CHARGED TO PATIENTS          | 0.279981  |                              |  |   |   |  | 73   |
| 74 RENAL DIALYSIS                     | 0.313373  |                              |  |   |   |  | 74   |
| 75 ASC (NON-DISTINCT PART)            | 0.339419  |                              |  |   |   |  | 75   |
| 75.01 LITHOTRIPSY                     | 0.028199  |                              |  |   |   |  | 75.01                                      |
| 75.02 PSYCH                           | 6.649382  |                              |  |   |   |  | 75.02                                      |
| 75.03 NEURODIAGNOSTICS                | 0.141911  |                              |  |   |   |  | 75.03                                      |
| 76.97 CARDIAC REHABILITATION          | 0.535158  |                              |  |   |   |  | 76.97                                      |
| 76.98 HYPERBARIC OXYGEN THERAPY       |   |                              |  |   |   |  | 76.98                                      |
| 76.99 LITHOTRIPSY                     |   |                              |  |   |   |  | 76.99                                      |
| OUTPATIENT SERVICE COST CENTERS       |   |                              |  |   |   |  |  |
| 90.03 GENETIC TESTING                 | 0.831840  |                              |  |   |   |  | 90.03                                      |
| 90.04 CHRONIC PAIN CLINIC             | 0.496744  |                              |  |   |   |  | 90.04                                      |
| 90.05 DIABETES EDUCATION              | 0.747826  |                              |  |   |   |  | 90.05                                      |
| 90.06 WOUND CARE                      | 0.471582  |                              |  |   |   |  | 90.06                                      |
| 90.07 SLEEP LAB                       | 0.063525  |                              |  |   |   |  | 90.07                                      |
| 91 EMERGENCY                          | 0.166683  |                              |  |   |   |  | 91   |
| 92 OBSERVATION BEDS (NON-DISTINCT)    | 0.604208  |                              |  |   |   |  | 92   |
| OTHER REIMBURSABLE COST CENTERS       |   |                              |  |   |   |  |  |
| 94 HOME PROGRAM DIALYSIS              |   |                              |  |   |   |  | 94   |
| 200 SUBTOTAL (SEE INSTRUCTIONS)       |   |                              |  |   |   |  | 200  |
| 201 LESS PBP CLINIC LAB SERVICES      |   |                              |  |   |   |  | 201  |
| 202 NET CHARGES (LINE 200 - LINE 201) |   |                              |  |   |   |  | 202  |

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] NF [ ] OTHER

PART I - ALL PROVIDER COMPONENTS

|                                      |   |            |    |
|--------------------------------------|---|------------|----|
| INPATIENT DAYS                       |   |            |    |
| 1                                    | INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)  | 29,454     | 1  |
| 2                                    | INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)  | 29,454     | 2  |
| 3                                    | PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)   |            | 3  |
| 4                                    | SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)  | 25,308     | 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 (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD  |            | 7  |
| 8                                    | TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)                                   |            | 8  |
| 9                                    | INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)   | 12,208     | 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 TITLE XIX ONLY)  |            | 15 |
| 16                                   | TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE 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)   | 34,784,118 | 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  | 34,784,118 | 27 |
| PRIVATE ROOM DIFFERENTIAL ADJUSTMENT |   |            |    |
| 28                                   | GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-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 - LINE 36)   | 34,784,118 | 37 |

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 1,180.96 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 14,417,160 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) 14,417,160 41

|                                    | TOTAL<br>INPATIENT<br>COST<br>1 | TOTAL<br>INPATIENT<br>DAYS<br>2 | AVERAGE<br>PER DIEM<br>(COL. 1 ÷<br>COL. 2)<br>3 | PROGRAM<br>DAYS<br>4 | PROGRAM<br>COST<br>(COL. 3 x<br>COL. 4)<br>5 |    |
|------------------------------------|---------------------------------|---------------------------------|--|----------------------|--|----|
| 42 NURSERY (TITLES V AND XIX ONLY) |                                 |                                 |  |                      |  | 42 |

|  |           |       |          |       |            |    |
|--|-----------|-------|----------|-------|------------|----|
| INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS                             |           |       |          |       |            |    |
| 43 INTENSIVE CARE UNIT   | 7,848,946 | 3,379 | 2,322.86 | 1,923 | 4,466,860  | 43 |
| 44 CORONARY CARE UNIT  |           |       |          |       |            | 44 |
| 45 BURN INTENSIVE CARE UNIT  |           |       |          |       |            | 45 |
| 46 SURGICAL INTENSIVE CARE UNIT  |           |       |          |       |            | 46 |
| 47 OTHER SPECIAL CARE (SPECIFY)  |           |       |          |       |            | 47 |
| 48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200) |           |       |          |       | 25,681,039 | 48 |
| 49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)                      |           |       |          |       | 44,565,059 | 49 |

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 3,221,755 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 2,963,970 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 6,185,725 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 38,379,334 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 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 (LINES 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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 4,146 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 + LINE 2) 1,180.96 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 4,896,260 89

|  | COST<br>1 | ROUTINE<br>COST<br>(FROM<br>LINE 27)<br>2 | COL. 1 ÷<br>COL. 2<br>3 | TOTAL<br>OBS. BED<br>COST<br>(FROM<br>LINE 89)<br>4 | OBS. BED<br>PASS-THRU<br>COST<br>(COL. 3 x<br>COL. 4)<br>(SEE INSTR.)<br>5 |    |
|--|-----------|---|-------------------------|---|--|----|
| COMPUTATION OF OBSERVATION BED PASS-THROUGH COST |           |   |                         |   |  |    |
| 90 CAPITAL-RELATED COST                          | 6,288,700 | 34,784,118                                | 0.180792                | 4,896,260   | 885,205  | 90 |
| 91 NURSING SCHOOL COST                           |           |   |                         |   |  | 91 |
| 92 ALLIED HEALTH COST                            |           |   |                         |   |  | 92 |
| 93 ALL OTHER MEDICAL EDUCATION                   |           |   |                         |   |  | 93 |

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK  TITLE V-INPT  HOSPITAL (14-0211)  SUB (OTHER)  ICF/MR  PPS  
 APPLICABLE  TITLE XVIII-PT A  IPF  SNF  TEFRA  
 BOXES  TITLE XIX-INPT  IRF  NF  OTHER

PART I - ALL PROVIDER COMPONENTS

| INPATIENT DAYS                       |   |            |    |
|--------------------------------------|---|------------|----|
| 1                                    | INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)  | 29,454     | 1  |
| 2                                    | INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)  | 29,454     | 2  |
| 3                                    | PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)   |            | 3  |
| 4                                    | SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)  | 25,308     | 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 (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD  |            | 7  |
| 8                                    | TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)                                   |            | 8  |
| 9                                    | INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)   | 1,624      | 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 TITLE XIX ONLY)  | 4,067      | 15 |
| 16                                   | TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)   | 401        | 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)   | 34,784,118 | 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  | 34,784,118 | 27 |
| PRIVATE ROOM DIFFERENTIAL ADJUSTMENT |   |            |    |
| 28                                   | GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-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 - LINE 36)   | 34,784,118 | 37 |

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [XX] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 1,180.96 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 1,917,879 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) 1,917,879 41

|                                    | TOTAL<br>INPATIENT<br>COST<br>1 | TOTAL<br>INPATIENT<br>DAYS<br>2 | AVERAGE<br>PER DIEM<br>(COL. 1 ÷<br>COL. 2)<br>3 | PROGRAM<br>DAYS<br>4 | PROGRAM<br>COST<br>(COL. 3 x<br>COL. 4)<br>5 |
|------------------------------------|---------------------------------|---------------------------------|--|----------------------|--|
| 42 NURSERY (TITLES V AND XIX ONLY) | 3,474,907                       | 4,067                           | 854.42   | 401                  | 342,622 42                                   |

INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS  
 43 INTENSIVE CARE UNIT 7,848,946 3,379 2,322.86 132 306,618 43  
 44 CORONARY CARE UNIT 44  
 45 BURN INTENSIVE CARE UNIT 45  
 46 SURGICAL INTENSIVE CARE UNIT 46  
 47 OTHER SPECIAL CARE (SPECIFY) 47  
 48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200) 48  
 49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS) 2,567,119 49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 433,983 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 433,983 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 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 (LINES 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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 4,146 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 + LINE 2) 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 89

|                                | COMPUTATION OF OBSERVATION BED PASS-THROUGH COST | COST<br>1 | ROUTINE<br>COST<br>(FROM<br>LINE 27)<br>2 | COL. 1 ÷<br>COL. 2<br>3 | TOTAL<br>OBS. BED<br>COST<br>(FROM<br>LINE 89)<br>4 | OBS. BED<br>PASS-THRU<br>COST<br>(COL. 3 x<br>COL. 4)<br>(SEE INSTR.)<br>5 |
|--------------------------------|--|-----------|---|-------------------------|---|--|
| 90 CAPITAL-RELATED COST        |  |           |   |                         |   | 90   |
| 91 NURSING SCHOOL COST         |  |           |   |                         |   | 91   |
| 92 ALLIED HEALTH COST          |  |           |   |                         |   | 92   |
| 93 ALL OTHER MEDICAL EDUCATION |  |           |   |                         |   | 93   |

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [ ] OTHER

| COST CENTER DESCRIPTION                       | RATIO OF COST TO CHARGES<br>1 | INPATIENT PROGRAM CHARGES<br>2 | INPATIENT PROGRAM COSTS<br>(COL.1 x COL.2)<br>3 |  |       |
|---|-------------------------------|--------------------------------|---|--|-------|
|   |                               |                                |   |  |       |
| INPATIENT ROUTINE SERVICE COST CENTERS        |                               |                                |   |  |       |
| 30 ADULTS & PEDIATRICS                        |                               | 23,890,437                     |   |  | 30    |
| 31 INTENSIVE CARE UNIT                        |                               | 7,095,377                      |   |  | 31    |
| ANCILLARY SERVICE COST CENTERS                |                               |                                |   |  |       |
| 50 OPERATING ROOM                             | 0.286678                      | 9,120,533                      | 2,614,656                                       |  | 50    |
| 51 RECOVERY ROOM                              | 0.229586                      | 1,511,883                      | 347,107   |  | 51    |
| 52 DELIVERY ROOM & LABOR ROOM                 | 0.406363                      | 27,544                         | 11,193  |  | 52    |
| 53 ANESTHESIOLOGY                             | 0.219314                      | 1,028,622                      | 225,591   |  | 53    |
| 54 RADIOLOGY-DIAGNOSTIC                       | 0.290527                      | 2,919,485                      | 848,189   |  | 54    |
| 54.01 ULTRA SOUND                             | 0.091889                      | 1,411,893                      | 129,737   |  | 54.01 |
| 54.02 NUCLEAR ONCOLOGY                        | 0.330160                      | 155,379                        | 51,300  |  | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC                      | 0.444317                      | 1,156                          | 514   |  | 55    |
| 56 RADIOISOTOPE                               | 0.160481                      | 603,896                        | 96,914  |  | 56    |
| 57 CT SCAN                                    | 0.045226                      | 6,866,054                      | 310,524   |  | 57    |
| 58 MRI  | 0.060778                      | 1,864,906                      | 113,345   |  | 58    |
| 59 CARDIAC CATHETERIZATION                    | 0.283205                      | 3,990,117                      | 1,130,021                                       |  | 59    |
| 60 LABORATORY                                 | 0.149729                      | 19,509,986                     | 2,921,211                                       |  | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS         |                               |                                |   |  | 62.30 |
| 64 INTRAVENOUS THERAPY                        | 0.352944                      | 2,055,499                      | 725,476   |  | 64    |
| 65 RESPIRATORY THERAPY                        | 0.187897                      | 7,056,288                      | 1,325,855                                       |  | 65    |
| 66 PHYSICAL THERAPY                           | 0.265434                      | 4,854,331                      | 1,288,504                                       |  | 66    |
| 69 ELECTROCARDIOLOGY                          | 0.078894                      | 6,193,235                      | 488,609   |  | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PAT            | 0.288046                      | 12,276,369                     | 3,536,159                                       |  | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS             | 0.347921                      | 7,563,906                      | 2,631,642                                       |  | 72    |
| 73 DRUGS CHARGED TO PATIENTS                  | 0.279981                      | 14,604,040                     | 4,088,854                                       |  | 73    |
| 74 RENAL DIALYSIS                             | 0.313373                      | 866,358                        | 271,493   |  | 74    |
| 75 ASC (NON-DISTINCT PART)                    | 0.339419                      | 960,040                        | 325,856   |  | 75    |
| 75.01 LITHOTRIPSY                             | 0.028199                      | 29,651                         | 836   |  | 75.01 |
| 75.02 PSYCH                                   | 6.649382                      | 1,434                          | 9,535   |  | 75.02 |
| 75.03 NEURODIAGNOSTICS                        | 0.141911                      | 347,626                        | 49,332  |  | 75.03 |
| 76.97 CARDIAC REHABILITATION                  | 0.535158                      | 6,842                          | 3,662   |  | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY               |                               |                                |   |  | 76.98 |
| 76.99 LITHOTRIPSY                             |                               |                                |   |  | 76.99 |
| OUTPATIENT SERVICE COST CENTERS               |                               |                                |   |  |       |
| 90.03 GENETIC TESTING                         | 0.831840                      |                                |   |  | 90.03 |
| 90.04 CHRONIC PAIN CLINIC                     | 0.496744                      | 2,048                          | 1,017   |  | 90.04 |
| 90.05 DIABETES EDUCATION                      | 0.747826                      | 8,894                          | 6,651   |  | 90.05 |
| 90.06 WOUND CARE                              | 0.471582                      | 2,711                          | 1,278   |  | 90.06 |
| 90.07 SLEEP LAB                               | 0.063525                      | 5,375                          | 341   |  | 90.07 |
| 91 EMERGENCY                                  | 0.166840                      | 8,018,769                      | 1,337,851                                       |  | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT)            | 0.604208                      | 1,303,832                      | 787,786   |  | 92    |
| OTHER REIMBURSABLE COST CENTERS               |                               |                                |   |  |       |
| 94 HOME PROGRAM DIALYSIS                      |                               |                                |   |  | 94    |
| 200 TOTAL (SUM OF LINES 50-94 AND 96-98)      |                               | 115,168,702                    | 25,681,039                                      |  | 200   |
| 201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES |                               |                                |   |  | 201   |
| 202 NET CHARGES (LINE 200 MINUS LINE 201)     |                               | 115,168,702                    |   |  | 202   |

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SUB (OTHER) [ ] S/B SNF [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [XX] OTHER

| COST CENTER DESCRIPTION   | RATIO OF COST | INPATIENT       | INPATIENT            |       |
|---|---------------|-----------------|----------------------|-------|
|   | TO CHARGES    | PROGRAM CHARGES | PROGRAM COSTS        |       |
|   | 1             | 2               | (COL.1 x COL.2)<br>3 |       |
| INPATIENT ROUTINE SERVICE COST CENTERS                                |               |                 |                      |       |
| 30 ADULTS & PEDIATRICS  |               |                 |                      | 30    |
| 31 INTENSIVE CARE UNIT  |               |                 |                      | 31    |
| 43 NURSERY  |               |                 |                      | 43    |
| ANCILLARY SERVICE COST CENTERS  |               |                 |                      |       |
| 50 OPERATING ROOM   | 0.286678      |                 |                      | 50    |
| 51 RECOVERY ROOM  | 0.229586      |                 |                      | 51    |
| 52 DELIVERY ROOM & LABOR ROOM   | 0.406363      |                 |                      | 52    |
| 53 ANESTHESIOLOGY   | 0.219314      |                 |                      | 53    |
| 54 RADIOLOGY-DIAGNOSTIC   | 0.290527      |                 |                      | 54    |
| 54.01 ULTRA SOUND   | 0.091889      |                 |                      | 54.01 |
| 54.02 NUCLEAR ONCOLOGY  | 0.271749      |                 |                      | 54.02 |
| 55 RADIOLOGY-THERAPEUTIC  | 0.444317      |                 |                      | 55    |
| 56 RADIOISOTOPE   | 0.160481      |                 |                      | 56    |
| 57 CT SCAN  | 0.045226      |                 |                      | 57    |
| 58 MRI  | 0.060778      |                 |                      | 58    |
| 59 CARDIAC CATHETERIZATION  | 0.283205      |                 |                      | 59    |
| 60 LABORATORY   | 0.149729      |                 |                      | 60    |
| 62.30 BLOOD CLOTTING FOR HEMOPHILIACS                                 |               |                 |                      | 62.30 |
| 64 INTRAVENOUS THERAPY  | 0.352944      |                 |                      | 64    |
| 65 RESPIRATORY THERAPY  | 0.187897      |                 |                      | 65    |
| 66 PHYSICAL THERAPY   | 0.265434      |                 |                      | 66    |
| 69 ELECTROCARDIOLOGY  | 0.078894      |                 |                      | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PAT                                    | 0.288046      |                 |                      | 71    |
| 72 IMPL. DEV. CHARGED TO PATIENTS                                     | 0.347921      |                 |                      | 72    |
| 73 DRUGS CHARGED TO PATIENTS  | 0.279981      |                 |                      | 73    |
| 74 RENAL DIALYSIS   | 0.313373      |                 |                      | 74    |
| 75 ASC (NON-DISTINCT PART)  | 0.339419      |                 |                      | 75    |
| 75.01 LITHOTRIPSY   | 0.028199      |                 |                      | 75.01 |
| 75.02 PSYCH   | 6.649382      |                 |                      | 75.02 |
| 75.03 NEURODIAGNOSTICS  | 0.141911      |                 |                      | 75.03 |
| 76.97 CARDIAC REHABILITATION  | 0.535158      |                 |                      | 76.97 |
| 76.98 HYPERBARIC OXYGEN THERAPY                                       |               |                 |                      | 76.98 |
| 76.99 LITHOTRIPSY   |               |                 |                      | 76.99 |
| OUTPATIENT SERVICE COST CENTERS                                       |               |                 |                      |       |
| 90.03 GENETIC TESTING   | 0.831840      |                 |                      | 90.03 |
| 90.04 CHRONIC PAIN CLINIC   | 0.496744      |                 |                      | 90.04 |
| 90.05 DIABETES EDUCATION  | 0.747826      |                 |                      | 90.05 |
| 90.06 WOUND CARE  | 0.471582      |                 |                      | 90.06 |
| 90.07 SLEEP LAB   | 0.063525      |                 |                      | 90.07 |
| 91 EMERGENCY  | 0.166683      |                 |                      | 91    |
| 92 OBSERVATION BEDS (NON-DISTINCT<br>OTHER REIMBURSABLE COST CENTERS) | 0.604208      |                 |                      | 92    |
| 94 HOME PROGRAM DIALYSIS  |               |                 |                      | 94    |
| 200 TOTAL (SUM OF LINES 50-94 AND 96-98)                              |               |                 |                      | 200   |
| 201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES                         |               |                 |                      | 201   |
| 202 NET CHARGES (LINE 200 MINUS LINE 201)                             |               |                 |                      | 202   |

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A

CHECK [XX] HOSPITAL (14-0211)  
 APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

|   |   |            |      |
|---|---|------------|------|
| 1   | DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS   | 24,392,075 | 1    |
| 2   | OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)  | 848,102    | 2    |
| 2.01  | OUTLIER RECONCILIATION AMOUNT   |            | 2.01 |
| 3   | MANAGED CARE SIMULATED PAYMENTS   | 972,446    | 3    |
| 4   | BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)  | 147.64     | 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) AND VOL. 64 FEDERAL REGISTER, MAY 12, 1998, PAGE 26340 AND VOL. 67 FEDERAL REGISTER, PAGE 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 LINES (8, 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 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   |
| INDIRECT MEDICAL EDUCATION ADJUSTMENT FOR THE ADD-ON                  |   |            |      |
| 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 (SEE INSTRUCTIONS)  |            | 27   |
| 28  | IME ADJUSTMENT (SEE INSTRUCTIONS)   |            | 28   |
| 29  | TOTAL IME PAYMENT (SUM OF LINES 22 AND 28)  |            | 29   |
| DISPROPORTIONATE SHARE ADJUSTMENT                                     |   |            |      |
| 30  | PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)   | 0.0085     | 30   |
| 31  | PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL (SEE INSTRUCTIONS)   |            | 31   |
| 32  | SUM OF LINES 30 AND 31  |            | 32   |
| 33  | ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)  |            | 33   |
| 34  | DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)  |            | 34   |
| ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES |   |            |      |
| 40  | TOTAL MEDICARE DISCHARGES ON WORKSHEET S-3, PART I 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   |
| 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 DIVIDED BY 7 DAYS)  |            | 44   |
| 45  | AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUCTIONS)  |            | 45   |
| 46  | TOTAL ADDITIONAL PAYMENT (LINE 45 TIMES LINE 44 TIMES LINE 41)  |            | 46   |
| 47  | SUBTOTAL (SEE INSTRUCTIONS)   | 25,240,177 | 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 SCH AND MDH ONLY (SEE INSTRUCTIONS)   | 25,240,177 | 49   |
| 50  | PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)   | 2,143,747  | 50   |
| 51  | EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WKST L, PART III) (SEE INSTRUCTIONS)   |            | 51   |

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A

CHECK [XX] HOSPITAL (14-0211)  
APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

|                               |  |            |       |
|-------------------------------|--|------------|-------|
| 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, PART III, COL. 1, LINE 69)                                   |            | 55    |
| 56                            | COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)                                   |            | 56    |
| 57                            | ROUTINE SERVICE OTHER PASS THROUGH COSTS   |            | 57    |
| 58                            | ANCILLARY SERVICE OTHER PASS THROUGH COSTS (WKST D, PART IV, COL. 11, LINE 200)                    |            | 58    |
| 59                            | TOTAL (SUM OF AMOUNTS ON LINES 49 THROUGH 58)  | 27,383,924 | 59    |
| 60                            | PRIMARY PAYER PAYMENTS   | 5,000      | 60    |
| 61                            | TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)                             | 27,378,924 | 61    |
| 62                            | DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES  | 2,833,580  | 62    |
| 63                            | COINSURANCE BILLED TO PROGRAM BENEFICIARIES  | 37,808     | 63    |
| 64                            | ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)   |            | 64    |
| 65                            | ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)   |            | 65    |
| 66                            | ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)                             |            | 66    |
| 67                            | SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)  | 24,507,536 | 67    |
| 68                            | CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)   |            | 68    |
| 69                            | OUTLIER PAYMENTS RECONCILIATION  |            | 69    |
| 70                            | OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)   |            | 70    |
| 70.93                         | HVBP PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)   | -65,510    | 70.93 |
| 70.94                         | HOSPITAL READMISSIONS REDUCTION ADJUSTMENT (SEE INSTRUCTIONS)                                      | 10,950     | 70.94 |
| 71                            | AMOUNT DUE PROVIDER (SEE INSTRUCTIONS)   | 24,452,976 | 71    |
| 71.01                         | SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)  | 122,265    | 71.01 |
| 72                            | INTERIM PAYMENTS   | 24,322,264 | 72    |
| 73                            | TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)   |            | 73    |
| 74                            | BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS LINES 71.01, 72 AND 73)                                | 8,447      | 74    |
| 75                            | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-2, SECTION 115.2 |            | 75    |
| TO BE COMPLETED BY CONTRACTOR |  |            |       |
| 90                            | OPERATING OUTLIER AMOUNT FROM WORKSHEET E, PART A, LINE 2  |            | 90    |
| 91                            | CAPITAL OUTLIER FROM WORKSHEET L, PART 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    |



ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [XX] HOSPITAL (14-0211) [ ] SUB (OTHER)  
 APPLICABLE [ ] IPF [ ] SNF  
 BOX: [ ] IRF [ ] SWING BED SNF

INPATIENT  
 PART A

PART B

| DESCRIPTION   | MM/DD/YYYY   | AMOUNT     | MM/DD/YYYY | AMOUNT    |  |
|---|--|------------|------------|-----------|--|
|   | 1  | 2          | 3          | 4         |  |
| 1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER   |  | 24,322,264 |            | 9,239,800 | 1  |
| 2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS,<br>EITHER SUBMITTED OR TO BE SUBMITTED TO THE<br>INTERMEDIARY FOR SERVICES RENDERED IN THE<br>COST REPORTING PERIOD. IF NONE, WRITE 'NONE'<br>OR ENTER A ZERO.                      |  | NONE       |            | NONE      | 2  |
| 3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM<br>ADJUSTMENT AMOUNT BASED ON SUBSEQUENT<br>REVISION OF THE INTERIM RATE FOR THE COST<br>REPORTING PERIOD. ALSO SHOW DATE OF EACH<br>PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A<br>ZERO. | .01<br>.02<br>PROGRAM .03<br>TO .04<br>PROVIDER .05<br>.06<br>.07<br>.08<br>.09<br>.50<br>.51<br>PROVIDER .52<br>TO .53<br>PROGRAM .54<br>.55<br>.56<br>.57<br>.58<br>.59<br>.99 | NONE       |            | NONE      | 3.01<br>3.02<br>3.03<br>3.04<br>3.05<br>3.06<br>3.07<br>3.08<br>3.09<br>3.50<br>3.51<br>3.52<br>3.53<br>3.54<br>3.55<br>3.56<br>3.57<br>3.58<br>3.59<br>3.99 |
| SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM<br>OF LINES 3.50-3.98)   |  |            |            |           |  |
| 4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2<br>AND 3.99) (TRANSFER TO WKST E OR E-3, LINE<br>AND COLUMN AS APPROPRIATE)   |  | 24,322,264 |            | 9,239,800 | 4  |

TO BE COMPLETED BY CONTRACTOR

|  |  |                    |  |           |  |
|--|--|--------------------|--|-----------|--|
| 5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT<br>PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE<br>OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR<br>ENTER A ZERO. | PROGRAM .01<br>TO .02<br>PROVIDER .03<br>.04<br>.05<br>.06<br>.07<br>.08<br>.09<br>PROVIDER .50<br>TO .51<br>PROGRAM .52<br>.53<br>.54<br>.55<br>.56<br>.57<br>.58<br>.59<br>.99 | NONE               |  | NONE      | 5.01<br>5.02<br>5.03<br>5.04<br>5.05<br>5.06<br>5.07<br>5.08<br>5.09<br>5.50<br>5.51<br>5.52<br>5.53<br>5.54<br>5.55<br>5.56<br>5.57<br>5.58<br>5.59<br>5.99 |
| SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM<br>OF LINES 5.50-5.98)  |  |                    |  |           |  |
| 6 DETERMINE NET SETTLEMENT AMOUNT<br>(BALANCE DUE) BASED ON THE COST REPORT  | PROGRAM<br>TO .01<br>PROVIDER<br>PROVIDER<br>TO .02<br>PROGRAM   | 130,712            |  | 52,322    | 6.01<br>6.02   |
| 7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)  |  | 24,452,976         |  | 9,292,122 | 7  |
| 8 NAME OF CONTRACTOR:  |  | CONTRACTOR NUMBER: |  | NPR DATE: | 8  |

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1  
PART II

CHECK [XX] HOSPITAL (14-0211) [ ] CAH  
APPLICABLE BOX

TO BE COMPLETED BY CONTRACTOR FOR NONSTANDARD COST REPORTS

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION

|    |   |             |    |
|----|---|-------------|----|
| 1  | TOTAL HOSPITAL DISCHARGES AS DEFINED IN AARA §4102 FROM WKST S-3, PART I, COLUMN 15, LINE 14                              | 7,740       | 1  |
| 2  | MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12   | 14,131      | 2  |
| 3  | MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2   | 540         | 3  |
| 4  | TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12   | 28,687      | 4  |
| 5  | TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200  | 682,449,141 | 5  |
| 6  | TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20   | 103,138,545 | 6  |
| 7  | CAH ONLY - THE REASONABLE COST INCURRED FOR THE PURCHASE OF CERTIFIED HIT TECHNOLOGY FROM WORKSHEET S-2, PART I, LINE 168 |             | 7  |
| 8  | CALCULATION OF THE HIT INCENTIVE PAYMENT (SEE INSTRUCTIONS)   |             | 8  |
| 9  | SEQUESTRATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)  |             | 9  |
| 10 | CALCULATION OF THE HIT INCENTIVE PAYMENT AFTER SEQUESTRATION (SEE INSTRUCTIONS)   |             | 10 |

INPATIENT HOSPITAL SERVICES UNDER PPS & CAH

|    |   |  |    |
|----|---|--|----|
| 30 | INITIAL/INTERIM HIT PAYMENT(S)  |  | 30 |
| 31 | OTHER ADJUSTMENTS (SPECIFY)   |  | 31 |
| 32 | BALANCE DUE PROVIDER (LINE 8 (OR LINE 10) MINUS LINE 30 AND LINE 31) (SEE INSTRUCTIONS) |  | 32 |

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART VII

CHECK [ ] TITLE V [XX] HOSPITAL (14-0211) [ ] SNF [ ] PPS  
 APPLICABLE [XX] TITLE XIX [ ] IPF [ ] NF [ ] TEFRA  
 BOXES: [ ] IRF [ ] ICF/MR [XX] OTHER  
 [ ] SUB (OTHER)

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

|  | INPATIENT<br>TITLE V OR<br>TITLE XIX | OUTPATIENT<br>TITLE V OR<br>TITLE XIX |
|--|--------------------------------------|---------------------------------------|
| COMPUTATION OF NET COST OF COVERED SERVICES                    |                                      |                                       |
| 1  | 2,567,119                            | 1                                     |
| 2  |                                      | 2                                     |
| 3  |                                      | 3                                     |
| 4  | 2,567,119                            | 4                                     |
| 5  |                                      | 5                                     |
| 6  |                                      | 6                                     |
| 7  | 2,567,119                            | 7                                     |
| COMPUTATION OF LESSER OF COST OR CHARGES<br>REASONABLE CHARGES |                                      |                                       |
| 8  |                                      | 8                                     |
| 9  |                                      | 9                                     |
| 10   |                                      | 10                                    |
| 11   |                                      | 11                                    |
| 12   |                                      | 12                                    |
| CUSTOMARY CHARGES  |                                      |                                       |
| 13   |                                      | 13                                    |
| 14   |                                      | 14                                    |
| 15   | 1.000000                             | 1.000000 15                           |
| 16   |                                      | 16                                    |
| 17   |                                      | 17                                    |
| 18   | 2,567,119                            | 18                                    |
| 19   |                                      | 19                                    |
| 20   |                                      | 20                                    |
| 21   |                                      | 21                                    |
| PROSPECTIVE PAYMENT AMOUNT                                     |                                      |                                       |
| 22   |                                      | 22                                    |
| 23   |                                      | 23                                    |
| 24   |                                      | 24                                    |
| 25   |                                      | 25                                    |
| 26   |                                      | 26                                    |
| 27   |                                      | 27                                    |
| 28   |                                      | 28                                    |
| 29   |                                      | 29                                    |
| COMPUTATION OF REIMBURSEMENT SETTLEMENT                        |                                      |                                       |
| 30   |                                      | 30                                    |
| 31   |                                      | 31                                    |
| 32   |                                      | 32                                    |
| 33   |                                      | 33                                    |
| 34   |                                      | 34                                    |
| 35   |                                      | 35                                    |
| 36   |                                      | 36                                    |
| 37   |                                      | 37                                    |
| 38   |                                      | 38                                    |
| 39   |                                      | 39                                    |
| 40   |                                      | 40                                    |
| 41   |                                      | 41                                    |
| 42   |                                      | 42                                    |
| 43   |                                      | 43                                    |

SECTION 115.2

BALANCE SHEET

WORKSHEET G

| ASSETS                        |   | GENERAL FUND | SPECIFIC PURPOSE FUND | ENDOWMENT FUND | PLANT FUND |
|-------------------------------|---|--------------|-----------------------|----------------|------------|
|                               |   | 1            | 2                     | 3              | 4          |
| CURRENT ASSETS                |   |              |                       |                |            |
| 1                             | CASH ON HAND AND IN BANKS   | 183,000      |                       |                | 1          |
| 2                             | TEMPORARY INVESTMENTS   |              |                       |                | 2          |
| 3                             | NOTES RECEIVABLE  |              |                       |                | 3          |
| 4                             | ACCOUNTS RECEIVABLE   | 28,035,000   |                       |                | 4          |
| 5                             | OTHER RECEIVABLES   | 1,816,000    |                       |                | 5          |
| 6                             | ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE                       |              |                       |                | 6          |
| 7                             | INVENTORY   | 3,426,000    |                       |                | 7          |
| 8                             | PREPAID EXPENSES  | 189,000      |                       |                | 8          |
| 9                             | OTHER CURRENT ASSETS  |              |                       |                | 9          |
| 10                            | DUE FROM OTHER FUNDS  |              |                       |                | 10         |
| 11                            | TOTAL CURRENT ASSETS (SUM OF LINES 1-10)                                      | 33,649,000   |                       |                | 11         |
| FIXED ASSETS                  |   |              |                       |                |            |
| 12                            | LAND  | 1,584,576    |                       |                | 12         |
| 13                            | LAND IMPROVEMENTS   | 11,364,932   |                       |                | 13         |
| 14                            | ACCUMULATED DEPRECIATION  | -9,340,626   |                       |                | 14         |
| 15                            | BUILDINGS   | 160,666,525  |                       |                | 15         |
| 16                            | ACCUMULATED DEPRECIATION  | -46,767,910  |                       |                | 16         |
| 17                            | LEASEHOLD IMPROVEMENTS  | 2,233,691    |                       |                | 17         |
| 18                            | ACCUMULATED AMORTIZATION  | -1,196,019   |                       |                | 18         |
| 19                            | FIXED EQUIPMENT   | 32,922,484   |                       |                | 19         |
| 20                            | ACCUMULATED DEPRECIATION  | -21,352,176  |                       |                | 20         |
| 21                            | AUTOMOBILES AND TRUCKS  |              |                       |                | 21         |
| 22                            | ACCUMULATED DEPRECIATION  |              |                       |                | 22         |
| 23                            | MAJOR MOVABLE EQUIPMENT   | 99,158,801   |                       |                | 23         |
| 24                            | ACCUMULATED DEPRECIATION  | -63,845,639  |                       |                | 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)                                       | 165,428,639  |                       |                | 30         |
| OTHER ASSETS                  |   |              |                       |                |            |
| 31                            | INVESTMENTS   | 190,904,000  |                       |                | 31         |
| 32                            | DEPOSITS ON LEASES  |              |                       |                | 32         |
| 33                            | DUE FROM OWNERS/OFFICERS  |              |                       |                | 33         |
| 34                            | OTHER ASSETS  | 5,033,361    |                       |                | 34         |
| 35                            | TOTAL OTHER ASSETS (SUM OF LINES 31-34)                                       | 195,937,361  |                       |                | 35         |
| 36                            | TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)                                     | 395,015,000  |                       |                | 36         |
| LIABILITIES AND FUND BALANCES |   |              |                       |                |            |
|                               |   | GENERAL FUND | SPECIFIC PURPOSE FUND | ENDOWMENT FUND | PLANT FUND |
|                               |   | 1            | 2                     | 3              | 4          |
| CURRENT LIABILITIES           |   |              |                       |                |            |
| 37                            | ACCOUNTS PAYABLE  | 18,907,000   |                       |                | 37         |
| 38                            | SALARIES, WAGES & FEES PAYABLE  |              |                       |                | 38         |
| 39                            | PAYROLL TAXES PAYABLE   |              |                       |                | 39         |
| 40                            | NOTES & LOANS PAYABLE (SHORT TERM)  | 2,473,000    |                       |                | 40         |
| 41                            | DEFERRED INCOME   |              |                       |                | 41         |
| 42                            | ACCELERATED PAYMENTS  |              |                       |                | 42         |
| 43                            | DUE TO OTHER FUNDS  |              |                       |                | 43         |
| 44                            | OTHER CURRENT LIABILITIES   | 24,625,000   |                       |                | 44         |
| 45                            | TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)                                | 46,005,000   |                       |                | 45         |
| LONG-TERM LIABILITIES         |   |              |                       |                |            |
| 46                            | MORTGAGE PAYABLE  |              |                       |                | 46         |
| 47                            | NOTES PAYABLE   | 121,482,000  |                       |                | 47         |
| 48                            | UNSECURED LOANS   |              |                       |                | 48         |
| 49                            | OTHER LONG TERM LIABILITIES   | 11,381,000   |                       |                | 49         |
| 50                            | TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)                              | 132,863,000  |                       |                | 50         |
| 51                            | TOTAL LIABILITIES (SUM OF LINES 45 AND 50)                                    | 178,868,000  |                       |                | 51         |
| CAPITAL ACCOUNTS              |   |              |                       |                |            |
| 52                            | GENERAL FUND BALANCE  | 216,147,000  |                       |                | 52         |
| 53                            | SPECIFIC PURPOSE FUND BALANCE   |              |                       |                | 53         |
| 54                            | DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED                                   |              |                       |                | 54         |
| 55                            | DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED                                 |              |                       |                | 55         |
| 56                            | GOVERNING BODY CREATED - ENDOWMENT FUND BAL                                   |              |                       |                | 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 52-58)                                      | 216,147,000  |                       |                | 59         |
| 60                            | TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)                  | 395,015,000  |                       |                | 60         |

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

|  | GENERAL FUND |             | SPECIFIC PURPOSE FUND |   | ENDOWMENT FUND |   | PLANT FUND |   |    |
|--|--------------|-------------|-----------------------|---|----------------|---|------------|---|----|
|  | 1            | 2           | 3                     | 4 | 5              | 6 | 7          | 8 |    |
| 1 FUND BALANCES AT BEGINNING OF PERIOD                                     |              | 184,675,000 |                       |   |                |   |            |   | 1  |
| 2 NET INCOME (LOSS) (FROM WKST G-3, LINE 29)                               |              | 31,472,000  |                       |   |                |   |            |   | 2  |
| 3 TOTAL (SUM OF LINE 1 AND LINE 2)   |              | 216,147,000 |                       |   |                |   |            |   | 3  |
| 4 ADDITIONS (CREDIT ADJUSTMENTS)   |              |             |                       |   |                |   |            |   | 4  |
| 5  |              |             |                       |   |                |   |            |   | 5  |
| 6  |              |             |                       |   |                |   |            |   | 6  |
| 7  |              |             |                       |   |                |   |            |   | 7  |
| 8  |              |             |                       |   |                |   |            |   | 8  |
| 9  |              |             |                       |   |                |   |            |   | 9  |
| 10 TOTAL ADDITIONS (SUM OF LINES 4-9)                                      |              |             |                       |   |                |   |            |   | 10 |
| 11 SUBTOTAL (LINE 3 PLUS LINE 10)  |              | 216,147,000 |                       |   |                |   |            |   | 11 |
| 12 DEDUCTIONS (DEBIT ADJUSTMENTS)  |              |             |                       |   |                |   |            |   | 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) |              | 216,147,000 |                       |   |                |   |            |   | 19 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2  
 PARTS I & II

PART I - PATIENT REVENUES

| REVENUE CENTER   | INPATIENT<br>1 | OUTPATIENT<br>2 | TOTAL<br>3  |    |
|--|----------------|-----------------|-------------|----|
| 1 GENERAL INPATIENT ROUTINE CARE SERVICES  |                |                 |             | 1  |
| 2 HOSPITAL   | 78,712,657     |                 | 78,712,657  | 2  |
| 3 SUBPROVIDER IPF  |                |                 |             | 3  |
| 5 SUBPROVIDER IRF  |                |                 |             | 5  |
| 6 SWING BED - SNF  |                |                 |             | 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)                          | 78,712,657     |                 | 78,712,657  | 10 |
| 11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES                                   |                |                 |             | 11 |
| 12 INTENSIVE CARE UNIT   | 15,330,507     |                 | 15,330,507  | 12 |
| 13 CORONARY CARE UNIT  |                |                 |             | 13 |
| 14 BURN INTENSIVE CARE UNIT  |                |                 |             | 14 |
| 15 SURGICAL INTENSIVE CARE UNIT  |                |                 |             | 15 |
| 16 OTHER SPECIAL CARE (SPECIFY)  |                |                 |             | 16 |
| 16 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)        | 15,330,507     |                 | 15,330,507  | 16 |
| 17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)                    | 94,043,164     |                 | 94,043,164  | 17 |
| 18 ANCILLARY SERVICES  | 214,745,037    |                 | 214,745,037 | 18 |
| 19 OUTPATIENT SERVICES   |                | 380,908,383     | 380,908,383 | 19 |
| 20 RHC   |                |                 |             | 20 |
| 21 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 COL. 3 TO WKST G-3, LINE 1) | 308,788,201    | 380,908,383     | 689,696,584 | 28 |

PART II - OPERATING EXPENSES

|   | 1          | 2           |    |
|---|------------|-------------|----|
| 29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)  |            | 172,903,345 | 29 |
| 30 ADD (SPECIFY)  |            |             | 30 |
| 31 BAD DEBT EXP   | 15,433,587 |             | 31 |
| 32  |            |             | 32 |
| 33  |            |             | 33 |
| 34  |            |             | 34 |
| 35  |            |             | 35 |
| 36 TOTAL ADDITIONS (SUM OF LINES 30-35)   |            | 15,433,587  | 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 WKST G-3, LINE 4) |            | 188,336,932 | 43 |

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

| DESCRIPTION  |  |             |       |
|--------------|--|-------------|-------|
| 1            | TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)        | 689,696,584 | 1     |
| 2            | LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS      | 490,090,120 | 2     |
| 3            | NET PATIENT REVENUES (LINE 1 MINUS LINE 2)                             | 199,606,464 | 3     |
| 4            | LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)      | 188,336,932 | 4     |
| 5            | NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)              | 11,269,532  | 5     |
| OTHER INCOME |  |             |       |
| 6            | CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.                               | 224,491     | 6     |
| 7            | INCOME FROM INVESTMENTS  | 6,832,807   | 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                        | 715,093     | 14    |
| 15           | REVENUE FROM RENTAL OF LIVING QUARTERS                                 |             | 15    |
| 16           | REVENUE FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS            | 9,862       | 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, FLOWER, COFFEE SHOPS, CANTEEN                      |             | 20    |
| 21           | RENTAL OF VENDING MACHINES   | 8,489       | 21    |
| 22           | RENTAL OF HOSPITAL SPACE   |             | 22    |
| 23           | GOVERNMENTAL APPROPRIATIONS  |             | 23    |
| 24           | OTHER (BDF - UNREALIZED GAIN)  | 6,549,118   | 24    |
| 24.01        | OTHER (BDF - UNREALIZED GAIN)  | 5,083,492   | 24.01 |
| 24.02        | OTHER (DAILY RECEIPT)  | 197,822     | 24.02 |
| 24.03        | OTHER (INTERERST EXP OFFSET)   | 198,581     | 24.03 |
| 24.04        | OTHER (OTHER NON OP REV)   | 382,713     | 24.04 |
| 25           | TOTAL OTHER INCOME (SUM OF LINES 6-24)                                 | 20,202,468  | 25    |
| 26           | TOTAL (LINE 5 PLUS LINE 25)  | 31,472,000  | 26    |
| 27           |  |             | 27    |
| 28           | TOTAL OTHER EXPENSES (SUM OF LINE 27 AND SUBSCRIPTS)                   |             | 28    |
| 29           | NET INCOME (OR LOSS) FOR THE PERIOD (LINE 26 MINUS LINE 28)            | 31,472,000  | 29    |

ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

COMPONENT NO: -

WORKSHEET I-1

CHECK APPLICABLE BOX:             RENAL DIALYSIS DEPARTMENT             HOME PROGRAM DIALYSIS

|  | TOTAL COSTS | BASIS              | STATISTICS | FTEs PER 2080 HOURS |
|--|-------------|--------------------|------------|---------------------|
|  | 1           | 2                  | 3          | 4                   |
| 1 REGISTERED NURSES                        |             | HOURS OF SERVICE   |            | 1                   |
| 2 LICENSED PRACTICAL NURSES                |             | HOURS OF SERVICE   |            | 2                   |
| 3 NURSES AIDES                             |             | HOURS OF SERVICE   |            | 3                   |
| 4 TECHNICIANS                              |             | HOURS OF SERVICE   |            | 4                   |
| 5 SOCIAL WORKERS                           |             | HOURS OF SERVICE   |            | 5                   |
| 6 DIETICIANS                               |             | HOURS OF SERVICE   |            | 6                   |
| 7 PHYSICIANS                               |             | ACCUMULATED COST   |            | 7                   |
| 8 NON-PATIENT CARE SALARY                  |             | ACCUMULATED COST   |            | 8                   |
| 9 SUBTOTAL (SUM OF LINES 1-8)              |             |                    |            | 9                   |
| 10 EMPLOYEE BENEFITS                       |             | SALARY             |            | 10                  |
| 11 CAPITAL RELATED COSTS-BLDGS. & FIXTURES |             | SQUARE FEET        |            | 11                  |
| 12 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT |             | PERCENTAGE OF TIME |            | 12                  |
| 13 MACHINES COSTS & REPAIRS                |             | PERCENTAGE OF TIME |            | 13                  |
| 14 SUPPLIES                                |             | REQUISITIONS       |            | 14                  |
| 15 DRUGS                                   |             | REQUISITIONS       |            | 15                  |
| 16 OTHER                                   |             | ACCUMULATED COST   |            | 16                  |
| 17 SUBTOTAL (SUM OF LINES 9-16)            |             |                    |            | 17                  |
| 18 CAPITAL RELATED COSTS-BLDGS. & FIXTURES |             | SQUARE FEET        |            | 18                  |
| 19 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT |             | PERCENTAGE OF TIME |            | 19                  |
| 20 EMPLOYEE BENEFITS DEPARTMENT            |             | SALARY             |            | 20                  |
| 21 ADMINISTRATIVE AND GENERAL              |             | ACCUMULATED COST   |            | 21                  |
| 22 MAINT./REPAIRS-OPERATION-HOUSEKEEPING   |             | SQUARE FEET        |            | 22                  |
| 23 MEDICAL EDUCATION PROGRAM COSTS         |             |                    |            | 23                  |
| 24 CENTRAL SERVICES & SUPPLIES             |             | REQUISITIONS       |            | 24                  |
| 25 PHARMACY                                |             | REQUISITIONS       |            | 25                  |
| 26 OTHER ALLOCATED COSTS                   |             | ACCUMULATED COST   |            | 26                  |
| 27 SUBTOTAL (SUM OF LINES 17-26)           |             |                    |            | 27                  |
| 28 LABORATORY                              |             | CHARGES            |            | 28                  |
| 29 RESPIRATORY THERAPY                     |             | CHARGES            |            | 29                  |
| 30 OTHER ANCILLARY (SPECIFY)               |             | CHARGES            |            | 30                  |
| 30.97 CARDIAC REHABILITATION               |             | CHARGES            |            | 30.97               |
| 30.98 HYPERBARIC OXYGEN THERAPY            |             | CHARGES            |            | 30.98               |
| 30.99 LITHOTRIPSY                          |             | CHARGES            |            | 30.99               |
| 31 TOTAL COSTS (SUM OF LINES 27-30)        |             |                    |            | 31                  |

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: -

WORKSHEET I-2

CHECK APPLICABLE BOX:                     [ XX ] RENAL DIALYSIS DEPARTMENT                     [ ] HOME PROGRAM DIALYSIS

|    | CAPITAL AND RELATED COSTS           |                | DIRECT PATIENT CARE<br>RNs | SALARY<br>OTHER | EMPLOYEE<br>BENEFITS<br>DEPARTMENT | DRUGS |    |
|----|-------------------------------------|----------------|----------------------------|-----------------|------------------------------------|-------|----|
|    | BUILDING<br>1                       | EQUIPMENT<br>2 |                            |                 |                                    |       |    |
| 1  | TOTAL RENAL DEPT COSTS              |                |                            |                 |                                    |       | 1  |
|    | MAINTENANCE                         |                |                            |                 |                                    |       |    |
| 2  | HEMODIALYSIS                        |                |                            |                 |                                    |       | 2  |
| 3  | INTERMITTENT PERITONEAL<br>TRAINING |                |                            |                 |                                    |       | 3  |
| 4  | HEMODIALYSIS                        |                |                            |                 |                                    |       | 4  |
| 5  | INTERMITTENT PERITONEAL             |                |                            |                 |                                    |       | 5  |
| 6  | CAPD                                |                |                            |                 |                                    |       | 6  |
| 7  | CCPD                                |                |                            |                 |                                    |       | 7  |
|    | HOME                                |                |                            |                 |                                    |       |    |
| 8  | HEMODIALYSIS                        |                |                            |                 |                                    |       | 8  |
| 9  | INTERMITTENT PERITONEAL             |                |                            |                 |                                    |       | 9  |
| 10 | CAPD                                |                |                            |                 |                                    |       | 10 |
| 11 | CCPD                                |                |                            |                 |                                    |       | 11 |
|    | OTHER BILLABLE SERVICES             |                |                            |                 |                                    |       |    |
| 12 | INPATIENT DIALYSIS                  |                |                            |                 |                                    |       | 12 |
| 13 | METHOD II HOME PATIENT              |                |                            |                 |                                    |       | 13 |
| 14 | EPO (INCL IN RENAL DEPT)            |                |                            |                 |                                    |       | 14 |
| 15 | ARANESP (INCL IN RENAL DEPT)        |                |                            |                 |                                    |       | 15 |
| 16 | OTHER                               |                |                            |                 |                                    |       | 16 |
| 17 | TOTAL (SUM OF LINES 2-16)           |                |                            |                 |                                    |       | 17 |
| 18 | MEDICAL EDUC PGM COSTS              |                |                            |                 |                                    |       | 18 |
| 19 | TOTAL RENAL COSTS (LINES 17+18)     |                |                            |                 |                                    |       | 19 |

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: -

WORKSHEET I-2  
 (CONTINUED)

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

|    | MEDICAL<br>SUPPLIES<br>7 | ROUTINE<br>ANCILLARY<br>SERVICES<br>8 | SUBTOTAL<br>(SUM OF<br>COLS.1-8)<br>9 | OVERHEAD<br>10 | TOTAL<br>(COL.9 +<br>COL.10)<br>11 |    |
|----|--------------------------|---------------------------------------|---------------------------------------|----------------|------------------------------------|----|
| 1  |                          |                                       |                                       |                |                                    | 1  |
|    |                          |                                       |                                       |                |                                    |    |
| 2  |                          |                                       |                                       |                |                                    | 2  |
| 3  |                          |                                       |                                       |                |                                    | 3  |
| 4  |                          |                                       |                                       |                |                                    | 4  |
| 5  |                          |                                       |                                       |                |                                    | 5  |
| 6  |                          |                                       |                                       |                |                                    | 6  |
| 7  |                          |                                       |                                       |                |                                    | 7  |
|    |                          |                                       |                                       |                |                                    |    |
| 8  |                          |                                       |                                       |                |                                    | 8  |
| 9  |                          |                                       |                                       |                |                                    | 9  |
| 10 |                          |                                       |                                       |                |                                    | 10 |
| 11 |                          |                                       |                                       |                |                                    | 11 |
|    |                          |                                       |                                       |                |                                    |    |
| 12 |                          |                                       |                                       |                |                                    | 12 |
| 13 |                          |                                       |                                       |                |                                    | 13 |
| 14 |                          |                                       |                                       |                |                                    | 14 |
| 15 |                          |                                       |                                       |                |                                    | 15 |
| 16 |                          |                                       |                                       |                |                                    | 16 |
| 17 |                          |                                       |                                       |                |                                    | 17 |
| 18 |                          |                                       |                                       |                |                                    | 18 |
| 19 |                          |                                       |                                       |                |                                    | 19 |

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
 STATISTICAL BASIS

COMPONENT NO: -

WORKSHEET I-3

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

|                                       | CAPITAL AND RELATED COSTS    |                             | DIRECT PATIENT CARE RNS<br>(HOURS) | SALARY<br>OTHER<br>(HOURS) | EMPLOYEE<br>BENEFITS<br>DEPARTMENT<br>(SALARY) |    |
|---------------------------------------|------------------------------|-----------------------------|------------------------------------|----------------------------|--|----|
|                                       | BUILDING<br>(SQUARE<br>FEET) | EQUIPMENT<br>(% OF<br>TIME) |                                    |                            |  |    |
|                                       | 1                            | 2                           | 3                                  | 4                          | 5  |    |
| 1 TOTAL RENAL DEPT COSTS              |                              |                             |                                    |                            |  | 1  |
| 2 MAINTENANCE                         |                              |                             |                                    |                            |  | 2  |
| 3 HEMODIALYSIS                        |                              |                             |                                    |                            |  | 3  |
| 4 INTERMITTENT PERITONEAL<br>TRAINING |                              |                             |                                    |                            |  | 4  |
| 5 HEMODIALYSIS                        |                              |                             |                                    |                            |  | 5  |
| 6 INTERMITTENT PERITONEAL             |                              |                             |                                    |                            |  | 6  |
| 7 CAPD                                |                              |                             |                                    |                            |  | 7  |
| 8 CCPD                                |                              |                             |                                    |                            |  | 8  |
| 9 HOME                                |                              |                             |                                    |                            |  | 9  |
| 10 HEMODIALYSIS                       |                              |                             |                                    |                            |  | 10 |
| 11 INTERMITTENT PERITONEAL            |                              |                             |                                    |                            |  | 11 |
| 12 CAPD                               |                              |                             |                                    |                            |  | 12 |
| 13 CCPD                               |                              |                             |                                    |                            |  | 13 |
| 14 OTHER BILLABLE SERVICES            |                              |                             |                                    |                            |  | 14 |
| 15 INPT DIAL TRTMNTS                  |                              |                             |                                    |                            |  | 15 |
| 16 METHOD II HOME PATIENT             |                              |                             |                                    |                            |  | 16 |
| 17 EPO                                |                              |                             |                                    |                            |  | 17 |
| 18 ARANESP                            |                              |                             |                                    |                            |  | 18 |
| 19 OTHER                              |                              |                             |                                    |                            |  | 19 |
| 20 TOTAL STATISTICAL BASIS            |                              |                             |                                    |                            |  | 20 |
| 21 UNIT COST MULTIPLIER               |                              |                             |                                    |                            |  | 21 |
| (LINE 1 ÷ LINE 20)                    |                              |                             |                                    |                            |  | 22 |





COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS

COMPONENT NO: -

WORKSHEET I-4  
 (CONTINUED)

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

|  | TOTAL<br>PROGRAM<br>PAYMENT | TOTAL<br>PROGRAM<br>PAYMENT | TOTAL<br>PROGRAM<br>PAYMENT | AVERAGE<br>PAYMENT<br>RATE<br>(COL. 6 ÷<br>COL. 4) | AVERAGE<br>PAYMENT<br>RATE<br>(COL. 6.01 ÷<br>COL. 4.01) | AVERAGE<br>PAYMENT<br>RATE<br>(COL. 6.02 ÷<br>COL. 4.02) |    |
|--|-----------------------------|-----------------------------|-----------------------------|--|--|--|----|
| 1 MAINTENANCE - HEMODIALYSIS   |                             |                             |                             |  |  |  | 1  |
| 2 MAINTENANCE - PERITONEAL DIALYSIS  |                             |                             |                             |  |  |  | 2  |
| 3 TRAINING - HEMODIALYSIS  |                             |                             |                             |  |  |  | 3  |
| 4 TRAINING - PERITONEAL DIALYSIS   |                             |                             |                             |  |  |  | 4  |
| 5 TRAINING - CAPD  |                             |                             |                             |  |  |  | 5  |
| 6 TRAINING - CCPD  |                             |                             |                             |  |  |  | 6  |
| 7 HOME PROGRAM - HEMODIALYSIS  |                             |                             |                             |  |  |  | 7  |
| 8 HOME PROGRAM - PERITONEAL DIALYSIS   |                             |                             |                             |  |  |  | 8  |
| 9 HOME PROGRAM - CAPD  |                             |                             |                             |  |  |  | 9  |
| 10 HOME PROGRAM - CCPD   |                             |                             |                             |  |  |  | 10 |
| 11 TOTALS (SUM OF LINES 1-8, COLS. 1 & 4)<br>(SUM OF LINES 1-10, COLS. 2, 5 & 6) | 6                           | 6.01                        | 6.02                        | 7  | 7.01   | 7.02   | 11 |
| 12 TOTAL TREATMENTS (SUM OF LINES 1-8<br>PLUS (SUM OF LINES 9 AND 10 TIMES 3))   |                             |                             |                             |  |  |  | 12 |

CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B

COMPONENT NO: -

WORKSHEET I-5

DESCRIPTION

|      |  |   |   |      |
|------|--|---|---|------|
| 1    | TOTAL EXPENSES RELATED TO CARE OF PROGRAM BENEFICIARIES (SEE INSTRUCTIONS)   |   |   | 1    |
| 2    | TOTAL PAYMENT DUE (FROM I-4, COL. 6, LINE 11)(SEE INSTRUCTIONS)  | 1 | 2 | 2    |
| 2.01 | TOTAL PAYMENT DUE (FROM I-4, COL. 6.01, LINE 11)(SEE INSTRUCTIONS)   |   |   | 2.01 |
| 2.02 | TOTAL PAYMENT DUE (FROM I-4, COL. 6.02, LINE 11)(SEE INSTRUCTIONS)   |   |   | 2.02 |
| 2.03 | TOTAL PAYMENT DUE (SEE INSTRUCTIONS)   |   |   | 2.03 |
| 2.04 | OUTLIER PAYMENTS   |   |   | 2.04 |
| 3    | DEDUCTIBLES BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 3    |
| 3.01 | DEDUCTIBLES BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 3.01 |
| 3.02 | DEDUCTIBLES BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 3.02 |
| 3.03 | TOTAL DEDUCTIBLES BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 3.03 |
| 4    | COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 4    |
| 4.01 | COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 4.01 |
| 4.02 | COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 4.02 |
| 4.03 | TOTAL COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 4.03 |
| 5    | BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE, NET OF BAD DEBT RECOVERIES  |   |   | 5    |
| 5.01 | TRANSITION PERIOD 1 (75-25%) BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE NET OF BAD DEBT RECOVERIES FOR SERVICES RENDERED ON OR AFTER 1/1/2011 BUT BEFORE 1/1/2012 |   |   | 5.01 |
| 5.02 | TRANSITION PERIOD 2 (50-50%) BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE NET OF BAD DEBT RECOVERIES FOR SERVICES RENDERED ON OR AFTER 1/1/2012 BUT BEFORE 1/1/2013 |   |   | 5.02 |
| 5.03 | TRANSITION PERIOD 3 (25-75%) BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE NET OF BAD DEBT RECOVERIES FOR SERVICES RENDERED ON OR AFTER 1/1/2013 BUT BEFORE 1/1/2014 |   |   | 5.03 |
| 5.04 | 100% PPS BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE NET OF BAD DEBT RECOVERIES FOR SERVICES RENDERED ON OR AFTER 1/1/2014   |   |   | 5.04 |
| 5.05 | TOTAL BAD DEBTS (SUM OF LINE 5 THROUGH LINE 5.04)  |   |   | 5.05 |
| 6    | ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)   |   |   | 6    |
| 7    | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)  |   |   | 7    |
| 8    | NET DEDUCTIBLES AND COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)  |   |   | 8    |
| 9    | PROGRAM PAYMENT (SEE INSTRUCTIONS)   |   |   | 9    |
| 10   | UNRECOVERED FROM MEDICARE (PART B) PATIENTS (SEE INSTRUCTIONS)   |   |   | 10   |
| 11   | REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS) (TRANSFER TO WKST E, PART B, LINE 33)  |   |   | 11   |

PART II - CALCULATION OF FACILITY SPECIFIC COMPOSITE RATE PERCENTAGE

|    |  |  |  |    |
|----|--|--|--|----|
| 12 | TOTAL ALLOWABLE EXPENSES (SEE INSTRUCTIONS)                              |  |  | 12 |
| 13 | TOTAL COMPOSITE COSTS (FROM WKST I-4, COL. 2, LINE 11)                   |  |  | 13 |
| 14 | FACILITY SPECIFIC COMPOSITE COST PERCENTAGE (LINE 13 DIVIDED BY LINE 12) |  |  | 14 |

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [ ] TITLE V [XX] HOSPITAL ((14-021) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB (OTHER) [ ] COST METHOD  
 BOXES [ ] TITLE XIX

PART I - FULLY PROSPECTIVE METHOD

|                        |  |              |
|------------------------|--|--------------|
| CAPITAL FEDERAL AMOUNT |  |              |
| 1                      | CAPITAL DRG OTHER THAN OUTLIER   | 1,948,079 1  |
| 2                      | CAPITAL DRG OUTLIER PAYMENTS   | 159,629 2    |
| 3                      | TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)                           | 78.59 3      |
| 4                      | NUMBER OF INTERNS & RESIDENTS (SEE INSTRUCTIONS)   | 4 4          |
| 5                      | INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)   | 5 5          |
| 6                      | INDIRECT MEDICAL EDUCATION ADJUSTMENT (LINE 1 TIMES LINE 5)  | 6 6          |
| 7                      | PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (WKST E, PART A, LINE 30)<br>(SEE INSTRUCTIONS) | 0.0085 7     |
| 8                      | PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS (SEE INSTRUCTIONS)   | 0.0819 8     |
| 9                      | SUM OF LINES 7 AND 8   | 0.0904 9     |
| 10                     | ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)   | 0.0185 10    |
| 11                     | DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)   | 36,039 11    |
| 12                     | TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)  | 2,143,747 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 FOR EXTRAORDINARY CIRCUMSTANCES (LINE 1 MINUS LINE 2)   | 3  |
| 4  | APPLICABLE EXCEPTION PERCENTAGE (SEE INSTRUCTIONS)  | 4  |
| 5  | CAPITAL COST FOR COMPARISON TO PAYMENTS (LINE 3 TIMES LINE 4)   | 5  |
| 6  | PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)  | 6  |
| 7  | ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 2 TIMES LINE 6)   | 7  |
| 8  | CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (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 FOR THE FOLLOWING PERIOD<br>(FROM PRIOR YEAR WKST 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<br>(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 |

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

| COST CENTER DESCRIPTION              | EXTRAORDI-<br>NARY CAP-<br>REL COSTS<br>0 | SUBTOTAL<br>(COLS.0-4)<br>2A | SUBTOTAL<br>24 | I&R COST &<br>POST STEP-<br>DOWN ADJS<br>25 | TOTAL<br>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 GENER  |   |                              |                |   |             | 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     |   |                              |                |   |             | 21    |
| 22 I&R SERVICES-OTHER PRGM COSTS     |   |                              |                |   |             | 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 HEMOPHILIAC |   |                              |                |   |             | 62.30 |
| 64 INTRAVENOUS THERAPY               |   |                              |                |   |             | 64    |
| 65 RESPIRATORY THERAPY               |   |                              |                |   |             | 65    |
| 66 PHYSICAL THERAPY                  |   |                              |                |   |             | 66    |
| 69 ELECTROCARDIOLOGY                 |   |                              |                |   |             | 69    |
| 71 MEDICAL SUPPLIES CHARGED TO PA    |   |                              |                |   |             | 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      |   |                              |                |   |             |       |
| 94 HOME PROGRAM DIALYSIS             |   |                              |                |   |             | 94    |
| SPECIAL PURPOSE COST CENTERS         |   |                              |                |   |             |       |
| 118 SUBTOTALS (SUM OF LINES 1-117)   |   |                              |                |   |             | 118   |
| NONREIMBURSABLE COST CENTERS         |   |                              |                |   |             |       |
| 190 GIFT, FLOWER, COFFEE SHOP & CA   |   |                              |                |   |             | 190   |

PROVIDER CCN: 14-0211 DELNOR-COMMUNITY HOSPITAL  
 PERIOD FROM 07/01/2012 TO 06/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
 11/26/2013 10:57

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

| COST CENTER DESCRIPTION                          | EXTRAORDI-<br>NARY CAP-<br>REL COSTS | SUBTOTAL<br>(COLS.0-4) | SUBTOTAL | I&R COST &<br>POST STEP-<br>DOWN ADJS | TOTAL |        |
|--|--------------------------------------|------------------------|----------|---------------------------------------|-------|--------|
|  | 0                                    | 2A                     | 24       | 25                                    | 26    |        |
| 192 PHYSICIANS' PRIVATE OFFICES                  |                                      |                        |          |                                       |       | 192    |
| 192.01 HOME HEALTH AGENCY                        |                                      |                        |          |                                       |       | 192.01 |
| 200 CROSS FOOT ADJUSTMENTS                       |                                      |                        |          |                                       |       | 200    |
| 201 NEGATIVE COST CENTER                         |                                      |                        |          |                                       |       | 201    |
| 202 TOTAL (SUM OF LINE 118 AND<br>LINES 190-201) |                                      |                        |          |                                       |       | 202    |
| 203 TOTAL STATISTICAL BASIS                      |                                      |                        |          |                                       |       | 203    |
| 204 UNIT COST MULTIPLIER                         |                                      |                        |          |                                       |       | 204    |
| 204 UNIT COST MULTIPLIER                         |                                      |                        |          |                                       |       | 204    |

WAGE INDEX PENSION COST SCHEDULE (For Worksheet S-3 Part IV, Line 4)

EXHIBIT 3

|   |  |            |                 |
|---|--|------------|-----------------|
| STEP 1: Determine the 3-Year Averaging Period   |  |            |                 |
| 1   | Wage index fiscal year ending date   | 09/30/2017 | 1               |
| 2   | Provider's cost reporting period used for wage index year on Line 1 (FYB in Col 1, FYE in Col 2) | 07/01/2012 | 06/30/2013 2    |
| 3   | Midpoint of provider's cost reporting period shown on Line 2, adjusted to first of month         | 01/01/2013 | 3               |
| 4   | Date beginning the 3-year averaging period (subtract 18 months from midpoint shown on Line 3)    | 07/01/2011 | 4               |
| 5   | Date ending the 3-year averaging period (add 18 months to midpoint shown on Line 3)              | 07/01/2014 | 5               |
| STEP 2 (OPTIONAL): Adjust Averaging Period for a New Plan (SEE INSTRUCTIONS)          |  |            |                 |
| 6   | Effective date of pension plan   |            | 6               |
| 7   | First day of the provider cost reporting period containing the pension plan effective date       |            | 7               |
| 8   | Starting date of the adjusted averaging period (date on Line 7, adjusted to first of month)      |            | 8               |
| If this date occurs after the period shown on line 2, stop here and see instructions. |  |            |                 |
| STEP 3: Average Pension Contributions During the Averaging Period                     |  |            |                 |
| 9   | Beginning date of averaging period from Line 4 or Line 8, as applicable                          | 07/01/2011 | 9               |
| 10  | Ending date of averaging period from Line 5  | 07/01/2014 | 10              |
| 11  | Enter provider contributions made during averaging period on Lines 9 & 10                        |            | 11              |
| 11.01   |  | 06/30/2012 | 1,552,640 11.01 |
| 11.02   |  | 06/30/2013 | 1,119,801 11.02 |
| 11.03   |  | 06/30/2014 | 1,119,801 11.03 |
| 12  | Total calendar months included in averaging period (36 unless Step 2 completed)                  | 36         | 12              |
| 13  | Total contributions made during averaging period   | 3,792,242  | 13              |
| 14  | Average monthly contribution (Line 13 divided by Line 12)  | 105,340    | 14              |
| 15  | Number of months in provider cost reporting period on Line 2                                     | 12         | 15              |
| 16  | Average pension contributions (Line 14 times Line 15)  | 1,264,080  | 16              |
| STEP 4: Total Pension Cost for Wage Index   |  |            |                 |
| 17  | Annual prefunding installment (SEE INSTRUCTIONS)   |            | 17              |
| 18  | Reportable prefunding installment ((Line 17 times Line 15) divided by 12)                        |            | 18              |
| 19  | Total Pension Cost for Wage Index (Line 16 plus Line 18 - transfers to S-3 Part IV Line 4)       | 1,264,080  | 19              |