

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY**

**WORKSHEET S  
PARTS I, II & III**

**PART I - COST REPORT STATUS**

Provider use only	1. <input checked="" type="checkbox"/> Electronically filed cost report Date: 05/27/2016 Time: 11:04		
	2. <input type="checkbox"/> Manually submitted cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted the cost report		
	4. <input type="checkbox"/> Medicare Utilization. Enter 'F' for full or 'L' for low.		
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractor's Vendor Code: ____ 12. <input type="checkbox"/> If line 5, column 1 is 4: Enter number of times reopened = 0-9.

**PART II - CERTIFICATION**

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by CARLE FOUNDATION HOSPITAL (14-0091) {(Provider Name(s) and Number(s)} for the cost reporting period beginning 01/01/2015 and ending 12/31/2015, and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

(Signed) \_\_\_\_\_  
Officer or Administrator of Provider(s)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**PART III - SETTLEMENT SUMMARY**

		TITLE XVIII					
		TITLE V	PART A	PART B	HIT	TITLE XIX	
		1	2	3	4	5	
1	HOSPITAL		728,518	-180,072			1
2	SUBPROVIDER - IPF						2
3	SUBPROVIDER - IRF		2,016	65			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			-2			9
10	HEALTH CLINIC - RHC						10
11	HEALTH CLINIC - FQHC						11
12	OUTPATIENT REHABILITATION PROVIDER						12
200	TOTAL		730,534	-180,009			200

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**

**WORKSHEET S-2  
PART I**

Hospital and Hospital Health Care Complex Address:

1	Street: 611 W. PARK STREET	P.O. Box:			1
2	City: URBANA	State: IL	ZIP Code: 61801-2595	County: CHAMPAIGN	2

Hospital and Hospital-Based Component Identification:

Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)			
						V	XVIII	XIX	
0	1	2	3	4	5	6	7	8	
3	Hospital	CARLE FOUNDATION HOSPITAL	14-0091	16580	1	07 / 01 / 1966	N	P	P
4	Subprovider - IPF								
5	Subprovider - IRF	CARLE INPATIENT REHAB	14-T091	16580	5	07 / 01 / 1991	N	P	O
6	Subprovider - (OTHER)								
7	Swing Beds - SNF								
8	Swing Beds - NF								
9	Hospital-Based SNF								
10	Hospital-Based NF								
11	Hospital-Based OLTC								
12	Hospital-Based HHA	CARLE HOME CARE	14-7241	16580		09 / 13 / 1983	N	P	N
13	Separately Certified ASC								
14	Hospital-Based Hospice	CARLE HOSPICE	14-1526	16580		05 / 09 / 1989			
15	Hospital-Based Health Clinic - RHC								
16	Hospital-Based Health Clinic - FQHC								
17	Hospital-Based (CMHC)								
18	Renal Dialysis								
19	Other								

20	Cost Reporting Period (mm/dd/yyyy)	From: 01 / 01 / 2015	To: 12 / 31 / 2015	20
21	Type of control (see instructions)	2		21

**Inpatient PPS Information**

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

		In-State Medicaid paid days	In-State Medicaid eligible unpaid days	Out-of-State Medicaid paid days	Out-of-State Medicaid eligible unpaid days	Medicaid HMO days	Other Medicaid days
		1	2	3	4	5	6
24	If this provider is an IPPS hospital, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid paid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5, and other Medicaid days in column 6.	15,800	9,429			4,629	24
25	If this provider is an IRF, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5.	425	587				25

26	Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter '1' for urban and '2' for rural.	1		26
27	Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter in column 1, '1' for urban or '2' for rural. If applicable, enter the effective date of the geographic reclassification in column 2.	1		27
35	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.			35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.			37
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	38

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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**

**WORKSHEET S-2  
PART I**

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

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

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

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

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

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

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

**Teaching Hospitals that Claim Residents in Nonprovider Settings**

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

Section 5504 of the ACA Base Year FTE Residents in Nonprovider Settings--This base year is your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010.		Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ col. 1 + col. 2))	
64	Enter in column 1, if line 63 is yes, or your facility trained residents in the base year period, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)	0.43	5.82	0.068800	64

Enter in lines 65-65.49 in column 1, if line 63 is yes, or your facility trained residents in the base year period, the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)

	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))	
	1	2	3	4	5	
65	FAMILY MEDICINE	1350	0.93	12.58	0.068838	65
65.01	OSTEOPATHIC	3600	0.08	1.76	0.043478	65.01
65.02	INTERNAL MEDICINE	1400		26.87		65.02

Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings--Effective for cost reporting periods beginning on or after July 1, 2010

66	Enter in column 1, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)		14.85		66
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Enter in lines 67-67.49, column 1 the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)

	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))	
	1	2	3	4	5	
67	FAMILY MEDICINE	1400	0.31	27.24	0.011252	67
67.01	OSTEOPATHIC	3630		9.51		67.01

**Inpatient Psychiatric Facility PPS**

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

**Inpatient Rehabilitation Facility PPS**

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

**Long Term Care Hospital PPS**

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

**TEFRA Providers**

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

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**WORKSHEET S-2  
PART I**

		V	XIX	
Title V and XIX Services		1	2	
90	Does this facility have title V and/or XIX inpatient hospital services? Enter 'Y' for yes, or 'N' for no in applicable column.	N	Y	90
91	Is this hospital reimbursed for title V and/or XIX through the cost report either in full or in part? Enter 'Y' for yes, or 'N' for no in the applicable column.	N	N	91
92	Are title XIX NF patients occupying title XVIII SNF beds (dual certification)? Enter 'Y' for yes or 'N' for no in the applicable column.		N	92
93	Does this facility operate an ICF/IID facility for purposes of title V and XIX? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	93
94	Does title V or title XIX reduce capital cost? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	94
95	If line 94 is 'Y', enter the reduction percentage in the applicable column.			95
96	Does title V or title XIX reduce operating cost? Enter 'Y' for yes or 'N' for no in the applicable column.	N	N	96
97	If line 96 is 'Y', enter the reduction percentage in the applicable column.			97

**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? (see instructions)			106	
107	If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? Enter 'Y' for yes and 'N' for no in column 1. (see instructions) If yes, the GME elimination is not made on Wkst. B, Pt. I, col. 25 and the program is cost reimbursed. If yes, complete Wkst. D-2, Pt. II.			107	
108	Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR §412.113(c). Enter 'Y' for yes or 'N' for no.	N		108	
		Physical	Occupational	Speech	Respiratory
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	N
110	Did this hospital participate in the Rural Community Hospital Demonstration project (410A Demo) for the current cost reporting period? Enter 'Y' for yes or 'N' for no.			N	110

**Miscellaneous Cost Reporting Information**

115	Is this an all-inclusive rate provider? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is yes, enter the method used (A, B, or E only) in column 2. If column 2 is 'E', enter in column 3 either '93' percent for short term hospital or '98' percent for long term care (includes psychiatric, rehabilitation and long term hospitals providers) based on the definition in CMS Pub. 15-I, chapter 22, section 2208.1.	N			115
116	Is this facility classified as a referral center? Enter 'Y' for yes or 'N' for no.	N			116
117	Is this facility legally required to carry malpractice insurance? Enter 'Y' for yes or 'N' for no.	Y			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
		Premiums	Paid Losses	Self Insurance	
118.01	List amounts of malpractice premiums and paid losses:	760,224			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 high cost 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

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**WORKSHEET S-2  
PART I**

All Providers

		1	2	
140	Are there any related organization or home office costs as defined in CMS Pub 15-1, Chapter 10? Enter 'Y' for yes, or 'N' for no in column 1. If yes, and home office costs are claimed, enter in column 2 the home office chain number (see instructions)	Y	04H077	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: THE CARLE FOUNDATION	Contractor's Name: NATIONAL GOVERNMENT SERVICES Contractor's Number: 00450			141
142	Street: 611 W. PARK ST.	P.O. Box:			142
143	City: URBANA	State: IL	ZIP Code: 61801		143
144	Are provider based physicians' costs included in Worksheet A?	Y			144
145	If costs for renal services are claimed on Wkst. A, line 74 are the costs for inpatient services only? Enter 'Y' for yes, or 'N' for no in column 1. If column 1 is no, does the dialysis facility include Medicare utilization for this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2.	N	N		145
146	Has the cost allocation methodology changed from the previously filed cost report? Enter 'Y' for yes and 'N' for no in column 1. (see CMS Pub. 15-2, chapter 40, §4020). If yes, enter the approval date (mm/dd/yyyy) in column 2.	N			146
147	Was there a change in the statistical basis? Enter 'Y' for yes or 'N' for no.	N			147
148	Was there a change in the order of allocation? Enter 'Y' for yes or 'N' for no.	N			148
149	Was there a change to the simplified cost finding method? Enter 'Y' for yes or 'N' for no.	N			149

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

		Title XVIII		Title V	Title XIX	
		Part A	Part B			
		1	2	3	4	
155	Hospital	N	N	N	N	155
156	Subprovider - IPF	N	N			156
157	Subprovider - IRF	N	N	N	N	157
158	Subprovider - Other					158
159	SNF	N	N			159
160	HHA	N	N	N	N	160
161	CMHC		N			161
161.10	CORF					161.10

Multicampus

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

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

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**

**WORKSHEET S-2  
PART II**

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

**COMPLETED BY ALL HOSPITALS**

		Y/N	Date		
<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)	N			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.	N			2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N			3

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

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

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

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

		Part A		Part B	
		Y/N	Date	Y/N	Date
<b>PS&amp;R Report Data</b>					
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	
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	03/24/2016	Y	03/24/2016
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	
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	
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N		N	
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	N		N	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**

**WORKSHEET S-2  
PART II**

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

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

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

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

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

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

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

Cost Report Preparer Contact Information			
41	First name: THERESA	Last name: O'BANION	Title: MANAGER - BUDGET & REIMBUR
42	Employer: CARLE FOUNDATION HOSPITAL		
43	Phone number: 217-383-4717	E-mail Address: THERESA.OBANION@CARLE.COM	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA**

**WORKSHEET S-3  
PART I**

	Component	Wkst A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips			Total All Patients	
						Title V	Title XVIII	Title XIX		
		1	2	3	4	5	6	7	8	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)	30	298	107,408			23,863	16,463	79,762	1
2	HMO and other (see instructions)						22,263	4,629		2
3	HMO IPF Subprovider									3
4	HMO IRF Subprovider						487	139		4
5	Hospital Adults & Peds. Swing Bed SNF									5
6	Hospital Adults & Peds. Swing Bed NF									6
7	Total Adults & Peds. (exclude observation beds) (see instructions)		298	107,408			23,863	16,463	79,762	7
8	Intensive Care Unit	31								8
8.01	NEONATAL ICU	31.01	25	9,125				1,736	3,754	8.01
9	Coronary Care Unit	32	12	4,380			2,286	797	5,539	9
10	Burn Intensive Care Unit	33								10
11	Surgical Intensive Care Unit	34	26	7,309			1,575	1,789	6,194	11
12	Other Special Care (specify)	35								12
13	Nursery	43						3,878	9,718	13
14	Total (see instructions)		361	128,222			27,724	24,663	104,967	14
15	CAH Visits									15
16	Subprovider - IPF	40								16
17	Subprovider - IRF	41	15	5,475			1,270	873	4,201	17
18	Subprovider I	42								18
19	Skilled Nursing Facility	44								19
20	Nursing Facility	45								20
21	Other Long Term Care	46								21
22	Home Health Agency	101					17,460	4,053	42,307	22
23	ASC (Distinct Part)	115								23
24	Hospice (Distinct Part)	116					34,858	2,446	40,751	24
24.10	Hospice (non-distinct part)	30								24.10
25	CMHC	99								25
26	RHC	88								26
27	Total (sum of lines 14-26)		376							27
28	Observation Bed Days							968	3,476	28
29	Ambulance Trips									29
30	Employee discount days (see instructions)									30
31	Employee discount days-IRF									31
32	Labor & delivery (see instructions)		10	3,650				566	1,981	32
32.01	Total ancillary labor & delivery room outpatient days (see instructions)									32.01
33	LTCH non-covered days									33

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA**

**WORKSHEET S-3  
PART I**

	Component	Full Time Equivalents			DISCHARGES				
		Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
		9	10	11	12	13	14	15	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)					5,145	3,301	24,729	1
2	HMO and other (see instructions)					4,096	1,088		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider								4
5	Hospital Adults & Peds. Swing Bed SNF								5
6	Hospital Adults & Peds. Swing Bed NF								6
7	Total Adults & Peds. (exclude observation beds) (see instructions)								7
8	Intensive Care Unit								8
8.01	NEONATAL ICU								8.01
9	Coronary Care Unit								9
10	Burn Intensive Care Unit								10
11	Surgical Intensive Care Unit								11
12	Other Special Care (specify)								12
13	Nursery								13
14	Total (see instructions)	51.07	2,745.60			5,145	3,301	24,729	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF		21.58			98	52	306	17
18	Subprovider I								18
19	Skilled Nursing Facility								19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency		61.63						22
23	ASC (Distinct Part)								23
24	Hospice (Distinct Part)		31.54						24
24.10	Hospice (non-distinct part)								24.10
25	CMHC								25
26	RHC								26
27	Total (sum of lines 14-26)	51.07	2,860.35						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL WAGE INDEX INFORMATION**

**WORKSHEET S-3  
PARTS II-III**

**Part II - Wage Data**

	Wkst A Line No.	Amount Reported	Reclassi- fication of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in Column 4	Average Hourly wage (column 4 ± column 5)	
	1	2	3	4	5	6	
<b>SALARIES</b>							
1	200	164,093,800	29,061,833	193,155,633	7,355,727.00	26.26	1
2							2
3							3
4							4
4.01							4.01
5							5
6							6
7	21	3,480,231	102,270	3,582,501	108,711.00	32.95	7
7.01							7.01
8							8
9	44						9
10		12,472,091	302,328	12,774,419	380,990.00	33.53	10
<b>OTHER WAGES &amp; RELATED COSTS</b>							
11		3,680,964		3,680,964	54,966.02	66.97	11
12							12
13		6,760,394		6,760,394	82,571.00	81.87	13
14		51,502,639		51,502,639	885,560.00	58.16	14
15							15
16							16
<b>WAGE-RELATED COSTS</b>							
17		41,152,955		41,152,955			17
18							18
19		3,200,325		3,200,325			19
20							20
21							21
22							22
22.01							22.01
23							23
24							24
25		333,051		333,051			25
<b>OVERHEAD COSTS - DIRECT SALARIES</b>							
26			2,058,488	2,058,488			26
27		6,135,664	13,002,192	19,137,856	253,232.47	75.57	27
28		168,725		168,725	567.00	297.57	28
29							29
30			3,474,691	3,474,691			30
31							31
32			3,590,404	3,590,404			32
33							33
34			2,251,568	2,251,568			34
35							35
36							36
37							37
38		2,307,545	502	2,308,047	66,952.00	34.47	38
39			2,095,808	2,095,808			39
40		3,798,986	-112,397	3,686,589	100,912.00	36.53	40
41		525,333	696,957	1,222,290	14,170.00	86.26	41
42							42
43							43

**Part III - Hospital Wage Index Summary**

1	Net salaries (see instructions)	160,782,294	28,959,563	189,741,857	7,247,583.00	26.18	1
2	Excluded area salaries (see instructions)	12,472,091	302,328	12,774,419	380,990.00	33.53	2
3	Subtotal salaries (line 1 minus line 2)	148,310,203	28,657,235	176,967,438	6,866,593.00	25.77	3
4	Subtotal other wages & related costs (see instructions)	61,943,997		61,943,997	1,023,097.02	60.55	4
5	Subtotal wage-related costs (see instructions)	41,152,955		41,152,955		23.25%	5
6	Total (sum of lines 3 through 5)	251,407,155	28,657,235	280,064,390	7,889,690.02	35.50	6
7	Total overhead cost (see instructions)	12,936,253	27,058,213	39,994,466	435,833.47	91.77	7

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL WAGE RELATED COSTS**

**WORKSHEET S-3  
PART IV**

**Part IV - Wage Related Cost**

**Part A - Core List**

		Amount Reported	
	<b>RETIREMENT COST</b>		
1	401K Employer Contributions	8,193,500	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Nonqualified Defined Benefit Plan Cost (see instructions)		3
4	Qualified Defined Benefit Plan Cost (see instructions)		4
	<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization):</b>		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
	<b>HEALTH AND INSURANCE COST</b>		
8	Health Insurance (Purchased or Self Funded)	21,546,671	8
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan		10
11	Life Insurance (If employee is owner or beneficiary)	99,866	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	689,401	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	1,063,770	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
	<b>TAXES</b>		
17	FICA-Employers Portion Only	11,615,553	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	52,809	19
20	State or Federal Unemployment Taxes		20
	<b>OTHER</b>		
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Costs and Allowances		22
23	Tuition Reimbursement	1,091,712	23
24	Total Wage Related cost (Sum of lines 1-23)	44,353,282	24

**Part B - Other Than Core Related Cost**

25	OTHER WAGE RELATED COSTs (SPECIFY)		25
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**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	Supporting Exhibit for Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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WAGE INDEX PENSION COST SCHEDULE (For Worksheet S-3, Part IV, Line 4)

EXHIBIT 3

<b>STEP 1: DETERMINE THE 3-YEAR AVERAGING PERIOD</b>			
1	Wage Index Fiscal Year Ending Date		1
2	Provider's Cost Reporting Period Used for Wage Index Year on Line 1 (FYB in Col. 1, FYE in Col. 2)		2
3	Midpoint of Provider's Cost Reporting Period Shown on Line 2, Adjusted to First of Month		3
4	Date Beginning the 3-Year Averaging Period (subtract 18 months from midpoint shown on Line 3)		4
5	Date Ending the 3-Year Averaging Period (add 18 months to midpoint shown on Line 3)		5
<b>STEP 2 (OPTIONAL): ADJUST AVERAGING PERIOD FOR A NEW PLAN (see instructions)</b>			
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

<b>STEP 3: AVERAGE PENSION CONTRIBUTIONS DURING THE AVERAGING PERIOD</b>			
9	Beginning Date of Averaging Period from Line 4 or Line 8, as Applicable		9
10	Ending Date of Averaging Period from Line 5		10
11	Enter Provider Contributions Made During Averaging Period on Lines 9 & 10	<b>DEPOSIT DATE(S)</b>	<b>CONTRIBUTION(S)</b> 11
12	Total Calendar Months Included in Averaging Period (36 unless Step 2 completed)		12
13	Total Contributions Made During Averaging Period		13
14	Average Monthly Contribution (Line 13 divided by Line 12)		14
15	Number of MOonths in Provider Cost Reporting Period on Line 2		15
16	Average Pension Contributions (Line 14 times Line 15)		16
<b>STEP 4: TOTAL PENSION COST FOR WAGE INDEX</b>			
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)		19

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL CONTRACT LABOR AND BENEFIT COST**

**WORKSHEET S-3  
PART V**

**Part V - Contract Labor and Benefit Cost**

**Hospital and Hospital-Based Component Identification:**

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA**

**HHA CCN: 14-7241**

**WORKSHEET S-4**

HOME HEALTH AGENCY STATISTICAL DATA

County:

	Description	Title V 1	Title XVIII 2	Title XIX 3	Other 4	Total 5	
1	Home Health Aide Hours		2,851		2,631	5,482	1
2	Unduplicated Census Count (see instructions)		2,168.00		1,171.00	3,339.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES

	Enter the number of hours in your normal work week 40.00	Number of Employees (Full Time Equivalent)				
		Staff	Contract	Total		
		1	2	3		
3	Administrator and Assistant Administrator(s)				3	
4	Director(s) and Assistant Director(s)				4	
5	Other Administrative Personnel		1.76		1.76	5
6	Direct Nursing Service		23.08	0.79	23.87	6
7	Nursing Supervisor		1.89		1.89	7
8	Physical Therapy Service		10.68	1.37	12.05	8
9	Physical Therapy Supervisor					9
10	Occupational Therapy Service		3.42	0.40	3.82	10
11	Occupational Therapy Supervisor					11
12	Speech Pathology Service		2.04		2.04	12
13	Speech Pathology Supervisor					13
14	Medical Social Service		0.44		0.44	14
15	Medical Social Service Supervisor					15
16	Home Health Aide		2.64		2.64	16
17	Home Health Aide Supervisor					17
18	Other (specify)					18

HOME HEALTH AGENCY CBSA CODES

19	Enter the number of CBSAs where you provided services during the cost reporting period.	6	19
20	List those CBSA code(s) serviced during this cost reporting period (line 20 contains the first code).	16580	20
20.01		19180	20.01
20.02		19500	20.02
20.03		50029	20.03
20.04		50030	20.04
20.05		99914	20.05

PPS ACTIVITY

		Full Episodes				Total (columns 1 through 4) 5	
		Without Outliers	With Outliers	LUPA Episodes	PEP only Episodes		
		1	2	3	4		
21	Skilled Nursing Visits	6,539	804	285	76	7,704	21
22	Skilled Nursing Visit Charges	1,188,340	142,098	54,759	13,942	1,399,139	22
23	Physical Therapy Visits	4,213	17	117	73	4,420	23
24	Physical Therapy Visit Charges	809,703	3,271	20,397	14,047	847,418	24
25	Occupational Therapy Visits	1,196		20	17	1,233	25
26	Occupational Therapy Visit Charges	231,653		3,874	3,293	238,820	26
27	Speech Pathology Visits	413		5	9	427	27
28	Speech Pathology Visit Charges	86,350		1,045	1,882	89,277	28
29	Medical Social Service Visits	69	3			72	29
30	Medical Social Service Visit Charges	19,464	4,782			24,246	30
31	Home Health Aide Visits	1,631	60	9	19	1,719	31
32	Home Health Aide Visit Charges	129,991	4,782	717	1,514	137,004	32
33	Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	14,061	884	436	194	15,575	33
34	Other Charges	65,028	9,631	802	559	76,020	34
35	Total Charges (sum of lines 22, 24, 26, 28, 30, 32 and 34)	2,530,529	164,564	81,594	35,237	2,811,924	35
36	Total Number of Episodes (standard/non-outlier)	974		166	20	1,160	36
37	Total Number of Outlier Episodes		20			20	37
38	Total Non-Routine Medical Supply Charges	8,765	263	2,087	28	11,143	38

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA**

**WORKSHEET S-5**

**RENAL DIALYSIS STATISTICS**

	DESCRIPTION	Outpatient		Training		Home		
		Regular	High Flux	Hemo-dialysis	CAPD CCPD	Hemo-dialysis	CAPD CCPD	
		1	2	3	4	5	6	
1	Number of patients in program at end of cost reporting period							1
2	Number of times per week patient receives dialysis							2
3	Average patient dialysis time including setup							3
4	CAPD exchanges per day							4
5	Number of days in year dialysis furnished							5
6	Number of stations							6
7	Treatment capacity per day per station							7
8	Utilization (see instructions)							8
9	Average times dialyzers re-used							9
10	Percentage of patients re-using dialyzers							10

**ESRD PPS**

		1	2	
10.01	Is the dialysis facility approved as a low-volume facility for this cost reporting period? Enter 'Y' for yes or 'N' for no. (see instructions)			10.01
10.02	Did your facility elect 100% PPS effective January 1, 2011? Enter 'Y' for yes or 'N' for no. (see instructions for 'new' providers)			10.02
10.03	If you responded 'N' to line 10.02, enter in column 1 the year of transition for periods prior to January 1 and enter in column 2 the year of transition for periods after December 31. (see instructions)		4	10.03

**TRANSPLANT INFORMATION**

11	Number of patients on transplant list			11
12	Number of patients transplanted during the cost reporting period			12

**EPOETIN**

13	Net costs of Epoetin furnished to all maintenance dialysis patients by the provider			13
14	Epoetin amount from Worksheet A for home dialysis program			14
15	Number of EPO units furnished relating to the renal dialysis department			15
16	Number of EPO units furnished relating to the home dialysis department			16

**ARANESP**

17	Net costs of ARANESP furnished to all maintenance dialysis patients by the provider			17
18	ARANESP amount from Worksheet A for home dialysis program			18
19	Number of ARANESP units furnished relating to the renal dialysis department			19
20	Number of ARANESP units furnished relating to the home dialysis department			20

**PHYSICIAN PAYMENT METHOD (Enter 'X' for applicable method(s))**

21	MCP	INITIAL METHOD	
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Erythropoiesis-Stimulating Agents (ESA) Statistics:		ESA Description	Net Cost of ESAs for Renal Patients	Net Cost of ESAs for Home Patients	Number of ESA Units - Renal Dialysis Dept.	Number of ESA Units - Home Dialysis Dept.	
		1	2	3	4	5	
22	Enter in column 1 the ESA description. Enter in column 2 the net costs of ESAs furnished to all renal dialysis patients. Enter in column 3 the net cost of ESAs furnished to all home dialysis program patients. Enter in column 4 the number of ESA units furnished to patients in the renal dialysis department. Enter in column 5 the number of units furnished to patients in the home dialysis program. (see instructions)						22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPICE IDENTIFICATION DATA**

**HOSPICE CCN: 14-1526**

**WORKSHEET S-9  
PARTS I & II**

**PART I - ENROLLMENT DAYS**

		Unduplicated Days						
		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other	Total (sum of cols. 1, 2, & 5)	
		1	2	3	4	5	6	
1	Continuous Home Care							1
2	Routine Home Care	34,080	2,338	9,146	257	3,359	39,777	2
3	Inpatient Respite Care	60	10	30	4	5	75	3
4	General Inpatient Care	718	98	18		83	899	4
5	Total Hospice Days	34,858	2,446	9,194	261	3,447	40,751	5

**PART II - CENSUS DATA**

		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other	Total (sum of cols. 1, 2, & 5)	
		1	2	3	4	5	6	
6	Number of Patients Receiving Hospice Care	805	86	128	10	119	1,010	6
7	Total Number of Unduplicated Continuous Care Hours Billable to Medicare							7
8	Average Length of Stay (line 5/line 6)	43.30	28.44	71.83	26.10	28.97	40.35	8
9	Unduplicated Census Count	624	54	93	7	85	763	9

NOTE: Parts I & II, columns 1 and 2 also include the days reported in column 3 and 4.

# KPMG LLP Compu-Max 2552-10

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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## HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA

WORKSHEET S-10

### Uncompensated and indigent care cost computation

1	Cost to charge ratio (Worksheet C, Part I, line 202, column 3 divided by line 202, column 8)		0.198695	1
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### Medicaid (see instructions for each line)

2	Net revenue from Medicaid		121,397,704	2
3	Did you receive DSH or supplemental payments from Medicaid?		Y	3
4	If line 3 is yes, does line 2 include all DSH or supplemental payments from Medicaid?		Y	4
5	If line 4 is no, enter DSH or supplemental payments from Medicaid			5
6	Medicaid charges		512,454,096	6
7	Medicaid cost (line 1 times line 6)		101,822,067	7
8	Difference between net revenue and costs for Medicaid program (line 7 minus the sum of lines 2 and 5). If line 7 is less than the sum of lines 2 and 5, then enter zero.			8

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

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

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

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

### Uncompensated care (see instructions for each line)

17	Private grants, donations, or endowment income restricted to fundng charity care				17
18	Government grants, appropriations of transfers for support of hospital operations				18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)				19
		Uninsured patients	Insured patients	TOTAL (col. 1 + col. 2)	
		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	69,332,025	11,344,400	80,676,425	20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	13,775,927	2,254,076	16,030,003	21
22	Partial payment by patients approved for charity care	246,243	388,809	635,052	22
23	Cost of charity care (line 21 minus line 22)	13,529,684	1,865,267	15,394,951	23
24	Does the amount in line 20, column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?			N	24
25	If line 24 is yes, enter charges for patient days beyond an indigent care program's length of stay limit (see instructions)				25
26	Total bad debt expense for the entire hospital complex (see instructions)			8,755,226	26
27	Medicare bad debts for the entire hospital complex (see instructions)			1,356,127	27
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)			7,399,099	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)			1,470,164	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)			16,865,115	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)			16,865,115	31

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES**

**WORKSHEET A**

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
		<b>GENERAL SERVICE COST CENTERS</b>								
1	00100	Cap Rel Costs-Bldg & Fixt				-152,527	-152,527	25,848,667	25,696,140	1
2	00200	Cap Rel Costs-Mvble Equip				15,973,460	15,973,460		15,973,460	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department						6,201,285	6,201,285	4
5.01	00540	NON-PATIENT TELEPHONE								5.01
5.02	00550	DATA PROCESSING								5.02
5.03	00560	FOUNDATION OVERHEAD								5.03
5.04	00570	ADMITTING	2,278,853	945,924	3,224,777	-308,589	2,916,188	-972	2,915,216	5.04
5.05	00580	SHARED ADMINISTRATIVE & GENERAL	1,138,339	85,359,020	86,497,359	75,201,242	161,698,601	-44,008,372	117,690,229	5.05
5.06	00590	OTHER ADMINISTRATIVE & GENERAL	2,718,472	49,008,876	51,727,348	-27,230,712	24,496,636	-12,884,923	11,611,713	5.06
6	00600	Maintenance & Repairs								6
7	00700	Operation of Plant						21,711,036	21,711,036	7
8	00800	Laundry & Linen Service								8
9	00900	Housekeeping						6,020,674	6,020,674	9
10	01000	Dietary						3,633,315	3,633,315	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	2,307,545	1,433,882	3,741,427	-332,869	3,408,558	-5	3,408,553	13
14	01400	Central Services & Supply						5,522,437	5,522,437	14
15	01500	Pharmacy	3,798,986	16,351,904	20,150,890	-15,333,752	4,817,138	513,746	5,330,884	15
16	01600	Medical Records & Library	525,333	379,562	904,895		904,895	1,683,311	2,588,206	16
17	01700	Social Service								17
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd	3,480,231	4,576,316	8,056,547	-3,571,638	4,484,909	-10	4,484,899	21
22	02200	I&R Services-Other Prgm Costs Apprvd				3,489,634	3,489,634	-407	3,489,227	22
23	02300	Paramed Ed Prgm-(specify)								23
		<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	03000	Adults & Pediatrics	33,598,815	23,458,533	57,057,348	-13,982,097	43,075,251	-30,649	43,044,602	30
31.01	03101	NEONATAL ICU	6,120,714	3,631,881	9,752,595	-750,430	9,002,165	-700	9,001,465	31.01
32	03200	Coronary Care Unit	3,632,932	2,494,956	6,127,888	-716,853	5,411,035	-3,206	5,407,829	32
34	03400	Surgical Intensive Care Unit	4,090,800	2,581,619	6,672,419	-706,012	5,966,407	-8,100	5,958,307	34
41	04100	Subprovider - IRF	1,580,342	827,485	2,407,827	-176,719	2,231,108	-23,863	2,207,245	41
43	04300	Nursery				1,926,174	1,926,174		1,926,174	43
		<b>ANCILLARY SERVICE COST CENTERS</b>								
50	05000	Operating Room	7,585,300	35,178,537	42,763,837	-19,632,226	23,131,611	-10,968	23,120,643	50
51	05100	Recovery Room	1,328,057	707,529	2,035,586	-149,100	1,886,486		1,886,486	51
52	05200	Delivery Room & Labor Room				6,260,363	6,260,363		6,260,363	52
53	05300	Anesthesiology	19,409	1,361,967	1,381,376	-1,381,376				53
54	05400	Radiology-Diagnostic	10,249,184	16,731,188	26,980,372	-6,867,446	20,112,926	-14,406	20,098,520	54
57	05700	CT Scan	1,267,610	3,012,508	4,280,118	-605,761	3,674,357		3,674,357	57
58	05800	MRI	1,296,680	2,629,437	3,926,117	-602,754	3,323,363		3,323,363	58
59	05900	Cardiac Catheterization	873,183	5,734,222	6,607,405	-4,928,278	1,679,127	-6,374	1,672,753	59
60	06000	Laboratory	6,805,745	16,137,114	22,942,859	-4,884,696	18,058,163	-12,953	18,045,210	60
62	06200	Whole Blood & Packed Red Blood Cells	311,579	2,828,241	3,139,820	-49,667	3,090,153		3,090,153	62
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	06500	Respiratory Therapy	2,775,525	2,263,713	5,039,238	-428,714	4,610,524	-20,697	4,589,827	65
66	06600	Physical Therapy	9,666,291	7,914,236	17,580,527	-5,183,706	12,396,821	-264,360	12,132,461	66
69	06900	Electrocardiology	2,529,886	3,258,339	5,788,225	-1,008,699	4,779,526		4,779,526	69
69.01	03650	SPECIAL PROCEDURES	2,950,002	18,448,528	21,398,530	-14,884,619	6,513,911		6,513,911	69.01
69.02	06901	CARDIAC REHAB								69.02
70	07000	Electroencephalography	349,163	340,701	689,864	-206,968	482,896		482,896	70
71	07100	Medical Supplies Charged to Patients				18,921,777	18,921,777		18,921,777	71
72	07200	Impl. Dev. Charged to Patients				16,878,530	16,878,530		16,878,530	72
73	07300	Drugs Charged to Patients				14,077,312	14,077,312		14,077,312	73
75	07500	ASC (Non-Distinct Part)	657,915	1,879,764	2,537,679	-1,916,162	621,517		621,517	75
75.01	07501	WOUND CARE								75.01
76	03950	ACUTE DIALYSIS		1,273,796	1,273,796	-1,273,796				76
76.97	07697	CARDIAC REHABILITATION	256,777	226,604	483,381	-138,846	344,535	-19,329	325,206	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY	214,493	75,796	290,289		290,289		290,289	76.98
76.99	07699	LITHOTRIPSY								76.99
		<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	09001	340B CLINICS	28,039,818	46,535,633	74,575,451	-13,703,239	60,872,212	-97,077	60,775,135	90.01
91	09100	Emergency	5,017,911	9,079,867	14,097,778	-2,126,421	11,971,357	-9,505	11,961,852	91
91.01	09101	SLEEP LAB	971,704	628,958	1,600,662	-188,785	1,411,877	-4,957	1,406,920	91.01
91.02	09102	BRONCH & GASTRO LAB	2,382,952	5,015,570	7,398,522	-1,830,990	5,567,532	-396	5,567,136	91.02
91.03	09103	SURGICENTER								91.03
92	09200	Observation Beds (Non-Distinct Part)								92
92.01	09201	OBSERVATION BEDS-DISTINCT	2,381,505	1,600,181	3,981,686	-543,807	3,437,879		3,437,879	92.01
		<b>OTHER REIMBURSABLE COST CENTERS</b>								
99.10	09910	CORF								99.10

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES**

**WORKSHEET A**

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
99.20	09920	OUTPATIENT PHYSICAL THERAPY								99.20
99.30	09930	OUTPATIENT OCCUPATIONAL THERAPY								99.30
99.40	09940	OUTPATIENT SPEECH PATHOLOGY								99.40
101	10100	Home Health Agency	4,699,490	2,911,845	7,611,335	-1,520,420	6,090,915	-1,412	6,089,503	101
		<b>SPECIAL PURPOSE COST CENTERS</b>								
116	11600	Hospice	1,931,265	4,105,374	6,036,639	-1,569,513	4,467,126		4,467,126	116
118		SUBTOTALS (sum of lines 1-117)	159,832,806	380,929,606	540,762,412	3,840,305	544,602,717	13,710,830	558,313,547	118
		<b>NONREIMBURSABLE COST CENTERS</b>								
190	19000	Gift, Flower, Coffee Shop & Canteen		131,176	131,176	-116,544	14,632		14,632	190
191	19100	Research		3,719	3,719		3,719		3,719	191
192.01	19201	CHEMOTHERAPY RX	617,248	16,514,937	17,132,185	-53,216	17,078,969		17,078,969	192.01
192.02	19202	RURAL HEALTH								192.02
192.03	19203	ARBOURS RX								192.03
192.04	19204	FUND DEVELOPMENT								192.04
192.05	19205	MARKETING								192.05
192.06	19206	CARLE CLINIC								192.06
192.08	19208	CARLE FOUNDATION #14-8077								192.08
192.09	19209	CARLE ARBOURS #14-1439								192.09
192.10	19210	OTHER REL ENTITIES								192.10
192.11	19211	CHAMPAIGN ASC		59,028	59,028	-17,426	41,602		41,602	192.11
192.12	19212	SOUTH PARKING GARAGE				234,132	234,132		234,132	192.12
192.13	19213	PARISH NRSG	24,758	57,839	82,597	-14,484	68,113		68,113	192.13
192.14	19214	COMM HLTH & WLNS	46,365	2,097,508	2,143,873	-28,917	2,114,956		2,114,956	192.14
192.15	19215	MOBILE CLINIC								192.15
192.16	19216	PALLIATIVE CARE	242,506	107,706	350,212	-42,862	307,350		307,350	192.16
192.17	19217	SMOKING CESSATION								192.17
192.18	19218	HRT DISEASE PRVT								192.18
192.19	19219	STRATUM								192.19
193.01	19301	CONTRACT MANAGEMENT		242,564	242,564		242,564		242,564	193.01
193.02	19302	TELEMEDICINE	62,553	48,432	110,985	-36,038	74,947		74,947	193.02
193.04	19304	NORTH GARAGE				536,430	536,430		536,430	193.04
193.05	19305	HOME INFUSION	579,561	3,252,611	3,832,172	-1,270,000	2,562,172		2,562,172	193.05
193.06	19306	MISSION RELATED								193.06
193.07	19307	GRANT RELATED	2,393,657	4,056,199	6,449,856	-3,175,898	3,273,958		3,273,958	193.07
193.08	19308	EMERGENCY MEDICAL SERVICES	174,308	111,435	285,743		285,743		285,743	193.08
193.10	19303	OTHER NONREIMBURSABLE ADMIN	120,038	831,521	951,559		951,559		951,559	193.10
193.11	19309	RELATED PARTY THERAPY						314,685	314,685	193.11
193.12	19310	RELATED PARTY PHARMACY				401,349	401,349		401,349	193.12
193.13	19311	RELATED PARTY PHARMACISTS				112,397	112,397		112,397	193.13
193.14	19312	RETAIL PHARM		14,668,221	14,668,221		14,668,221		14,668,221	193.14
194	07950	UNDERGRADUATE MEDICAL EDUCATION		380,098	380,098	-369,228	10,870		10,870	194
200		TOTAL (sum of lines 118-199)	164,093,800	423,492,600	587,586,400		587,586,400	14,025,515	601,611,915	200

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
1	INTERNS AND RESIDENTS	A	I&R Services-Other Prgm Costs	22		3,568,282	1
500	Total reclassifications					3,568,282	500
	Code Letter - A						
1	PARKING GARAGE DEPRECIATION	B	SOUTH PARKING GARAGE	192.12		234,132	1
2			NORTH GARAGE	193.04		536,430	2
500	Total reclassifications					770,562	500
	Code Letter - B						
1	INTERNAL FEES	C	SHARED ADMINISTRATIVE & GENER	5.05		75,264,820	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
36							36
37							37
38							38
39							39
40							40
41							41
500	Total reclassifications					75,264,820	500
	Code Letter - C						
1	DRUGS CHARGED	D	Drugs Charged to Patients	73		14,077,312	1
500	Total reclassifications					14,077,312	500
	Code Letter - D						
1	OBSTETRICS	E	Nursery	43	974,837	951,337	1
500	Total reclassifications				974,837	951,337	500
	Code Letter - E						
1	ACUTE RENAL	F	Adults & Pediatrics	30		1,273,796	1
500	Total reclassifications					1,273,796	500
	Code Letter - F						
1	L&D DEPT FROM ROUTINE	G	Delivery Room & Labor Room	52	3,412,787	2,847,576	1
500	Total reclassifications				3,412,787	2,847,576	500
	Code Letter - G						
1	DEPRECIATION	H	Cap Rel Costs-Bldg & Fixt	1		618,035	1
2			Cap Rel Costs-Mvble Equip	2		15,973,460	2
3							3
4							4
5							5
6							6
7							7

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES				
			COST CENTER	LINE #	SALARY		OTHER
		1	2	3	4	5	
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	
39						39	
40						40	
41						41	
42						42	
500	Total reclassifications Code Letter - H					16,591,495	500
1	BONUSES	I	ADMITTING	5.04	83		1
2			SHARED ADMINISTRATIVE & GENER	5.05	5,000		2
3			OTHER ADMINISTRATIVE & GENERA	5.06	10,000		3
4			Nursing Administration	13	502		4
5			I&R Services-Salary & Fringes	21	102,270		5
6			Adults & Pediatrics	30	680,823		6
7			NEONATAL ICU	31.01	103,784		7
8			Coronary Care Unit	32	41,629		8
9			Surgical Intensive Care Unit	34	25,582		9
10			Subprovider - IRF	41	21,389		10
11			Operating Room	50	63,000		11
12			Recovery Room	51	20,000		12
13			Radiology-Diagnostic	54	17,594		13
14			MRI	58	2,500		14
15			Cardiac Catheterization	59	5,000		15
16			Laboratory	60	73,962		16
17			Respiratory Therapy	65	49,580		17
18			Physical Therapy	66	27,261		18
19			Electrocardiology	69	19,018		19
20			SPECIAL PROCEDURES	69.01	30,445		20
21			Electroencephalography	70	20,340		21
22			ASC (Non-Distinct Part)	75	6,500		22
23			340B CLINICS	90.01	201,070		23
24			Emergency	91	169,860		24
25			SLEEP LAB	91.01	2,500		25
26			BRONCH & GASTRO LAB	91.02	16,460		26
27			OBSERVATION BEDS-DISTINCT	92.01	22,114		27
28			Home Health Agency	101	105,000		28
29			Hospice	116	58,047		29
30			GRANT RELATED	193.07	5,495		30
500	Total reclassifications Code Letter - I				1,906,808		500
1	SUPPLIES CHARGED	J	Medical Supplies Charged to P	71		18,921,777	1
2			Impl. Dev. Charged to Patient	72		16,878,530	2
3							3
4							4
5							5

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES				
			COST CENTER	LINE #	SALARY		OTHER
		1	2	3	4	5	
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	
500	Total reclassifications					35,800,307	500
	Code Letter - J						
1	ANESTHESIA	L	Operating Room	50	19,409	1,263,892	1
500	Total reclassifications				19,409	1,263,892	500
	Code Letter - L						
1	HO SALARIES	M	Employee Benefits Department	4	2,058,488		1
2			SHARED ADMINISTRATIVE & GENER	5.05	12,987,109		2
3			Operation of Plant	7	3,474,691		3
4			Housekeeping	9	3,590,404		4
5			Dietary	10	2,251,568		5
6			Central Services & Supply	14	2,095,808		6
7			Medical Records & Library	16	696,957		7
500	Total reclassifications				27,155,025		500
	Code Letter - M						
1	MANAGEMENT FEES	N	OTHER ADMINISTRATIVE & GENERA	5.06		6,845,817	1
2							2
3							3
4							4
5							5
6							6
7							7
500	Total reclassifications					6,845,817	500
	Code Letter - N						
1	HOOPSTON INTERCOMPANY	O	RELATED PARTY PHARMACY	193.12		401,349	1
2			RELATED PARTY PHARMACISTS	193.13	112,397		2
500	Total reclassifications				112,397	401,349	500
	Code Letter - O						
	GRAND TOTAL (Increases)				33,581,263	159,656,545	

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
1	INTERNS AND RESIDENTS	A	I&R Services-Salary & Fringes	21		3,568,282	1	
500	Total reclassifications					3,568,282	500	
	Code letter - A							
1	PARKING GARAGE DEPRECIATION	B	Cap Rel Costs-Bldg & Fixt	1		770,562	9	
2							2	
500	Total reclassifications					770,562	500	
	Code letter - B							
1	INTERNAL FEES	C	ADMITTING	5.04		278,436	1	
2			OTHER ADMINISTRATIVE & GENERA	5.06		33,963,774	2	
3			Nursing Administration	13		76,740	3	
4			Pharmacy	15		286,932	4	
5			I&R Services-Other Prgm Costs	22		78,648	5	
6			Adults & Pediatrics	30		6,083,520	6	
7			NEONATAL ICU	31.01		555,132	7	
8			Coronary Care Unit	32		566,676	8	
9			Surgical Intensive Care Unit	34		569,952	9	
10			Subprovider - IRF	41		170,568	10	
11			Operating Room	50		1,694,208	11	
12			Recovery Room	51		140,388	12	
13			Radiology-Diagnostic	54		2,928,336	13	
14			CT Scan	57		57,528	14	
15			MRI	58		165,192	15	
16			Cardiac Catheterization	59		156,552	16	
17			Laboratory	60		2,618,901	17	
18			Whole Blood & Packed Red Bloo	62		46,512	18	
19			Respiratory Therapy	65		191,676	19	
20			Physical Therapy	66		3,365,276	20	
21			Electrocardiology	69		359,232	21	
22			SPECIAL PROCEDURES	69.01		1,234,440	22	
23			Electroencephalography	70		82,452	23	
24			ASC (Non-Distinct Part)	75		1,030,518	24	
25			Adults & Pediatrics	30		38,040	25	
26			CARDIAC REHABILITATION	76.97		80,736	26	
27			340B CLINICS	90.01		11,862,600	27	
28			Emergency	91		977,580	28	
29			SLEEP LAB	91.01		139,956	29	
30			BRONCH & GASTRO LAB	91.02		842,542	30	
31			OBSERVATION BEDS-DISTINCT	92.01		452,880	31	
32			Home Health Agency	101		630,845	32	
33			Hospice	116		726,836	33	
34			Gift, Flower, Coffee Shop & C	190		116,544	34	
35			CHEMOTHERAPY RX	192.01		48,732	35	
36			PARISH NRSNG	192.13		14,484	36	
37			PALLIATIVE CARE	192.16		41,880	37	
38			TELEMEDICINE	193.02		9,888	38	
39			HOME INFUSION	193.05		605,525	39	
40			GRANT RELATED	193.07		1,604,935	40	
41			UNDERGRADUATE MEDICAL EDUCATI	194		369,228	41	
500	Total reclassifications					75,264,820	500	
	Code letter - C							
1	DRUGS CHARGED	D	Pharmacy	15		14,077,312	1	
500	Total reclassifications					14,077,312	500	
	Code letter - D							
1	OBSTETRICS	E	Adults & Pediatrics	30	974,837	951,337	1	
500	Total reclassifications				974,837	951,337	500	
	Code letter - E							
1	ACUTE RENAL	F	ACUTE DIALYSIS	76		1,273,796	1	
500	Total reclassifications					1,273,796	500	
	Code letter - F							
1	L&D DEPT FROM ROUTINE	G	Adults & Pediatrics	30	3,412,787	2,847,576	1	
500	Total reclassifications				3,412,787	2,847,576	500	
	Code letter - G							
1	DEPRECIATION	H	ADMITTING	5.04		30,153	9	
2			SHARED ADMINISTRATIVE & GENER	5.05		63,578	9	
3			OTHER ADMINISTRATIVE & GENERA	5.06		112,755	3	
4			Nursing Administration	13		256,129	4	
5			Pharmacy	15		455,762	5	
6			I&R Services-Salary & Fringes	21		3,356	6	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
7			Adults & Pediatrics	30		893,722	7	
8			NEONATAL ICU	31.01		193,737	8	
9			Coronary Care Unit	32		146,195	9	
10			Surgical Intensive Care Unit	34		130,669	10	
11			Subprovider - IRF	41		4,694	11	
12			Operating Room	50		1,865,194	12	
13			Recovery Room	51		7,971	13	
14			Anesthesiology	53		98,072	14	
15			Radiology-Diagnostic	54		2,801,534	15	
16			CT Scan	57		534,002	16	
17			MRI	58		432,362	17	
18			Cardiac Catheterization	59		1,341,360	18	
19			Laboratory	60		660,820	19	
20			Whole Blood & Packed Red Bloo	62		3,155	20	
21			Respiratory Therapy	65		215,584	21	
22			Physical Therapy	66		151,018	22	
23			Electrocardiology	69		649,385	23	
24			SPECIAL PROCEDURES	69.01		1,349,861	24	
25			Electroencephalography	70		124,511	25	
26			ASC (Non-Distinct Part)	75		122,599	26	
27			CARDIAC REHABILITATION	76.97		58,108	27	
28			340B CLINICS	90.01		1,069,836	28	
29			Emergency	91		1,104,792	29	
30			SLEEP LAB	91.01		48,824	30	
31			BRONCH & GASTRO LAB	91.02		827,082	31	
32			OBSERVATION BEDS-DISTINCT	92.01		87,721	32	
33			Home Health Agency	101		108,968	33	
34			Hospice	116		106,033	34	
35			CHEMOTHERAPY RX	192.01		4,484	35	
36			CHAMPAIGN ASC	192.11		17,426	36	
37			COMM HLTH & WLNS	192.14		28,895	37	
38			PALLIATIVE CARE	192.16		982	38	
39			TELEMEDICINE	193.02		26,150	39	
40			HOME INFUSION	193.05		43,004	40	
41			GRANT RELATED	193.07		398,064	41	
42			Adults & Pediatrics	30		12,948	42	
500	Total reclassifications					16,591,495	500	
	Code letter - H							
1	BONUSES	I	ADMITTING	5.04		83	1	
2			SHARED ADMINISTRATIVE & GENER	5.05		5,000	2	
3			OTHER ADMINISTRATIVE & GENERA	5.06		10,000	3	
4			Nursing Administration	13		502	4	
5			I&R Services-Salary & Fringes	21		102,270	5	
6			Adults & Pediatrics	30		680,823	6	
7			NEONATAL ICU	31.01		103,784	7	
8			Coronary Care Unit	32		41,629	8	
9			Surgical Intensive Care Unit	34		25,582	9	
10			Subprovider - IRF	41		21,389	10	
11			Operating Room	50		63,000	11	
12			Recovery Room	51		20,000	12	
13			Radiology-Diagnostic	54		17,594	13	
14			MRI	58		2,500	14	
15			Cardiac Catheterization	59		5,000	15	
16			Laboratory	60		73,962	16	
17			Respiratory Therapy	65		49,580	17	
18			Physical Therapy	66		27,261	18	
19			Electrocardiology	69		19,018	19	
20			SPECIAL PROCEDURES	69.01		30,445	20	
21			Electroencephalography	70		20,340	21	
22			ASC (Non-Distinct Part)	75		6,500	22	
23			340B CLINICS	90.01		201,070	23	
24			Emergency	91		169,860	24	
25			SLEEP LAB	91.01		2,500	25	
26			BRONCH & GASTRO LAB	91.02		16,460	26	
27			OBSERVATION BEDS-DISTINCT	92.01		22,114	27	
28			Home Health Agency	101		105,000	28	
29			Hospice	116		58,047	29	
30			GRANT RELATED	193.07		5,495	30	
500	Total reclassifications					1,906,808	500	
	Code letter - I							
1	SUPPLIES CHARGED	J	Adults & Pediatrics	30		41,126	1	
2			NEONATAL ICU	31.01		1,561	2	
3			Coronary Care Unit	32		3,982	3	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	DECREASES				Wkst A-7 Ref.	
			COST CENTER	LINE #	SALARY	OTHER		
		1	6	7	8	9	10	
4			Surgical Intensive Care Unit	34		5,391		4
5			Subprovider - IRF	41		1,457		5
6			Operating Room	50		17,356,125		6
7			Recovery Room	51		741		7
8			Anesthesiology	53		3		8
9			Radiology-Diagnostic	54		1,137,576		9
10			CT Scan	57		14,231		10
11			MRI	58		5,200		11
12			Cardiac Catheterization	59		3,430,366		12
13			Laboratory	60		15,218		13
14			Respiratory Therapy	65		21,454		14
15			Physical Therapy	66		216,822		15
16			Electrocardiology	69		82		16
17			SPECIAL PROCEDURES	69.01		12,300,318		17
18			Electroencephalography	70		5		18
19			ASC (Non-Distinct Part)	75		74,983		19
20								20
21			CARDIAC REHABILITATION	76.97		2		21
22			340B CLINICS	90.01		770,803		22
23			Emergency	91		44,049		23
24			SLEEP LAB	91.01		5		24
25			BRONCH & GASTRO LAB	91.02		161,366		25
26			OBSERVATION BEDS-DISTINCT	92.01		3,206		26
27			Home Health Agency	101		152,870		27
28			Hospice	116		12,916		28
29			COMM HLTH & WLNS	192.14		22		29
30			HOME INFUSION	193.05		28,355		30
31			GRANT RELATED	193.07		72		31
500	Total reclassifications					35,800,307		500
	Code letter - J							
1	ANESTHESIA	L	Anesthesiology	53	19,409	1,263,892		1
500	Total reclassifications				19,409	1,263,892		500
	Code letter - L							
1	HO SALARIES	M	Employee Benefits Department	4		2,058,488		1
2			SHARED ADMINISTRATIVE & GENER	5.05		12,987,109		2
3			Operation of Plant	7		3,474,691		3
4			Housekeeping	9		3,590,404		4
5			Dietary	10		2,251,568		5
6			Central Services & Supply	14		2,095,808		6
7			Medical Records & Library	16		696,957		7
500	Total reclassifications					27,155,025		500
	Code letter - M							
1	MANAGEMENT FEES	N	Laboratory	60		1,589,757		1
2			Physical Therapy	66		1,450,590		2
3			ASC (Non-Distinct Part)	75		688,062		3
4			Home Health Agency	101		627,737		4
5			Hospice	116		723,728		5
6			HOME INFUSION	193.05		593,116		6
7			GRANT RELATED	193.07		1,172,827		7
500	Total reclassifications					6,845,817		500
	Code letter - N							
1	HOOPSTON INTERCOMPANY	O	Pharmacy	15	112,397	401,349		1
2								2
500	Total reclassifications				112,397	401,349		500
	Code letter - O							
	GRAND TOTAL (Decreases)				4,519,430	188,718,378		

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**RECONCILIATION OF CAPITAL COST CENTERS**

**WORKSHEET A-7  
PARTS I, II & III**

**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSETS BALANCES**

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		1	2	3	4	5	6	7	
1	Land								1
2	Land Improvements	652,707					652,707		2
3	Buildings and Fixtures	3,183,527				2,978,918	204,609		3
4	Building Improvements	866,164	31,707		31,707		897,871		4
5	Fixed Equipment	125,365,608	15,966,747		15,966,747		141,332,355		5
6	Movable Equipment	125,931	19,449		19,449		145,380		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	130,193,937	16,017,903		16,017,903	2,978,918	143,232,922		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	130,193,937	16,017,903		16,017,903	2,978,918	143,232,922		10

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

	Description	SUMMARY OF CAPITAL							Total (1) (sum of cols. 9 through 14)	
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)			
*		9	10	11	12	13	14	15		
1	Cap Rel Costs-Bldg & Fixt								1	
2	Cap Rel Costs-Mvble Equip								2	
3	Total (sum of lines 1-2)								3	

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

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

**PART III - RECONCILIATION OF CAPITAL COST CENTERS**

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

	Description	SUMMARY OF CAPITAL							Total (2) (sum of cols. 9 through 14)	
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)			
*		9	10	11	12	13	14	15		
1	Cap Rel Costs-Bldg & Fixt	25,696,140						25,696,140	1	
2	Cap Rel Costs-Mvble Equip	15,973,460						15,973,460	2	
3	Total (sum of lines 1-2)	41,669,600						41,669,600	3	

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ADJUSTMENTS TO EXPENSES**

**WORKSHEET A-8**

	DESCRIPTION(1)	BASIS/ CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
				COST CENTER	LINE#	Wkst. A-7 Ref.
		1	2	3	4	5
1	Investment income-buildings & fixtures (chapter 2)			Cap Rel Costs-Bldg & Fixt	1	1
2	Investment income-movable equipment (chapter 2)			Cap Rel Costs-Mvble Equip	2	2
3	Investment income-other (chapter 2)					3
4	Trade, quantity, and time discounts (chapter 8)					4
5	Refunds and rebates of expenses (chapter 8)					5
6	Rental of provider space by suppliers (chapter 8)					6
7	Telephone services (pay stations excl) (chapter 21)					7
8	Television and radio service (chapter 21)	A	1	SHARED ADMINISTRATIVE & GENERAL	5.05	8
9	Parking lot (chapter 21)					9
10	Provider-based physician adjustment	Wkst A-8-2	-762,744			10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Wkst A-8-1	28,096,285			12
13	Laundry and linen service					13
14	Cafeteria - employees and guests					14
15	Rental of quarters to employees & others					15
16	Sale of medical and surgical supplies to other than patients					16
17	Sale of drugs to other than patients					17
18	Sale of medical records and abstracts					18
19	Nursing school (tuition,fees,books,etc.)					19
20	Vending machines					20
21	Income from imposition of interest, finance or penalty charges (chapter 21)					21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments					22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy	65	23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy	66	24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF	114	25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt	1	26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip	2	27
28	Non-physician anesthetist			Nonphysician Anesthetists	19	28
29	Physicians' assistant					29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy	67	30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology	68	31
32	CAH HIT Adj for Depreciation					32
33						33
34	AHA AND IHA LOBBYING EXPENSE	A	-7,549	OTHER ADMINISTRATIVE & GENERAL	5.06	34
35	CAOS TUITION	B	-247,715	Physical Therapy	66	35
35.06	EDUCATION REVENUE	B	-3,970	Adults & Pediatrics	30	35.06
35.07	EDUCATION REVENUE	B	-9,505	Emergency	91	35.07
35.08	EDUCATION REVENUE	B	-20	Physical Therapy	66	35.08
35.10	EDUCATION REVENUE	B	-700	NEONATAL ICU	31.01	35.10
36	MISC	B	-20	ADMITTING	5.04	36
37	MISC	B	-5,754	SHARED ADMINISTRATIVE & GENERAL	5.05	37
38	MISC REVENUE & CCA REVENUE, SER	B	-101,634	OTHER ADMINISTRATIVE & GENERAL	5.06	38
39						39
39.02	RENT REVENUE	B	-306,939	SHARED ADMINISTRATIVE & GENERAL	5.05	39.02
39.03	RENT REVENUE	B	-93,952	340B CLINICS	90.01	39.03
40	U OF I SUBSIDY	B	-10	I&R Services-Salary & Fringes Apprvd	21	40
41						41
42						42
43						43
44	PROVIDER TAX	A	-12,714,094	OTHER ADMINISTRATIVE & GENERAL	5.06	44
45	REF LAB	B	-19,329	CARDIAC REHABILITATION	76.97	45
45.01	MISC & CCA REVENUE	B	-5,627	Laboratory	60	45.01
45.07	MISC REVENUE	B	-13,827	Respiratory Therapy	65	45.07
45.09	MISC REVENUE	B	-359	Radiology-Diagnostic	54	45.09
45.11	MISC REVENUE	B	-3,121	340B CLINICS	90.01	45.11
45.16	UNALLOWABLE EXPENSE	A	-407	I&R Services-Other Prgm Costs Apprvd	22	45.16
45.17	UNALLOWABLE EXPENSE	A	-4	340B CLINICS	90.01	45.17
45.19	UNALLOWABLE EXPENSE	A	-5	Nursing Administration	13	45.19
45.20	UNALLOWABLE EXPENSE	A	-6	Adults & Pediatrics	30	45.20
45.38	DONATIONS	A	-540,588	SHARED ADMINISTRATIVE & GENERAL	5.05	45.38
45.39	DONATIONS	A	-15,931	OTHER ADMINISTRATIVE & GENERAL	5.06	45.39
46	MISC REVENUE	B	-396	BRONCH & GASTRO LAB	91.02	46
47	MISC REVENUE	B	-1,412	Home Health Agency	101	47
47.02	CONF TRAINING REVENUE	B	-6,975	Adults & Pediatrics	30	47.02
47.03	CONF TRAINING REVENUE	B	-23,863	Subprovider - IRF	41	47.03

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ADJUSTMENTS TO EXPENSES**

**WORKSHEET A-8**

	DESCRIPTION(1)	BASIS/ CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			Wkst. A-7 Ref. 5
				COST CENTER	LINE#		
		1	2	3	4		
47.04	CONF TRAINING REVENUE	B	-6,870	Respiratory Therapy	65		47.04
47.05	CONF TRAINING REVENUE	B	-4,631	Physical Therapy	66		47.05
47.07	CONF TRAINING REV	B	-50	SHARED ADMINISTRATIVE & GENERAL	5.05		47.07
47.08	CONF TRAINING REVENUE	B	-1,195	OTHER ADMINISTRATIVE & GENERAL	5.06		47.08
48	RELATED PARTY THERAPY ADD ON	A	314,685	RELATED PARTY THERAPY	193.11		48
48.01	RELATED PARTY PHARMACY ADD ON	A	401,349	Pharmacy	15		48.01
48.02	RELATED PARTY PHARMACISTS	A	112,397	Pharmacy	15		48.02
49							49
50	TOTAL (sum of lines 1 thru 49) (Transfer to worksheet A, column 6, line 200)		14,025,515				50

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

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS**

**WORKSHEET A-8-1**

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

	Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5)*	Wkst. A-7 Ref.	
	1	2	3	4	5	6	7	
1	1	Cap Rel Costs-Bldg & Fixt	HO ALLOCATION	25,848,667		25,848,667	9	1
2	4	Employee Benefits Department	HO ALLOCATION	6,201,285		6,201,285		2
3	5.05	SHARED ADMINISTRATIVE & GENERAL	HO ALLOCATION	77,007,407	119,573,642	-42,566,235		3
3.01	7	Operation of Plant	HO ALLOCATION	21,711,036		21,711,036		3.01
3.02	9	Housekeeping	HO ALLOCATION	6,020,674		6,020,674		3.02
3.03	10	Dietary	HO ALLOCATION	3,633,315		3,633,315		3.03
3.04	14	Central Services & Supply	HO ALLOCATION	5,522,437		5,522,437		3.04
3.05	16	Medical Records & Library	HO ALLOCATION	1,725,106		1,725,106		3.05
4								4
5		TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12		147,669,927	119,573,642	28,096,285		5

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

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

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

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

	Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office		
				Name	Percentage of Ownership	
	1	2	3	4	5	6
6	B			CARLE FOUNDATIO	100.00	HOME OFFICE
7						
8						
9						
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:

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**PROVIDER-BASED PHYSICIANS ADJUSTMENTS**

**WORKSHEET A-8-2**

	Wkst A Line #	Cost Center/ Physician Identifier	Total Remun- eration	Professional Component	Provider Component	RCE Amount	Physician/ Provider/ Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	5.04	ADMITTING AGGREGATE	6,240		6,240	211,500	52	5,288	264	1
2	5.05	SHARED ADMINISTRATIV AGGREGATE	1,915,563		1,915,563	211,500	13,048	1,326,756	66,338	2
3	5.06	OTHER ADMINISTRATIVE AGGREGATE	60,383		60,383	211,500	156	15,863	793	3
4	16	Medical Records & Li AGGREGATE	155,680		155,680	211,500	1,120	113,885	5,694	4
5	30	Adults & Pediatrics AGGREGATE	861,834		861,834	211,500	8,282	842,136	42,107	5
6										6
7	32	Coronary Care Unit AGGREGATE	5,850		5,850	211,500	26	2,644	132	7
8	34	Surgical Intensive C AGGREGATE	31,200		31,200	246,400	195	23,100	1,155	8
9	54	Radiology-Diagnostic AGGREGATE	33,525		33,525	271,900	149	19,478	974	9
10	50	Operating Room AGGREGATE	23,288		23,288	246,400	104	12,320	616	10
11	59	Cardiac Catheterizat AGGREGATE	12,373		12,373	211,500	59	5,999	300	11
12	60	Laboratory AGGREGATE	20,240		20,240	211,500	127	12,914	646	12
13	66	Physical Therapy AGGREGATE	30,195		30,195	211,500	179	18,201	910	13
14	69.01	SPECIAL PROCEDURES AGGREGATE	6,042		6,042	211,500	63	6,406	320	14
15										15
16	91	Emergency AGGREGATE	3,584,381		3,584,381	211,500	58,926	5,991,754	299,588	16
17	91.01	SLEEP LAB AGGREGATE	13,600		13,600	211,500	85	8,643	432	17
18										18
19										19
20										20
200		TOTAL	6,760,394		6,760,394		82,571	8,405,387	420,269	200

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**PROVIDER-BASED PHYSICIANS ADJUSTMENTS**

**WORKSHEET A-8-2**

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	5.04	ADMITTING AGGREGATE					5,288	952	952	1
2	5.05	SHARED ADMINISTRATIV AGGREGATE					1,326,756	588,807	588,807	2
3	5.06	OTHER ADMINISTRATIVE AGGREGATE					15,863	44,520	44,520	3
4	16	Medical Records & Li AGGREGATE					113,885	41,795	41,795	4
5	30	Adults & Pediatrics AGGREGATE					842,136	19,698	19,698	5
6										6
7	32	Coronary Care Unit AGGREGATE					2,644	3,206	3,206	7
8	34	Surgical Intensive C AGGREGATE					23,100	8,100	8,100	8
9	54	Radiology-Diagnostic AGGREGATE					19,478	14,047	14,047	9
10	50	Operating Room AGGREGATE					12,320	10,968	10,968	10
11	59	Cardiac Catheterizat AGGREGATE					5,999	6,374	6,374	11
12	60	Laboratory AGGREGATE					12,914	7,326	7,326	12
13	66	Physical Therapy AGGREGATE					18,201	11,994	11,994	13
14	69.01	SPECIAL PROCEDURES AGGREGATE					6,406			14
15										15
16	91	Emergency AGGREGATE					5,991,754			16
17	91.01	SLEEP LAB AGGREGATE					8,643	4,957	4,957	17
18										18
19										19
20										20
200		TOTAL					8,405,387	762,744	762,744	200

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	ADMITTING	SHARED ADM INISTRATIVE & GENERA	
		0	1	2	4	5.04	5.05	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt	25,696,140	25,696,140					1
2	Cap Rel Costs-Mvble Equip	15,973,460		15,973,460				2
4	Employee Benefits Department	6,201,285			6,201,285			4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING	2,915,216	164,797	29,241	73,954	3,183,208		5.04
5.05	SHARED ADMINISTRATIVE & GENERAL	117,690,229	49,588	61,655	458,547		118,260,019	5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	11,611,713	171,624	109,345	88,542		118,260,019	5.06
6	Maintenance & Repairs							6
7	Operation of Plant	21,711,036	10,001,385		112,757			7
8	Laundry & Linen Service							8
9	Housekeeping	6,020,674	64,015		116,512			9
10	Dietary	3,633,315	296,854		73,066			10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	3,408,553	64,015	248,383	74,898			13
14	Central Services & Supply	5,522,437			68,011			14
15	Pharmacy	5,330,884		441,979	119,633			15
16	Medical Records & Library	2,588,206			39,665			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	4,484,899			116,256			21
22	I&R Services-Other Prgm Costs Apprvd	3,489,227	22,686	3,255				22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	43,044,602	2,338,271	974,359	970,020	322,803		30
31.01	NEONATAL ICU	9,001,465	230,747	187,878	201,991	42,618		31.01
32	Coronary Care Unit	5,407,829	233,327	141,774	119,243	35,438		32
34	Surgical Intensive Care Unit	5,958,307	235,891	126,717	133,581	45,818		34
41	Subprovider - IRF	2,207,245	61,923	4,552	51,978	14,215		41
43	Nursery	1,926,174	64,912		31,634	8,205		43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	23,120,643	718,151	1,808,787	248,825	156,755		50
51	Recovery Room	1,886,486	50,863	7,730	43,746	20,454		51
52	Delivery Room & Labor Room	6,260,363	249,987		110,748	24,097		52
53	Anesthesiology							53
54	Radiology-Diagnostic	20,098,520	1,251,369	2,714,209	333,167	263,861		54
57	CT Scan	3,674,357	43,248	517,853	41,135	176,538		57
58	MRI	3,323,363	87,330	419,287	42,160	93,405		58
59	Cardiac Catheterization	1,672,753	57,612	1,300,795	28,498	55,393		59
60	Laboratory	18,045,210	475,023	640,835	223,253	402,358		60
62	Whole Blood & Packed Red Blood Cells	3,090,153	17,793	3,060	10,111	19,170		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	4,589,827	116,026	209,064	91,677	97,115		65
66	Physical Therapy	12,132,461	986,876	146,451	314,565	80,259		66
69	Electrocardiology	4,779,526	102,544	629,746	82,714	94,578		69
69.01	SPECIAL PROCEDURES	6,513,911	412,755	1,309,039	96,718	61,352		69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	482,896	12,523	120,624	11,991	3,836		70
71	Medical Supplies Charged to Patients	18,921,777				146,948		71
72	Impl. Dev. Charged to Patients	16,878,530				115,271		72
73	Drugs Charged to Patients	14,077,312				192,992		73
75	ASC (Non-Distinct Part)	621,517	181,489	97,563	21,561	8,126		75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	325,206	66,973	56,351	8,333	1,650		76.97
76.98	HYPERBARIC OXYGEN THERAPY	290,289			6,961	2,817		76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	60,775,135	5,339,724	1,000,406	916,445	379,233		90.01
91	Emergency	11,961,852	426,127	1,071,381	168,348	194,647		91
91.01	SLEEP LAB	1,406,920	78,945	47,347	31,614	14,991		91.01
91.02	BRONCH & GASTRO LAB	5,567,136	247,234	802,069	77,863	68,605		91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	3,437,879	187,310	85,068	78,000	39,660		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	ADMITTING	SHARED ADM INISTRATIVE & GENERA	
		0	1	2	4	5.04	5.05	
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency	6,089,503	65,966	99,956	155,911			101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice	4,467,126	57,864	97,110	64,555			116
118	SUBTOTALS (sum of lines 1-117)	558,313,547	25,233,767	15,513,869	6,059,187	3,183,208	118,260,019	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	14,632	56,086					190
191	Research	3,719						191
192.01	CHEMOTHERAPY RX	17,078,969	20,232	4,348	20,030			192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC	41,602	58,949	16,899				192.11
192.12	SOUTH PARKING GARAGE	234,132						192.12
192.13	PARISH NRSG	68,113	1,825		803			192.13
192.14	COMM HLTH & WLNS	2,114,956	3,288	28,021	1,505			192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	307,350	16,141	952	7,870			192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT	242,564						193.01
193.02	TELEMEDICINE	74,947	1,479	25,359	2,030			193.02
193.04	NORTH GARAGE	536,430						193.04
193.05	HOME INFUSION	2,562,172	32,660	11,153	18,807			193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	3,273,958	157,638	372,859	77,855			193.07
193.08	EMERGENCY MEDICAL SERVICES	285,743			5,656			193.08
193.10	OTHER NONREIMBURSABLE ADMIN	951,559			3,895			193.10
193.11	RELATED PARTY THERAPY	314,685						193.11
193.12	RELATED PARTY PHARMACY	401,349						193.12
193.13	RELATED PARTY PHARMACISTS	112,397			3,647			193.13
193.14	RETAIL PHARM	14,668,221						193.14
194	UNDERGRADUATE MEDICAL EDUCATION	10,870	114,075					194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	601,611,915	25,696,140	15,973,460	6,201,285	3,183,208	118,260,019	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE & GENERAL	OPERATION OF PLANT	HOUSEKEEPI NG	DIETARY	CAFETERIA	
		4A	5.06	7	9	10	11	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	130,241,243	130,241,243					5.06
6	Maintenance & Repairs							6
7	Operation of Plant	31,825,178	8,793,392	40,618,570				7
8	Laundry & Linen Service							8
9	Housekeeping	6,201,201	1,713,410	169,851	8,084,462			9
10	Dietary	4,003,235	1,106,106	787,641	157,425	6,054,407		10
11	Cafeteria					3,134,764	3,134,764	11
12	Maintenance of Personnel							12
13	Nursing Administration	3,795,849	1,048,804	169,851	33,948		38,142	13
14	Central Services & Supply	5,590,448	1,544,658					14
15	Pharmacy	5,892,496	1,628,114				57,489	15
16	Medical Records & Library	2,627,871	726,089				8,073	16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	4,601,155	1,271,313				61,933	21
22	I&R Services-Other Prgm Costs Apprvd	3,515,168	971,251	60,193	12,031			22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	47,650,055	13,165,853	6,204,115	1,240,013	2,430,355	625,193	30
31.01	NEONATAL ICU	9,664,699	2,670,385	612,238	122,368		107,190	31.01
32	Coronary Care Unit	5,937,611	1,640,580	619,084	123,736	120,557	73,051	32
34	Surgical Intensive Care Unit	6,500,314	1,796,056	625,888	125,096	134,808	73,301	34
41	Subprovider - IRF	2,339,913	646,525	164,299	32,838	128,009	25,570	41
43	Nursery	2,030,925	561,151	172,230	34,423		1,717	43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	26,053,161	7,198,567	1,905,465	380,844		138,996	50
51	Recovery Room	2,009,279	555,170	134,954	26,973		22,524	51
52	Delivery Room & Labor Room	6,645,195	1,836,087	663,289	132,571		63,369	52
53	Anesthesiology							53
54	Radiology-Diagnostic	24,661,126	6,813,943	3,320,246	663,616		212,362	54
57	CT Scan	4,453,131	1,230,413	114,750	22,935		23,734	57
58	MRI	3,965,545	1,095,692	231,713	46,312		23,426	58
59	Cardiac Catheterization	3,115,051	860,698	152,861	30,552		14,277	59
60	Laboratory	19,786,679	5,467,119	1,260,375	251,910		156,816	60
62	Whole Blood & Packed Red Blood Cells	3,140,287	867,671	47,211	9,436		5,749	62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	5,103,709	1,410,170	307,851	61,530		49,956	65
66	Physical Therapy	13,660,612	3,774,468	2,618,470	523,352		177,191	66
69	Electrocardiology	5,689,108	1,571,918	272,078	54,380		45,991	69
69.01	SPECIAL PROCEDURES	8,393,775	2,319,225	1,095,158	218,889		52,430	69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	631,870	174,588	33,227	6,641		3,345	70
71	Medical Supplies Charged to Patients	19,068,725	5,268,746					71
72	Impl. Dev. Charged to Patients	16,993,801	4,695,438					72
73	Drugs Charged to Patients	14,270,304	3,942,928					73
75	ASC (Non-Distinct Part)	930,256	257,033	481,542	96,246		11,121	75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	458,513	126,689	177,698	35,516		7,552	76.97
76.98	HYPERBARIC OXYGEN THERAPY	300,067	82,909				3,352	76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	68,410,943	18,902,263	14,167,847	2,831,721		773,072	90.01
91	Emergency	13,822,355	3,819,158	1,130,639	225,980		82,362	91
91.01	SLEEP LAB	1,579,817	436,508	209,464	41,865		17,697	91.01
91.02	BRONCH & GASTRO LAB	6,762,907	1,868,611	655,985	131,111		46,104	91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	3,827,917	1,057,665	496,987	99,333	105,914	50,606	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency	6,411,336	1,771,471	175,027	34,982			101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE & GENERAL	OPERATION OF PLANT	HOUSEKEEPI NG	DIETARY	CAFETERIA	
		4A	5.06	7	9	10	11	
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice	4,686,655	1,294,937	153,529	30,686			116
118	SUBTOTALS (sum of lines 1-117)	557,249,485	117,983,772	39,391,756	7,839,259	6,054,407	3,053,691	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	70,718	19,540	148,812	29,743			190
191	Research	3,719	1,028					191
192.01	CHEMOTHERAPY RX	17,123,579	4,731,296	53,681	10,729		7,313	192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC	117,450	32,452	156,409	31,261			192.11
192.12	SOUTH PARKING GARAGE	234,132	64,691					192.12
192.13	PARISH NRSG	70,741	19,546	4,842	968		741	192.13
192.14	COMM HLTH & WLNS	2,147,770	593,435	8,724	1,744		654	192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	332,313	91,819	42,828	8,560		1,563	192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT	242,564	67,021					193.01
193.02	TELEMEDICINE	103,815	28,684	3,924	784		1,207	193.02
193.04	NORTH GARAGE	536,430	148,217					193.04
193.05	HOME INFUSION	2,624,792	725,238	86,658	17,320		9,166	193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	3,882,310	1,072,694	418,261	83,598		55,010	193.07
193.08	EMERGENCY MEDICAL SERVICES	291,399	80,514				4,213	193.08
193.10	OTHER NONREIMBURSABLE ADMIN	955,454	263,995				1,206	193.10
193.11	RELATED PARTY THERAPY	314,685	86,948					193.11
193.12	RELATED PARTY PHARMACY	401,349	110,894					193.12
193.13	RELATED PARTY PHARMACISTS	116,044	32,063					193.13
193.14	RETAIL PHARM	14,668,221	4,052,873					193.14
194	UNDERGRADUATE MEDICAL EDUCATION	124,945	34,523	302,675	60,496			194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	601,611,915	130,241,243	40,618,570	8,084,462	6,054,407	3,134,764	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	NURSING ADMINISTRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	I&R SERVICES-SALARY & FRINGES 21	I&R SERVICES-OTHER PROGRAM COSTS 22	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & 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	5,086,594						13
14	Central Services & Supply		7,135,106					14
15	Pharmacy			7,578,099				15
16	Medical Records & Library				3,362,033			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd					5,934,401		21
22	I&R Services-Other Prgm Costs Apprvd						4,558,643	22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	3,187,322			341,172	5,362,411	4,119,255	30
31.01	NEONATAL ICU	546,470			45,043	357,494	274,617	31.01
32	Coronary Care Unit	372,426			37,454			32
34	Surgical Intensive Care Unit	373,701			48,425			34
41	Subprovider - IRF				15,024			41
43	Nursery				8,672	178,747	137,309	43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room			2,562	165,675			50
51	Recovery Room				21,618			51
52	Delivery Room & Labor Room				25,468			52
53	Anesthesiology							53
54	Radiology-Diagnostic			272,552	278,876			54
57	CT Scan			369	186,584			57
58	MRI			2	98,720			58
59	Cardiac Catheterization				58,546			59
60	Laboratory				422,941			60
62	Whole Blood & Packed Red Blood Cells				20,261			62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	254,684		1	102,641			65
66	Physical Therapy			1,194	84,826			66
69	Electrocardiology			340,387	99,960			69
69.01	SPECIAL PROCEDURES				64,843			69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography				4,054			70
71	Medical Supplies Charged to Patients		3,771,164		155,310			71
72	Impl. Dev. Charged to Patients		3,363,942		121,830			72
73	Drugs Charged to Patients			5,875,887	203,974			73
75	ASC (Non-Distinct Part)			4,431	8,589			75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION				1,744			76.97
76.98	HYPERBARIC OXYGEN THERAPY				2,977			76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS			1,080,644	400,813			90.01
91	Emergency				205,723	35,749	27,462	91
91.01	SLEEP LAB	90,220			15,844			91.01
91.02	BRONCH & GASTRO LAB			63	72,509			91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	257,995		7	41,917			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency							101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	NURSING AD MINISTRATI ON	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RE CORDS & LI BRARY	I&R SERVIC ES-SALARY & FRINGES	I&R SERVIC ES-OTHER P RGM COSTS	
		13	14	15	16	21	22	
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice							116
118	SUBTOTALS (sum of lines 1-117)	5,082,818	7,135,106	7,578,099	3,362,033	5,934,401	4,558,643	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
191	Research							191
192.01	CHEMOTHERAPY RX							192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC							192.11
192.12	SOUTH PARKING GARAGE							192.12
192.13	PARISH NRSG	3,776						192.13
192.14	COMM HLTH & WLNS							192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE							192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT							193.01
193.02	TELEMEDICINE							193.02
193.04	NORTH GARAGE							193.04
193.05	HOME INFUSION							193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED							193.07
193.08	EMERGENCY MEDICAL SERVICES							193.08
193.10	OTHER NONREIMBURSABLE ADMIN							193.10
193.11	RELATED PARTY THERAPY							193.11
193.12	RELATED PARTY PHARMACY							193.12
193.13	RELATED PARTY PHARMACISTS							193.13
193.14	RETAIL PHARM							193.14
194	UNDERGRADUATE MEDICAL EDUCATION							194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	5,086,594	7,135,106	7,578,099	3,362,033	5,934,401	4,558,643	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL		
		24	25	26		
	<b>GENERAL SERVICE COST CENTERS</b>					
1	Cap Rel Costs-Bldg & Fixt					1
2	Cap Rel Costs-Mvble Equip					2
4	Employee Benefits Department					4
5.01	NON-PATIENT TELEPHONE					5.01
5.02	DATA PROCESSING					5.02
5.03	FOUNDATION OVERHEAD					5.03
5.04	ADMITTING					5.04
5.05	SHARED ADMINISTRATIVE & GENERAL					5.05
5.06	OTHER ADMINISTRATIVE & 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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>					
30	Adults & Pediatrics	84,325,744	-9,481,666	74,844,078		30
31.01	NEONATAL ICU	14,400,504	-632,111	13,768,393		31.01
32	Coronary Care Unit	8,924,499		8,924,499		32
34	Surgical Intensive Care Unit	9,677,589		9,677,589		34
41	Subprovider - IRF	3,352,178		3,352,178		41
43	Nursery	3,125,174	-316,056	2,809,118		43
	<b>ANCILLARY SERVICE COST CENTERS</b>					
50	Operating Room	35,845,270		35,845,270		50
51	Recovery Room	2,770,518		2,770,518		51
52	Delivery Room & Labor Room	9,365,979		9,365,979		52
53	Anesthesiology					53
54	Radiology-Diagnostic	36,222,721		36,222,721		54
57	CT Scan	6,031,916		6,031,916		57
58	MRI	5,461,410		5,461,410		58
59	Cardiac Catheterization	4,231,985		4,231,985		59
60	Laboratory	27,345,840		27,345,840		60
62	Whole Blood & Packed Red Blood Cells	4,090,615		4,090,615		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
65	Respiratory Therapy	7,290,542		7,290,542		65
66	Physical Therapy	20,840,113		20,840,113		66
69	Electrocardiology	8,073,822		8,073,822		69
69.01	SPECIAL PROCEDURES	12,144,320		12,144,320		69.01
69.02	CARDIAC REHAB					69.02
70	Electroencephalography	853,725		853,725		70
71	Medical Supplies Charged to Patients	28,263,945		28,263,945		71
72	Impl. Dev. Charged to Patients	25,175,011		25,175,011		72
73	Drugs Charged to Patients	24,293,093		24,293,093		73
75	ASC (Non-Distinct Part)	1,789,218		1,789,218		75
75.01	WOUND CARE					75.01
76	ACUTE DIALYSIS					76
76.97	CARDIAC REHABILITATION	807,712		807,712		76.97
76.98	HYPERBARIC OXYGEN THERAPY	389,305		389,305		76.98
76.99	LITHOTRIPSY					76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>					
90.01	340B CLINICS	106,567,303		106,567,303		90.01
91	Emergency	19,349,428	-63,211	19,286,217		91
91.01	SLEEP LAB	2,391,415		2,391,415		91.01
91.02	BRONCH & GASTRO LAB	9,537,290		9,537,290		91.02
91.03	SURGICENTER					91.03
92	Observation Beds (Non-Distinct Part)					92
92.01	OBSERVATION BEDS-DISTINCT	5,938,341		5,938,341		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>					
99.10	CORF					99.10
99.20	OUTPATIENT PHYSICAL THERAPY					99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY					99.30
99.40	OUTPATIENT SPEECH PATHOLOGY					99.40
101	Home Health Agency	8,392,816		8,392,816		101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL			
		24	25	26			
	<b>SPECIAL PURPOSE COST CENTERS</b>						
116	Hospice	6,165,807		6,165,807			116
118	SUBTOTALS (sum of lines 1-117)	543,435,148	-10,493,044	532,942,104			118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen	268,813		268,813			190
191	Research	4,747		4,747			191
192.01	CHEMOTHERAPY RX	21,926,598		21,926,598			192.01
192.02	RURAL HEALTH						192.02
192.03	ARBOURS RX						192.03
192.04	FUND DEVELOPMENT						192.04
192.05	MARKETING						192.05
192.06	CARLE CLINIC						192.06
192.08	CARLE FOUNDATION #14-8077						192.08
192.09	CARLE ARBOURS #14-1439						192.09
192.10	OTHER REL ENTITIES						192.10
192.11	CHAMPAIGN ASC	337,572		337,572			192.11
192.12	SOUTH PARKING GARAGE	298,823		298,823			192.12
192.13	PARISH NRSG	100,614		100,614			192.13
192.14	COMM HLTH & WLNS	2,752,327		2,752,327			192.14
192.15	MOBILE CLINIC						192.15
192.16	PALLIATIVE CARE	477,083		477,083			192.16
192.17	SMOKING CESSATION						192.17
192.18	HRT DISEASE PRVT						192.18
192.19	STRATUM						192.19
193.01	CONTRACT MANAGEMENT	309,585		309,585			193.01
193.02	TELEMEDICINE	138,414		138,414			193.02
193.04	NORTH GARAGE	684,647		684,647			193.04
193.05	HOME INFUSION	3,463,174		3,463,174			193.05
193.06	MISSION RELATED						193.06
193.07	GRANT RELATED	5,511,873		5,511,873			193.07
193.08	EMERGENCY MEDICAL SERVICES	376,126		376,126			193.08
193.10	OTHER NONREIMBURSABLE ADMIN	1,220,655		1,220,655			193.10
193.11	RELATED PARTY THERAPY	401,633		401,633			193.11
193.12	RELATED PARTY PHARMACY	512,243		512,243			193.12
193.13	RELATED PARTY PHARMACISTS	148,107		148,107			193.13
193.14	RETAIL PHARM	18,721,094		18,721,094			193.14
194	UNDERGRADUATE MEDICAL EDUCATION	522,639		522,639			194
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	601,611,915	-10,493,044	591,118,871			202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	SUBTOTAL	ADMITTING	SHARED ADM INISTRATIV E & GENERA	
		0	1	2	2A	5.04	5.05	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING	2,742	164,797	29,241	196,780	196,780		5.04
5.05	SHARED ADMINISTRATIVE & GENERAL	13,990	49,588	61,655	125,233		125,233	5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	7,080	171,624	109,345	288,049		125,233	5.06
6	Maintenance & Repairs							6
7	Operation of Plant		10,001,385		10,001,385			7
8	Laundry & Linen Service							8
9	Housekeeping		64,015		64,015			9
10	Dietary		296,854		296,854			10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	738	64,015	248,383	313,136			13
14	Central Services & Supply							14
15	Pharmacy	85		441,979	442,064			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	48,503	22,686	3,255	74,444			22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	161,660	2,338,271	974,359	3,474,290	19,989		30
31.01	NEONATAL ICU	8,791	230,747	187,878	427,416	2,639		31.01
32	Coronary Care Unit	13,413	233,327	141,774	388,514	2,194		32
34	Surgical Intensive Care Unit	11,559	235,891	126,717	374,167	2,837		34
41	Subprovider - IRF	26,751	61,923	4,552	93,226	880		41
43	Nursery		64,912		64,912	508		43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	73,302	718,151	1,808,787	2,600,240	9,707		50
51	Recovery Room		50,863	7,730	58,593	1,267		51
52	Delivery Room & Labor Room		249,987		249,987	1,492		52
53	Anesthesiology							53
54	Radiology-Diagnostic	32,775	1,251,369	2,714,209	3,998,353	16,340		54
57	CT Scan	534	43,248	517,853	561,635	10,932		57
58	MRI	650	87,330	419,287	507,267	5,784		58
59	Cardiac Catheterization	4,702	57,612	1,300,795	1,363,109	3,430		59
60	Laboratory	30,959	475,023	640,835	1,146,817	24,579		60
62	Whole Blood & Packed Red Blood Cells		17,793	3,060	20,853	1,187		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	156,136	116,026	209,064	481,226	6,014		65
66	Physical Therapy	60,596	986,876	146,451	1,193,923	4,970		66
69	Electrocardiology	14,690	102,544	629,746	746,980	5,857		69
69.01	SPECIAL PROCEDURES	14,303	412,755	1,309,039	1,736,097	3,799		69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography		12,523	120,624	133,147	238		70
71	Medical Supplies Charged to Patients					9,100		71
72	Impl. Dev. Charged to Patients					7,138		72
73	Drugs Charged to Patients					11,951		73
75	ASC (Non-Distinct Part)		181,489	97,563	279,052	503		75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION		66,973	56,351	123,324	102		76.97
76.98	HYPERBARIC OXYGEN THERAPY					174		76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	119,715	5,339,724	1,000,406	6,459,845	23,484		90.01
91	Emergency	4,443	426,127	1,071,381	1,501,951	12,053		91
91.01	SLEEP LAB	3,998	78,945	47,347	130,290	928		91.01
91.02	BRONCH & GASTRO LAB	5,775	247,234	802,069	1,055,078	4,248		91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	6,712	187,310	85,068	279,090	2,456		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency	31	65,966	99,956	165,953			101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	SUBTOTAL	ADMITTING	SHARED ADM INISTRATIV E & GENERA	
		0	1	2	2A	5.04	5.05	
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice		57,864	97,110	154,974			116
118	SUBTOTALS (sum of lines 1-117)	824,633	25,233,767	15,513,869	41,572,269	196,780	125,233	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen		56,086		56,086			190
191	Research							191
192.01	CHEMOTHERAPY RX		20,232	4,348	24,580			192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC		58,949	16,899	75,848			192.11
192.12	SOUTH PARKING GARAGE							192.12
192.13	PARISH NRSG	276	1,825		2,101			192.13
192.14	COMM HLTH & WLNS	4,286	3,288	28,021	35,595			192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE		16,141	952	17,093			192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT							193.01
193.02	TELEMEDICINE	5,112	1,479	25,359	31,950			193.02
193.04	NORTH GARAGE							193.04
193.05	HOME INFUSION		32,660	11,153	43,813			193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	10,048	157,638	372,859	540,545			193.07
193.08	EMERGENCY MEDICAL SERVICES							193.08
193.10	OTHER NONREIMBURSABLE ADMIN	14,708			14,708			193.10
193.11	RELATED PARTY THERAPY							193.11
193.12	RELATED PARTY PHARMACY							193.12
193.13	RELATED PARTY PHARMACISTS							193.13
193.14	RETAIL PHARM							193.14
194	UNDERGRADUATE MEDICAL EDUCATION		114,075		114,075			194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	859,063	25,696,140	15,973,460	42,528,663	196,780	125,233	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	OTHER ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	
		5.06	7	9	10	11	13	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	413,282						5.06
6	Maintenance & Repairs							6
7	Operation of Plant	27,911	10,029,296					7
8	Laundry & Linen Service							8
9	Housekeeping	5,438	41,938	111,391				9
10	Dietary	3,511	194,480	2,169	497,014			10
11	Cafeteria				257,336	257,336		11
12	Maintenance of Personnel							12
13	Nursing Administration	3,329	41,938	468		3,131	362,002	13
14	Central Services & Supply	4,903						14
15	Pharmacy	5,168				4,719		15
16	Medical Records & Library	2,305				663		16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	4,035				5,084		21
22	I&R Services-Other Prgm Costs Apprvd	3,083	14,862	166				22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	41,789	1,531,883	17,085	199,511	51,323	226,835	30
31.01	NEONATAL ICU	8,476	151,170	1,686		8,799	38,891	31.01
32	Coronary Care Unit	5,207	152,861	1,705	9,897	5,997	26,505	32
34	Surgical Intensive Care Unit	5,701	154,541	1,724	11,067	6,017	26,595	34
41	Subprovider - IRF	2,052	40,568	452	10,508	2,099		41
43	Nursery	1,781	42,526	474		141		43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	22,849	470,486	5,247		11,410		50
51	Recovery Room	1,762	33,322	372		1,849		51
52	Delivery Room & Labor Room	5,828	163,775	1,827		5,202		52
53	Anesthesiology							53
54	Radiology-Diagnostic	21,628	819,815	9,144		17,433		54
57	CT Scan	3,905	28,333	316		1,948		57
58	MRI	3,478	57,213	638		1,923		58
59	Cardiac Catheterization	2,732	37,744	421		1,172		59
60	Laboratory	17,353	311,204	3,471		12,873		60
62	Whole Blood & Packed Red Blood Cells	2,754	11,657	130		472		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	4,476	76,013	848		4,101	18,125	65
66	Physical Therapy	11,980	646,537	7,211		14,546		66
69	Electrocardiology	4,989	67,180	749		3,775		69
69.01	SPECIAL PROCEDURES	7,361	270,410	3,016		4,304		69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	554	8,204	92		275		70
71	Medical Supplies Charged to Patients	16,723						71
72	Impl. Dev. Charged to Patients	14,904						72
73	Drugs Charged to Patients	12,515						73
75	ASC (Non-Distinct Part)	816	118,900	1,326		913		75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	402	43,876	489		620		76.97
76.98	HYPERBARIC OXYGEN THERAPY	263				275		76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	59,887	3,498,239	39,013		63,464		90.01
91	Emergency	12,122	279,171	3,114		6,761		91
91.01	SLEEP LAB	1,385	51,720	577		1,453	6,421	91.01
91.02	BRONCH & GASTRO LAB	5,931	161,972	1,807		3,785		91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	3,357	122,713	1,369	8,695	4,154	18,361	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency	5,623	43,217	482				101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	OTHER ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	
		5.06	7	9	10	11	13	
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice	4,110	37,909	423				116
118	SUBTOTALS (sum of lines 1-117)	374,376	9,726,377	108,011	497,014	250,681	361,733	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	62	36,744	410				190
191	Research	3						191
192.01	CHEMOTHERAPY RX	15,017	13,255	148		600		192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC	103	38,620	431				192.11
192.12	SOUTH PARKING GARAGE	205						192.12
192.13	PARISH NRSG	62	1,196	13		61	269	192.13
192.14	COMM HLTH & WLNS	1,884	2,154	24		54		192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	291	10,575	118		128		192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT	213						193.01
193.02	TELEMEDICINE	91	969	11		99		193.02
193.04	NORTH GARAGE	470						193.04
193.05	HOME INFUSION	2,302	21,397	239		752		193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	3,405	103,274	1,152		4,516		193.07
193.08	EMERGENCY MEDICAL SERVICES	256				346		193.08
193.10	OTHER NONREIMBURSABLE ADMIN	838				99		193.10
193.11	RELATED PARTY THERAPY	276						193.11
193.12	RELATED PARTY PHARMACY	352						193.12
193.13	RELATED PARTY PHARMACISTS	102						193.13
193.14	RETAIL PHARM	12,864						193.14
194	UNDERGRADUATE MEDICAL EDUCATION	110	74,735	834				194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	413,282	10,029,296	111,391	497,014	257,336	362,002	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRINGES	I&R SERVICES-OTHER PROGRAM COSTS	SUBTOTAL	
		14	15	16	21	22	24	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & 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	4,903						14
15	Pharmacy		451,951					15
16	Medical Records & Library			2,968				16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd				9,119			21
22	I&R Services-Other Prgm Costs Apprvd					92,555		22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics			270			5,562,975	30
31.01	NEONATAL ICU			36			639,113	31.01
32	Coronary Care Unit			30			592,910	32
34	Surgical Intensive Care Unit			38			582,687	34
41	Subprovider - IRF			12			149,797	41
43	Nursery			7			110,349	43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room		153	131			3,120,223	50
51	Recovery Room			17			97,182	51
52	Delivery Room & Labor Room			20			428,131	52
53	Anesthesiology							53
54	Radiology-Diagnostic		16,255	221			4,899,189	54
57	CT Scan		22	148			607,239	57
58	MRI			78			576,381	58
59	Cardiac Catheterization			46			1,408,654	59
60	Laboratory			644			1,516,941	60
62	Whole Blood & Packed Red Blood Cells			16			37,069	62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy			81			590,884	65
66	Physical Therapy		71	67			1,879,305	66
69	Electrocardiology		20,300	79			849,909	69
69.01	SPECIAL PROCEDURES			51			2,025,038	69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography			3			142,513	70
71	Medical Supplies Charged to Patients	2,591		123			28,537	71
72	Impl. Dev. Charged to Patients	2,312		96			24,450	72
73	Drugs Charged to Patients		350,434	161			375,061	73
75	ASC (Non-Distinct Part)		264	7			401,781	75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION			1			168,814	76.97
76.98	HYPERBARIC OXYGEN THERAPY			2			714	76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS		64,448	317			10,208,697	90.01
91	Emergency			163			1,815,335	91
91.01	SLEEP LAB			13			192,787	91.01
91.02	BRONCH & GASTRO LAB		4	57			1,232,882	91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT			33			440,228	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
101	Home Health Agency						215,275	101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRINGES	I&R SERVICES-OTHER PROGRAM COSTS	SUBTOTAL	
		14	15	16	21	22	24	
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice						197,416	116
118	SUBTOTALS (sum of lines 1-117)	4,903	451,951	2,968			41,118,466	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen						93,302	190
191	Research						3	191
192.01	CHEMOTHERAPY RX						53,600	192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC						115,002	192.11
192.12	SOUTH PARKING GARAGE						205	192.12
192.13	PARISH NRSG						3,702	192.13
192.14	COMM HLTH & WLNS						39,711	192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE						28,205	192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT						213	193.01
193.02	TELEMEDICINE						33,120	193.02
193.04	NORTH GARAGE						470	193.04
193.05	HOME INFUSION						68,503	193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED						652,892	193.07
193.08	EMERGENCY MEDICAL SERVICES						602	193.08
193.10	OTHER NONREIMBURSABLE ADMIN						15,645	193.10
193.11	RELATED PARTY THERAPY						276	193.11
193.12	RELATED PARTY PHARMACY						352	193.12
193.13	RELATED PARTY PHARMACISTS						102	193.13
193.14	RETAIL PHARM						12,864	193.14
194	UNDERGRADUATE MEDICAL EDUCATION						189,754	194
200	Cross Foot Adjustments				9,119	92,555	101,674	200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	4,903	451,951	2,968	9,119	92,555	42,528,663	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	I&R COST & POST STEP-DOWN ADJS	TOTAL				
		25	26				
	<b>GENERAL SERVICE COST CENTERS</b>						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
5.01	NON-PATIENT TELEPHONE						5.01
5.02	DATA PROCESSING						5.02
5.03	FOUNDATION OVERHEAD						5.03
5.04	ADMITTING						5.04
5.05	SHARED ADMINISTRATIVE & GENERAL						5.05
5.06	OTHER ADMINISTRATIVE & 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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>						
30	Adults & Pediatrics		5,562,975				30
31.01	NEONATAL ICU		639,113				31.01
32	Coronary Care Unit		592,910				32
34	Surgical Intensive Care Unit		582,687				34
41	Subprovider - IRF		149,797				41
43	Nursery		110,349				43
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room		3,120,223				50
51	Recovery Room		97,182				51
52	Delivery Room & Labor Room		428,131				52
53	Anesthesiology						53
54	Radiology-Diagnostic		4,899,189				54
57	CT Scan		607,239				57
58	MRI		576,381				58
59	Cardiac Catheterization		1,408,654				59
60	Laboratory		1,516,941				60
62	Whole Blood & Packed Red Blood Cells		37,069				62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy		590,884				65
66	Physical Therapy		1,879,305				66
69	Electrocardiology		849,909				69
69.01	SPECIAL PROCEDURES		2,025,038				69.01
69.02	CARDIAC REHAB						69.02
70	Electroencephalography		142,513				70
71	Medical Supplies Charged to Patients		28,537				71
72	Impl. Dev. Charged to Patients		24,450				72
73	Drugs Charged to Patients		375,061				73
75	ASC (Non-Distinct Part)		401,781				75
75.01	WOUND CARE						75.01
76	ACUTE DIALYSIS						76
76.97	CARDIAC REHABILITATION		168,814				76.97
76.98	HYPERBARIC OXYGEN THERAPY		714				76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
90.01	340B CLINICS		10,208,697				90.01
91	Emergency		1,815,335				91
91.01	SLEEP LAB		192,787				91.01
91.02	BRONCH & GASTRO LAB		1,232,882				91.02
91.03	SURGICENTER						91.03
92	Observation Beds (Non-Distinct Part)						92
92.01	OBSERVATION BEDS-DISTINCT		440,228				92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
101	Home Health Agency		215,275				101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	I&R COST & POST STEP- DOWN ADJS	TOTAL				
		25	26				
	<b>SPECIAL PURPOSE COST CENTERS</b>						
116	Hospice		197,416				116
118	SUBTOTALS (sum of lines 1-117)		41,118,466				118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen		93,302				190
191	Research		3				191
192.01	CHEMOTHERAPY RX		53,600				192.01
192.02	RURAL HEALTH						192.02
192.03	ARBOURS RX						192.03
192.04	FUND DEVELOPMENT						192.04
192.05	MARKETING						192.05
192.06	CARLE CLINIC						192.06
192.08	CARLE FOUNDATION #14-8077						192.08
192.09	CARLE ARBOURS #14-1439						192.09
192.10	OTHER REL ENTITIES						192.10
192.11	CHAMPAIGN ASC		115,002				192.11
192.12	SOUTH PARKING GARAGE		205				192.12
192.13	PARISH NRSG		3,702				192.13
192.14	COMM HLTH & WLNS		39,711				192.14
192.15	MOBILE CLINIC						192.15
192.16	PALLIATIVE CARE		28,205				192.16
192.17	SMOKING CESSATION						192.17
192.18	HRT DISEASE PRVT						192.18
192.19	STRATUM						192.19
193.01	CONTRACT MANAGEMENT		213				193.01
193.02	TELEMEDICINE		33,120				193.02
193.04	NORTH GARAGE		470				193.04
193.05	HOME INFUSION		68,503				193.05
193.06	MISSION RELATED						193.06
193.07	GRANT RELATED		652,892				193.07
193.08	EMERGENCY MEDICAL SERVICES		602				193.08
193.10	OTHER NONREIMBURSABLE ADMIN		15,645				193.10
193.11	RELATED PARTY THERAPY		276				193.11
193.12	RELATED PARTY PHARMACY		352				193.12
193.13	RELATED PARTY PHARMACISTS		102				193.13
193.14	RETAIL PHARM		12,864				193.14
194	UNDERGRADUATE MEDICAL EDUCATION		189,754				194
200	Cross Foot Adjustments		101,674				200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)		42,528,663				202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	NEW CAP RE L COSTS-BL DG & FIXT SQ FEET	NEW CAP RE L COSTS-MV BLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	ADMITTING  GROSS REVENUE	SHARED ADM INISTRATIV E & GENERA TOTAL COST	RECON- CILIATION	
		1	2	4	5.04	5.05	5A.06	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt	1,633,329						1
2	Cap Rel Costs-Mvble Equip		16,471,598					2
4	Employee Benefits Department			191,097,145				4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING	10,475	30,153	2,278,936	2,662,660,009			5.04
5.05	SHARED ADMINISTRATIVE & GENERAL	3,152	63,578	14,130,448		1,000,000		5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	10,909	112,755	2,728,472		1,000,000	-130,241,243	5.06
6	Maintenance & Repairs							6
7	Operation of Plant	635,720		3,474,691				7
8	Laundry & Linen Service							8
9	Housekeeping	4,069		3,590,404				9
10	Dietary	18,869		2,251,568				10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	4,069	256,129	2,308,047				13
14	Central Services & Supply			2,095,808				14
15	Pharmacy		455,762	3,686,589				15
16	Medical Records & Library			1,222,290				16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			3,582,501				21
22	I&R Services-Other Prgm Costs Apprvd	1,442	3,356					22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	148,628	1,004,744	29,892,014	270,128,301			30
31.01	NEONATAL ICU	14,667	193,737	6,224,498	35,663,689			31.01
32	Coronary Care Unit	14,831	146,195	3,674,561	29,654,897			32
34	Surgical Intensive Care Unit	14,994	130,669	4,116,382	38,341,547			34
41	Subprovider - IRF	3,936	4,694	1,601,731	11,895,358			41
43	Nursery	4,126		974,837	6,865,990			43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	45,648	1,865,194	7,667,709	131,175,969			50
51	Recovery Room	3,233	7,971	1,348,057	17,116,035			51
52	Delivery Room & Labor Room	15,890		3,412,787	20,164,482			52
53	Anesthesiology							53
54	Radiology-Diagnostic	79,541	2,798,856	10,266,778	220,804,179			54
57	CT Scan	2,749	534,002	1,267,610	147,730,843			57
58	MRI	5,551	432,362	1,299,180	78,163,262			58
59	Cardiac Catheterization	3,662	1,341,360	878,183	46,354,364			59
60	Laboratory	30,194	660,820	6,879,707	335,588,219			60
62	Whole Blood & Packed Red Blood Cells	1,131	3,155	311,579	16,041,980			62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	7,375	215,584	2,825,105	81,267,531			65
66	Physical Therapy	62,729	151,018	9,693,552	67,162,223			66
69	Electrocardiology	6,518	649,385	2,548,904	79,144,517			69
69.01	SPECIAL PROCEDURES	26,236	1,349,861	2,980,447	51,340,325			69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	796	124,386	369,503	3,209,970			70
71	Medical Supplies Charged to Patients				122,969,188			71
72	Impl. Dev. Charged to Patients				96,460,829			72
73	Drugs Charged to Patients				161,499,735			73
75	ASC (Non-Distinct Part)	11,536	100,605	664,415	6,800,270			75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	4,257	58,108	256,777	1,381,005			76.97
76.98	HYPERBARIC OXYGEN THERAPY			214,493	2,357,050			76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	339,410	1,031,604	28,240,888	317,350,040			90.01
91	Emergency	27,086	1,104,792	5,187,771	162,884,641			91
91.01	SLEEP LAB	5,018	48,824	974,204	12,544,525			91.01
91.02	BRONCH & GASTRO LAB	15,715	827,082	2,399,412	57,410,431			91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	11,906	87,721	2,403,619	33,188,614			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	NEW CAP RE L COSTS-BL DG & FIXT SQ FEET FEET	NEW CAP RE L COSTS-MV BLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	ADMITTING  GROSS REVENUE	SHARED ADM INISTRATIV E & GENERA TOTAL COST	RECON- CILIATION	
		1	2	4	5.04	5.05	5A.06	
101	Home Health Agency	4,193	103,073	4,804,490				101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice	3,678	100,138	1,989,312				116
118	SUBTOTALS (sum of lines 1-117)	1,603,939	15,997,673	186,718,259	2,662,660,009	1,000,000	-130,241,243	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	3,565						190
191	Research							191
192.01	CHEMOTHERAPY RX	1,286	4,484	617,248				192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC	3,747	17,426					192.11
192.12	SOUTH PARKING GARAGE							192.12
192.13	PARISH NRSG	116		24,758				192.13
192.14	COMM HLTH & WLNS	209	28,895	46,365				192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	1,026	982	242,506				192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT							193.01
193.02	TELEMEDICINE	94	26,150	62,553				193.02
193.04	NORTH GARAGE							193.04
193.05	HOME INFUSION	2,076	11,501	579,561				193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	10,020	384,487	2,399,152				193.07
193.08	EMERGENCY MEDICAL SERVICES			174,308				193.08
193.10	OTHER NONREIMBURSABLE ADMIN			120,038				193.10
193.11	RELATED PARTY THERAPY							193.11
193.12	RELATED PARTY PHARMACY							193.12
193.13	RELATED PARTY PHARMACISTS			112,397				193.13
193.14	RETAIL PHARM							193.14
194	UNDERGRADUATE MEDICAL EDUCATION	7,251						194
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	25,696,140	15,973,460	6,201,285	3,183,208	118,260,019		202
203	Unit Cost Multiplier (Wkst. B, Part I)	15.732372	0.969758	0.032451	0.001195	118.260019		203
204	Cost to be allocated (Per Wkst. B, Part II)				196,780	125,233		204
205	Unit Cost Multiplier (Wkst. B, Part II)				0.000074	0.125233		205

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	OTHER ADMINISTRATIVE & GENERAL ACCUM COST	MAINTENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSEKEEPING SQUARE FEET	DIETARY MEALS SERVED	
		5.06	6	7	8	9	10	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & GENERAL	471,370,672						5.06
6	Maintenance & Repairs		1,608,793					6
7	Operation of Plant	31,825,178	635,720	973,073				7
8	Laundry & Linen Service				3,120,460			8
9	Housekeeping	6,201,201	4,069	4,069		969,004		9
10	Dietary	4,003,235	18,869	18,869		18,869	695,450	10
11	Cafeteria						360,080	11
12	Maintenance of Personnel							12
13	Nursing Administration	3,795,849	4,069	4,069		4,069		13
14	Central Services & Supply	5,590,448						14
15	Pharmacy	5,892,496						15
16	Medical Records & Library	2,627,871						16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	4,601,155						21
22	I&R Services-Other Prgm Costs Apprvd	3,515,168	1,442	1,442		1,442		22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	47,650,055	148,628	148,628	1,234,567	148,628	279,167	30
31.01	NEONATAL ICU	9,664,699	14,667	14,667	37,815	14,667		31.01
32	Coronary Care Unit	5,937,611	14,831	14,831	44,718	14,831	13,848	32
34	Surgical Intensive Care Unit	6,500,314	14,994	14,994	61,290	14,994	15,485	34
41	Subprovider - IRF	2,339,913	3,936	3,936	71,058	3,936	14,704	41
43	Nursery	2,030,925	4,126	4,126		4,126		43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	26,053,161	45,648	45,648	118,050	45,648		50
51	Recovery Room	2,009,279	3,233	3,233	26,839	3,233		51
52	Delivery Room & Labor Room	6,645,195	15,890	15,890		15,890		52
53	Anesthesiology							53
54	Radiology-Diagnostic	24,661,126	79,541	79,541	177,107	79,541		54
57	CT Scan	4,453,131	2,749	2,749	44,459	2,749		57
58	MRI	3,965,545	5,551	5,551	4,286	5,551		58
59	Cardiac Catheterization	3,115,051	3,662	3,662	31,884	3,662		59
60	Laboratory	19,786,679	30,194	30,194	21	30,194		60
62	Whole Blood & Packed Red Blood Cells	3,140,287	1,131	1,131		1,131		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	5,103,709	7,375	7,375		7,375		65
66	Physical Therapy	13,660,612	62,729	62,729	170,220	62,729		66
69	Electrocardiology	5,689,108	6,518	6,518	27,265	6,518		69
69.01	SPECIAL PROCEDURES	8,393,775	26,236	26,236	25,238	26,236		69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	631,870	796	796	1,589	796		70
71	Medical Supplies Charged to Patients	19,068,725						71
72	Impl. Dev. Charged to Patients	16,993,801						72
73	Drugs Charged to Patients	14,270,304						73
75	ASC (Non-Distinct Part)	930,256	11,536	11,536	16,451	11,536		75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	458,513	4,257	4,257		4,257		76.97
76.98	HYPERBARIC OXYGEN THERAPY	300,067						76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	68,410,943	339,410	339,410	278,424	339,410		90.01
91	Emergency	13,822,355	27,086	27,086	252,517	27,086		91
91.01	SLEEP LAB	1,579,817	5,018	5,018	126,440	5,018		91.01
91.02	BRONCH & GASTRO LAB	6,762,907	15,715	15,715	223,461	15,715		91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	3,827,917	11,906	11,906	146,761	11,906	12,166	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	OTHER ADMINISTRATIVE & GENERAL ACCUM COST	MAINTENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSEKEEPING SQUARE FEET	DIETARY MEALS SERVED	
		5.06	6	7	8	9	10	
101	Home Health Agency	6,411,336	4,193	4,193		4,193		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice	4,686,655	3,678	3,678		3,678		116
118	SUBTOTALS (sum of lines 1-117)	427,008,242	1,579,403	943,683	3,120,460	939,614	695,450	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	70,718	3,565	3,565		3,565		190
191	Research	3,719						191
192.01	CHEMOTHERAPY RX	17,123,579	1,286	1,286		1,286		192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC	117,450	3,747	3,747		3,747		192.11
192.12	SOUTH PARKING GARAGE	234,132						192.12
192.13	PARISH NRSG	70,741	116	116		116		192.13
192.14	COMM HLTH & WLNS	2,147,770	209	209		209		192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	332,313	1,026	1,026		1,026		192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT	242,564						193.01
193.02	TELEMEDICINE	103,815	94	94		94		193.02
193.04	NORTH GARAGE	536,430						193.04
193.05	HOME INFUSION	2,624,792	2,076	2,076		2,076		193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	3,882,310	10,020	10,020		10,020		193.07
193.08	EMERGENCY MEDICAL SERVICES	291,399						193.08
193.10	OTHER NONREIMBURSABLE ADMIN	955,454						193.10
193.11	RELATED PARTY THERAPY	314,685						193.11
193.12	RELATED PARTY PHARMACY	401,349						193.12
193.13	RELATED PARTY PHARMACISTS	116,044						193.13
193.14	RETAIL PHARM	14,668,221						193.14
194	UNDERGRADUATE MEDICAL EDUCATION	124,945	7,251	7,251		7,251		194
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	130,241,243		40,618,570		8,084,462	6,054,407	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.276303		41.742572		8.343064	8.705740	203
204	Cost to be allocated (Per Wkst. B, Part II)	413,282		10,029,296		111,391	497,014	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000877		10.306828		0.114954	0.714665	205

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	CAFETERIA FTES SERVED	NURSING AD MINISTRATI ON FTES NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RE CORDS & LI BRARY GROSS REVENUE	I&R SERVIC ES-SALARY & FRINGES ASSIGNED TIME	
		11	13	14	15	16	21	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NON-PATIENT TELEPHONE							5.01
5.02	DATA PROCESSING							5.02
5.03	FOUNDATION OVERHEAD							5.03
5.04	ADMITTING							5.04
5.05	SHARED ADMINISTRATIVE & GENERAL							5.05
5.06	OTHER ADMINISTRATIVE & 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	5,502,491						11
12	Maintenance of Personnel							12
13	Nursing Administration	66,952	1,751,338					13
14	Central Services & Supply			35,800,319				14
15	Pharmacy	100,912			18,155,432			15
16	Medical Records & Library	14,170				2,662,660,009		16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	108,711					332	21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	1,097,410	1,097,410			270,128,301	300	30
31.01	NEONATAL ICU	188,152	188,152			35,663,689	20	31.01
32	Coronary Care Unit	128,228	128,228			29,654,897		32
34	Surgical Intensive Care Unit	128,667	128,667			38,341,547		34
41	Subprovider - IRF	44,884				11,895,358		41
43	Nursery	3,014				6,865,990	10	43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	243,982			6,139	131,175,969		50
51	Recovery Room	39,537				17,116,035		51
52	Delivery Room & Labor Room	111,232				20,164,482		52
53	Anesthesiology							53
54	Radiology-Diagnostic	372,761			652,975	220,804,179		54
57	CT Scan	41,661			883	147,730,843		57
58	MRI	41,120			4	78,163,262		58
59	Cardiac Catheterization	25,060				46,354,364		59
60	Laboratory	275,261				335,588,219		60
62	Whole Blood & Packed Red Blood Cells	10,092				16,041,980		62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	87,689	87,689		2	81,267,531		65
66	Physical Therapy	311,025			2,861	67,162,223		66
69	Electrocardiology	80,729			815,491	79,144,517		69
69.01	SPECIAL PROCEDURES	92,031				51,340,325		69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography	5,871				3,209,970		70
71	Medical Supplies Charged to Patients			18,921,789		122,969,188		71
72	Impl. Dev. Charged to Patients			16,878,530		96,460,829		72
73	Drugs Charged to Patients				14,077,312	161,499,735		73
75	ASC (Non-Distinct Part)	19,520			10,615	6,800,270		75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION	13,256				1,381,005		76.97
76.98	HYPERBARIC OXYGEN THERAPY	5,883				2,357,050		76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	1,356,982			2,588,983	317,350,040		90.01
91	Emergency	144,571				162,884,641	2	91
91.01	SLEEP LAB	31,063	31,063			12,544,525		91.01
91.02	BRONCH & GASTRO LAB	80,927			151	57,410,431		91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct Part)							92
92.01	OBSERVATION BEDS-DISTINCT	88,829	88,829		16	33,188,614		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40

# KPMG LLP Compu-Max 2552-10

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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## COST ALLOCATION - STATISTICAL BASIS

## WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAFETERIA FTES SERVED	NURSING AD MINISTRATI ON FTES NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RE CORDS & LI BRARY GROSS REVENUE	I&R SERVIC ES-SALARY & FRINGES ASSIGNED TIME	
		11	13	14	15	16	21	
101	Home Health Agency							101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice							116
118	SUBTOTALS (sum of lines 1-117)	5,360,182	1,750,038	35,800,319	18,155,432	2,662,660,009	332	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
191	Research							191
192.01	CHEMOTHERAPY RX	12,837						192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC							192.11
192.12	SOUTH PARKING GARAGE							192.12
192.13	PARISH NRSG	1,300	1,300					192.13
192.14	COMM HLTH & WLNS	1,148						192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE	2,744						192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT							193.01
193.02	TELEMEDICINE	2,118						193.02
193.04	NORTH GARAGE							193.04
193.05	HOME INFUSION	16,090						193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED	96,560						193.07
193.08	EMERGENCY MEDICAL SERVICES	7,395						193.08
193.10	OTHER NONREIMBURSABLE ADMIN	2,117						193.10
193.11	RELATED PARTY THERAPY							193.11
193.12	RELATED PARTY PHARMACY							193.12
193.13	RELATED PARTY PHARMACISTS							193.13
193.14	RETAIL PHARM							193.14
194	UNDERGRADUATE MEDICAL EDUCATION							194
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,134,764	5,086,594	7,135,106	7,578,099	3,362,033	5,934,401	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.569699	2.904405	0.199303	0.417401	0.001263	17,874.701807	203
204	Cost to be allocated (Per Wkst. B, Part II)	257,336	362,002	4,903	451,951	2,968	9,119	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.046767	0.206700	0.000137	0.024893	0.000001	27.466867	205

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	I&R SERVICE-OTHER PROGRAM COSTS ASSIGNED TIME					
		22					

<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
5.01	NON-PATIENT TELEPHONE						5.01
5.02	DATA PROCESSING						5.02
5.03	FOUNDATION OVERHEAD						5.03
5.04	ADMITTING						5.04
5.05	SHARED ADMINISTRATIVE & GENERAL						5.05
5.06	OTHER ADMINISTRATIVE & 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	332					22
23	Paramed Ed Prgm-(specify)						23
<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	300					30
31.01	NEONATAL ICU	20					31.01
32	Coronary Care Unit						32
34	Surgical Intensive Care Unit						34
41	Subprovider - IRF						41
43	Nursery	10					43
<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room						50
51	Recovery Room						51
52	Delivery Room & Labor Room						52
53	Anesthesiology						53
54	Radiology-Diagnostic						54
57	CT Scan						57
58	MRI						58
59	Cardiac Catheterization						59
60	Laboratory						60
62	Whole Blood & Packed Red Blood Cells						62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
69.01	SPECIAL PROCEDURES						69.01
69.02	CARDIAC REHAB						69.02
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
75	ASC (Non-Distinct Part)						75
75.01	WOUND CARE						75.01
76	ACUTE DIALYSIS						76
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS						90.01
91	Emergency	2					91
91.01	SLEEP LAB						91.01
91.02	BRONCH & GASTRO LAB						91.02
91.03	SURGICENTER						91.03
92	Observation Beds (Non-Distinct Part)						92
92.01	OBSERVATION BEDS-DISTINCT						92.01
<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	I&R SERVICE-OTHER PROGRAM COSTS ASSIGNED TIME					
		22					
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
101	Home Health Agency						101
	<b>SPECIAL PURPOSE COST CENTERS</b>						
116	Hospice						116
118	SUBTOTALS (sum of lines 1-117)	332					118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen						190
191	Research						191
192.01	CHEMOTHERAPY RX						192.01
192.02	RURAL HEALTH						192.02
192.03	ARBOURS RX						192.03
192.04	FUND DEVELOPMENT						192.04
192.05	MARKETING						192.05
192.06	CARLE CLINIC						192.06
192.08	CARLE FOUNDATION #14-8077						192.08
192.09	CARLE ARBOURS #14-1439						192.09
192.10	OTHER REL ENTITIES						192.10
192.11	CHAMPAIGN ASC						192.11
192.12	SOUTH PARKING GARAGE						192.12
192.13	PARISH NRSG						192.13
192.14	COMM HLTH & WLNS						192.14
192.15	MOBILE CLINIC						192.15
192.16	PALLIATIVE CARE						192.16
192.17	SMOKING CESSATION						192.17
192.18	HRT DISEASE PRVT						192.18
192.19	STRATUM						192.19
193.01	CONTRACT MANAGEMENT						193.01
193.02	TELEMEDICINE						193.02
193.04	NORTH GARAGE						193.04
193.05	HOME INFUSION						193.05
193.06	MISSION RELATED						193.06
193.07	GRANT RELATED						193.07
193.08	EMERGENCY MEDICAL SERVICES						193.08
193.10	OTHER NONREIMBURSABLE ADMIN						193.10
193.11	RELATED PARTY THERAPY						193.11
193.12	RELATED PARTY PHARMACY						193.12
193.13	RELATED PARTY PHARMACISTS						193.13
193.14	RETAIL PHARM						193.14
194	UNDERGRADUATE MEDICAL EDUCATION						194
200	Cross foot adjustments						200
201	Negative cost centers						201
202	Cost to be allocated (Per Wkst. B, Part I)	4,558,643					202
203	Unit Cost Multiplier (Wkst. B, Part I)	13,730.852410					203
204	Cost to be allocated (Per Wkst. B, Part II)	92,555					204
205	Unit Cost Multiplier (Wkst. B, Part II)	278.780120					205

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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POST STEPDOWN ADJUSTMENTS

WORKSHEET B-2

	WORKSHEET			
DESCRIPTION	PART	LINE NO.	AMOUNT	
1	2	3	4	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
PART I

	COST CENTER DESCRIPTIONS	COSTS					
		Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30	Adults & Pediatrics	74,844,078		74,844,078	19,698	74,863,776	30
31.01	NEONATAL ICU	13,768,393		13,768,393		13,768,393	31.01
32	Coronary Care Unit	8,924,499		8,924,499	3,206	8,927,705	32
34	Surgical Intensive Care Unit	9,677,589		9,677,589	8,100	9,685,689	34
41	Subprovider - IRF	3,352,178		3,352,178		3,352,178	41
43	Nursery	2,809,118		2,809,118		2,809,118	43
<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	35,845,270		35,845,270	10,968	35,856,238	50
51	Recovery Room	2,770,518		2,770,518		2,770,518	51
52	Delivery Room & Labor Room	9,365,979		9,365,979		9,365,979	52
53	Anesthesiology						53
54	Radiology-Diagnostic	36,222,721		36,222,721	14,047	36,236,768	54
57	CT Scan	6,031,916		6,031,916		6,031,916	57
58	MRI	5,461,410		5,461,410		5,461,410	58
59	Cardiac Catheterization	4,231,985		4,231,985	6,374	4,238,359	59
60	Laboratory	27,345,840		27,345,840	7,326	27,353,166	60
62	Whole Blood & Packed Red Blood Cells	4,090,615		4,090,615		4,090,615	62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	7,290,542		7,290,542		7,290,542	65
66	Physical Therapy	20,840,113		20,840,113	11,994	20,852,107	66
69	Electrocardiology	8,073,822		8,073,822		8,073,822	69
69.01	SPECIAL PROCEDURES	12,144,320		12,144,320		12,144,320	69.01
69.02	CARDIAC REHAB						69.02
70	Electroencephalography	853,725		853,725		853,725	70
71	Medical Supplies Charged to Patients	28,263,945		28,263,945		28,263,945	71
72	Impl. Dev. Charged to Patients	25,175,011		25,175,011		25,175,011	72
73	Drugs Charged to Patients	24,293,093		24,293,093		24,293,093	73
75	ASC (Non-Distinct Part)	1,789,218		1,789,218		1,789,218	75
75.01	WOUND CARE						75.01
76	ACUTE DIALYSIS						76
76.97	CARDIAC REHABILITATION	807,712		807,712		807,712	76.97
76.98	HYPERBARIC OXYGEN THERAPY	389,305		389,305		389,305	76.98
76.99	LITHOTRIPSY						76.99
<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS	106,567,303		106,567,303		106,567,303	90.01
91	Emergency	19,286,217		19,286,217		19,286,217	91
91.01	SLEEP LAB	2,391,415		2,391,415	4,957	2,396,372	91.01
91.02	BRONCH & GASTRO LAB	9,537,290		9,537,290		9,537,290	91.02
91.03	SURGICENTER						91.03
92	Observation Beds (Non-Distinct Part)	3,126,280		3,126,280		3,126,280	92
92.01	OBSERVATION BEDS-DISTINCT	5,938,341		5,938,341		5,938,341	92.01
<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
101	Home Health Agency	8,392,816		8,392,816		8,392,816	101
116	Hospice	6,165,807		6,165,807		6,165,807	116
200	Subtotal (sum of lines 30 thru 199)	536,068,384		536,068,384	86,670	536,155,054	200
201	Less Observation Beds	3,126,280		3,126,280		3,126,280	201
202	Total (line 200 minus line 201)	532,942,104		532,942,104		533,028,774	202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
PART I

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8				
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30	Adults & Pediatrics	251,579,015		251,579,015				30
31.01	NEONATAL ICU	35,663,689		35,663,689				31.01
32	Coronary Care Unit	29,654,897		29,654,897				32
34	Surgical Intensive Care Unit	38,341,547		38,341,547				34
41	Subprovider - IRF	11,895,358		11,895,358				41
43	Nursery	6,865,990		6,865,990				43
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	85,060,508	46,115,461	131,175,969	0.273261	0.273261	0.273345	50
51	Recovery Room	9,717,441	7,398,594	17,116,035	0.161867	0.161867	0.161867	51
52	Delivery Room & Labor Room	18,170,933	1,993,549	20,164,482	0.464479	0.464479	0.464479	52
53	Anesthesiology							53
54	Radiology-Diagnostic	29,675,198	191,128,981	220,804,179	0.164049	0.164049	0.164113	54
57	CT Scan	46,286,777	101,444,066	147,730,843	0.040830	0.040830	0.040830	57
58	MRI	12,446,505	65,716,757	78,163,262	0.069872	0.069872	0.069872	58
59	Cardiac Catheterization	27,016,082	19,338,282	46,354,364	0.091296	0.091296	0.091434	59
60	Laboratory	101,907,001	233,681,218	335,588,219	0.081486	0.081486	0.081508	60
62	Whole Blood & Packed Red Blood Cells	11,728,844	4,313,136	16,041,980	0.254994	0.254994	0.254994	62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							62.30
65	Respiratory Therapy	77,378,258	3,889,273	81,267,531	0.089710	0.089710	0.089710	65
66	Physical Therapy	21,718,748	45,443,475	67,162,223	0.310295	0.310295	0.310474	66
69	Electrocardiology	29,319,550	49,824,967	79,144,517	0.102014	0.102014	0.102014	69
69.01	<b>SPECIAL PROCEDURES</b>	20,241,022	31,099,303	51,340,325	0.236545	0.236545	0.236545	69.01
69.02	<b>CARDIAC REHAB</b>							69.02
70	Electroencephalography	2,332,060	877,910	3,209,970	0.265960	0.265960	0.265960	70
71	Medical Supplies Charged to Patients	76,314,184	46,655,004	122,969,188	0.229846	0.229846	0.229846	71
72	Impl. Dev. Charged to Patients	60,625,624	35,835,205	96,460,829	0.260987	0.260987	0.260987	72
73	Drugs Charged to Patients	132,590,076	28,909,659	161,499,735	0.150422	0.150422	0.150422	73
75	ASC (Non-Distinct Part)		6,800,270	6,800,270	0.263110	0.263110	0.263110	75
75.01	<b>WOUND CARE</b>							75.01
76	<b>ACUTE DIALYSIS</b>							76
76.97	<b>CARDIAC REHABILITATION</b>	440	1,380,565	1,381,005	0.584873	0.584873	0.584873	76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	2,342,950	14,100	2,357,050	0.165166	0.165166	0.165166	76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	<b>340B CLINICS</b>	821,057	316,528,983	317,350,040	0.335804	0.335804	0.335804	90.01
91	Emergency	44,370,582	118,514,059	162,884,641	0.118404	0.118404	0.118404	91
91.01	<b>SLEEP LAB</b>	6,330	12,538,195	12,544,525	0.190634	0.190634	0.191029	91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	11,850,456	45,559,975	57,410,431	0.166125	0.166125	0.166125	91.02
91.03	<b>SURGICENTER</b>							91.03
92	Observation Beds (Non-Distinct Part)	1,292,172	17,257,114	18,549,286	0.168539	0.168539	0.168539	92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	8,749,075	24,439,539	33,188,614	0.178927	0.178927	0.178927	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
99.10	<b>CORF</b>							99.10
99.20	<b>OUTPATIENT PHYSICAL THERAPY</b>							99.20
99.30	<b>OUTPATIENT OCCUPATIONAL THERAPY</b>							99.30
99.40	<b>OUTPATIENT SPEECH PATHOLOGY</b>							99.40
101	Home Health Agency		8,847,005	8,847,005				101
116	Hospice		10,707,967	10,707,967				116
200	Subtotal (sum of lines 30 thru 199)	1,205,962,369	1,476,252,612	2,682,214,981				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	1,205,962,369	1,476,252,612	2,682,214,981				202

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

**WORKSHEET D  
PART I**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, (col. 26))	Swing Bed Adjustment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Adults & Pediatrics General Routine Care)	5,562,975		5,562,975	83,238	66.83	23,863	1,594,764	30
31	Intensive Care Unit								31
31.01	NEONATAL ICU	639,113		639,113	3,754	170.25			31.01
32	Coronary Care Unit	592,910		592,910	5,539	107.04	2,286	244,693	32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit	582,687		582,687	6,194	94.07	1,575	148,160	34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF	149,797		149,797	4,201	35.66	1,270	45,288	41
42	Subprovider I								42
43	Nursery	110,349		110,349	9,718	11.36			43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	7,637,831		7,637,831	112,644		28,994	2,032,905	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
		1	2	3	4	5	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	3,120,223	131,175,969	0.023787	18,688,643	444,547	50
51	Recovery Room	97,182	17,116,035	0.005678	2,151,744	12,218	51
52	Delivery Room & Labor Room	428,131	20,164,482	0.021232			52
53	Anesthesiology						53
54	Radiology-Diagnostic	4,899,189	220,804,179	0.022188	8,302,861	184,224	54
57	CT Scan	607,239	147,730,843	0.004110	12,673,048	52,086	57
58	MRI	576,381	78,163,262	0.007374	2,885,946	21,281	58
59	Cardiac Catheterization	1,408,654	46,354,364	0.030389	7,718,978	234,572	59
60	Laboratory	1,516,941	335,588,219	0.004520	25,379,071	114,713	60
62	Whole Blood & Packed Red Blood	37,069	16,041,980	0.002311	3,257,208	7,527	62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
65	Respiratory Therapy	590,884	81,267,531	0.007271	21,678,749	157,626	65
66	Physical Therapy	1,879,305	67,162,223	0.027982	4,884,431	136,676	66
69	Electrocardiology	849,909	79,144,517	0.010739	9,149,885	98,261	69
69.01	<b>SPECIAL PROCEDURES</b>	2,025,038	51,340,325	0.039443	7,249,740	285,951	69.01
69.02	<b>CARDIAC REHAB</b>						69.02
70	Electroencephalography	142,513	3,209,970	0.044397	407,691	18,100	70
71	Medical Supplies Charged to Pat	28,537	122,969,188	0.000232	19,281,749	4,473	71
72	Impl. Dev. Charged to Patients	24,450	96,460,829	0.000253	16,682,827	4,221	72
73	Drugs Charged to Patients	375,061	161,499,735	0.002322	33,984,709	78,912	73
75	ASC (Non-Distinct Part)	401,781	6,800,270	0.059083			75
75.01	<b>WOUND CARE</b>						75.01
76	<b>ACUTE DIALYSIS</b>						76
76.97	<b>CARDIAC REHABILITATION</b>	168,814	1,381,005	0.122240	125	15	76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	714	2,357,050	0.000303	553,136	168	76.98
76.99	<b>LITHOTRIPSY</b>						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
90.01	<b>340B CLINICS</b>	10,208,697	317,350,040	0.032169	267,392	8,602	90.01
91	Emergency	1,815,335	162,884,641	0.011145	11,638,620	129,712	91
91.01	<b>SLEEP LAB</b>	192,787	12,544,525	0.015368	371	6	91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	1,232,882	57,410,431	0.021475	4,006,584	86,041	91.02
91.03	<b>SURGICENTER</b>						91.03
92	Observation Beds (Non-Distinct	232,308	18,549,286	0.012524	360,644	4,517	92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	440,228	33,188,614	0.013264	2,418,741	32,082	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
200	Total (sum of lines 50-199)	33,300,252	2,288,659,513		213,622,893	2,116,531	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	1 Nursing School	2 Allied Health Cost	3 All Other Medical Education Cost	4 Swing-Bed Adjust- ment Amount (see instruct- ions)	5 Total Costs (sum of cols. 1 through 3 minus col 4.)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30	Adults & Pediatrics General Routine Care)						30
31	Intensive Care Unit						31
31.01	NEONATAL ICU						31.01
32	Coronary Care Unit						32
33	Burn Intensive Care Unit						33
34	Surgical Intensive Care Unit						34
35	Other Special Care (specify)						35
40	Subprovider - IPF						40
41	Subprovider - IRF						41
42	Subprovider I						42
43	Nursery						43
44	Skilled Nursing Facility						44
45	Nursing Facility						45
200	TOTAL (lines 30-199)						200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**

**WORKSHEET D  
PART III**

Check             Title V                             PPS  
 Applicable     Title XVIII, Part A             TEFRA  
 Boxes:         Title XIX                             Other

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)	
6	7	8	9			
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30	Adults & Pediatrics (General Routine Care)	83,238		23,863		30
31	Intensive Care Unit					31
31.01	NEONATAL ICU	3,754				31.01
32	Coronary Care Unit	5,539		2,286		32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit	6,194		1,575		34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF	4,201		1,270		41
42	Subprovider I					42
43	Nursery	9,718				43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	112,644		28,994		200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	1	2	3	4	5	6	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62	Whole Blood & Packed Red Blood							62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
69.01	SPECIAL PROCEDURES							69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75	ASC (Non-Distinct Part)							75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS							90.01
91	Emergency							91
91.01	SLEEP LAB							91.01
91.02	BRONCH & GASTRO LAB							91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct							92
92.01	OBSERVATION BEDS-DISTINCT							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
7	8	9	10	11	12	13			
<b>ANCILLARY SERVICE COST CENTERS</b>									
50	Operating Room	131,175,969			18,688,643		8,120,995		50
51	Recovery Room	17,116,035			2,151,744		1,116,015		51
52	Delivery Room & Labor Room	20,164,482							52
53	Anesthesiology								53
54	Radiology-Diagnostic	220,804,179			8,302,861		34,182,429		54
57	CT Scan	147,730,843			12,673,048		19,762,725		57
58	MRI	78,163,262			2,885,946		9,091,628		58
59	Cardiac Catheterization	46,354,364			7,718,978		5,426,204		59
60	Laboratory	335,588,219			25,379,071		17,497,447		60
62	Whole Blood & Packed Red Blood	16,041,980			3,257,208		555,718		62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	81,267,531			21,678,749		937,264		65
66	Physical Therapy	67,162,223			4,884,431		2,869,697		66
69	Electrocardiology	79,144,517			9,149,885		9,817,955		69
69.01	<b>SPECIAL PROCEDURES</b>	51,340,325			7,249,740		9,134,903		69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	3,209,970			407,691		102,817		70
71	Medical Supplies Charged to Pat	122,969,188			19,281,749		9,481,783		71
72	Impl. Dev. Charged to Patients	96,460,829			16,682,827		10,327,224		72
73	Drugs Charged to Patients	161,499,735			33,984,709		5,764,511		73
75	ASC (Non-Distinct Part)	6,800,270					1,326,544		75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	1,381,005			125		387,508		76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	2,357,050			553,136		423		76.98
76.99	<b>LITHOTRIPSY</b>								76.99
<b>OUTPATIENT SERVICE COST CENTERS</b>									
90.01	<b>340B CLINICS</b>	317,350,040			267,392		49,148,491		90.01
91	Emergency	162,884,641			11,638,620		11,620,444		91
91.01	<b>SLEEP LAB</b>	12,544,525			371		1,702,091		91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	57,410,431			4,006,584		7,658,998		91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	18,549,286			360,644		1,439,875		92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	33,188,614			2,418,741		4,750,016		92.01
<b>OTHER REIMBURSABLE COST CENTERS</b>									
200	Total (sum of lines 50-199)	2,288,659,513			213,622,893		222,223,705		200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART V**

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
		1	2	3	4	5	6	7	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.273261	8,120,995			2,219,151			50
51	Recovery Room	0.161867	1,116,015			180,646			51
52	Delivery Room & Labor Room	0.464479							52
53	Anesthesiology								53
54	Radiology-Diagnostic	0.164049	34,182,429			5,607,593			54
57	CT Scan	0.040830	19,762,725			806,912			57
58	MRI	0.069872	9,091,628			635,250			58
59	Cardiac Catheterization	0.091296	5,426,204			495,391			59
60	Laboratory	0.081486	17,497,447	8,836		1,425,797	720		60
62	Whole Blood & Packed Red Blood	0.254994	555,718			141,705			62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	0.089710	937,264			84,082			65
66	Physical Therapy	0.310295	2,869,697			890,453			66
69	Electrocardiology	0.102014	9,817,955			1,001,569			69
69.01	<b>SPECIAL PROCEDURES</b>	0.236545	9,134,903			2,160,816			69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	0.265960	102,817			27,345			70
71	Medical Supplies Charged to Pat	0.229846	9,481,783			2,179,350			71
72	Impl. Dev. Charged to Patients	0.260987	10,327,224	178		2,695,271	46		72
73	Drugs Charged to Patients	0.150422	5,764,511	3,937	906,547	867,109	592	136,365	73
75	ASC (Non-Distinct Part)	0.263110	1,326,544			349,027			75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	0.584873	387,508			226,643			76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	0.165166	423			70			76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	0.335804	49,148,491			16,504,260			90.01
91	Emergency	0.118404	11,620,444			1,375,907			91
91.01	<b>SLEEP LAB</b>	0.190634	1,702,091			324,476			91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	0.166125	7,658,998			1,272,351			91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct	0.168539	1,439,875			242,675			92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	0.178927	4,750,016			849,906			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Subtotal (see instructions)		222,223,705	12,951	906,547	42,563,755	1,358	136,365	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		222,223,705	12,951	906,547	42,563,755	1,358	136,365	202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
		1	2	3	4	5	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	3,120,223	131,175,969	0.023787	25,117	597	50
51	Recovery Room	97,182	17,116,035	0.005678	2,130	12	51
52	Delivery Room & Labor Room	428,131	20,164,482	0.021232			52
53	Anesthesiology						53
54	Radiology-Diagnostic	4,899,189	220,804,179	0.022188	42,750	949	54
57	CT Scan	607,239	147,730,843	0.004110	59,030	243	57
58	MRI	576,381	78,163,262	0.007374	11,650	86	58
59	Cardiac Catheterization	1,408,654	46,354,364	0.030389			59
60	Laboratory	1,516,941	335,588,219	0.004520	396,094	1,790	60
62	Whole Blood & Packed Red Blood	37,069	16,041,980	0.002311			62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
65	Respiratory Therapy	590,884	81,267,531	0.007271	243,630	1,771	65
66	Physical Therapy	1,879,305	67,162,223	0.027982	1,966,651	55,031	66
69	Electrocardiology	849,909	79,144,517	0.010739	7,885	85	69
69.01	<b>SPECIAL PROCEDURES</b>	2,025,038	51,340,325	0.039443	20,970	827	69.01
69.02	<b>CARDIAC REHAB</b>						69.02
70	Electroencephalography	142,513	3,209,970	0.044397			70
71	Medical Supplies Charged to Pat	28,537	122,969,188	0.000232	142,166	33	71
72	Impl. Dev. Charged to Patients	24,450	96,460,829	0.000253	48,690	12	72
73	Drugs Charged to Patients	375,061	161,499,735	0.002322	458,256	1,064	73
75	ASC (Non-Distinct Part)	401,781	6,800,270	0.059083			75
75.01	<b>WOUND CARE</b>						75.01
76	<b>ACUTE DIALYSIS</b>						76
76.97	<b>CARDIAC REHABILITATION</b>	168,814	1,381,005	0.122240			76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	714	2,357,050	0.000303			76.98
76.99	<b>LITHOTRIPSY</b>						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
90.01	340B CLINICS	10,208,697	317,350,040	0.032169	190	6	90.01
91	Emergency	1,815,335	162,884,641	0.011145			91
91.01	<b>SLEEP LAB</b>	192,787	12,544,525	0.015368			91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	1,232,882	57,410,431	0.021475	4,395	94	91.02
91.03	<b>SURGICENTER</b>						91.03
92	Observation Beds (Non-Distinct		18,549,286				92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	440,228	33,188,614	0.013264			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
200	Total (sum of lines 50-199)	33,067,944	2,288,659,513		3,429,604	62,600	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	1	2	3	4	5	6	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62	Whole Blood & Packed Red Blood							62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
69.01	SPECIAL PROCEDURES							69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75	ASC (Non-Distinct Part)							75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS							90.01
91	Emergency							91
91.01	SLEEP LAB							91.01
91.02	BRONCH & GASTRO LAB							91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct							92
92.01	OBSERVATION BEDS-DISTINCT							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
7		8		9	10	11	12	13	
<b>ANCILLARY SERVICE COST CENTERS</b>									
50	Operating Room	131,175,969			25,117				50
51	Recovery Room	17,116,035			2,130				51
52	Delivery Room & Labor Room	20,164,482							52
53	Anesthesiology								53
54	Radiology-Diagnostic	220,804,179			42,750				54
57	CT Scan	147,730,843			59,030				57
58	MRI	78,163,262			11,650				58
59	Cardiac Catheterization	46,354,364							59
60	Laboratory	335,588,219			396,094				60
62	Whole Blood & Packed Red Blood	16,041,980							62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	Respiratory Therapy	81,267,531			243,630				65
66	Physical Therapy	67,162,223			1,966,651				66
69	Electrocardiology	79,144,517			7,885				69
69.01	SPECIAL PROCEDURES	51,340,325			20,970				69.01
69.02	CARDIAC REHAB								69.02
70	Electroencephalography	3,209,970							70
71	Medical Supplies Charged to Pat	122,969,188			142,166				71
72	Impl. Dev. Charged to Patients	96,460,829			48,690				72
73	Drugs Charged to Patients	161,499,735			458,256		472		73
75	ASC (Non-Distinct Part)	6,800,270							75
75.01	WOUND CARE								75.01
76	ACUTE DIALYSIS								76
76.97	CARDIAC REHABILITATION	1,381,005							76.97
76.98	HYPERBARIC OXYGEN THERAPY	2,357,050							76.98
76.99	LITHOTRIPSY								76.99
<b>OUTPATIENT SERVICE COST CENTERS</b>									
90.01	340B CLINICS	317,350,040			190				90.01
91	Emergency	162,884,641							91
91.01	SLEEP LAB	12,544,525							91.01
91.02	BRONCH & GASTRO LAB	57,410,431			4,395				91.02
91.03	SURGICENTER								91.03
92	Observation Beds (Non-Distinct	18,549,286							92
92.01	OBSERVATION BEDS-DISTINCT	33,188,614							92.01
<b>OTHER REIMBURSABLE COST CENTERS</b>									
200	Total (sum of lines 50-199)	2,288,659,513			3,429,604		472		200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-T091

WORKSHEET D  
PART V

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reimbursed Services (see inst.)	Cost Reimbursed Subject to Ded. & Coins. (see inst.)	Cost Reimbursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reimbursed Subject to Ded. & Coins. (see inst.)	Cost Reimbursed Not Subject to Ded. & Coins. (see inst.)	
		1	2	3	4	5	6	7	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.273261							50
51	Recovery Room	0.161867							51
52	Delivery Room & Labor Room	0.464479							52
53	Anesthesiology								53
54	Radiology-Diagnostic	0.164049							54
57	CT Scan	0.040830							57
58	MRI	0.069872							58
59	Cardiac Catheterization	0.091296							59
60	Laboratory	0.081486							60
62	Whole Blood & Packed Red Blood	0.254994							62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	0.089710							65
66	Physical Therapy	0.310295							66
69	Electrocardiology	0.102014							69
69.01	<b>SPECIAL PROCEDURES</b>	0.236545							69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	0.265960							70
71	Medical Supplies Charged to Pat	0.229846							71
72	Impl. Dev. Charged to Patients	0.260987							72
73	Drugs Charged to Patients	0.150422	472		446	71		67	73
75	ASC (Non-Distinct Part)	0.263110							75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	0.584873							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	0.165166							76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	0.335804							90.01
91	Emergency	0.118404							91
91.01	<b>SLEEP LAB</b>	0.190634							91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	0.166125							91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	0.168539							92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	0.178927							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Subtotal (see instructions)		472		446	71		67	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		472		446	71		67	202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS**

**WORKSHEET D  
PART I**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, (col. 26))	Swing Bed Adjustment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Adults & Pediatrics General Routine Care)	5,562,975		5,562,975	83,238	66.83	16,463	1,100,222	30
31	Intensive Care Unit								31
31.01	NEONATAL ICU	639,113		639,113	3,754	170.25	1,736	295,554	31.01
32	Coronary Care Unit	592,910		592,910	5,539	107.04	797	85,311	32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit	582,687		582,687	6,194	94.07	1,789	168,291	34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF	149,797		149,797	4,201	35.66	873	31,131	41
42	Subprovider I								42
43	Nursery	110,349		110,349	9,718	11.36	3,878	44,054	43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	7,637,831		7,637,831	112,644		25,536	1,724,563	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)
		1	2	3	4	5
	<b>ANCILLARY SERVICE COST CENTERS</b>					
50	Operating Room	3,120,223	131,175,969	0.023787		50
51	Recovery Room	97,182	17,116,035	0.005678		51
52	Delivery Room & Labor Room	428,131	20,164,482	0.021232		52
53	Anesthesiology					53
54	Radiology-Diagnostic	4,899,189	220,804,179	0.022188		54
57	CT Scan	607,239	147,730,843	0.004110		57
58	MRI	576,381	78,163,262	0.007374		58
59	Cardiac Catheterization	1,408,654	46,354,364	0.030389		59
60	Laboratory	1,516,941	335,588,219	0.004520		60
62	Whole Blood & Packed Red Blood	37,069	16,041,980	0.002311		62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>					62.30
65	Respiratory Therapy	590,884	81,267,531	0.007271		65
66	Physical Therapy	1,879,305	67,162,223	0.027982		66
69	Electrocardiology	849,909	79,144,517	0.010739		69
69.01	<b>SPECIAL PROCEDURES</b>	2,025,038	51,340,325	0.039443		69.01
69.02	<b>CARDIAC REHAB</b>					69.02
70	Electroencephalography	142,513	3,209,970	0.044397		70
71	Medical Supplies Charged to Pat	28,537	122,969,188	0.000232		71
72	Impl. Dev. Charged to Patients	24,450	96,460,829	0.000253		72
73	Drugs Charged to Patients	375,061	161,499,735	0.002322		73
75	ASC (Non-Distinct Part)	401,781	6,800,270	0.059083		75
75.01	<b>WOUND CARE</b>					75.01
76	<b>ACUTE DIALYSIS</b>					76
76.97	<b>CARDIAC REHABILITATION</b>	168,814	1,381,005	0.122240		76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	714	2,357,050	0.000303		76.98
76.99	<b>LITHOTRIPSY</b>					76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>					
90.01	<b>340B CLINICS</b>	10,208,697	317,350,040	0.032169		90.01
91	Emergency	1,815,335	162,884,641	0.011145		91
91.01	<b>SLEEP LAB</b>	192,787	12,544,525	0.015368		91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	1,232,882	57,410,431	0.021475		91.02
91.03	<b>SURGICENTER</b>					91.03
92	Observation Beds (Non-Distinct	232,308	18,549,286	0.012524		92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	440,228	33,188,614	0.013264		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>					
200	Total (sum of lines 50-199)	33,300,252	2,288,659,513			200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	1 Nursing School	2 Allied Health Cost	3 All Other Medical Education Cost	4 Swing-Bed Adjustment Amount (see instructions)	5 Total Costs (sum of cols. 1 through 3 minus col 4.)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30	Adults & Pediatrics General Routine Care)						30
31	Intensive Care Unit						31
31.01	NEONATAL ICU						31.01
32	Coronary Care Unit						32
33	Burn Intensive Care Unit						33
34	Surgical Intensive Care Unit						34
35	Other Special Care (specify)						35
40	Subprovider - IPF						40
41	Subprovider - IRF						41
42	Subprovider I						42
43	Nursery						43
44	Skilled Nursing Facility						44
45	Nursing Facility						45
200	TOTAL (lines 30-199)						200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D  
PART III**

Check  Title V  PPS  
 Applicable  Title XVIII, Part A  TEFRA  
 Boxes:  Title XIX  Other

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)	
6	7	8	9			
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30	Adults & Pediatrics (General Routine Care)	83,238		16,463		30
31	Intensive Care Unit					31
31.01	NEONATAL ICU	3,754		1,736		31.01
32	Coronary Care Unit	5,539		797		32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit	6,194		1,789		34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF	4,201		873		41
42	Subprovider I					42
43	Nursery	9,718		3,878		43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	112,644		25,536		200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesth- etist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62	Whole Blood & Packed Red Blood							62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
69.01	SPECIAL PROCEDURES							69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75	ASC (Non-Distinct Part)							75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS							90.01
91	Emergency							91
91.01	SLEEP LAB							91.01
91.02	BRONCH & GASTRO LAB							91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct							92
92.01	OBSERVATION BEDS-DISTINCT							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-0091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
7		8		9	10	11	12	13	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	131,175,969							50
51	Recovery Room	17,116,035							51
52	Delivery Room & Labor Room	20,164,482							52
53	Anesthesiology								53
54	Radiology-Diagnostic	220,804,179							54
57	CT Scan	147,730,843							57
58	MRI	78,163,262							58
59	Cardiac Catheterization	46,354,364							59
60	Laboratory	335,588,219							60
62	Whole Blood & Packed Red Blood	16,041,980							62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	81,267,531							65
66	Physical Therapy	67,162,223							66
69	Electrocardiology	79,144,517							69
69.01	<b>SPECIAL PROCEDURES</b>	51,340,325							69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	3,209,970							70
71	Medical Supplies Charged to Pat	122,969,188							71
72	Impl. Dev. Charged to Patients	96,460,829							72
73	Drugs Charged to Patients	161,499,735							73
75	ASC (Non-Distinct Part)	6,800,270							75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	1,381,005							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	2,357,050							76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	317,350,040							90.01
91	Emergency	162,884,641							91
91.01	<b>SLEEP LAB</b>	12,544,525							91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	57,410,431							91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	18,549,286							92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	33,188,614							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Total (sum of lines 50-199)	2,288,659,513							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0091

WORKSHEET D  
PART V

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
		1	2	3	4	5	6	7	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.273261							50
51	Recovery Room	0.161867							51
52	Delivery Room & Labor Room	0.464479							52
53	Anesthesiology								53
54	Radiology-Diagnostic	0.164049							54
57	CT Scan	0.040830							57
58	MRI	0.069872							58
59	Cardiac Catheterization	0.091296							59
60	Laboratory	0.081486							60
62	Whole Blood & Packed Red Blood	0.254994							62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	0.089710							65
66	Physical Therapy	0.310295							66
69	Electrocardiology	0.102014							69
69.01	<b>SPECIAL PROCEDURES</b>	0.236545							69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	0.265960							70
71	Medical Supplies Charged to Pat	0.229846							71
72	Impl. Dev. Charged to Patients	0.260987							72
73	Drugs Charged to Patients	0.150422							73
75	ASC (Non-Distinct Part)	0.263110							75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	0.584873							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	0.165166							76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	0.335804							90.01
91	Emergency	0.118404							91
91.01	<b>SLEEP LAB</b>	0.190634							91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	0.166125							91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	0.168539							92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	0.178927							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)
		1	2	3	4	5
	<b>ANCILLARY SERVICE COST CENTERS</b>					
50	Operating Room	3,120,223	131,175,969	0.023787		50
51	Recovery Room	97,182	17,116,035	0.005678		51
52	Delivery Room & Labor Room	428,131	20,164,482	0.021232		52
53	Anesthesiology					53
54	Radiology-Diagnostic	4,899,189	220,804,179	0.022188		54
57	CT Scan	607,239	147,730,843	0.004110		57
58	MRI	576,381	78,163,262	0.007374		58
59	Cardiac Catheterization	1,408,654	46,354,364	0.030389		59
60	Laboratory	1,516,941	335,588,219	0.004520		60
62	Whole Blood & Packed Red Blood	37,069	16,041,980	0.002311		62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>					62.30
65	Respiratory Therapy	590,884	81,267,531	0.007271		65
66	Physical Therapy	1,879,305	67,162,223	0.027982		66
69	Electrocardiology	849,909	79,144,517	0.010739		69
69.01	<b>SPECIAL PROCEDURES</b>	2,025,038	51,340,325	0.039443		69.01
69.02	<b>CARDIAC REHAB</b>					69.02
70	Electroencephalography	142,513	3,209,970	0.044397		70
71	Medical Supplies Charged to Pat	28,537	122,969,188	0.000232		71
72	Impl. Dev. Charged to Patients	24,450	96,460,829	0.000253		72
73	Drugs Charged to Patients	375,061	161,499,735	0.002322		73
75	ASC (Non-Distinct Part)	401,781	6,800,270	0.059083		75
75.01	<b>WOUND CARE</b>					75.01
76	<b>ACUTE DIALYSIS</b>					76
76.97	<b>CARDIAC REHABILITATION</b>	168,814	1,381,005	0.122240		76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	714	2,357,050	0.000303		76.98
76.99	<b>LITHOTRIPSY</b>					76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>					
90.01	<b>340B CLINICS</b>	10,208,697	317,350,040	0.032169		90.01
91	Emergency	1,815,335	162,884,641	0.011145		91
91.01	<b>SLEEP LAB</b>	192,787	12,544,525	0.015368		91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	1,232,882	57,410,431	0.021475		91.02
91.03	<b>SURGICENTER</b>					91.03
92	Observation Beds (Non-Distinct)		18,549,286			92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	440,228	33,188,614	0.013264		92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>					
200	Total (sum of lines 50-199)	33,067,944	2,288,659,513			200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	1	2	3	4	5	6	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
57	CT Scan							57
58	MRI							58
59	Cardiac Catheterization							59
60	Laboratory							60
62	Whole Blood & Packed Red Blood							62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
69.01	SPECIAL PROCEDURES							69.01
69.02	CARDIAC REHAB							69.02
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75	ASC (Non-Distinct Part)							75
75.01	WOUND CARE							75.01
76	ACUTE DIALYSIS							76
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
90.01	340B CLINICS							90.01
91	Emergency							91
91.01	SLEEP LAB							91.01
91.02	BRONCH & GASTRO LAB							91.02
91.03	SURGICENTER							91.03
92	Observation Beds (Non-Distinct							92
92.01	OBSERVATION BEDS-DISTINCT							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE  
OTHER PASS THROUGH COSTS**

**COMPONENT CCN: 14-T091**

**WORKSHEET D  
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
7	8	9	10	11	12	13			
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	131,175,969							50
51	Recovery Room	17,116,035							51
52	Delivery Room & Labor Room	20,164,482							52
53	Anesthesiology								53
54	Radiology-Diagnostic	220,804,179							54
57	CT Scan	147,730,843							57
58	MRI	78,163,262							58
59	Cardiac Catheterization	46,354,364							59
60	Laboratory	335,588,219							60
62	Whole Blood & Packed Red Blood	16,041,980							62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	81,267,531							65
66	Physical Therapy	67,162,223							66
69	Electrocardiology	79,144,517							69
69.01	<b>SPECIAL PROCEDURES</b>	51,340,325							69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	3,209,970							70
71	Medical Supplies Charged to Pat	122,969,188							71
72	Impl. Dev. Charged to Patients	96,460,829							72
73	Drugs Charged to Patients	161,499,735							73
75	ASC (Non-Distinct Part)	6,800,270							75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	1,381,005							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	2,357,050							76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	317,350,040							90.01
91	Emergency	162,884,641							91
91.01	<b>SLEEP LAB</b>	12,544,525							91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	57,410,431							91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	18,549,286							92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	33,188,614							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Total (sum of lines 50-199)	2,288,659,513							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-T091

WORKSHEET D  
PART V

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
		1	2	3	4	5	6	7	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.273261							50
51	Recovery Room	0.161867							51
52	Delivery Room & Labor Room	0.464479							52
53	Anesthesiology								53
54	Radiology-Diagnostic	0.164049							54
57	CT Scan	0.040830							57
58	MRI	0.069872							58
59	Cardiac Catheterization	0.091296							59
60	Laboratory	0.081486							60
62	Whole Blood & Packed Red Blood	0.254994							62
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
65	Respiratory Therapy	0.089710							65
66	Physical Therapy	0.310295							66
69	Electrocardiology	0.102014							69
69.01	<b>SPECIAL PROCEDURES</b>	0.236545							69.01
69.02	<b>CARDIAC REHAB</b>								69.02
70	Electroencephalography	0.265960							70
71	Medical Supplies Charged to Pat	0.229846							71
72	Impl. Dev. Charged to Patients	0.260987							72
73	Drugs Charged to Patients	0.150422							73
75	ASC (Non-Distinct Part)	0.263110							75
75.01	<b>WOUND CARE</b>								75.01
76	<b>ACUTE DIALYSIS</b>								76
76.97	<b>CARDIAC REHABILITATION</b>	0.584873							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>	0.165166							76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
90.01	<b>340B CLINICS</b>	0.335804							90.01
91	Emergency	0.118404							91
91.01	<b>SLEEP LAB</b>	0.190634							91.01
91.02	<b>BRONCH &amp; GASTRO LAB</b>	0.166125							91.02
91.03	<b>SURGICENTER</b>								91.03
92	Observation Beds (Non-Distinct)	0.168539							92
92.01	<b>OBSERVATION BEDS-DISTINCT</b>	0.178927							92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-0091**

**WORKSHEET D-1  
PART I**

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

**PART I - ALL PROVIDER COMPONENTS**

**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	83,238	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	83,238	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	79,762	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	23,863	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

**SWING-BED ADJUSTMENT**

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	74,863,776	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	74,863,776	27

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	74,863,776	37

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0091

WORKSHEET D-1  
PART II

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

**PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS**

							1	
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
38	Adjusted general inpatient routine service cost per diem (see instructions)					899.39	38	
39	Program general inpatient routine service cost (line 9 x line 38)					21,462,144	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)					21,462,144	41	
42	Nursery (Titles V and XIX only)	1	2	3	4	5	42	
	<b>Intensive Care Type Inpatient Hospital Units</b>							
43	Intensive Care Unit						43	
43.01	NEONATAL ICU	13,768,393	3,754	3,667.66			43.01	
44	Coronary Care Unit	8,927,705	5,539	1,611.79	2,286	3,684,552	44	
45	Burn Intensive Care Unit						45	
46	Surgical Intensive Care Unit	9,685,689	6,194	1,563.72	1,575	2,462,859	46	
47	Other Special Care (specify)						47	

48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)					33,977,795	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					61,587,350	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					1,987,617	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)					2,116,531	51
52	Total Program excludable cost (sum of lines 50 and 51)					4,104,148	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					57,483,202	53

**TARGET AMOUNT AND LIMIT COMPUTATION**

54	Program discharges						54
55	Target amount per discharge						55
56	Target amount (line 54 x line 55)						56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)						57
58	Bonus payment (see instructions)						58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.						59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.						60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)						61
62	Relief payment (see instructions)						62
63	Allowable Inpatient cost plus incentive payment (see instructions)						63

**PROGRAM INPATIENT ROUTINE SWING BED COST**

64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)						64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)						65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)						66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)						67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)						68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)						69

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0091

WORKSHEET D-1  
PARTS III & IV

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					3,476	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					899.39	88
89	Observation bed cost (line 87 x line 88) (see instructions)					3,126,280	89
		Cost	Routine Cost (from line 27)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	5,562,975	74,863,776	0.074308	3,126,280	232,308	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-T091**

**WORKSHEET D-1  
PART I**

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

**PART I - ALL PROVIDER COMPONENTS**

**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	4,201	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,201	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	4,201	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	1,270	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

**SWING-BED ADJUSTMENT**

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	3,352,178	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	3,352,178	27

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	3,352,178	37

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-T091**

**WORKSHEET D-1  
PART II**

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

**PART II - HOSPITALS AND SUBPROVIDERS ONLY**

**PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS**

1

38	Adjusted general inpatient routine service cost per diem (see instructions)	797.95	38
39	Program general inpatient routine service cost (line 9 x line 38)	1,013,397	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)	1,013,397	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	803,059	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	1,816,456	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	45,288	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	62,600	51
52	Total Program excludable cost (sum of lines 50 and 51)	107,888	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	1,708,568	53

**TARGET AMOUNT AND LIMIT COMPUTATION**

54	Program discharges		54
55	Target amount per discharge		55
56	Target amount (line 54 x line 55)		56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)		57
58	Bonus payment (see instructions)		58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.		59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.		60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)		61
62	Relief payment (see instructions)		62
63	Allowable Inpatient cost plus incentive payment (see instructions)		63

**PROGRAM INPATIENT ROUTINE SWING BED COST**

64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)		64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)		65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)		66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)		67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)		68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)		69

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-0091**

**WORKSHEET D-1  
PART I**

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

**PART I - ALL PROVIDER COMPONENTS**

**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	83,238	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	83,238	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	79,762	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	16,463	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)	9,718	15
16	Nursery days (title V or XIX only)	3,878	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)	74,863,776	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	74,863,776	27

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	74,863,776	37

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0091

WORKSHEET D-1  
PART II

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

**PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS**

							1	
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
		1	2	3	4	5		
38	Adjusted general inpatient routine service cost per diem (see instructions)					899.39	38	
39	Program general inpatient routine service cost (line 9 x line 38)					14,806,658	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)					14,806,658	41	
42	Nursery (Titles V and XIX only)	2,809,118	9,718	289.06	3,878	1,120,975	42	
	<b>Intensive Care Type Inpatient Hospital Units</b>							
43	Intensive Care Unit						43	
43.01	NEONATAL ICU	13,768,393	3,754	3,667.66	1,736	6,367,058	43.01	
44	Coronary Care Unit	8,927,705	5,539	1,611.79	797	1,284,597	44	
45	Burn Intensive Care Unit						45	
46	Surgical Intensive Care Unit	9,685,689	6,194	1,563.72	1,789	2,797,495	46	
47	Other Special Care (specify)						47	

48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)					1	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					26,376,783	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					1,693,432	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)						51
52	Total Program excludable cost (sum of lines 50 and 51)					1,693,432	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					24,683,351	53

**TARGET AMOUNT AND LIMIT COMPUTATION**

54	Program discharges						54
55	Target amount per discharge						55
56	Target amount (line 54 x line 55)						56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)						57
58	Bonus payment (see instructions)						58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.						59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.						60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)						61
62	Relief payment (see instructions)						62
63	Allowable Inpatient cost plus incentive payment (see instructions)						63

**PROGRAM INPATIENT ROUTINE SWING BED COST**

64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)						64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)						65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)						66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)						67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)						68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)						69

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0091

WORKSHEET D-1  
PARTS III & IV

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					3,476	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
		Cost	Routine Cost (from line 27)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost						90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-T091**

**WORKSHEET D-1  
PART I**

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

**PART I - ALL PROVIDER COMPONENTS**

**INPATIENT DAYS**

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	4,201	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,201	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	4,201	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	873	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

**SWING-BED ADJUSTMENT**

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	3,352,178	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	3,352,178	27

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	3,352,178	37

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COMPUTATION OF INPATIENT OPERATING COST**

**COMPONENT CCN: 14-T091**

**WORKSHEET D-1  
PART II**

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

**PART II - HOSPITALS AND SUBPROVIDERS ONLY**

**PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS**

1

38	Adjusted general inpatient routine service cost per diem (see instructions)	797.95	38
39	Program general inpatient routine service cost (line 9 x line 38)	696,610	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)	696,610	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)		48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	696,610	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	31,131	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)		51
52	Total Program excludable cost (sum of lines 50 and 51)	31,131	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)		53

**TARGET AMOUNT AND LIMIT COMPUTATION**

54	Program discharges		54
55	Target amount per discharge		55
56	Target amount (line 54 x line 55)		56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)		57
58	Bonus payment (see instructions)		58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.		59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.		60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)		61
62	Relief payment (see instructions)		62
63	Allowable Inpatient cost plus incentive payment (see instructions)		63

**PROGRAM INPATIENT ROUTINE SWING BED COST**

64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)		64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)		65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)		66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)		67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)		68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)		69

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0091

WORKSHEET D-3

Check [ ] Title V [XX] Hospital [ ] SUB (Other) [ ] Swing Bed SNF [XX] PPS  
 Applicable [XX] Title XVIII, Part A [ ] IPF [ ] SNF [ ] Swing Bed NF [ ] TEFRA  
 Boxes: [ ] Title XIX [ ] IRF [ ] NF [ ] ICF/ID [ ] Other

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics		70,891,682		30
31.01	NEONATAL ICU				31.01
32	Coronary Care Unit		10,597,908		32
34	Surgical Intensive Care Unit		8,352,395		34
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.273345	18,688,643	5,108,447	50
51	Recovery Room	0.161867	2,151,744	348,296	51
52	Delivery Room & Labor Room	0.464479			52
53	Anesthesiology				53
54	Radiology-Diagnostic	0.164113	8,302,861	1,362,607	54
57	CT Scan	0.040830	12,673,048	517,441	57
58	MRI	0.069872	2,885,946	201,647	58
59	Cardiac Catheterization	0.091434	7,718,978	705,777	59
60	Laboratory	0.081508	25,379,071	2,068,597	60
62	Whole Blood & Packed Red Blood Cells	0.254994	3,257,208	830,568	62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.089710	21,678,749	1,944,801	65
66	Physical Therapy	0.310474	4,884,431	1,516,489	66
69	Electrocardiology	0.102014	9,149,885	933,416	69
69.01	SPECIAL PROCEDURES	0.236545	7,249,740	1,714,890	69.01
69.02	CARDIAC REHAB				69.02
70	Electroencephalography	0.265960	407,691	108,429	70
71	Medical Supplies Charged to Patients	0.229846	19,281,749	4,431,833	71
72	Impl. Dev. Charged to Patients	0.260987	16,682,827	4,354,001	72
73	Drugs Charged to Patients	0.150422	33,984,709	5,112,048	73
75	ASC (Non-Distinct Part)	0.263110			75
75.01	WOUND CARE				75.01
76	ACUTE DIALYSIS				76
76.97	CARDIAC REHABILITATION	0.584873	125	73	76.97
76.98	HYPERBARIC OXYGEN THERAPY	0.165166	553,136	91,359	76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
90.01	340B CLINICS	0.335804	267,392	89,791	90.01
91	Emergency	0.118404	11,638,620	1,378,059	91
91.01	SLEEP LAB	0.191029	371	71	91.01
91.02	BRONCH & GASTRO LAB	0.166125	4,006,584	665,594	91.02
91.03	SURGICENTER				91.03
92	Observation Beds (Non-Distinct Part)	0.168539	360,644	60,783	92
92.01	OBSERVATION BEDS-DISTINCT	0.178927	2,418,741	432,778	92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
200	Total (sum of lines 50-94, and 96-98)		213,622,893	33,977,795	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		213,622,893		202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**INPATIENT ANCILLARY SERVICE COST APPORTIONMENT**

**COMPONENT CCN: 14-T091**

**WORKSHEET D-3**

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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31.01	NEONATAL ICU				31.01
32	Coronary Care Unit				32
34	Surgical Intensive Care Unit				34
41	Subprovider - IRF		3,278,450		41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.273345	25,117	6,866	50
51	Recovery Room	0.161867	2,130	345	51
52	Delivery Room & Labor Room	0.464479			52
53	Anesthesiology				53
54	Radiology-Diagnostic	0.164113	42,750	7,016	54
57	CT Scan	0.040830	59,030	2,410	57
58	MRI	0.069872	11,650	814	58
59	Cardiac Catheterization	0.091434			59
60	Laboratory	0.081508	396,094	32,285	60
62	Whole Blood & Packed Red Blood Cells	0.254994			62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.089710	243,630	21,856	65
66	Physical Therapy	0.310474	1,966,651	610,594	66
69	Electrocardiology	0.102014	7,885	804	69
69.01	SPECIAL PROCEDURES	0.236545	20,970	4,960	69.01
69.02	CARDIAC REHAB				69.02
70	Electroencephalography	0.265960			70
71	Medical Supplies Charged to Patients	0.229846	142,166	32,676	71
72	Impl. Dev. Charged to Patients	0.260987	48,690	12,707	72
73	Drugs Charged to Patients	0.150422	458,256	68,932	73
75	ASC (Non-Distinct Part)	0.263110			75
75.01	WOUND CARE				75.01
76	ACUTE DIALYSIS				76
76.97	CARDIAC REHABILITATION	0.584873			76.97
76.98	HYPERBARIC OXYGEN THERAPY	0.165166			76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
90.01	340B CLINICS	0.335804	190	64	90.01
91	Emergency	0.118404			91
91.01	SLEEP LAB	0.191029			91.01
91.02	BRONCH & GASTRO LAB	0.166125	4,395	730	91.02
91.03	SURGICENTER				91.03
92	Observation Beds (Non-Distinct Part)	0.168539			92
92.01	OBSERVATION BEDS-DISTINCT	0.178927			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
200	Total (sum of lines 50-94, and 96-98)		3,429,604	803,059	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		3,429,604		202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0091

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31.01	NEONATAL ICU				31.01
32	Coronary Care Unit				32
34	Surgical Intensive Care Unit				34
41	Subprovider - IRF				41
43	Nursery				43
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.273345			50
51	Recovery Room	0.161867			51
52	Delivery Room & Labor Room	0.464479			52
53	Anesthesiology				53
54	Radiology-Diagnostic	0.164113			54
57	CT Scan	0.040830			57
58	MRI	0.069872			58
59	Cardiac Catheterization	0.091434			59
60	Laboratory	0.081508			60
62	Whole Blood & Packed Red Blood Cells	0.254994			62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.089710			65
66	Physical Therapy	0.310474			66
69	Electrocardiology	0.102014			69
69.01	SPECIAL PROCEDURES	0.236545			69.01
69.02	CARDIAC REHAB				69.02
70	Electroencephalography	0.265960			70
71	Medical Supplies Charged to Patients	0.229846			71
72	Impl. Dev. Charged to Patients	0.260987			72
73	Drugs Charged to Patients	0.150422			73
75	ASC (Non-Distinct Part)	0.263110			75
75.01	WOUND CARE				75.01
76	ACUTE DIALYSIS				76
76.97	CARDIAC REHABILITATION	0.584873			76.97
76.98	HYPERBARIC OXYGEN THERAPY	0.165166			76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
90.01	340B CLINICS	0.335804			90.01
91	Emergency	0.118404			91
91.01	SLEEP LAB	0.191029			91.01
91.02	BRONCH & GASTRO LAB	0.166125			91.02
91.03	SURGICENTER				91.03
92	Observation Beds (Non-Distinct Part)	0.168539			92
92.01	OBSERVATION BEDS-DISTINCT	0.178927			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-T091

WORKSHEET D-3

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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31.01	NEONATAL ICU				31.01
32	Coronary Care Unit				32
34	Surgical Intensive Care Unit				34
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.273261			50
51	Recovery Room	0.161867			51
52	Delivery Room & Labor Room	0.464479			52
53	Anesthesiology				53
54	Radiology-Diagnostic	0.164049			54
57	CT Scan	0.040830			57
58	MRI	0.069872			58
59	Cardiac Catheterization	0.091296			59
60	Laboratory	0.081486			60
62	Whole Blood & Packed Red Blood Cells	0.254994			62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.089710			65
66	Physical Therapy	0.310295			66
69	Electrocardiology	0.102014			69
69.01	SPECIAL PROCEDURES	0.236545			69.01
69.02	CARDIAC REHAB				69.02
70	Electroencephalography	0.265960			70
71	Medical Supplies Charged to Patients	0.229846			71
72	Impl. Dev. Charged to Patients	0.260987			72
73	Drugs Charged to Patients	0.150422			73
75	ASC (Non-Distinct Part)	0.263110			75
75.01	WOUND CARE				75.01
76	ACUTE DIALYSIS				76
76.97	CARDIAC REHABILITATION	0.584873			76.97
76.98	HYPERBARIC OXYGEN THERAPY	0.165166			76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
90.01	340B CLINICS	0.335804			90.01
91	Emergency	0.118404			91
91.01	SLEEP LAB	0.190634			91.01
91.02	BRONCH & GASTRO LAB	0.166125			91.02
91.03	SURGICENTER				91.03
92	Observation Beds (Non-Distinct Part)	0.168539			92
92.01	OBSERVATION BEDS-DISTINCT	0.178927			92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**WORKSHEET E  
PART A**

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
1	DRG amounts other than outlier payments				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	36,047,665			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	12,015,888			1.02
1.03	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)				1.03
1.04	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)				1.04
2	Outlier payments for discharges (see instructions)	1,898,129			2
2.01	Outlier reconciliation amount				2.01
2.02	Outlier payment for discharges for Model 4 BPCI (see instructions)				2.02
3	Managed care simulated payments	37,224,193			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	351.77			4
	<b>Indirect Medical Education Adjustment Calculation for Hospitals</b>				
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)	29.04			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.	1.75			7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR §413.75(b), §413.79(c)(2)(iv) 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).				8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.				8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)				8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (see instructions)	27.29			9
10	FTE count for allopathic and osteopathic programs in the current year from your records	46.36			10
11	FTE count for residents in dental and podiatric programs	4.71			11
12	Current year allowable FTE (see instructions)	32.00			12
13	Total allowable FTE count for the prior year	31.29			13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero	31.29			14
15	Sum of lines 12 through 14 divided by 3	31.53			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	31.53			18
19	Current year resident to bed ratio (line 18 divided by line 4)	0.089632			19
20	Prior year resident to bed ratio (see instructions)	0.091448			20
21	Enter the lesser of lines 19 or 20 (see instructions)	0.089632			21
22	IME payment adjustment (see instructions)	2,295,467			22
22.01	IME payment adjustment - Managed Care (see instructions)	1,777,790			22.01
	<b>Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA</b>				
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C)	25.00			23
24	IME FTE resident count over cap (see instructions)	19.07			24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)	19.07			25
26	Resident to bed ratio (divide line 25 by line 4)	0.054212			26
27	IME payments adjustment factor (see instructions)	0.014264			27
28	IME add-on adjustment amount (see instructions)	685,579			28
28.01	IME add-on adjustment amount - Managed Care (see instructions)	530,966			28.01
29	Total IME payment (sum of lines 22 and 28)	2,981,046			29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)	2,308,756			29.01
	<b>Disproportionate Share Adjustment</b>				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0458			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.2792			31
32	Sum of lines 30 and 31	0.3250			32
33	Allowable disproportionate share percentage (see instructions)	0.1603			33
34	Disproportionate share adjustment (see instructions)	1,926,147			34
		<b>Prior to October 1</b>	<b>On or after October 1</b>		
	<b>Uncompensated Care Adjustment</b>				
35	Total uncompensated care amount (see instructions)	7,647,644,885	6,406,145,534		35
35.01	Factor 3 (see instructions)	0.000712328	0.000707888		35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)	5,447,632	4,534,834		35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)	4,074,529	1,139,903		35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	5,214,432			36
	<b>Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)</b>				
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)				42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)				44
45	Average weekly cost for dialysis treatments (see instructions)				45
46	Total additional payment (line 45 times line 44 times line 41.01)				46

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**WORKSHEET E  
PART A**

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
47	Subtotal (see instructions)	60,083,307			47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions)				48
49	Total payment for inpatient operating costs (see instructions)	62,392,063			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	4,407,019			50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)				51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions)	1,437,443			52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies	18,193			54
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)				55
56	Cost of physicians' services in a teaching hospital (see instructions)				56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35).				57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)				58
59	Total (sum of amounts on lines 49 through 58)	68,254,718			59
60	Primary payer payments	11,143			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	68,243,575			61
62	Deductibles billed to program beneficiaries	4,476,528			62
63	Coinsurance billed to program beneficiaries	200,025			63
64	Allowable bad debts (see instructions)	908,877			64
65	Adjusted reimbursable bad debts (see instructions)	590,770			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	93,939			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	64,157,792			67
68	Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)				68
69	Outlier payments reconciliation (sum of lines 93, 95 and 96) (for SCH see instructions)				69
70	Other adjustments (specify) (see instructions)				70
70.93	HVBP payment adjustment amount (see instructions)	41,000			70.93
70.94	HRR adjustment amount (see instructions)	-192,509			70.94
70.99	HAC adjustment amount (see instructions)	666,657			70.99
71	Amount due provider (see instructions)	63,339,626			71
71.01	Sequestration adjustment (see instructions)	1,266,793			71.01
72	Interim payments	61,344,315			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	728,518			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	114,529			75

**TO BE COMPLETED BY CONTRACTOR (lines 90 through 96)**

90	Operating outlier amount from Wkst. E, Pt. A line 2 (see instructions)				90
91	Capital outlier from Wkst. L, Pt. I, line 2				91
92	Operating outlier reconciliation adjustment amount (see instructions)				92
93	Capital outlier reconciliation adjustment amount (see instructions)				93
94	The rate used to calculate the time value of money (see instructions)				94
95	Time value of money for operating expenses (see instructions)				95
96	Time value of money for capital related expenses (see instructions)				96

**HSP Bonus Payment Amount**

**Prior to 10/1      On or After 10/1**

100	HSP bonus amount (see instructions)				100
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**HVBP Adjustment for HSP Bonus Payment**

**Prior to 10/1      On or After 10/1**

101	HVBP adjustment factor (see instructions)	0.0000000000	0.0000000000		101
102	HVBP adjustment amount for HSP bonus payment (see instructions)				102

**HRR Adjustment for HSP Bonus Payment**

**Prior to 10/1      On or After 10/1**

103	HRR adjustment factor (see instructions)	0.0000	0.0000		103
104	HRR adjustment amount for HSP bonus payment (see instructions)				104

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPITAL ACQUIRED CONDITION (HAC) REDUCTION CALCULATION**

**EXHIBIT 5**

	(Amt. from Wkst. E, Pt. A or L Pt. I)	Prior to 10/1		On or after 10/1		Total (cols. 2 and 3)	
	(1)	(2)	(2.01)	(3)	(3.01)	(4)	
1	DRG Amounts Other Than Outlier Payments						1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1	36,047,665	36,047,665			36,047,665	1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1	12,015,888		12,015,888		12,015,888	1.02
1.03	DRG for Federal specific operating payment for Model 4 BPCI occurring prior to October 1						1.03
1.04	DRG for Federal specific operating payment for Model 4 BPCI occurring on or after October 1						1.04
2	Outlier payments for discharges	1,898,129	1,423,597		474,532	1,898,129	2
2.01	Outlier payment for discharges for Model 4 BPCI						2.01
3	Operating outlier reconciliation						3
4	Managed Care Simulated Payments	37,224,193	27,918,145		9,306,048	37,224,193	4
	<b>Indirect Medical Education Adjustment</b>						
5	Amount from Worksheet E Part A, line 21	0.089632	0.089632		0.089632		5
6	IME payment adjustment	2,295,467	1,721,600		573,867	2,295,467	6
6.01	IME payment adjustment for managed care	1,777,790	1,333,342		444,448	1,777,790	6.01
	<b>Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA</b>						
7	IME payment adjustment factor	0.014264	0.014264		0.014264		7
8	IME add-on adjustment amount	685,579	514,184		171,395	685,579	8
8.01	IME payment adjustment add-on for managed care	530,966	398,225		132,741	530,966	8.01
9	Total IME payment (sum of lines 6 and 8)	2,981,046	2,235,784		745,262	2,981,046	9
9.01	Total IME payment for managed care (sum of lines 6.01 and 8.01)	2,308,756	1,731,567		577,189	2,308,756	9.01
	<b>Disproportionate Share Adjustment</b>						
10	Allowable disproportionate share percentage	0.1603	0.1603	0.1603	0.1603	0.1603	10
11	Disproportionate share adjustment	1,926,147	1,444,610		481,537	1,926,147	11
11.01	Uncompensated care payments	5,214,432	4,074,529		1,139,903	5,214,432	11.01
	<b>Additional payment for high percentage of ESRD beneficiary discharges</b>						
12	Total ESRD additional payment						12
13	Subtotal	60,083,307	45,226,185		14,857,122	60,083,307	13
14	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only.)						14
15	Total payment for inpatient operating costs SCH and MDH only	62,392,063	46,957,752		15,434,311	62,392,063	15
16	Payment for inpatient program capital (from Worksheet L, Parts I, as applicable)	4,407,019	3,305,265		1,101,754	4,407,019	16
17	Special add-on payments for new technologies	18,193	13,645		4,548	18,193	17
17.01	Net organ acquisition cost (Wkst. D-4 Pt. III, col 1, line 69)						17.01
17.02	Credits received from manufacturers for replaced devices applicable to MS-DRG						17.02
18	Capital outlier reconciliation adjustment amount						18
19	<b>SUBTOTAL</b>		50,276,662		16,540,613	66,817,275	19
20	Capital DRG other than outlier	3,823,309	2,867,482		955,827	3,823,309	20
20.01	Model 4 BPCI Capital DRG other than outlier						20.01
21	Capital DRG outlier payments	113,061	84,796		28,265	113,061	21
21.01	Model 4 BPCI Capital DRG outlier payments						21.01
22	Indirect medical education percentage	5.5100	5.5100		5.5100		22
23	Indirect medical education adjustment	210,664	157,998		52,666	210,664	23
24	Allowable disproportionate share percentage	0.0680	0.0680		0.0680		24
25	Disproportionate share adjustment	259,985	194,989		64,996	259,985	25
26	Total prospective capital payments	4,407,019	3,305,265		1,101,754	4,407,019	26
27							27
28	Low volume adjustment prior to October 1						28
29	Low volume adjustment on or after October 1						29
30	HVBP payment adjustment	41,000	30,750		10,250	41,000	30
30.01	HVBP payment adjustment for HSP bonus payment						30.01
31	HRR adjustment	-192,509	-144,382		-48,127	-192,509	31
31.01	HRR adjustment for HSP bonus payment						31.01
32	HAC Reduction Program adjustment		501,630		165,027	666,657	32

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-0091

WORKSHEET E  
PART B

Check applicable box:       Hospital       IPF       IRF       SUB (Other)       SNF

**PART B - MEDICAL AND OTHER HEALTH SERVICES**

		1	1.01	1.02	
1	Medical and other services (see instructions)	137,723			1
2	Medical and other services reimbursed under OPPTS (see instructions)	42,563,755			2
3	PPS payments	44,007,020			3
4	Outlier payment (see instructions)	215,950			4
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of line 3 and line 4 divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)	137,723			11
	<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>				
	<b>REASONABLE CHARGES</b>				
12	Ancillary service charges	919,498			12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)	919,498			14
	<b>CUSTOMARY CHARGES</b>				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)	919,498			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	781,775			19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18 (see instructions)				20
21	Lesser of cost or charges (line 11 minus line 20) (for CAH, see instructions)	137,723			21
22	Interns and residents (see instructions)				22
23	Cost of physicians' services in a teaching hospital (see instructions)				23
24	Total prospective payment (sum of lines 3, 4, 8 and 9)	44,222,970			24
	<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	8,740,388			26
27	Subtotal ((lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23) (see instructions)	35,620,305			27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)	968,178			28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)	36,588,483			30
31	Primary payer payments	3,982			31
32	Subtotal (line 30 minus line 31)	36,584,501			32
	<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)	1,176,213			34
35	Adjusted reimbursable bad debts (see instructions)	764,538			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	138,690			36
37	Subtotal (see instructions)	37,349,039			37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	37,349,039			40
40.01	Sequestration adjustment (see instructions)	746,981			40.01
41	Interim payments	36,782,130			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	-180,072			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

**TO BE COMPLETED BY CONTRACTOR**

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-T091

WORKSHEET E  
PART B

Check applicable box:         Hospital         IPF         IRF         SUB (Other)         SNF

**PART B - MEDICAL AND OTHER HEALTH SERVICES**

		1	1.01	1.02	
1	Medical and other services (see instructions)	67			1
2	Medical and other services reimbursed under OPSS (see instructions)	71			2
3	PPS payments	172			3
4	Outlier payment (see instructions)				4
5	Enter the hospital specific payment to cost ratio (see instructions)	0.940			5
6	Line 2 times line 5	67			6
7	Sum of line 3 and line 4 divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)	67			11
	<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>				
	<b>REASONABLE CHARGES</b>				
12	Ancillary service charges	446			12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)	446			14
	<b>CUSTOMARY CHARGES</b>				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)	446			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	379			19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18 (see instructions)				20
21	Lesser of cost or charges (line 11 minus line 20) (for CAH, see instructions)	67			21
22	Interns and residents (see instructions)				22
23	Cost of physicians' services in a teaching hospital (see instructions)				23
24	Total prospective payment (sum of lines 3, 4, 8 and 9)	172			24
	<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)				26
27	Subtotal ((lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23) (see instructions)	239			27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)				28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)	239			30
31	Primary payer payments				31
32	Subtotal (line 30 minus line 31)	239			32
	<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)				34
35	Adjusted reimbursable bad debts (see instructions)				35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)				36
37	Subtotal (see instructions)	239			37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	239			40
40.01	Sequestration adjustment (see instructions)	5			40.01
41	Interim payments	169			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	65			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

**TO BE COMPLETED BY CONTRACTOR**

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 14-0091

WORKSHEET E-1  
PART I

Check  Hospital  SUB (Other)  
Applicable  IPF  SNF  
Boxes:  IRF  Swing Bed SNF

	DESCRIPTION	INPATIENT PART A		PART B		
		mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4	
1	Total interim payments paid to provider		59,611,515		34,951,789	1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero		1,767,829		1,566,691	2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)			08/11/2015	263,650	3.01
						3.02
		Program				3.03
		to				3.04
		Provider				3.05
						3.06
						3.07
						3.08
						3.09
						3.10
						3.50
			08/11/2015	35,029		3.51
		Provider				3.52
		to				3.53
		Program				3.54
						3.55
						3.56
						3.57
						3.58
						3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		-35,029		263,650	3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		61,344,315		36,782,130	4
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					5.01
						5.02
		Program				5.03
		to				5.04
		Provider				5.05
						5.06
						5.07
						5.08
						5.09
						5.10
						5.50
						5.51
		Provider				5.52
		to				5.53
		Program				5.54
						5.55
						5.56
						5.57
						5.58
						5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)					5.99
6	Determined net settlement amount (balance due) based on the cost report (1)		728,518		-180,072	6.01
						6.02
7	Total Medicare program liability (see instructions)		62,072,833		36,602,058	7
8	Name of Contractor	Contractor Number		NPR Date (Month/Day/Year)		8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 14-T091

WORKSHEET E-1  
PART I

Check  Hospital  SUB (Other)  
Applicable  IPF  SNF  
Boxes:  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		1,858,343		169
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero				2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	.01	08/11/2015		5,946
		.02			3.01
		.03			3.02
	Program to	.04			3.03
	Provider	.05			3.04
		.06			3.05
		.07			3.06
		.08			3.07
		.09			3.08
		.10			3.09
		.50			3.10
		.51			3.51
	Provider to	.52			3.52
	Program	.53			3.53
		.54			3.54
		.55			3.55
		.56			3.56
		.57			3.57
		.58			3.58
		.59			3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99	5,946		3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		1,864,289		169
<b>TO BE COMPLETED BY CONTRACTOR</b>					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	.01			5.01
		.02			5.02
	Program to	.03			5.03
	Provider	.04			5.04
		.05			5.05
		.06			5.06
		.07			5.07
		.08			5.08
		.09			5.09
		.10			5.10
		.50			5.50
		.51			5.51
	Provider to	.52			5.52
	Program	.53			5.53
		.54			5.54
		.55			5.55
		.56			5.56
		.57			5.57
		.58			5.58
		.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99			5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01	2,016		65
		.02			6.01
7	Total Medicare program liability (see instructions)		1,866,305		234
8	Name of Contractor		Contractor Number		NPR Date (Month/Day/Year)
					8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT**

**WORKSHEET E-1  
PART II**

Check applicable box:             Hospital             CAH

**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 (Wkst. S-3, Pt. I, col. 15, line 14)	24,729	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	27,724	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	22,263	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	95,249	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	2,682,214,981	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	80,676,425	6
7	CAH only - The reasonable cost incurred for the purchase of certified HIT technology (Wkst. S-2, Pt. 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 THE IPSS & CAH**

30	Initial/interim HIT payment(s)		30
31	OTHER ADJUSTMENTS ()		31
32	Balance due provider (line 8 or line 10 minus line 30 and line 31) (see instructions)		32

(\*) This worksheet is completed by the contractor for standard and non-standard cost reporting periods at cost report settlement. Providers may complete this worksheet for a standard cost reporting period.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-T091

WORKSHEET E-3  
PART III

Check [ ] Hospital  
Applicable [XX] Subprovider IRF  
Box:

**PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS**

		1	1.01	
1	Net Federal PPS payment (see instructions)	1,674,901		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)	0.034100		2
3	Inpatient Rehabilitation LIP payments (see instructions)	134,327		3
4	Outlier payments	114,506		4
5	Unweighted intern and resident FTE count in the most recent cost reporting period ending on or prior to November 15, 2004 (see instructions)			5
5.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under 42 CFR §412.424(d)(1)(iii)(F)(1) OR (2)			5.01
6	New teaching program adjustment (see instructions)			6
7	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a 'new teaching program' (see instructions)			7
8	Current year unweighted I&R FTE count for residents within the new program growth period of a 'new teaching program' (see instructions)			8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)			9
10	Average daily census (see instructions)	11.509589		10
11	Teaching Adjustment Factor (see instructions)			11
12	Teaching Adjustment (see instructions)			12
13	Total PPS Payment (see instructions)	1,923,734		13
14	Nursing and allied health managed care payments (see instructions)			14
15	Organ acquisition DO NOT USE THIS LINE			15
16	Cost of physicians' services in a teaching hospital (see instructions)			16
17	Subtotal (see instructions)	1,923,734		17
18	Primary payer payments			18
19	Subtotal (line 17 less line 18)	1,923,734		19
20	Deductibles	10,080		20
21	Subtotal (line 19 minus line 20)	1,913,654		21
22	Coinsurance	10,080		22
23	Subtotal (line 21 minus line 22)	1,903,574		23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)	1,260		24
25	Adjusted reimbursable bad debts (see instructions)	819		25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)			26
27	Subtotal (sum of lines 23 and 25)	1,904,393		27
28	Direct graduate medical education payments (from Wkst. E-4, line 49) (For free standing IRF only)			28
29	Other pass through costs (see instructions)			29
30	Outlier payments reconciliation			30
31	Other adjustments (specify) (see instructions)			31
31.50	Pioneer ACO demonstration payment adjustment (see instructions)			31.50
32	Total amount payable to the provider (see instructions)	1,904,393		32
32.01	Sequestration adjustment (see instructions)	38,088		32.01
33	Interim payments	1,864,289		33
34	Tentative settlement (for contractor use only)			34
35	Balance due provider/program (line 32 minus lines 32.01, 33 and 34)	2,016		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			36

**TO BE COMPLETED BY CONTRACTOR**

50	Original outlier amount from Wkst. E-3, Pt. III, line 4 (see instructions)			50
51	Outlier reconciliation adjustment amount (see instructions)			51
52	The rate used to calculate the Time Value of Money (see instructions)			52
53	Time Value of Money (see instructions)			53





**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS**

**WORKSHEET E-4**

Check [ ] Title V  
 Applicable [XX] Title XVIII  
 Box: [ ] Title XIX

COMPUTATION OF TOTAL DIRECT GME AMOUNT					
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1996			28.35	1
2	Unweighted FTE resident cap add-on for new programs per 42 CFR 413.79(e) (see instructions)				2
3	Amount of reduction to Direct GME cap under §422 of MMA			0.85	3
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with 42 CFR §413.79(m). (see instructions for cost reporting periods straddling 7/1/2011)				3.01
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and §413.79(f))				4
4.01	ACA §5503 increase to the direct GME FTE cal (see instructions for cost reporting periods straddling 7/1/2011)				4.01
4.02	ACA §5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)				4.02
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus line 4.01 and 4.02 plus applicable subscripts)			27.50	5
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)			46.88	6
7	Enter the lesser of line 5 or line 6			27.50	7
		Primary Care	Other	Total	
		1	2	3	
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year	36.25	9.93	46.18	8
9	If line 6 is less than line 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6	21.26	5.82	27.08	9
10	Weighted dental and podiatric resident FTE count for the current year		4.46		10
11	Total weighted FTE count	21.26	10.28		11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)	37.46	13.10		12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instructions)	21.26	10.28		13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3)	26.66	11.22		14
15	Adjustment for residents in initial years of new programs	0.00	0.00		15
16	Adjustment for residents displaced by program or hospital closure	0.00	0.00		16
17	Adjusted rolling average FTE count	26.66	11.22		17
18	Per resident amount	83,280.03	83,280.03		18
19	Approved amount for resident costs	2,220,246	934,402	3,154,648	19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 §413.79(c)(4)			25.00	20
21	Direct GME FTE unweighted resident count over cap (see instructions)			19.38	21
22	Allowable additional direct GME FTE resident count (see instructions)			19.09	22
23	Enter the locality adjustment national average per resident amount (see instructions)			98,131.64	23
24	Multiply line 22 times line 23			1,873,333	24
25	Total direct GME amount (sum of lines 19 and 24)			5,027,981	25
COMPUTATION OF PROGRAM PATIENT LOAD					
		Inpatient Part A	Managed Care		
26	Inpatient days (see instructions)	28,994	22,750		26
27	Total inpatient days (see instructions)	101,431	101,431		27
28	Ratio of inpatient days to total inpatient days	0.285849	0.224290		28
29	Program direct GME amount	1,437,243	1,127,726		29
30	Reduction for direct GME payments for Medicare Advantage		159,348		30
31	Net Program direct GME amount			2,405,621	31
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)					
32	Renal dialysis direct medical education costs (from Wkst. B, Pt. I, sum of col. 20 and 23, lines 74 and 94)				32
33	Renal dialysis and home dialysis total charges (Wkst. C, Pt. I, col. 8, sum of lines 74 and 94)				33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)				34
35	Medicare outpatient ESRD charges (see instructions)				35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)				36
APPORTIONMENT OF MEDICARE REASONABLE COST OF GME					
Part A Reasonable Cost					
37	Reasonable cost (see instructions)			63,403,806	37
38	Organ acquisition costs (Wkst. D-4, Pt. III, col 1, line 69)				38
39	Cost of physicians' services in a teaching hospital (see instructions)				39
40	Primary payer payments (see instructions)			11,143	40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)			63,392,663	41
Part B Reasonable Cost					
42	Reasonable cost (see instructions)			42,701,616	42
43	Primary payer payments (see instructions)			3,982	43
44	Total Part B reasonable cost (line 42 minus line 43)			42,697,634	44
45	Total reasonable cost (sum of lines 41 and 44)			106,090,297	45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)			0.597535	46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)			0.402465	47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B					
48	Total program GME payment (line 31)			2,405,621	48
49	Part A Medicare GME payment (line 46 x line 48) (title XVIII only) (see instructions)			1,437,443	49
50	Part B Medicare GME payment (line 47 x line 48) (title XVIII only) (see instructions)			968,178	50

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS**

**WORKSHEET E-4**

Check  Title V  
 Applicable  Title XVIII  
 Box:  Title XIX

<b>COMPUTATION OF TOTAL DIRECT GME AMOUNT</b>					
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1996			1	
2	Unweighted FTE resident cap add-on for new programs per 42 CFR 413.79(e) (see instructions)			2	
3	Amount of reduction to Direct GME cap under §422 of MMA			3	
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with 42 CFR §413.79(m). (see instructions for cost reporting periods straddling 7/1/2011)			3.01	
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and §413.79(f))			4	
4.01	ACA §5503 increase to the direct GME FTE cal (see instructions for cost reporting periods straddling 7/1/2011)			4.01	
4.02	ACA §5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)			4.02	
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus line 4.01 and 4.02 plus applicable subscripts)			5	
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)			6	
7	Enter the lesser of line 5 or line 6			7	
		Primary Care 1	Other 2	Total 3	
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year	0.00	0.00	0.00	8
9	If line 6 is less than line 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6	0.00	0.00	0.00	9
10	Weighted dental and podiatric resident FTE count for the current year		0.00		10
11	Total weighted FTE count	0.00	0.00		11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)	0.00	0.00		12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instructions)	0.00	0.00		13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3)	0.00	0.00		14
15	Adjustment for residents in initial years of new programs	0.00	0.00		15
16	Adjustment for residents displaced by program or hospital closure	0.00	0.00		16
17	Adjusted rolling average FTE count	0.00	0.00		17
18	Per resident amount	0.00	0.00		18
19	Approved amount for resident costs				19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 §413.79(c)(4)				20
21	Direct GME FTE unweighted resident count over cap (see instructions)				21
22	Allowable additional direct GME FTE resident count (see instructions)				22
23	Enter the locality adjustment national average per resident amount (see instructions)				23
24	Multiply line 22 times line 23				24
25	Total direct GME amount (sum of lines 19 and 24)				25
<b>COMPUTATION OF PROGRAM PATIENT LOAD</b>					
		Inpatient Part A	Managed Care		
26	Inpatient days (see instructions)	22,224	4,768		26
27	Total inpatient days (see instructions)	101,431	101,431		27
28	Ratio of inpatient days to total inpatient days	0.219105	0.047007		28
29	Program direct GME amount				29
30	Reduction for direct GME payments for Medicare Advantage				30
31	Net Program direct GME amount				31
<b>DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)</b>					
32	Renal dialysis direct medical education costs (from Wkst. B, Pt. I, sum of col. 20 and 23, lines 74 and 94)				32
33	Renal dialysis and home dialysis total charges (Wkst. C, Pt. I, col. 8, sum of lines 74 and 94)				33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)				34
35	Medicare outpatient ESRD charges (see instructions)				35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)				36
<b>APPORTIONMENT OF MEDICARE REASONABLE COST OF GME</b>					
<b>Part A Reasonable Cost</b>					
37	Reasonable cost (see instructions)				37
38	Organ acquisition costs (Wkst. D-4, Pt. III, col 1, line 69)				38
39	Cost of physicians' services in a teaching hospital (see instructions)				39
40	Primary payer payments (see instructions)				40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)				41
<b>Part B Reasonable Cost</b>					
42	Reasonable cost (see instructions)				42
43	Primary payer payments (see instructions)				43
44	Total Part B reasonable cost (line 42 minus line 43)				44
45	Total reasonable cost (sum of lines 41 and 44)				45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)				46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)				47
<b>ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B</b>					
48	Total program GME payment (line 31)				48
49	Part A Medicare GME payment (line 46 x line 48) (title XVIII only) (see instructions)				49
50	Part B Medicare GME payment (line 47 x line 48) (title XVIII only) (see instructions)				50

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**BALANCE SHEET**

**WORKSHEET G**

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

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
<b>Assets</b> (Omit Cents)		1	2	3	4	
<b>CURRENT ASSETS</b>						
1	Cash on hand and in banks	-6,699,332				1
2	Temporary investments					2
3	Notes receivable					3
4	Accounts receivable	546,868,340				4
5	Other receivables	1,277,400				5
6	Allowances for uncollectible notes and accounts receivable	-433,289,677				6
7	Inventory	8,626,782				7
8	Prepaid expenses	5,674,056				8
9	Other current assets					9
10	Due from other funds					10
11	Total current assets (sum of lines 1-10)	122,457,569				11
<b>FIXED ASSETS</b>						
12	Land					12
13	Land improvements	652,707				13
14	Accumulated depreciation	-546,916				14
15	Buildings	204,609				15
16	Accumulated depreciation	-70,278				16
17	Leasehold improvements	897,871				17
18	Accumulated depreciation	-377,482				18
19	Fixed equipment					19
20	Accumulated depreciation					20
21	Automobiles and trucks					21
22	Accumulated depreciation					22
23	Major movable equipment	141,332,355				23
24	Accumulated depreciation	-73,505,985				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)	68,586,881				30
<b>OTHER ASSETS</b>						
31	Investments					31
32	Deposits on leases					32
33	Due from owners/officers					33
34	Other assets	243,397,934				34
35	Total other assets (sum of lines 31-34)	243,397,934				35
36	Total assets (sum of lines 11, 30 and 35)	434,442,384				36
<b>Liabilities and Fund Balances</b> (Omit Cents)						
		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1	2	3	4	
<b>CURRENT LIABILITIES</b>						
37	Accounts payable	12,567,434				37
38	Salaries, wages and fees payable	29,634,853				38
39	Payroll taxes payable					39
40	Notes and loans payable (short term)					40
41	Deferred income					41
42	Accelerated payments					42
43	Due to other funds					43
44	Other current liabilities	51,955,701				44
45	Total current liabilities (sum of lines 37 thru 44)	94,157,988				45
<b>LONG TERM LIABILITIES</b>						
46	Mortgage payable					46
47	Notes payable					47
48	Unsecured loans					48
49	Other long term liabilities	111,647,309				49
50	Total long term liabilities (sum of lines 46 thru 49)	111,647,309				50
51	Total liabilities (sum of lines 45 and 50)	205,805,297				51
<b>CAPITAL ACCOUNTS</b>						
52	General fund balance	228,637,087				52
53	Specific purpose fund					53
54	Donor created - endowment fund balance - restricted					54
55	Donor created - endowment fund balance - unrestricted					55
56	Governing body created - endowment fund balance					56
57	Plant fund balance - invested in plant					57
58	Plant fund balance - reserve for plant improvement, replacement, and expansion					58
59	Total fund balances (sum of lines 52 thru 58)	228,637,087				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	434,442,384				60

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**STATEMENT OF CHANGES IN FUND BALANCES**

**WORKSHEET G-1**

		GENERAL FUND		SPECIFIC PURPOSE FUND	
		1	2	3	4
1	Fund balances at beginning of period		267,923,210		1
2	Net income (loss) (from Worksheet G-3, line 29)		163,603,009		2
3	Total (sum of line 1 and line 2)		431,526,219		3
4	Additions (credit adjustments) (specify)				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)		431,526,219		11
12	Deductions (debit adjustments) (specify)				12
13	NET AFFILIATE TRANSFERS	202,889,132			13
14					14
15					15
16					16
17					17
18	Total deductions (sum of lines 12-17)		202,889,132		18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		228,637,087		19

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

**WORKSHEET G-2  
PARTS I & II**

**PART I - PATIENT REVENUES**

	REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
	<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>				
1	Hospital	280,379,816		280,379,816	1
2	Subprovider IPF				2
3	Subprovider IRF	11,895,358		11,895,358	3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility				7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	292,275,174		292,275,174	10
	<b>INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES</b>				
11	Intensive Care Unit				11
11.01	NEONATAL ICU	36,277,966		36,277,966	11.01
12	Coronary Care Unit	29,869,321		29,869,321	12
13	Burn Intensive Care Unit				13
14	Surgical Intensive Care Unit	38,347,540		38,347,540	14
15	Other Special Care (specify)				15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	104,494,827		104,494,827	16
17	Total inpatient routine care services (sum of lines 10 and 16)	396,770,001		396,770,001	17
18	Ancillary services	808,143,358		808,143,358	18
19	Outpatient services		1,596,335,319	1,596,335,319	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency		8,893,421	8,893,421	22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	Other (specify)				27
			10,707,967	10,707,967	
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	1,204,913,359	1,615,936,707	2,820,850,066	28

**PART II - OPERATING EXPENSES**

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		587,586,400	29
30	Add (specify)			30
31	BAD DEBTS			31
32				32
33				33
34				34
35	<b>INCOME TAX</b>			35
36	Total additions (sum of lines 30-35)			36
37	Deduct (specify)			37
38		-8,755,226		38
39				39
40				40
41				41
42	Total deductions (sum of lines 37-41)		-8,755,226	42
43	Total operating expenses (sum of lines 29 and 36 minus line 42) (transfer to Worksheet G-3, line 4)		578,831,174	43

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**STATEMENT OF REVENUES AND EXPENSES****WORKSHEET G-3**

	DESCRIPTION		
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)	2,820,850,066	1
2	Less contractual allowances and discounts on patients' accounts	2,088,097,639	2
3	Net patient revenues (line 1 minus line 2)	732,752,427	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	578,831,174	4
5	Net income from service to patients (line 3 minus line 4)	153,921,253	5

**OTHER INCOME**

6	Contributions, donations, bequests, etc.		6
7	Income from investments		7
8	Revenues from telephone and other miscellaneous communication services		8
9	Revenue from television and radio service		9
10	Purchase discounts		10
11	Rebates and refunds of expenses		11
12	Parking lot receipts		12
13	Revenue from laundry and linen service		13
14	Revenue from meals sold to employees and guests		14
15	Revenue from rental of living quarters		15
16	Revenue from sale of medical and surgical supplies to other than patients		16
17	Revenue from sale of drugs to other than patients		17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops and canteen		20
21	Rental of vending machines		21
22	Rental of hospital space		22
23	Governmental appropriations		23
24	Other (specify)		24
24.01	Other (OTHER)	9,681,756	24.01
24.02	Other (GOVT SUBSIDIES)		24.02
24.03	Other (GRANT)		24.03
25	Total other income (sum of lines 6-24)	9,681,756	25
26	Total (line 5 plus line 25)	163,603,009	26
27.01	Other expenses (INCOME TAXES)		27.01
27.02	Other expenses (OTHER)		27.02
29	Net income (or loss) for the period (line 26 minus line 28)	163,603,009	29

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**

**HHA CCN: 14-7241**

**WORKSHEET H**

	COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION (see ins- tructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	
		1	2	3	4	5	
	<b>GENERAL SERVICE COST CENTERS</b>						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General	841,035	226,567	5,765		1,097,726	5
	<b>HHA REIMBURSABLE SERVICES</b>						
6	Skilled Nursing Care	1,997,714	518,357	206,536	98,393	80,385	6
7	Physical Therapy	1,000,635	238,868	117,964	170,711	16,201	7
8	Occupational Therapy	284,059	65,997	50,951	45,196		8
9	Speech Pathology	147,027	29,712	23,735		84	9
10	Medical Social Services	23,327	5,715	4,336		227	10
11	Home Health Aide	91,393	33,193	36,656			11
12	Supplies (see instructions)					152,870	12
13	Drugs						13
14	DME						14
	<b>HHA NONREIMBURSABLE SERVICES</b>						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy						16
17	Private Duty Nursing						17
18	Clinic						18
19	Health Promotion Activities						19
20	Day Care Program						20
21	Home Delivered Meals Program						21
22	Homemaker Service						22
23	All Others						23
23.50	Telemedicine						23.50
24	Total (sum of lines 1-23)	4,385,190	1,118,409	445,943	314,300	1,347,493	24

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**

**HHA CCN: 14-7241**

**WORKSHEET H**

	COST CENTER DESCRIPTIONS (omit cents)	TOTAL (sum of cols. 1 thru 5)	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)	
		6	7	8	9	10	
	<b>GENERAL SERVICE COST CENTERS</b>						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General	2,171,093	-1,520,420	650,673	-1,412	649,261	5
	<b>HHA REIMBURSABLE SERVICES</b>						
6	Skilled Nursing Care	2,901,385		2,901,385		2,901,385	6
7	Physical Therapy	1,544,379		1,544,379		1,544,379	7
8	Occupational Therapy	446,203		446,203		446,203	8
9	Speech Pathology	200,558		200,558		200,558	9
10	Medical Social Services	33,605		33,605		33,605	10
11	Home Health Aide	161,242		161,242		161,242	11
12	Supplies (see instructions)	152,870		152,870		152,870	12
13	Drugs						13
14	DME						14
	<b>HHA NONREIMBURSABLE SERVICES</b>						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy						16
17	Private Duty Nursing						17
18	Clinic						18
19	Health Promotion Activities						19
20	Day Care Program						20
21	Home Delivered Meals Program						21
22	Homemaker Service						22
23	All Others						23
23.50	Telemedicine						23.50
24	Total (sum of lines 1-23)	7,611,335	-1,520,420	6,090,915	-1,412	6,089,503	24

Column 6, line 24 should agree with Worksheet A, column 3, line 101, or subscript as applicable.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 14-7241

WORKSHEET H-1  
PART I

		CAPITAL RELATED COSTS			
		NET EXPENSES FOR COST ALLOCATION (from Wkst. H, col. 10)	BLDGS. & FIXTURES	MOVABLE EQUIPMENT	PLANT OPERATION & MAINTENANCE
		0	1	2	3
<b>GENERAL SERVICE COST CENTERS</b>					
1	Capital Related-Bldgs. and Fixtures				1
2	Capital Related-Movable Equipment				2
3	Plant Operation & Maintenance				3
4	Transportation (see instructions)				4
5	Administrative and General	649,261			5
<b>HHA REIMBURSABLE SERVICES</b>					
6	Skilled Nursing Care	2,901,385			6
7	Physical Therapy	1,544,379			7
8	Occupational Therapy	446,203			8
9	Speech Pathology	200,558			9
10	Medical Social Services	33,605			10
11	Home Health Aide	161,242			11
12	Supplies (see instructions)	152,870			12
13	Drugs				13
14	DME				14
<b>HHA NONREIMBURSABLE SERVICES</b>					
15	Home Dialysis Aide Services				15
16	Respiratory Therapy				16
17	Private Duty Nursing				17
18	Clinic				18
19	Health Promotion Activities				19
20	Day Care Program				20
21	Home Delivered Means Program				21
22	Homemaker Service				22
23	All Others				23
23.50	Telemedicine				23.50
24	Totals (sum of lines 1-23)	6,089,503			24

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**

**HHA CCN: 14-7241**

**WORKSHEET H-1  
PART I**

		TRANSPORT- ATION	SUBTOTAL (cols. 0-4)	ADMINI- STRATIVE & GENERAL	TOTAL (col. 4A + 5)	
		4	4A	5	6	
	<b>GENERAL SERVICE COST CENTERS</b>					
1	Capital Related-Bldgs. and Fixtures					1
2	Capital Related-Movable Equipment					2
3	Plant Operation & Maintenance					3
4	Transportation (see instructions)					4
5	Administrative and General		649,261	649,261		5
	<b>HHA REIMBURSABLE SERVICES</b>					
6	Skilled Nursing Care		2,901,385	344,767	3,246,152	6
7	Physical Therapy		1,544,379	186,583	1,730,962	7
8	Occupational Therapy		446,203	55,155	501,358	8
9	Speech Pathology		200,558	20,051	220,609	9
10	Medical Social Services		33,605	3,593	37,198	10
11	Home Health Aide		161,242	19,332	180,574	11
12	Supplies (see instructions)		152,870	19,780	172,650	12
13	Drugs					13
14	DME					14
	<b>HHA NONREIMBURSABLE SERVICES</b>					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy					16
17	Private Duty Nursing					17
18	Clinic					18
19	Health Promotion Activities					19
20	Day Care Program					20
21	Home Delivered Means Program					21
22	Homemaker Service					22
23	All Others					23
23.50	Telemedicine					23.50
24	Totals (sum of lines 1-23)		6,089,503		6,089,503	24

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COST ALLOCATION - HHA STATISTICAL BASIS

HHA CCN: 14-7241

WORKSHEET H-1  
PART II

		CAPITAL RELATED COSTS						
		BLDGS. & FIXTURES (Square Feet)	MOVABLE EQUIPMENT (Dollar Value)	PLANT OPERATION & MAINTENANCE (Square Feet)	TRANSPORTATION (Mileage)	RECONCILIATION	ADMINISTRATIVE & GENERAL (Accum. Cost)	
		1	2	3	4	5A	5	
<b>GENERAL SERVICE COST CENTERS</b>								
1	Capital Related-Bldgs. and Fixtures							1
2	Capital Related-Movable Equipment							2
3	Plant Operation & Maintenance							3
4	Transportation (see instructions)							4
5	Administrative and General					-649,261	10,075,307	5
<b>HHA REIMBURSABLE SERVICES</b>								
6	Skilled Nursing Care					2,448,756	5,350,141	6
7	Physical Therapy					1,351,029	2,895,408	7
8	Occupational Therapy					409,699	855,902	8
9	Speech Pathology					110,601	311,159	9
10	Medical Social Services					22,157	55,762	10
11	Home Health Aide					138,753	299,995	11
12	Supplies (see instructions)					154,070	306,940	12
13	Drugs							13
14	DME							14
<b>HHA NONREIMBURSABLE SERVICES</b>								
15	Home Dialysis Aide Services							15
16	Respiratory Therapy							16
17	Private Duty Nursing							17
18	Clinic							18
19	Health Promotion Activities							19
20	Day Care Program							20
21	Home Delivered Means Program							21
22	Homemaker Service							22
23	All Others							23
23.50	Telemedicine							23.50
24	Totals (sum of lines 1-23)					3,985,804	10,075,307	24
25	Cost To Be Allocated (per Worksheet H-1, Part I)						649,261	25
26	Unit Cost Multiplier						0.064441	26

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	HHA TRIAL BALANCE(1)	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	NON-PATIENT TELEPHONE	DATA PROCESSING	
		0	1	2	4	5.01	5.02	
1	Administrative and General		65,966	99,956	29,902			1
2	Skilled Nursing Care	3,246,152			71,029			2
3	Physical Therapy	1,730,962			35,576			3
4	Occupational Therapy	501,358			10,099			4
5	Speech Pathology	220,609			5,227			5
6	Medical Social Services	37,198			829			6
7	Home Health Aide	180,574			3,249			7
8	Supplies	172,650						8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)	6,089,503	65,966	99,956	155,911			20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	FOUNDATION OVERHEAD	ADMITTING	SHARED ADM INISTRATIV E & GENERA	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE & GENERAL	MAINTENANC E & REPAIR S	
		5.03	5.04	5.05	4A	5.06	6	
1	Administrative and General				195,824	54,107		1
2	Skilled Nursing Care				3,317,181	916,546		2
3	Physical Therapy				1,766,538	488,100		3
4	Occupational Therapy				511,457	141,317		4
5	Speech Pathology				225,836	62,399		5
6	Medical Social Services				38,027	10,507		6
7	Home Health Aide				183,823	50,791		7
8	Supplies				172,650	47,704		8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)				6,411,336	1,771,471		20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	OPERATION OF PLANT	LAUNDRY & LINEN SERV ICE	HOUSEKEEPI NG	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	
		7	8	9	10	11	12	
1	Administrative and General	175,027		34,982				1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)	175,027		34,982				20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	NURSING AD MINISTRATI ON	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RE CORDS & LI BRARY	SOCIAL SERVICE	NONPHYSIC. ANESTHET.	
		13	14	15	16	17	19	
1	Administrative and General							1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)							20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	NURSING SCHOOL	I&R SERVIC ES-SALARY & FRINGES	I&R SERVIC ES-OTHER P RGM COSTS	PARAMED EDUCATION	SUBTOTAL (sum of col.4A-23)	I&R COST & POST STEP- DOWN ADJS	
		20	21	22	23	24	25	
1	Administrative and General					459,940		1
2	Skilled Nursing Care					4,233,727		2
3	Physical Therapy					2,254,638		3
4	Occupational Therapy					652,774		4
5	Speech Pathology					288,235		5
6	Medical Social Services					48,534		6
7	Home Health Aide					234,614		7
8	Supplies					220,354		8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)					8,392,816		20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART I**

	HHA COST CENTER (omit cents)	SUBTOTAL (cols 23 +/- 24) 26	ALLOCATED HHA A&G (see PtII) 27	TOTAL HHA COSTS 28			
1	Administrative and General	459,940					1
2	Skilled Nursing Care	4,233,727	245,466	4,479,193			2
3	Physical Therapy	2,254,638	130,722	2,385,360			3
4	Occupational Therapy	652,774	37,847	690,621			4
5	Speech Pathology	288,235	16,712	304,947			5
6	Medical Social Services	48,534	2,814	51,348			6
7	Home Health Aide	234,614	13,603	248,217			7
8	Supplies	220,354	12,776	233,130			8
9	Drugs						9
10	DME						10
11	Home Dialysis Aide Services						11
12	Respiratory Therapy						12
13	Private Duty Nursing						13
14	Clinic						14
15	Health Promotion Activities						15
16	Day Care Program						16
17	Home Delivered Meals Program						17
18	Homemaker Service						18
19	All Others						19
20	Totals (sum of lines 1-19)(2)	8,392,816	459,940	8,392,816			20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.		0.057979				21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS**

**HHA CCN: 14-7241**

**WORKSHEET H-2  
PART II**

	HHA COST CENTER	NEW CAP RE L COSTS-BL DG & FIXT SQ FEET FEET	NEW CAP RE L COSTS-MV BLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NON-PATIENT TELEPHONE PHONE INSTR	DATA PROCESSING INVOICES	FOUNDATION OVERHEAD TOTAL COST	
		1	2	4	5.01	5.02	5.03	
1	Administrative and General	4,193	103,073	921,453				1
2	Skilled Nursing Care			2,188,730				2
3	Physical Therapy			1,096,313				3
4	Occupational Therapy			311,220				4
5	Speech Pathology			161,085				5
6	Medical Social Services			25,558				6
7	Home Health Aide			100,131				7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)	4,193	103,073	4,804,490				20
21	Total cost to be allocated	65,966	99,956	155,911				21
22	Unit Cost Multiplier	15.732411		0.032451				22
22	Unit Cost Multiplier		0.969759					22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

HHA CCN: 14-7241

WORKSHEET H-2  
PART II

	HHA COST CENTER	ADMITTING  GROSS REVENUE	SHARED ADM INISTRATIV E & GENERA TOTAL COST	RECON- CILIATION	OTHER ADMI NISTRATIVE & GENERAL ACCUM COST	MAINTENANC E & REPAIR S SQUARE FEET	OPERATION OF PLANT  SQUARE FEET	
		5.04	5.05	4A.06	5.06	6	7	
1	Administrative and General				195,824	4,193	4,193	1
2	Skilled Nursing Care				3,317,181			2
3	Physical Therapy				1,766,538			3
4	Occupational Therapy				511,457			4
5	Speech Pathology				225,836			5
6	Medical Social Services				38,027			6
7	Home Health Aide				183,823			7
8	Supplies				172,650			8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)				6,411,336	4,193	4,193	20
21	Total cost to be allocated				1,771,471		175,027	21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier				0.276303		41.742666	22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

HHA CCN: 14-7241

WORKSHEET H-2  
PART II

	HHA COST CENTER	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSEKEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA FTES SERVED	MAINTENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINISTRATION FTES NRSING HRS	
		8	9	10	11	12	13	
1	Administrative and General		4,193					1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)		4,193					20
21	Total cost to be allocated		34,982					21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier		8.342953					22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

HHA CCN: 14-7241

WORKSHEET H-2  
PART II

	HHA COST CENTER	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE TIME SPENT 17	NONPHYSIC. ANESTHET. ASSIGNED TIME 19	NURSING SCHOOL ASSIGNED TIME 20	
1	Administrative and General							1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)							20
21	Total cost to be allocated							21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier							22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

HHA CCN: 14-7241

WORKSHEET H-2  
PART II

	HHA COST CENTER	I&R SERVIC ES-SALARY & FRINGES ASSIGNED TIME	I&R SERVIC ES-OTHER P RGM COSTS ASSIGNED TIME	PARAMED EDUCATION ASSIGNED TIME			
		21	22	23			
1	Administrative and General						1
2	Skilled Nursing Care						2
3	Physical Therapy						3
4	Occupational Therapy						4
5	Speech Pathology						5
6	Medical Social Services						6
7	Home Health Aide						7
8	Supplies						8
9	Drugs						9
10	DME						10
11	Home Dialysis Aide Services						11
12	Respiratory Therapy						12
13	Private Duty Nursing						13
14	Clinic						14
15	Health Promotion Activities						15
16	Day Care Program						16
17	Home Delivered Meals Program						17
18	Homemaker Service						18
19	All Others						19
19.50	Telemedicine						19.50
20	Totals (sum of lines 1-19)						20
21	Total cost to be allocated						21
22	Unit Cost Multiplier						22
22	Unit Cost Multiplier						22

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF PATIENT SERVICE COSTS**

**HHA CCN: 14-7241**

**WORKSHEET H-3  
PARTS I & II**

Check applicable box:         Title V         Title XVIII         Title XIX

**PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST**

Cost Per Visit Computation								
	Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA COSTS (cols. 1 + 2)	Total Visits	Average Cost Per Visit (col. 3 ÷ col. 4)	
		1	2	3	4	5		
1	Skilled Nursing Care	2	4,479,193		4,479,193	21,761	205.84	1
2	Physical Therapy	3	2,385,360		2,385,360	12,590	189.46	2
3	Occupational Therapy	4	690,621		690,621	2,891	238.89	3
4	Speech Pathology	5	304,947		304,947	1,378	221.30	4
5	Medical Social Services	6	51,348		51,348	143	359.08	5
6	Home Health Aide	7	248,217		248,217	3,544	70.04	6
7	Total (sum of lines 1-6)		8,159,686		8,159,686	42,307		7

Limitation Cost Computation					Program Visits		
	Patient Services	CBSA No.	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		
		1	2	3	4		
8	Skilled Nursing Care	16580		4,220		8	
8.01	Skilled Nursing Care	19180		1,716		8.01	
8.02	Skilled Nursing Care	19500		28		8.02	
8.03	Skilled Nursing Care	50029		76		8.03	
8.04	Skilled Nursing Care	50030		34		8.04	
8.05	Skilled Nursing Care	99914		1,630		8.05	
9	Physical Therapy	16580		2,495		9	
9.01	Physical Therapy	19180		1,094		9.01	
9.02	Physical Therapy	19500		10		9.02	
9.03	Physical Therapy	50029		13		9.03	
9.04	Physical Therapy	50030		16		9.04	
9.05	Physical Therapy	99914		792		9.05	
10	Occupational Therapy	16580		778		10	
10.01	Occupational Therapy	19180		344		10.01	
10.02	Occupational Therapy	19500		1		10.02	
10.03	Occupational Therapy	50029				10.03	
10.04	Occupational Therapy	50030		7		10.04	
10.05	Occupational Therapy	99914		103		10.05	
11	Speech Pathology	16580		202		11	
11.01	Speech Pathology	19180		175		11.01	
11.02	Speech Pathology	19500				11.02	
11.03	Speech Pathology	50029		4		11.03	
11.04	Speech Pathology	50030				11.04	
11.05	Speech Pathology	99914		46		11.05	
12	Medical Social Services	16580		37		12	
12.01	Medical Social Services	19180		23		12.01	
12.02	Medical Social Services	19500				12.02	
12.03	Medical Social Services	50029		1		12.03	
12.04	Medical Social Services	50030				12.04	
12.05	Medical Social Services	99914		11		12.05	
13	Home Health Aide	16580		1,122		13	
13.01	Home Health Aide	19180		297		13.01	
13.02	Home Health Aide	19500				13.02	
13.03	Home Health Aide	50029		27		13.03	
13.04	Home Health Aide	50030				13.04	
13.05	Home Health Aide	99914		273		13.05	
14	Total (sum of lines 8-13)			15,575		14	

Supplies and Drugs Cost Computations								
	Other Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Charges (from HHA Records)	Ratio (col. 3 ÷ col. 4)	
		1	2	3	4	5		
15	Cost of Medical Supplies	8	233,130		233,130	35,129	6.636397	15
16	Cost of Drugs	9						16

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**APPORTIONMENT OF PATIENT SERVICE COSTS**

**HHA CCN: 14-7241**

**WORKSHEET H-3  
PARTS I & II**

Check applicable box:         Title V         Title XVIII         Title XIX

**PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS**

		From Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total HHA Charges (from provider records)	HHA Shared Ancillary Costs (col. 1 x col. 2)	Transfer to Part I as Indicated	
			1	2	3	4	
1	Physical Therapy	66	0.310295			col. 2, line 2	1
2	Occupational Therapy	67				col. 2, line 3	2
3	Speech Pathology	68				col. 2, line 4	3
4	Medical Supplies Charged to Pat	71	0.229846			col. 2, line 15	4
5	Drugs Charged to Patients	73	0.150422			col. 2, line 16	5

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA CCN: 14-7241

WORKSHEET H-3  
PARTS I & II

Check applicable box:         Title V         Title XVIII         Title XIX

**PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST**

Cost Per Visit Computation		Program Visits			Cost of Services				
		Part B			Part B			Total Program Cost (sum of cols 9-10)	
Patient Services	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance			
	6	7	8	9	10	11	12		
1 Skilled Nursing Care		7,704			1,585,791		1,585,791	1	
2 Physical Therapy		4,420			837,413		837,413	2	
3 Occupational Therapy		1,233			294,551		294,551	3	
4 Speech Pathology		427			94,495		94,495	4	
5 Medical Social Services		72			25,854		25,854	5	
6 Home Health Aide		1,719			120,399		120,399	6	
7 Total (sum of lines 1-6)		15,575			2,958,503		2,958,503	7	

Supplies and Drugs Cost Computations		Program Covered Charges			Cost of Services				
		Part B			Part B			Total Program Cost (sum of cols 9-10)	
Other Patient Services	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance			
	6	7	8	9	10	11	12		
15 Cost of Medical Supplies								15	
16 Cost of Drugs								16	

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF HHA REIMBURSEMENT SETTLEMENT**

**HHA CCN: 14-7241**

**WORKSHEET H-4  
PARTS I & II**

Check applicable box:         Title V         Title XVIII         Title XIX

**PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES**

	Description	Part B		
		Part A 1	Not Subject to Deductibles & Coinsurance 2	
	Reasonable Cost of Part A & Part B Services			
1	Reasonable cost of services (see instructions)			1
2	Total charges			2
	Customary Charges			
3	Amount actually collected from patients liable for payment for services on a charge basis (from your records)		2,819,131	3
4	Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(b)			4
5	Ratio of line 3 to line 4 (not to exceed 1.000000)			5
6	Total customary charges (see instructions)			6
7	Excess of total customary charges over total reasonable cost (complete only if line 6 exceeds line 1)			7
8	Excess of reasonable cost over customary charges (complete only if line 1 exceeds line 6)			8
9	Primary payer amounts			9

**PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT**

	Description	Part A Services	Part B Services	
		1	2	
10	Total reasonable cost (see instructions)			10
11	Total PPS Reimbursement - Full Episodes without Outliers		2,769,589	11
12	Total PPS Reimbursement - Full Episodes with Outliers		47,616	12
13	Total PPS Reimbursement - LUPA Episodes		62,472	13
14	Total PPS Reimbursement - PEP Episodes		20,526	14
15	Total PPS Outlier Reimbursement - Full Episodes with Outliers		22,771	15
16	Total PPS Outlier Reimbursement - PSP Episodes			16
17	Total Other Payments			17
18	DME Payments			18
19	Oxygen Payments			19
20	Prosthetic and Orthotic Payments			20
21	Part B deductibles billed to Medicare patients (exclude coinsurance)			21
22	Subtotal (sum of lines 10 thru 20 minus line 21)		2,922,974	22
23	Excess reasonable cost (from line 8)			23
24	Subtotal (line 22 minus line 23)		2,922,974	24
25	Coinsurance billed to program patients (from your records)			25
26	Net cost (line 24 minus line 25)		2,922,974	26
27	Reimbursable bad debts (from your records)			27
28	Reimbursable bad debts for dual eligible (see instructions)			28
29	Total costs - current cost reporting period (line 26 plus line 27)		2,922,974	29
30	Other adjustments (see instructions) (specify)			30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)			30.50
31	Subtotal (see instructions)		2,922,974	31
31.01	Sequestration adjustment (see instructions)		58,460	31.01
32	Interim payments (see instructions)		2,864,516	32
33	Tentative settlement (for contractor use only)			33
34	Balance due provider/program (line 31 minus lines 31.01, 32 and 33)		-2	34
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115-2			35

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAs FOR SERVICES RENDERED TO PROGRAM HHA CCN: 14-7241 BENEFICIARIES**

**WORKSHEET H-5**

	DESCRIPTION	Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1	2	3	4	
1	Total interim payments paid to provider				2,864,516	1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero.					2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					
		.01				3.01
		.02				3.02
	Program	.03				3.03
	To	.04				3.04
	Provider	.05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.10				3.10
		.50				3.50
		.51				3.51
	Provider	.52				3.52
	To	.53				3.53
	Program	.54				3.54
		.55				3.55
		.56				3.56
		.57				3.57
		.58				3.58
		.59				3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 32)				2,864,516	4
	<b>TO BE COMPLETED BY CONTRACTOR</b>					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					
		.01				5.01
		.02				5.02
	Program	.03				5.03
	To	.04				5.04
	Provider	.05				5.05
		.06				5.06
		.07				5.07
		.08				5.08
		.09				5.09
		.10				5.10
		.50				5.50
		.51				5.51
	Provider	.52				5.52
	To	.53				5.53
	Program	.54				5.54
		.55				5.55
		.56				5.56
		.57				5.57
		.58				5.58
		.59				5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99				5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions)	.01				6.01
		.02			-2	6.02
7	<b>TOTAL MEDICARE PROGRAM LIABILITY (see instructions)</b>				2,864,514	7
8	Name of Contractor	Contractor Number		NPR Date: Month, Day, Year		8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PROVIDER-BASED HOSPICE COSTS**

**HOSPICE CCN: 14-1526**

**WORKSHEET K**

	COST CENTER DESCRIPTIONS	SALARIES (from Wkst. K-1)	EMPLOYEE BENEFITS (from Wkst. K-2)	TRANSPOR- TATION (see inst.)	CONTRACTED SERVICES (from Wkst. K-3)	OTHER	
		1	2	3	4	5	
	<b>GENERAL SERVICE COST CENTER</b>						
1	Capital Related Costs-Bldg and Fixt.						1
2	Capital Related Costs-Movable Equip.						2
3	Plant Operation and Maintenance						3
4	Transportation - Staff						4
5	Volunteer Service Coordination						5
6	Administrative and General	213,457				3,431,208	6
	<b>INPATIENT CARE SERVICE</b>						
7	Inpatient - General Care						7
8	Inpatient - Respite Care						8
	<b>VISITING SERVICES</b>						
9	Physician Services						9
10	Nursing Care	1,233,412		102,036		338,029	10
11	Nursing Care-Continuous Home Care						11
12	Physical Therapy						12
13	Occupational Therapy						13
14	Speech / Language Pathology						14
15	Medical Social Services	132,385		13,943		34,182	15
16	Spiritual Counseling	107,148		17,312		23,948	16
17	Dietary Counseling						17
18	Counseling - Other						18
19	Home Health Aide and Homemaker	153,881		38,807		57,696	19
20	HH Aide & Homemaker - Cont. Home Care						20
21	Other						21
	<b>OTHER HOSPICE SERVICE COSTS</b>						
22	Drugs, Biological and Infusion Therapy						22
23	Analgesics						23
24	Sedatives / Hypnotics						24
25	Other - Specify						25
26	Durable Medical Equipment/Oxygen						26
27	Patient Transportation						27
28	Imaging Services						28
29	Labs and Diagnostics						29
30	Medical Supplies						30
31	Outpatient Services (including E/R Dept.)						31
32	Radiation Therapy						32
33	Chemotherapy						33
34	Other						34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>						
35	Bereavement Program Costs	54,851		2,793		20,766	35
36	Volunteer Program Costs	36,131		331		24,323	36
37	Fundraising						37
38	Other Program Costs						38
39	Total (sum of lines 1-38)	1,931,265		175,222		3,930,152	39

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ANALYSIS OF PROVIDER-BASED HOSPICE COSTS**

**HOSPICE CCN: 14-1526**

**WORKSHEET K**

	TOTAL (cols. 1-5) 6	RECLASSI- FICATION 7	SUBTOTAL (col. 6 ± col. 7) 8	ADJUST- MENTS 9	TOTAL (col. 8 ± col. 9) 10	
<b>GENERAL SERVICE COST CENTER</b>						
1 Capital Related Costs-Bldg and Fixt.						1
2 Capital Related Costs-Movable Equip.						2
3 Plant Operation and Maintenance						3
4 Transportation - Staff						4
5 Volunteer Service Coordination						5
6 Administrative and General	3,644,665	-1,569,513	2,075,152		2,075,152	6
<b>INPATIENT CARE SERVICE</b>						
7 Inpatient - General Care						7
8 Inpatient - Respite Care						8
<b>VISITING SERVICES</b>						
9 Physician Services						9
10 Nursing Care	1,673,477		1,673,477		1,673,477	10
11 Nursing Care-Continuous Home Care						11
12 Physical Therapy						12
13 Occupational Therapy						13
14 Speech / Language Pathology						14
15 Medical Social Services	180,510		180,510		180,510	15
16 Spiritual Counseling	148,408		148,408		148,408	16
17 Dietary Counseling						17
18 Counseling - Other						18
19 Home Health Aide and Homemaker	250,384		250,384		250,384	19
20 HH Aide & Homemaker - Cont. Home Care						20
21 Other						21
<b>OTHER HOSPICE SERVICE COSTS</b>						
22 Drugs, Biological and Infusion Therapy						22
23 Analgesics						23
24 Sedatives / Hypnotics						24
25 Other - Specify						25
26 Durable Medical Equipment/Oxygen						26
27 Patient Transportation						27
28 Imaging Services						28
29 Labs and Diagnostics						29
30 Medical Supplies						30
31 Outpatient Services (including E/R Dept.)						31
32 Radiation Therapy						32
33 Chemotherapy						33
34 Other						34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>						
35 Bereavement Program Costs	78,410		78,410		78,410	35
36 Volunteer Program Costs	60,785		60,785		60,785	36
37 Fundraising						37
38 Other Program Costs						38
39 Total (sum of lines 1-38)	6,036,639	-3,139,026	4,467,126		4,467,126	39

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPICE COMPENSATION ANALYSIS SALARIES AND WAGES**

**HOSPICE CCN: 14-1526**

**WORKSHEET K-1**

	COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPERVISORS	NURSES	
		1	2	3	4	5	
	<b>GENERAL SERVICE COST CENTER</b>						
1	Capital Related Costs-Bldg and Fixt.						1
2	Capital Related Costs-Movable Equip.						2
3	Plant Operation and Maintenance						3
4	Transportation - Staff						4
5	Volunteer Service Coordination						5
6	Administrative and General		181,575				6
	<b>INPATIENT CARE SERVICE</b>						
7	Inpatient - General Care						7
8	Inpatient - Respite Care						8
	<b>VISITING SERVICES</b>						
9	Physician Services						9
10	Nursing Care					1,233,412	10
11	Nursing Care-Continuous Home Care						11
12	Physical Therapy						12
13	Occupational Therapy						13
14	Speech / Language Pathology						14
15	Medical Social Services			132,385			15
16	Spiritual Counseling						16
17	Dietary Counseling						17
18	Counseling - Other						18
19	Home Health Aide and Homemaker						19
20	HH Aide & Homemaker - Cont. Home Care						20
21	Other						21
	<b>OTHER HOSPICE SERVICE COSTS</b>						
22	Drugs, Biological and Infusion Therapy						22
23	Analgesics						23
24	Sedatives / Hypnotics						24
25	Other - Specify						25
26	Durable Medical Equipment/Oxygen						26
27	Patient Transportation						27
28	Imaging Services						28
29	Labs and Diagnostics						29
30	Medical Supplies						30
31	Outpatient Services (including E/R Dept.)						31
32	Radiation Therapy						32
33	Chemotherapy						33
34	Other						34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>						
35	Bereavement Program Costs						35
36	Volunteer Program Costs						36
37	Fundraising						37
38	Other Program Costs						38
39	Total (sum of lines 1-38)		181,575	132,385		1,233,412	39

(1) Transfer the amount in column 9 to Wkst. K, column 1.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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HOSPICE COMPENSATION ANALYSIS SALARIES AND WAGES

HOSPICE CCN: 14-1526

WORKSHEET K-1

	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	6	7	8	9	
<b>GENERAL SERVICE COST CENTER</b>					
1 Capital Related Costs-Bldg and Fixt.					1
2 Capital Related Costs-Movable Equip.					2
3 Plant Operation and Maintenance					3
4 Transportation - Staff					4
5 Volunteer Service Coordination					5
6 Administrative and General			31,882	213,457	6
<b>INPATIENT CARE SERVICE</b>					
7 Inpatient - General Care					7
8 Inpatient - Respite Care					8
<b>VISITING SERVICES</b>					
9 Physician Services					9
10 Nursing Care				1,233,412	10
11 Nursing Care-Continuous Home Care					11
12 Physical Therapy					12
13 Occupational Therapy					13
14 Speech / Language Pathology					14
15 Medical Social Services				132,385	15
16 Spiritual Counseling			107,148	107,148	16
17 Dietary Counseling					17
18 Counseling - Other					18
19 Home Health Aide and Homemaker		153,881		153,881	19
20 HH Aide & Homemaker - Cont. Home Care					20
21 Other					21
<b>OTHER HOSPICE SERVICE COSTS</b>					
22 Drugs, Biological and Infusion Therapy					22
23 Analgesics					23
24 Sedatives / Hypnotics					24
25 Other - Specify					25
26 Durable Medical Equipment/Oxygen					26
27 Patient Transportation					27
28 Imaging Services					28
29 Labs and Diagnostics					29
30 Medical Supplies					30
31 Outpatient Services (including E/R Dept.)					31
32 Radiation Therapy					32
33 Chemotherapy					33
34 Other					34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>					
35 Bereavement Program Costs			54,851	54,851	35
36 Volunteer Program Costs			36,131	36,131	36
37 Fundraising					37
38 Other Program Costs					38
39 Total (sum of lines 1-38)		153,881	230,012	1,931,265	39

(1) Transfer the amount in column 9 to Wkst. K, column 1.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**HOSPICE COMPENSATION ANALYSIS EMPLOYEE BENEFITS (PAYROLL RELATED)**

**HOSPICE CCN: 14-1526**

**WORKSHEET K-2**

	COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPERVISORS	NURSES	
		1	2	3	4	5	
	<b>GENERAL SERVICE COST CENTER</b>						
1	Capital Related Costs-Bldg and Fixt.						1
2	Capital Related Costs-Movable Equip.						2
3	Plant Operation and Maintenance						3
4	Transportation - Staff						4
5	Volunteer Service Coordination						5
6	Administrative and General						6
	<b>INPATIENT CARE SERVICE</b>						
7	Inpatient - General Care						7
8	Inpatient - Respite Care						8
	<b>VISITING SERVICES</b>						
9	Physician Services						9
10	Nursing Care						10
11	Nursing Care-Continuous Home Care						11
12	Physical Therapy						12
13	Occupational Therapy						13
14	Speech / Language Pathology						14
15	Medical Social Services						15
16	Spiritual Counseling						16
17	Dietary Counseling						17
18	Counseling - Other						18
19	Home Health Aide and Homemaker						19
20	HH Aide & Homemaker - Cont. Home Care						20
21	Other						21
	<b>OTHER HOSPICE SERVICE COSTS</b>						
22	Drugs, Biological and Infusion Therapy						22
23	Analgesics						23
24	Sedatives / Hypnotics						24
25	Other - Specify						25
26	Durable Medical Equipment/Oxygen						26
27	Patient Transportation						27
28	Imaging Services						28
29	Labs and Diagnostics						29
30	Medical Supplies						30
31	Outpatient Services (including E/R Dept.)						31
32	Radiation Therapy						32
33	Chemotherapy						33
34	Other						34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>						
35	Bereavement Program Costs						35
36	Volunteer Program Costs						36
37	Fundraising						37
38	Other Program Costs						38
39	Total (sum of lines 1-38)						39

(1) Transfer the amount in column 9 to Wkst. K, column 2.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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HOSPICE COMPENSATION ANALYSIS EMPLOYEE BENEFITS (PAYROLL RELATED)

HOSPICE CCN: 14-1526

WORKSHEET K-2

	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	6	7	8	9	
<b>GENERAL SERVICE COST CENTER</b>					
1 Capital Related Costs-Bldg and Fixt.					1
2 Capital Related Costs-Movable Equip.					2
3 Plant Operation and Maintenance					3
4 Transportation - Staff					4
5 Volunteer Service Coordination					5
6 Administrative and General					6
<b>INPATIENT CARE SERVICE</b>					
7 Inpatient - General Care					7
8 Inpatient - Respite Care					8
<b>VISITING SERVICES</b>					
9 Physician Services					9
10 Nursing Care					10
11 Nursing Care-Continuous Home Care					11
12 Physical Therapy					12
13 Occupational Therapy					13
14 Speech / Language Pathology					14
15 Medical Social Services					15
16 Spiritual Counseling					16
17 Dietary Counseling					17
18 Counseling - Other					18
19 Home Health Aide and Homemaker					19
20 HH Aide & Homemaker - Cont. Home Care					20
21 Other					21
<b>OTHER HOSPICE SERVICE COSTS</b>					
22 Drugs, Biological and Infusion Therapy					22
23 Analgesics					23
24 Sedatives / Hypnotics					24
25 Other - Specify					25
26 Durable Medical Equipment/Oxygen					26
27 Patient Transportation					27
28 Imaging Services					28
29 Labs and Diagnostics					29
30 Medical Supplies					30
31 Outpatient Services (including E/R Dept.)					31
32 Radiation Therapy					32
33 Chemotherapy					33
34 Other					34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>					
35 Bereavement Program Costs					35
36 Volunteer Program Costs					36
37 Fundraising					37
38 Other Program Costs					38
39 Total (sum of lines 1-38)					39

(1) Transfer the amount in column 9 to Wkst. K, column 2.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES

HOSPICE CCN: 14-1526

WORKSHEET K-3

	COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPERVISORS	NURSES	
		1	2	3	4	5	
	<b>GENERAL SERVICE COST CENTER</b>						
1	Capital Related Costs-Bldg and Fixt.						1
2	Capital Related Costs-Movable Equip.						2
3	Plant Operation and Maintenance						3
4	Transportation - Staff						4
5	Volunteer Service Coordination						5
6	Administrative and General						6
	<b>INPATIENT CARE SERVICE</b>						
7	Inpatient - General Care						7
8	Inpatient - Respite Care						8
	<b>VISITING SERVICES</b>						
9	Physician Services						9
10	Nursing Care						10
11	Nursing Care-Continuous Home Care						11
12	Physical Therapy						12
13	Occupational Therapy						13
14	Speech / Language Pathology						14
15	Medical Social Services						15
16	Spiritual Counseling						16
17	Dietary Counseling						17
18	Counseling - Other						18
19	Home Health Aide and Homemaker						19
20	HH Aide & Homemaker - Cont. Home Care						20
21	Other						21
	<b>OTHER HOSPICE SERVICE COSTS</b>						
22	Drugs, Biological and Infusion Therapy						22
23	Analgesics						23
24	Sedatives / Hypnotics						24
25	Other - Specify						25
26	Durable Medical Equipment/Oxygen						26
27	Patient Transportation						27
28	Imaging Services						28
29	Labs and Diagnostics						29
30	Medical Supplies						30
31	Outpatient Services (including E/R Dept.)						31
32	Radiation Therapy						32
33	Chemotherapy						33
34	Other						34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>						
35	Bereavement Program Costs						35
36	Volunteer Program Costs						36
37	Fundraising						37
38	Other Program Costs						38
39	Total (sum of lines 1-38)						39

(1) Transfer the amount in column 9 to Wkst. K, column 4.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES

HOSPICE CCN: 14-1526

WORKSHEET K-3

	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	6	7	8	9	
<b>GENERAL SERVICE COST CENTER</b>					
1 Capital Related Costs-Bldg and Fixt.					1
2 Capital Related Costs-Movable Equip.					2
3 Plant Operation and Maintenance					3
4 Transportation - Staff					4
5 Volunteer Service Coordination					5
6 Administrative and General					6
<b>INPATIENT CARE SERVICE</b>					
7 Inpatient - General Care					7
8 Inpatient - Respite Care					8
<b>VISITING SERVICES</b>					
9 Physician Services					9
10 Nursing Care					10
11 Nursing Care-Continuous Home Care					11
12 Physical Therapy					12
13 Occupational Therapy					13
14 Speech / Language Pathology					14
15 Medical Social Services					15
16 Spiritual Counseling					16
17 Dietary Counseling					17
18 Counseling - Other					18
19 Home Health Aide and Homemaker					19
20 HH Aide & Homemaker - Cont. Home Care					20
21 Other					21
<b>OTHER HOSPICE SERVICE COSTS</b>					
22 Drugs, Biological and Infusion Therapy					22
23 Analgesics					23
24 Sedatives / Hypnotics					24
25 Other - Specify					25
26 Durable Medical Equipment/Oxygen					26
27 Patient Transportation					27
28 Imaging Services					28
29 Labs and Diagnostics					29
30 Medical Supplies					30
31 Outpatient Services (including E/R Dept.)					31
32 Radiation Therapy					32
33 Chemotherapy					33
34 Other					34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>					
35 Bereavement Program Costs					35
36 Volunteer Program Costs					36
37 Fundraising					37
38 Other Program Costs					38
39 Total (sum of lines 1-38)					39

(1) Transfer the amount in column 9 to Wkst. K, column 4.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COST ALLOCATION - HOSPICE GENERAL SERVICE COST

HOSPICE CCN: 14-1526

WORKSHEET K-4  
PART I

	COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION	CAPITAL RELATED COSTS			
			BUILDINGS & FIXTURES	MOVABLE EQUIPMENT	PLANT OPERATION & MAINT.	
		0	1	2	3	4
	<b>GENERAL SERVICE COST CENTER</b>					
1	Capital Related Costs-Bldg and Fixt.					1
2	Capital Related Costs-Movable Equip.					2
3	Plant Operation and Maintenance					3
4	Transportation - Staff					4
5	Volunteer Service Coordination					5
6	Administrative and General	2,075,152				6
	<b>INPATIENT CARE SERVICE</b>					
7	Inpatient - General Care					7
8	Inpatient - Respite Care					8
	<b>VISITING SERVICES</b>					
9	Physician Services					9
10	Nursing Care	1,673,477				10
11	Nursing Care-Continuous Home Care					11
12	Physical Therapy					12
13	Occupational Therapy					13
14	Speech / Language Pathology					14
15	Medical Social Services	180,510				15
16	Spiritual Counseling	148,408				16
17	Dietary Counseling					17
18	Counseling - Other					18
19	Home Health Aide and Homemaker	250,384				19
20	HH Aide & Homemaker - Cont. Home Care					20
21	Other					21
	<b>OTHER HOSPICE SERVICE COSTS</b>					
22	Drugs, Biological and Infusion Therapy					22
23	Analgesics					23
24	Sedatives / Hypnotics					24
25	Other - Specify					25
26	Durable Medical Equipment/Oxygen					26
27	Patient Transportation					27
28	Imaging Services					28
29	Labs and Diagnostics					29
30	Medical Supplies					30
31	Outpatient Services (including E/R Dept.)					31
32	Radiation Therapy					32
33	Chemotherapy					33
34	Other					34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>					
35	Bereavement Program Costs	78,410				35
36	Volunteer Program Costs	60,785				36
37	Fundraising					37
38	Other Program Costs					38
39	Total (sum of lines 1-38)	4,467,126				39

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**COST ALLOCATION - HOSPICE GENERAL SERVICE COST**

**HOSPICE CCN: 14-1526**

**WORKSHEET K-4  
PART I**

		VOLUNTEER SERVICES COORDI- NATOR	SUBTOTAL (cols. 0 - 5)	ADMINIS- TRATIVE & GENERAL	TOTAL (col. 5 ± col. 6)	
		5	5A	6	7	
	<b>GENERAL SERVICE COST CENTER</b>					
1	Capital Related Costs-Bldg and Fixt.					1
2	Capital Related Costs-Movable Equip.					2
3	Plant Operation and Maintenance					3
4	Transportation - Staff					4
5	Volunteer Service Coordination					5
6	Administrative and General		2,075,152	2,075,152		6
	<b>INPATIENT CARE SERVICE</b>					
7	Inpatient - General Care					7
8	Inpatient - Respite Care					8
	<b>VISITING SERVICES</b>					
9	Physician Services					9
10	Nursing Care		1,673,477	1,451,822	3,125,299	10
11	Nursing Care-Continuous Home Care					11
12	Physical Therapy					12
13	Occupational Therapy					13
14	Speech / Language Pathology					14
15	Medical Social Services		180,510	156,601	337,111	15
16	Spiritual Counseling		148,408	128,751	277,159	16
17	Dietary Counseling					17
18	Counseling - Other					18
19	Home Health Aide and Homemaker		250,384	217,220	467,604	19
20	HH Aide & Homemaker - Cont. Home Care					20
21	Other					21
	<b>OTHER HOSPICE SERVICE COSTS</b>					
22	Drugs, Biological and Infusion Therapy					22
23	Analgesics					23
24	Sedatives / Hypnotics					24
25	Other - Specify					25
26	Durable Medical Equipment/Oxygen					26
27	Patient Transportation					27
28	Imaging Services					28
29	Labs and Diagnostics					29
30	Medical Supplies					30
31	Outpatient Services (including E/R Dept.)					31
32	Radiation Therapy					32
33	Chemotherapy					33
34	Other					34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>					
35	Bereavement Program Costs		78,410	68,024	146,434	35
36	Volunteer Program Costs		60,785	52,734	113,519	36
37	Fundraising					37
38	Other Program Costs					38
39	Total (sum of lines 1-38)		4,467,126		4,467,126	39

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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COST ALLOCATION - HOSPICE STATISTICAL BASIS

HOSPICE CCN: 14-1526

WORKSHEET K-4  
PART II

	COST CENTER DESCRIPTIONS	CAPITAL RELATED COSTS					RECONCILIATION	ADMINISTRATIVE & GENERAL (Acc. Cost)	
		BUILDINGS & FIXTURES (Sq. Ft.)	MOVABLE EQUIPMENT (\$ Value)	PLANT OPERATION & MAINT. (Sq. Ft.)	TRANSPORTATION (Mileage)	VOLUNTEER SERVICES COORDINATOR (Hours)			
		1	2	3	4	5	6A	6	
	<b>GENERAL SERVICE COST CENTER</b>								
1	Capital Related Costs-Bldg and Fixt.								1
2	Capital Related Costs-Movable Equip.								2
3	Plant Operation and Maintenance								3
4	Transportation - Staff								4
5	Volunteer Service Coordination								5
6	Administrative and General						-2,075,152	2,391,974	6
	<b>INPATIENT CARE SERVICE</b>								
7	Inpatient - General Care								7
8	Inpatient - Respite Care								8
	<b>VISITING SERVICES</b>								
9	Physician Services								9
10	Nursing Care							1,673,477	10
11	Nursing Care-Continuous Home Care								11
12	Physical Therapy								12
13	Occupational Therapy								13
14	Speech / Language Pathology								14
15	Medical Social Services							180,510	15
16	Spiritual Counseling							148,408	16
17	Dietary Counseling								17
18	Counseling - Other								18
19	Home Health Aide and Homemaker							250,384	19
20	HH Aide & Homemaker - Cont. Home Care								20
21	Other								21
	<b>OTHER HOSPICE SERVICE COSTS</b>								
22	Drugs, Biological and Infusion Therapy								22
23	Analgesics								23
24	Sedatives / Hypnotics								24
25	Other - Specify								25
26	Durable Medical Equipment/Oxygen								26
27	Patient Transportation								27
28	Imaging Services								28
29	Labs and Diagnostics								29
30	Medical Supplies								30
31	Outpatient Services (including E/R Dept.)								31
32	Radiation Therapy								32
33	Chemotherapy								33
34	Other								34
	<b>HOSPICE NONREIMBURSABLE SERVICE</b>								
35	Bereavement Program Costs							78,410	35
36	Volunteer Program Costs							60,785	36
37	Fundraising								37
38	Other Program Costs								38
39	Cost to be Allocated (per Wskt K-4, Part I)							2,075,152	39
40	Unit Cost Multiplier							0.867548	40

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	HOSPICE TRIAL BALANCE(1)	NEW CAP RE L COSTS-BL DG & FIXT	NEW CAP RE L COSTS-MV BLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	NON-PATIENT TELEPHONE	DATA PROCESSING	
		0	1	2	4	5.01	5.02	
1	Administrative and General		57,864	97,110	7,135			1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care	3,125,299			41,228			5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services	337,111			4,425			10
11	Spiritual Counseling	277,159			3,582			11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker	467,604			5,144			14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs	146,434			1,833			30
31	Volunteer Program Costs	113,519			1,208			31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33) (2)	4,467,126	57,864	97,110	64,555			34
35	Unit Cost Multiplier (see instructions)							35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	FOUNDATION OVERHEAD	ADMITTING	SHARED ADM INISTRATIV E & GENERA	SUBTOTAL	OTHER ADMI NISTRATIVE & GENERAL	MAINTENANC E & REPAIR S	
		5.03	5.04	5.05	4A	5.06	6	
1	Administrative and General				162,109	44,791		1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care				3,166,527	874,921		5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services				341,536	94,367		10
11	Spiritual Counseling				280,741	77,570		11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker				472,748	130,622		14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs				148,267	40,967		30
31	Volunteer Program Costs				114,727	31,699		31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33) (2)				4,686,655	1,294,937		34
35	Unit Cost Multiplier (see instructions)							35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	OPERATION OF PLANT	LAUNDRY & LINEN SERV ICE	HOUSEKEEPI NG	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	
		7	8	9	10	11	12	
1	Administrative and General	153,529		30,686				1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care							5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs							30
31	Volunteer Program Costs							31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33) (2)	153,529		30,686				34
35	Unit Cost Multiplier (see instructions)							35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	NURSING AD MINISTRATI ON	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RE CORDS & LI BRARY	SOCIAL SERVICE	NONPHYSIC. ANESTHET.	
		13	14	15	16	17	19	
1	Administrative and General							1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care							5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs							30
31	Volunteer Program Costs							31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33) (2)							34
35	Unit Cost Multiplier (see instructions)							35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	NURSING SCHOOL	I&R SERVIC ES-SALARY & FRINGES	I&R SERVIC ES-OTHER P RGM COSTS	PARAMED EDUCATION	SUBTOTAL (cols. 4A-23) 24	I&R COST & POST STEP- DOWN ADJS 25	
1	Administrative and General	20	21	22	23	391,115		1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care					4,041,448		5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services					435,903		10
11	Spiritual Counseling					358,311		11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker					603,370		14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs					189,234		30
31	Volunteer Program Costs					146,426		31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33) (2)					6,165,807		34
35	Unit Cost Multiplier (see instructions)							35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART I

**PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS**

	HOSPICE COST CENTER (omit cents)	SUBTOTAL (cols. 24 ± 25) 26	ALLOC HOSP A&G (See Part II) 27	TOTAL HOSP COSTS (col 26 ± 27) 28			
1	Administrative and General	391,115					1
2	Inpatient - General Care						2
3	Inpatient - Respite Care						3
4	Physician Services						4
5	Nursing Care	4,041,448	273,724	4,315,172			5
6	Nursing Care-Continuous Home Care						6
7	Physical Therapy						7
8	Occupational Therapy						8
9	Speech / Language Pathology						9
10	Medical Social Services	435,903	29,523	465,426			10
11	Spiritual Counseling	358,311	24,268	382,579			11
12	Dietary Counseling						12
13	Counseling - Other						13
14	Home Health Aide and Homemaker	603,370	40,866	644,236			14
15	HH Aide & Homemaker - Cont. Home Care						15
16	Other						16
17	Drugs, Biological and Infusion Therapy						17
18	Analgesics						18
19	Sedatives / Hypnotics						19
20	Other - Specify						20
21	Durable Medical Equipment/Oxygen						21
22	Patient Transportation						22
23	Imaging Services						23
24	Labs and Diagnostics						24
25	Medical Supplies						25
26	Outpatient Services (including E/R Dept.)						26
27	Radiation Therapy						27
28	Chemotherapy						28
29	Other						29
30	Bereavement Program Costs	189,234	12,817	202,051			30
31	Volunteer Program Costs	146,426	9,917	156,343			31
32	Fundraising						32
33	Other Program Costs						33
34	Totals (sum of lines 1-33) (2)	6,165,807		6,165,807			34
35	Unit Cost Multiplier (see instructions)		0.067729				35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART II

**PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS**

	HOSPICE COST CENTER	NEW CAP RE L COSTS-BL DG & FIXT SQ FEET FEET	NEW CAP RE L COSTS-MV BLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NON-PATIENT TELEPHONE PHONE INSTR	DATA PROCESSING INVOICES	FOUNDATION OVERHEAD TOTAL COST	
		1	2	4	5.01	5.02	5.03	
1	Administrative and General	3,678	100,138	219,873				1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care			1,270,484				5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services			136,364				10
11	Spiritual Counseling			110,368				11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker			158,506				14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs			56,500				30
31	Volunteer Program Costs			37,217				31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33)	3,678	100,138	1,989,312				34
35	Total cost to be allocated	57,864	97,110	64,555				35
36	Unit Cost Multiplier (see instructions)	15.732463		0.032451				36
36	Unit Cost Multiplier (see instructions)		0.969762					36

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART II

**PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS**

	HOSPICE COST CENTER	ADMITTING GROSS REVENUE	SHARED ADM INISTRATIV E & GENERA TOTAL COST	RECON- CILIATION	OTHER ADMI NISTRATIVE & GENERAL ACCUM COST	MAINTENANC E & REPAIR S SQUARE FEET	OPERATION OF PLANT SQUARE FEET	
		5.04	5.05	4A.06	5.06	6	7	
1	Administrative and General				162,109	3,678	3,678	1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care				3,166,527			5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services				341,536			10
11	Spiritual Counseling				280,741			11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker				472,748			14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs				148,267			30
31	Volunteer Program Costs				114,727			31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33)				4,686,655	3,678	3,678	34
35	Total cost to be allocated				1,294,937		153,529	35
36	Unit Cost Multiplier (see instructions)							36
36	Unit Cost Multiplier (see instructions)				0.276303		41.742523	36

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART II

**PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS**

	HOSPICE COST CENTER	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSEKEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA FTES SERVED	MAINTENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINISTRATION FTES NRSING HRS	
		8	9	10	11	12	13	
1	Administrative and General		3,678					1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care							5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs							30
31	Volunteer Program Costs							31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33)		3,678					34
35	Total cost to be allocated		30,686					35
36	Unit Cost Multiplier (see instructions)							36
36	Unit Cost Multiplier (see instructions)		8.343121					36

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART II

**PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS**

	HOSPICE COST CENTER	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RECORDS & LIBRARY GROSS REVENUE	SOCIAL SERVICE TIME SPENT	NONPHYSIC. ANESTHET. ASSIGNED TIME	NURSING SCHOOL ASSIGNED TIME	
		14	15	16	17	19	20	
1	Administrative and General							1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care							5
6	Nursing Care-Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech / Language Pathology							9
10	Medical Social Services							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemaker							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biological and Infusion Therapy							17
18	Analgesics							18
19	Sedatives / Hypnotics							19
20	Other - Specify							20
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
24	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
30	Bereavement Program Costs							30
31	Volunteer Program Costs							31
32	Fundraising							32
33	Other Program Costs							33
34	Totals (sum of lines 1-33)							34
35	Total cost to be allocated							35
36	Unit Cost Multiplier (see instructions)							36
36	Unit Cost Multiplier (see instructions)							36

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART II

**PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS**

	HOSPICE COST CENTER	I&R SERVIC ES-SALARY & FRINGES ASSIGNED TIME	I&R SERVIC ES-OTHER P RGM COSTS ASSIGNED TIME	PARAMED EDUCATION  ASSIGNED TIME			
		21	22	23			
1	Administrative and General						1
2	Inpatient - General Care						2
3	Inpatient - Respite Care						3
4	Physician Services						4
5	Nursing Care						5
6	Nursing Care-Continuous Home Care						6
7	Physical Therapy						7
8	Occupational Therapy						8
9	Speech / Language Pathology						9
10	Medical Social Services						10
11	Spiritual Counseling						11
12	Dietary Counseling						12
13	Counseling - Other						13
14	Home Health Aide and Homemaker						14
15	HH Aide & Homemaker - Cont. Home Care						15
16	Other						16
17	Drugs, Biological and Infusion Therapy						17
18	Analgesics						18
19	Sedatives / Hypnotics						19
20	Other - Specify						20
21	Durable Medical Equipment/Oxygen						21
22	Patient Transportation						22
23	Imaging Services						23
24	Labs and Diagnostics						24
25	Medical Supplies						25
26	Outpatient Services (including E/R Dept.)						26
27	Radiation Therapy						27
28	Chemotherapy						28
29	Other						29
30	Bereavement Program Costs						30
31	Volunteer Program Costs						31
32	Fundraising						32
33	Other Program Costs						33
34	Totals (sum of lines 1-33)						34
35	Total cost to be allocated						35
36	Unit Cost Multiplier (see instructions)						36
36	Unit Cost Multiplier (see instructions)						36

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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APPORTIONMENT OF HOSPICE SHARED SERVICES

HOSPICE CCN: 14-1526

WORKSHEET K-5  
PART III

**PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS**

	COST CENTER	Wkst C, Part I, col. 9, line	Cost to Charge Ratio	Total Hospice Charges (Provider Records)	Hospice Shared Ancillary Costs (cols. 1 x 2)	
		0	1	2	3	
	<b>ANCILLARY SERVICE COST CENTERS</b>					
1	Physical Therapy	66	0.310295			1
2	Occupational Therapy	67				2
3	Speech / Language Pathology	68				3
4	Drugs, Biological and Infusion Therapy	73	0.150422			4
5	Durable Medical Equipment/Oxygen	96				5
6	Labs and Diagnostics	60	0.081486			6
7	Medical Supplies	71	0.229846			7
8	Outpatient Services (including E/R Dept.)	93				8
9	Radiation Therapy	55				9
10	ACUTE DIALYSIS	76				10
10.97	CARDIAC REHABILITATION	76.97	0.584873			10.97
10.98	HYPERBARIC OXYGEN THERAPY	76.98	0.165166			10.98
10.99	LITHOTRIPSY	76.99				10.99
11	Totals (sum of lines 1-10)					11

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF HOSPICE PER DIEM COST**

**HOSPICE CCN: 14-1526**

**WORKSHEET K-6**

COMPUTATION OF PER DIEM COST		TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2	3	4	
1	Total cost (see instructions)				6,165,807	1
2	Total unduplicated days (Worksheet S-9, column 6, line 5)				40,751	2
3	Average cost per diem (line 1 divided by line 2)				151.30	3
4	Unduplicated Medicare days (Worksheet S-9, column 1, line 5)	34,858				4
5	Aggregate Medicare cost (line 3 times line 4)	5,274,015				5
6	Unduplicated Medicaid days (Worksheet S-9, column 2, line 5)		2,446			6
7	Aggregate Medicaid cost (line 3 times line 6)		370,080			7
8	Unduplicated SNF days (Worksheet S-9, column 3, line 5)	9,194				8
9	Aggregate SNF cost (line 3 times line 8)	1,391,052				9
10	Unduplicated NF days (Worksheet S-9, column 4, line 5)		261			10
11	Aggregate NF cost (line 3 times line 10)		39,489			11
12	Other Unduplicated days (Worksheet S-9, column 5, line 5)			3,447		12
13	Aggregate cost for other days (line 3 times line 12)			521,531		13

Note: The data for the SNF and NF on lines 8 through 11 are included in the Medicare and Medicaid lines 4 through 7.

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF CAPITAL PAYMENT**

**COMPONENT CCN: 14-0091**

**WORKSHEET L**

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

**PART I - FULLY PROSPECTIVE METHOD**

CAPITAL FEDERAL AMOUNT			
1	Capital DRG other than outlier	3,823,309	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	113,061	2
2.01	Model 4 BPCI Capital DRG outlier payments		2.01
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)	266.38	3
4	Number of interns & residents (see instructions)	50.60	4
5	Indirect medical education percentage (see instructions)	5.51	5
6	Indirect medical education adjustment (see instructions)	210,664	6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)	0.0458	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.2792	8
9	Sum of lines 7 and 8	0.3250	9
10	Allowable disproportionate share percentage (see instructions)	0.0680	10
11	Disproportionate share adjustment (see instructions)	259,985	11
12	Total prospective capital payments (see instructions)	4,407,019	12

**PART II - PAYMENT UNDER REASONABLE COST**

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

**PART III - COMPUTATION OF EXCEPTION PAYMENTS**

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**CALCULATION OF CAPITAL PAYMENT**

**COMPONENT CCN: 14-0091**

**WORKSHEET L**

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

**PART I - FULLY PROSPECTIVE METHOD**

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

**PART II - PAYMENT UNDER REASONABLE COST**

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

**PART III - COMPUTATION OF EXCEPTION PAYMENTS**

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

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES**

**WORKSHEET L-1  
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDINARY CAP-REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL	
		0	2A	24	25	26	
	<b>GENERAL SERVICE COST CENTERS</b>						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
5.01	NON-PATIENT TELEPHONE						5.01
5.02	DATA PROCESSING						5.02
5.03	FOUNDATION OVERHEAD						5.03
5.04	ADMITTING						5.04
5.05	SHARED ADMINISTRATIVE & GENERAL						5.05
5.06	OTHER ADMINISTRATIVE & 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
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30	Adults & Pediatrics						30
31.01	NEONATAL ICU						31.01
32	Coronary Care Unit						32
34	Surgical Intensive Care Unit						34
41	Subprovider - IRF						41
43	Nursery						43
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room						50
51	Recovery Room						51
52	Delivery Room & Labor Room						52
53	Anesthesiology						53
54	Radiology-Diagnostic						54
57	CT Scan						57
58	MRI						58
59	Cardiac Catheterization						59
60	Laboratory						60
62	Whole Blood & Packed Red Blood Cells						62
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
69.01	SPECIAL PROCEDURES						69.01
69.02	CARDIAC REHAB						69.02
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
75	ASC (Non-Distinct Part)						75
75.01	WOUND CARE						75.01
76	ACUTE DIALYSIS						76
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
90.01	340B CLINICS						90.01
91	Emergency						91
91.01	SLEEP LAB						91.01
91.02	BRONCH & GASTRO LAB						91.02
91.03	SURGICENTER						91.03
92	Observation Beds (Non-Distinct Part)						92
92.01	OBSERVATION BEDS-DISTINCT						92.01
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
101	Home Health Agency						101

**KPMG LLP Compu-Max 2552-10**

CARLE FOUNDATION HOSPITAL Provider CCN: 14-0091	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 01/01/2015 To: 12/31/2015	Run Date: 05/27/2016 Run Time: 11:04 Version: 2015.10 (05/05/2016)
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**ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES**

**WORKSHEET L-1  
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL		
		0	2A	24	25	26		
	<b>SPECIAL PURPOSE COST CENTERS</b>							
116	Hospice							116
118	SUBTOTALS (sum of lines 1-117)							118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
191	Research							191
192.01	CHEMOTHERAPY RX							192.01
192.02	RURAL HEALTH							192.02
192.03	ARBOURS RX							192.03
192.04	FUND DEVELOPMENT							192.04
192.05	MARKETING							192.05
192.06	CARLE CLINIC							192.06
192.08	CARLE FOUNDATION #14-8077							192.08
192.09	CARLE ARBOURS #14-1439							192.09
192.10	OTHER REL ENTITIES							192.10
192.11	CHAMPAIGN ASC							192.11
192.12	SOUTH PARKING GARAGE							192.12
192.13	PARISH NRSG							192.13
192.14	COMM HLTH & WLNS							192.14
192.15	MOBILE CLINIC							192.15
192.16	PALLIATIVE CARE							192.16
192.17	SMOKING CESSATION							192.17
192.18	HRT DISEASE PRVT							192.18
192.19	STRATUM							192.19
193.01	CONTRACT MANAGEMENT							193.01
193.02	TELEMEDICINE							193.02
193.04	NORTH GARAGE							193.04
193.05	HOME INFUSION							193.05
193.06	MISSION RELATED							193.06
193.07	GRANT RELATED							193.07
193.08	EMERGENCY MEDICAL SERVICES							193.08
193.10	OTHER NONREIMBURSABLE ADMIN							193.10
193.11	RELATED PARTY THERAPY							193.11
193.12	RELATED PARTY PHARMACY							193.12
193.13	RELATED PARTY PHARMACISTS							193.13
193.14	RETAIL PHARM							193.14
194	UNDERGRADUATE MEDICAL EDUCATION							194
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)							202