

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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: 01/29/2016 Time: 11:29	
	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 checked="" 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

(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		64,496	77,672	649,969		1
2	SUBPROVIDER - IPF						2
3	SUBPROVIDER - IRF						3
4	SUBPROVIDER (OTHER)						4
5	SWING BED - SNF						5
6	SWING BED - NF						6
7	SKILLED NURSING FACILITY						7
8	NURSING FACILITY						8
9	HOME HEALTH AGENCY						9
10	HEALTH CLINIC - RHC						10
11	HEALTH CLINIC - FQHC						11
12	OUTPATIENT REHABILITATION PROVIDER						12
200	TOTAL		64,496	77,672	649,969		200

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

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

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

Hospital and Hospital Health Care Complex Address:

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

Hospital and Hospital-Based Component Identification:

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

20	Cost Reporting Period (mm/dd/yyyy)	From: 09 / 01 / 2014	To: 08 / 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.	N	N		22
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)	N	N		22.01
22.02	Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? (see instructions) Enter in column 1, 'Y' for yes or 'N' for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no, for the portion of the cost reporting period on or after October 1.	N	N		22.02
22.03	Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions) Does this hospital contain at least 100 but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, 'Y' for yes or 'N' for no.	N	N	N	22.03
23	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter 'Y' for yes or 'N' for no.	1	N		23

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

26	Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter '1' for urban and '2' for rural.	1						26
27	Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter in column 1, '1' for urban or '2' for rural. If applicable, enter the effective date of the geographic reclassification in column 2.	1						27
35	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.							35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:		Ending:				36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.							37
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)	N	N	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.	N			56
57	If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y' did residents start training in the first month of this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2. If column 2 is 'Y', complete Wkst. E-4. If column 2 is 'N', complete Wkst. D, Part III & IV and D-2, Pt. II, if applicable.	N			57
58	If line 56 is yes, did this facility elect cost reimbursement for physicians' services as defined in CMS Pub 15-1, chapter 21, section 2148? If yes, complete Wkst. D-5.	N			58
59	Are costs claimed on line 100 of Worksheet A? If yes, complete Wkst. D-2, Pt. I.	N			59
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)						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))		
65	1	2	3	4	5		65

Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings--Effective for cost reporting periods beginning on or after July 1, 2010				Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ col. 1 + col. 2))	
66	Enter in column 1, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)						66
Enter in lines 67-67.49, column 1 the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)							
	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))		
67	1	2	3	4	5		67

Inpatient Psychiatric Facility PPS

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

Inpatient Rehabilitation Facility PPS

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

Long Term Care Hospital PPS

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

TEFRA Providers

85	Is this a new hospital under 42 CFR §413.40(f)(1)(i) TEFRA?. Enter 'Y' for yes or 'N' for no.	N			85
86	Did this facility establish a new Other subprovider (excluded unit) under 42 CFR §413.40(f)(1)(ii)? Enter 'Y' for yes, or 'N' for no.				86
87	Is this hospital 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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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

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

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.	N			117
118	Is the malpractice insurance a claims-made or occurrence policy? Enter 1 if the policy is claim-made. Enter 2 if the policy is occurrence.		1		118
		Premiums	Paid Losses	Self Insurance	
118.01	List amounts of malpractice premiums and paid losses:	103,108			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		140

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

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

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

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

Multicampus

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

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

167	Is this provider a meaningful user under §1886(n)? Enter 'Y' for yes or 'N' for no.	Y				167
168	If this provider is a CAH (line 105 is 'Y') and is a meaningful user (line 167 is 'Y'), enter the reasonable cost incurred for the HIT assets. (see instructions)					168
168.01	If this provider is a CAH and is not a meaningful user, does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? Enter 'Y' for yes or 'N' for no. (see instructions)					168.01
169	If this provider is a meaningful user (line 167 is 'Y') and is not a CAH (line 105 is 'N'), enter the transitional factor. (see instructions)	0.75				169
170	Enter in columns 1 and 2 the EHR beginning date and ending date for the reporting period respectively (mm/dd/yyyy)	09 / 30 / 2014	08 / 31 / 2015			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

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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		
Provider Organization and Operation					
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)	Y			3

		Y/N	Type	Date	
Financial Data and Reports					
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	09/19/2015	4
5	Are the cost report total expenses and total revenues different from those in the filed financial statements? If yes, submit reconciliation.	N			5

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

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

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

		Part A		Part B	
		Y/N	Date	Y/N	Date
PS&R Report Data					
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	12/28/2015	Y	12/28/2015
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	

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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: JENNIFER	Last name: STOGENIN	Title: DIRECTOR OF CORPORATE FINA
42	Employer: CADENCE HEALTH		
43	Phone number: 630-933-6340	E-mail Address: JENNIFER.STOGENIN@CADENCEHEALTH.ORG	

KPMG LLP Compu-Max 2552-10

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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	139	50,735			12,375	2,910	25,830	1
2	HMO and other (see instructions)						2,605	5,755		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)		139	50,735			12,375	2,910	25,830	7
8	Intensive Care Unit	31	20	7,300			1,720	518	4,586	8
9	Coronary Care Unit	32								9
10	Burn Intensive Care Unit	33								10
11	Surgical Intensive Care Unit	34								11
12	Other Special Care (specify)	35								12
13	Nursery	43						428	3,832	13
14	Total (see instructions)		159	58,035			14,095	3,856	34,248	14
15	CAH Visits									15
16	Subprovider - IPF	40								16
17	Subprovider - IRF	41								17
18	Subprovider I	42								18
19	Skilled Nursing Facility	44								19
20	Nursing Facility	45								20
21	Other Long Term Care	46								21
22	Home Health Agency	101								22
23	ASC (Distinct Part)	115								23
24	Hospice (Distinct Part)	116								24
24.10	Hospice (non-distinct part)	30								24.10
25	CMHC	99								25
26	RHC	88								26
27	Total (sum of lines 14-26)		159							27
28	Observation Bed Days								6,113	28
29	Ambulance Trips									29
30	Employee discount days (see instructions)									30
31	Employee discount days-IRF									31
32	Labor & delivery (see instructions)								856	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

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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)					3,276	1,049	7,963	1
2	HMO and other (see instructions)					561	1,803		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider								4
5	Hospital Adults & Peds. Swing Bed SNF								5
6	Hospital Adults & Peds. Swing Bed NF								6
7	Total Adults & Peds. (exclude observation beds) (see instructions)								7
8	Intensive Care Unit								8
9	Coronary Care Unit								9
10	Burn Intensive Care Unit								10
11	Surgical Intensive Care Unit								11
12	Other Special Care (specify)								12
13	Nursery								13
14	Total (see instructions)		968.00			3,276	1,049	7,963	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF								17
18	Subprovider I								18
19	Skilled Nursing Facility								19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency								22
23	ASC (Distinct Part)								23
24	Hospice (Distinct Part)								24
24.10	Hospice (non-distinct part)								24.10
25	CMHC								25
26	RHC								26
27	Total (sum of lines 14-26)		968.00						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32

KPMG LLP Compu-Max 2552-10

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HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3 PARTS II-III

Part II - Wage Data

	Wkst A Line No.	Amount Reported	Reclassifi- cation of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in Column 4	Average Hourly wage (column 4 ± column 5)	
	1	2	3	4	5	6	
SALARIES							
1	200	65,816,533		65,816,533	2,018,703.00	32.60	1
2							2
3							3
4							4
4.01							4.01
5							5
6							6
7	21						7
7.01							7.01
8		18,562,028		18,562,028	308,607.00	60.15	8
9	44						9
10		97,710	4,678	102,388	4,283.00	23.91	10
OTHER WAGES & RELATED COSTS							
11		601,720		601,720	10,360.00	58.08	11
12							12
13		423,522		423,522	2,560.00	165.44	13
14		14,613,358		14,613,358	284,408.00	51.38	14
15							15
16							16
WAGE-RELATED COSTS							
17		14,550,623		14,550,623			17
18							18
19		6,720		6,720			19
20							20
21							21
22							22
22.01							22.01
23							23
24							24
25							25
OVERHEAD COSTS - DIRECT SALARIES							
26		3,065,292	-3,004,156	61,136	37,678.00	1.62	26
27		6,081,675	291,155	6,372,830	193,233.00	32.98	27
28		38,372		38,372	431.00	89.03	28
29							29
30		1,315,979	63,001	1,378,980	48,009.00	28.72	30
31		20,228	968	21,196	1,717.00	12.34	31
32		1,375,786	65,864	1,441,650	94,069.00	15.33	32
33		1,333		1,333	83.00	16.06	33
34		1,099,856	-606,463	493,393	29,108.00	16.95	34
35		76,849		76,849	2,783.00	27.61	35
36			659,118	659,118	43,531.00	15.14	36
37							37
38		1,706,243	81,685	1,787,928	52,845.00	33.83	38
39							39
40		2,516,585	120,479	2,637,064	56,916.00	46.33	40
41							41
42							42
43							43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)	47,371,059		47,371,059	1,713,393.00	27.65	1
2	Excluded area salaries (see instructions)	97,710	4,678	102,388	4,283.00	23.91	2
3	Subtotal salaries (line 1 minus line 2)	47,273,349	-4,678	47,268,671	1,709,110.00	27.66	3
4	Subtotal other wages & related costs (see instructions)	15,638,600		15,638,600	297,328.00	52.60	4
5	Subtotal wage-related costs (see instructions)	14,550,623		14,550,623		30.78%	5
6	Total (sum of lines 3 through 5)	77,462,572	-4,678	77,457,894	2,006,438.00	38.60	6
7	Total overhead cost (see instructions)	17,298,198	-2,328,349	14,969,849	560,403.00	26.71	7

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HOSPITAL WAGE RELATED COSTS

**WORKSHEET S-3
PART IV**

Part IV - Wage Related Cost

Part A - Core List

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions	1,108,561	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Nonqualified Defined Benefit Plan Cost (see instructions)		3
4	Qualified Defined Benefit Plan Cost (see instructions)	1,119,804	4
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization):		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)	6,619,738	8
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan	326,376	10
11	Life Insurance (If employee is owner or beneficiary)	60,846	11
12	Accident Insurance (If employee is owner or beneficiary)	425,283	12
13	Disability Insurance (If employee is owner or beneficiary)	116,275	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	680,196	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
	TAXES		
17	FICA-Employers Portion Only	4,508,962	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	123,364	19
20	State or Federal Unemployment Taxes		20
	OTHER		
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Costs and Allowances		22
23	Tuition Reimbursement	587,741	23
24	Total Wage Related cost (Sum of lines 1-23)	15,677,146	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

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	Supporting Exhibit for Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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WAGE INDEX PENSION COST SCHEDULE (For Worksheet S-3, Part IV, Line 4)

EXHIBIT 3

STEP 1: DETERMINE THE 3-YEAR AVERAGING PERIOD				
1	Wage Index Fiscal Year Ending Date	09/30/2018		1
2	Provider's Cost Reporting Period Used for Wage Index Year on Line 1 (FYB in Col. 1, FYE in Col. 2)	07/01/2013	06/30/2014	2
3	Midpoint of Provider's Cost Reporting Period Shown on Line 2, Adjusted to First of Month	1/01/2014		3
4	Date Beginning the 3-Year Averaging Period (subtract 18 months from midpoint shown on Line 3)	7/01/2012		4
5	Date Ending the 3-Year Averaging Period (add 18 months to midpoint shown on Line 3)	7/01/2015		5
STEP 2 (OPTIONAL): ADJUST AVERAGING PERIOD FOR A NEW PLAN (see instructions)				
6	Effective Date of Pension Plan			6
7	First Day of the Provider Cost Reporting Period Containing the Pension Plan Effective Date			7
8	Starting Date of the Adjusted Averaging Period (date on Line 7, adjusted to first of month)			8

IF THIS DATE OCCURS AFTER THE PERIOD SHOWN ON LINE 2, STOP HERE AND SEE INSTRUCTIONS

STEP 3: AVERAGE PENSION CONTRIBUTIONS DURING THE AVERAGING PERIOD				
9	Beginning Date of Averaging Period from Line 4 or Line 8, as Applicable	7/01/2012		9
10	Ending Date of Averaging Period from Line 5	7/01/2015		10
11	Enter Provider Contributions Made During Averaging Period on Lines 9 & 10	DEPOSIT DATE(S)	CONTRIB-UTION(S)	11
11.01		06/30/2013	1,119,801	11.01
11.02		06/30/2014	1,119,801	11.02
11.03		06/30/2015	1,119,801	11.03
12	Total Calendar Months Included in Averaging Period (36 unless Step 2 completed)	36		12
13	Total Contributions Made During Averaging Period	3,359,403		13
14	Average Monthly Contribution (Line 13 divided by Line 12)	93,317		14
15	Number of MOonths in Provider Cost Reporting Period on Line 2	12		15
16	Average Pension Contributions (Line 14 times Line 15)	1,119,804		16
STEP 4: TOTAL PENSION COST FOR WAGE INDEX				
17	Annual Prefunding Installment (see instructions)			17
18	Reportable Prefunding Installment ((Line 17 times Line 15) divided by 12)			18
19	Total Pension Cost for Wage Index (Line 16 plus Line 18 - transfers to S-3 Part IV Line 4)	1,119,804		19

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HOSPITAL CONTRACT LABOR AND BENEFIT COST

**WORKSHEET S-3
PART V**

Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

	Component	Contract Labor	Benefit Cost	
	0	1	2	
1	Total facility contract labor and benefit cost	1,254,940	15,115,983	1
2	Hospital	1,254,940	15,115,983	2
3	Subprovider - IPF			3
4	Subprovider - IRF			4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF			8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA			11
12	Separately Certified ASC			12
13	Hospital-Based Hospice			13
14	Hospital-Based Health Clinic - RHC			14
15	Hospital-Based Health Clinic - FQHC			15
16	Hospital-Based - CMHC			16
17	Renal Dialysis			17
18	Other			18

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HOSPITAL 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

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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)		0.245357	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid		4,172,763	2
3	Did you receive DSH or supplemental payments from Medicaid?		N	3
4	If line 3 is yes, does line 2 include all DSH or supplemental payments from Medicaid?			4
5	If line 4 is no, enter DSH or supplemental payments from Medicaid			5
6	Medicaid charges		97,765,286	6
7	Medicaid cost (line 1 times line 6)		23,987,397	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.		19,814,634	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)		19,814,634		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	7,381,468	32,082,962	39,464,430	20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	1,811,095	7,871,779	9,682,874	21
22	Partial payment by patients approved for charity care	67,091	87,120	154,211	22
23	Cost of charity care (line 21 minus line 22)	1,744,004	7,784,659	9,528,663	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)			13,709,192	26
27	Medicare bad debts for the entire hospital complex (see instructions)			180,432	27
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)			13,528,760	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)			3,319,376	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)			12,848,039	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)			32,662,673	31

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
		GENERAL SERVICE COST CENTERS								
1	00100	Cap Rel Costs-Bldg & Fixt				14,615,150	14,615,150	8,039,914	22,655,064	1
2	00200	Cap Rel Costs-Mvble Equip				12,252,180	12,252,180		12,252,180	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	3,065,292	146,839	3,212,131	-3,212,131				4
5.01	00540	NONPATIENT TELEPHONES				319,466	319,466		319,466	5.01
5.02	00550	IS		319,466	319,466	-319,466		13,840,736	13,840,736	5.02
5.03	00560	PURCHASING	494,752	179,283	674,035	25,560	699,595	764,034	1,463,629	5.03
5.04	00570	PT REG	1,445,123	405,461	1,850,584	69,184	1,919,768		1,919,768	5.04
5.05	00580	PT ACCTS						479,074	479,074	5.05
5.06	00590	OTHER ADMINISTRATIVE AND GENERAL	4,141,800	80,210,623	84,352,423	-26,461,070	57,891,353	6,824,024	64,715,377	5.06
6	00600	Maintenance & Repairs								6
7	00700	Operation of Plant	1,315,979	8,053,959	9,369,938	62,844	9,432,782	-276,909	9,155,873	7
8	00800	Laundry & Linen Service	20,228	618,676	638,904	968	639,872		639,872	8
9	00900	Housekeeping	1,375,786	790,182	2,165,968	65,770	2,231,738	-67	2,231,671	9
10	01000	Dietary	1,099,856	1,607,328	2,707,184	-1,569,833	1,137,351	-5,953	1,131,398	10
11	01100	Cafeteria				1,622,352	1,622,352	-976,373	645,979	11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	1,706,243	640,950	2,347,193	81,402	2,428,595	-44,073	2,384,522	13
14	01400	Central Services & Supply								14
15	01500	Pharmacy	2,516,585	25,202,800	27,719,385	-24,234,805	3,484,580	-6,268	3,478,312	15
16	01600	Medical Records & Library		308,478	308,478		308,478	995,550	1,304,028	16
17	01700	Social Service								17
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd								21
22	02200	I&R Services-Other Prgm Costs Apprvd								22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	11,684,849	4,792,002	16,476,851	-219,003	16,257,848	-537,027	15,720,821	30
31	03100	Intensive Care Unit	3,169,491	2,001,199	5,170,690	-372,630	4,798,060	-715,918	4,082,142	31
43	04300	Nursery	911,704	296,177	1,207,881	13,629	1,221,510		1,221,510	43
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	2,834,673	14,450,074	17,284,747	-9,953,683	7,331,064	-1,583	7,329,481	50
51	05100	Recovery Room	665,285	311,567	976,852	129,697	1,106,549		1,106,549	51
52	05200	Delivery Room & Labor Room	3,515,136	1,891,214	5,406,350	-106,074	5,300,276	-486,305	4,813,971	52
53	05300	Anesthesiology	96,048	402,148	498,196	-29,445	468,751		468,751	53
54	05400	Radiology-Diagnostic	2,590,428	1,136,171	3,726,599	-472,775	3,253,824	-14,685	3,239,139	54
54.01	03630	ULTRA SOUND	813,029	230,076	1,043,105	275,545	1,318,650	-22	1,318,628	54.01
54.02	03480	NUCLEAR ONCOLOGY	823,614	533,742	1,357,356	-188,549	1,168,807	-92	1,168,715	54.02
55	05500	Radiology-Therapeutic	1,322,126	950,228	2,272,354	-59,722	2,212,632	-178,939	2,033,693	55
56	05600	Radioisotope	308,538	391,475	700,013	100,977	800,990	-1,000	799,990	56
57	05700	CT Scan	813,845	741,853	1,555,698	-146,550	1,409,148		1,409,148	57
58	05800	MRI	654,444	375,152	1,029,596	49,461	1,079,057		1,079,057	58
59	05900	Cardiac Catheterization	1,394,268	2,964,879	4,359,147	-2,346,012	2,013,135		2,013,135	59
60	06000	Laboratory	2,434,679	7,261,131	9,695,810	103,058	9,798,868	-555,871	9,242,997	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	06400	Intravenous Therapy	1,153,811	624,037	1,777,848	-249,130	1,528,718	-9,004	1,519,714	64
65	06500	Respiratory Therapy	1,178,407	500,075	1,678,482	-30,559	1,647,923		1,647,923	65
66	06600	Physical Therapy	3,073,582	1,485,534	4,559,116	133,838	4,692,954		4,692,954	66
69	06900	Electrocardiology	875,902	1,482,590	2,358,492	5,654	2,364,146	-1,202,595	1,161,551	69
71	07100	Medical Supplies Charged to Patients				9,294,819	9,294,819		9,294,819	71
72	07200	Impl. Dev. Charged to Patients				6,666,498	6,666,498		6,666,498	72
73	07300	Drugs Charged to Patients				24,194,530	24,194,530	-1,600	24,192,930	73
74	07400	Renal Dialysis				476,456	476,456		476,456	74
75	07500	ASC (Non-Distinct Part)	1,474,918	908,578	2,383,496	-296,868	2,086,628		2,086,628	75
75.01	07501	LITHOTRIPSY								75.01
75.02	07502	PSYCH	337,786	274,483	612,269	16,171	628,440	-1,846	626,594	75.02
75.03	07503	NEURODIAGNOSTICS	107,591	43,157	150,748	2,417	153,165		153,165	75.03
76.97	07697	CARDIAC REHABILITATION	308,441	319,749	628,190	14,424	642,614		642,614	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
90.03	09003	GENETIC TESTING	116,178	43,916	160,094	2,532	162,626	-162,560	66	90.03
90.04	09004	CHRONIC PAIN CLINIC	155,155	197,219	352,374	-10,011	342,363		342,363	90.04
90.05	09005	DIABETES EDUCATION	277,685	119,038	396,723	12,809	409,532		409,532	90.05
90.06	09006	WOUND CARE	407,858	277,058	684,916	-105,157	579,759		579,759	90.06
90.07	09007	SLEEP LAB	305,718	125,094	430,812	8,569	439,381	-3,362	436,019	90.07
91	09100	Emergency	4,731,990	3,286,070	8,018,060	-237,165	7,780,895	-1,153,509	6,627,386	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
		SPECIAL PURPOSE COST CENTERS								

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
118		SUBTOTALS (sum of lines 1-117)	65,718,823	166,899,731	232,618,554	-4,678	232,613,876	24,607,771	257,221,647	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen	97,710	194,489	292,199	4,678	296,877		296,877	190
192	19200	Physicians' Private Offices		3,254	3,254		3,254		3,254	192
192.01	19201	HOME HEALTH AGENCY								192.01
200		TOTAL (sum of lines 118-199)	65,816,533	167,097,474	232,914,007		232,914,007	24,607,771	257,521,778	200

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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	SHARED DIETARY COSTS	A	Cafeteria	11	659,118	963,234	1
500	Total reclassifications				659,118	963,234	500
	Code Letter - A						
1	CHARGEABLE DRUG	D	Drugs Charged to Patients	73		24,194,530	1
500	Total reclassifications					24,194,530	500
	Code Letter - D						
1	DEPRECIATION	E	Cap Rel Costs-Bldg & Fixt	1		8,281,113	1
2			Cap Rel Costs-Mvble Equip	2		12,153,461	2
500	Total reclassifications					20,434,574	500
	Code Letter - E						
1	CHARGEABLE MED SUPPLIES	F	Medical Supplies Charged to P	71		9,294,819	1
2			Impl. Dev. Charged to Patient	72		6,666,498	2
3			PURCHASING	5.03		1,874	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
500	Total reclassifications					15,963,191	500
	Code Letter - F						
1	RENAL DIALYSIS	H	Renal Dialysis	74		476,456	1
2							2
3							3
500	Total reclassifications					476,456	500
	Code Letter - H						
1	CONTROLLER'S ADJ-INCENTIVE PYMT	I	PURCHASING	5.03	23,686		1
2			PT REG	5.04	69,184		2
3			OTHER ADMINISTRATIVE AND GENE	5.06	198,285		3
4			Operation of Plant	7	63,001		4
5			Laundry & Linen Service	8	968		5
6			Housekeeping	9	65,864		6
7			Dietary	10	52,655		7
8			Nursing Administration	13	81,685		8
9			Pharmacy	15	120,479		9
10			Adults & Pediatrics	30	559,401		10
11			Intensive Care Unit	31	151,736		11
12			Nursery	43	43,647		12
13			Operating Room	50	135,707		13
14			Recovery Room	51	31,850		14
15			Delivery Room & Labor Room	52	168,284		15
16			Anesthesiology	53	4,598		16
17			Radiology-Diagnostic	54	124,014		17
18			ULTRA SOUND	54.01	38,923		18
19			NUCLEAR ONCOLOGY	54.02	39,430		19
20			Radiology-Therapeutic	55	63,296		20

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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	
21			Radioisotope	56	14,771		21
22			CT Scan	57	38,962		22
23			MRI	58	31,331		23
24			Cardiac Catheterization	59	66,749		24
25			Laboratory	60	116,558		25
26			Intravenous Therapy	64	55,238		26
27			Respiratory Therapy	65	56,415		27
28			Physical Therapy	66	147,145		28
29			Electrocardiology	69	41,932		29
30			ASC (Non-Distinct Part)	75	70,610		30
31			PSYCH	75.02	16,171		31
32			NEURODIAGNOSTICS	75.03	5,151		32
33			CARDIAC REHABILITATION	76.97	14,766		33
34			GENETIC TESTING	90.03	5,562		34
35			CHRONIC PAIN CLINIC	90.04	7,428		35
36			DIABETES EDUCATION	90.05	13,294		36
37			WOUND CARE	90.06	19,526		37
38			SLEEP LAB	90.07	14,636		38
39			Emergency	91	226,540		39
40			Gift, Flower, Coffee Shop & C	190	4,678		40
500	Total reclassifications				3,004,156		500
	Code Letter - I						
1	RADIOLOGY ADMINISTRATIVE	J	ULTRA SOUND	54.01	190,623	51,515	1
2			Radioisotope	56	71,700	19,377	2
3			CT Scan	57	341	92	3
4			MRI	58	94,654	25,580	4
5			Cardiac Catheterization	59	64,092	17,321	5
500	Total reclassifications				421,410	113,885	500
	Code Letter - J						
1	INTEREST EXPENSE	K	Cap Rel Costs-Bldg & Fixt	1		6,126,062	1
500	Total reclassifications					6,126,062	500
	Code Letter - K						
1	CAPITAL INSURANCE	L	Cap Rel Costs-Bldg & Fixt	1		207,975	1
2			Cap Rel Costs-Mvble Equip	2		98,719	2
500	Total reclassifications					306,694	500
	Code Letter - L						
1	SURGERY ADMINISTRATION	M	Recovery Room	51	81,258	20,761	1
2			Anesthesiology	53	34,796	8,890	2
3			ASC (Non-Distinct Part)	75	157,349	40,202	3
500	Total reclassifications				273,403	69,853	500
	Code Letter - M						
1	PRE ADMISSION TESTING	N	Operating Room	50	35,858	9,161	1
2			Recovery Room	51	81,258	20,761	2
3			Anesthesiology	53	34,796	8,890	3
500	Total reclassifications				151,912	38,812	500
	Code Letter - N						
1	TELEPHONE EXPENSE	O	NONPATIENT TELEPHONES	5.01		319,466	1
500	Total reclassifications					319,466	500
	Code Letter - O						
	GRAND TOTAL (Increases)				4,509,999	69,006,757	

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

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RECLASSIFICATIONS

WORKSHEET A-6

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
1	SHARED DIETARY COSTS	A	Dietary	10	659,118	963,234	1	
500	Total reclassifications				659,118	963,234	500	
	Code letter - A							
1	CHARGEABLE DRUG	D	Pharmacy	15		24,194,530	1	
500	Total reclassifications					24,194,530	500	
	Code letter - D							
1	DEPRECIATION	E	OTHER ADMINISTRATIVE AND GENE	5.06		20,434,574	9	
2							9	
500	Total reclassifications					20,434,574	500	
	Code letter - E							
1	CHARGEABLE MED SUPPLIES	F	Operation of Plant	7		157	1	
2			Housekeeping	9		94	2	
3			Dietary	10		136	3	
4			Nursing Administration	13		283	4	
5			Pharmacy	15		160,754	5	
6			Adults & Pediatrics	30		524,351	6	
7			Intensive Care Unit	31		310,868	7	
8			Nursery	43		30,018	8	
9			Operating Room	50		9,791,153	9	
10			Recovery Room	51		106,191	10	
11			Delivery Room & Labor Room	52		274,358	11	
12			Anesthesiology	53		121,415	12	
13			Radiology-Diagnostic	54		61,494	13	
14			ULTRA SOUND	54.01		5,516	14	
15			NUCLEAR ONCOLOGY	54.02		227,979	15	
16			Radiology-Therapeutic	55		123,018	16	
17			Radioisotope	56		4,871	17	
18			CT Scan	57		185,945	18	
19			MRI	58		102,104	19	
20			Cardiac Catheterization	59		2,494,174	20	
21			Laboratory	60		13,500	21	
22			Intravenous Therapy	64		295,463	22	
23			Respiratory Therapy	65		86,974	23	
24			Physical Therapy	66		13,307	24	
25			Electrocardiology	69		36,278	25	
26			ASC (Non-Distinct Part)	75		374,305	26	
27			NEURODIAGNOSTICS	75.03		2,734	27	
28			CARDIAC REHABILITATION	76.97		342	28	
29			GENETIC TESTING	90.03		3,030	29	
30			CHRONIC PAIN CLINIC	90.04		17,439	30	
31			DIABETES EDUCATION	90.05		485	31	
32			WOUND CARE	90.06		124,683	32	
33			SLEEP LAB	90.07		6,067	33	
34			Emergency	91		463,705	34	
500	Total reclassifications					15,963,191	500	
	Code letter - F							
1	RENAL DIALYSIS	H	Adults & Pediatrics	30		254,053	1	
2			Intensive Care Unit	31		213,498	2	
3			Intravenous Therapy	64		8,905	3	
500	Total reclassifications					476,456	500	
	Code letter - H							
1	CONTROLLER'S ADJ-INCENTIVE PYMT	I	Employee Benefits Department	4	3,004,156		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	

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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	
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
500	Total reclassifications Code letter - I				3,004,156			500
1	RADIOLOGY ADMINISTRATIVE	J	Radiology-Diagnostic	54	421,410	113,885		1
2								2
3								3
4								4
5								5
500	Total reclassifications Code letter - J				421,410	113,885		500
1	INTEREST EXPENSE	K	OTHER ADMINISTRATIVE AND GENE	5.06		6,126,062	10	1
500	Total reclassifications Code letter - K					6,126,062		500
1	CAPITAL INSURANCE	L	Employee Benefits Department	4		207,975	11	1
2			OTHER ADMINISTRATIVE AND GENE	5.06		98,719	11	2
500	Total reclassifications Code letter - L					306,694		500
1	SURGERY ADMINISTRATION	M	Operating Room	50	273,403	69,853		1
2								2
3								3
500	Total reclassifications Code letter - M				273,403	69,853		500
1	PRE ADMISSION TESTING	N	ASC (Non-Distinct Part)	75	151,912	38,812		1
2								2
3								3
500	Total reclassifications Code letter - N				151,912	38,812		500
1	TELEPHONE EXPENSE	O	IS	5.02		319,466		1
500	Total reclassifications Code letter - O					319,466		500
	GRAND TOTAL (Decreases)				4,509,999	69,006,757		

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

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RECONCILIATION OF CAPITAL COST CENTERS

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

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSETS BALANCES

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		1	2	3	4	5	6	7	
1	Land	1,584,576				34,333	1,550,243		1
2	Land Improvements	12,775,438				99,839	12,675,599		2
3	Buildings and Fixtures	182,015,868					182,015,868		3
4	Building Improvements	37,057,509	17,722		17,722		37,075,231		4
5	Fixed Equipment	2,189,193					2,189,193		5
6	Movable Equipment	78,611,279				436,859	78,174,420		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	314,233,863	17,722		17,722	571,031	313,680,554		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	314,233,863	17,722		17,722	571,031	313,680,554		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 lines 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	8,281,113	6,126,062	47,818			8,200,071	22,655,064	1	
2	Cap Rel Costs-Mvble Equip	12,153,461		98,719				12,252,180	2	
3	Total (sum of lines 1-2)	20,434,574	6,126,062	146,537			8,200,071	34,907,244	3	

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

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

	DESCRIPTION(1)	BASIS/ CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			Wkst. A-7 Ref.
				COST CENTER	LINE#		
		1	2	3	4	5	
1	Investment income-buildings & fixtures (chapter 2)	A	-160,157	Cap Rel Costs-Bldg & Fixt	1	11	1
2	Investment income-movable equipment (chapter 2)			Cap Rel Costs-Mvble Equip	2		2
3	Investment income-other (chapter 2)						3
4	Trade, quantity, and time discounts (chapter 8)						4
5	Refunds and rebates of expenses (chapter 8)	B	-42,000	Operation of Plant	7		5
6	Rental of provider space by suppliers (chapter 8)	B	-178,833	Radiology-Therapeutic	55		6
7	Telephone services (pay stations excl) (chapter 21)						7
8	Television and radio service (chapter 21)						8
9	Parking lot (chapter 21)						9
10	Provider-based physician adjustment	Wkst A-8-2	-6,107,673				10
11	Sale of scrap, waste, etc. (chapter 23)	B	-13,152	Radiology-Diagnostic	54		11
12	Related organization transactions (chapter 10)	Wkst A-8-1	40,706,110				12
13	Laundry and linen service						13
14	Cafeteria - employees and guests	B	-976,373	Cafeteria	11		14
15	Rental of quarters to employees & others						15
16	Sale of medical and surgical supplies to other than patients	B	-7,100	Adults & Pediatrics	30		16
17	Sale of drugs to other than patients	B	-743	Pharmacy	15		17
18	Sale of medical records and abstracts						18
19	Nursing school (tuition,fees,books,etc.)	B	-26,731	Adults & Pediatrics	30		19
20	Vending machines	B	-3,031	Dietary	10		20
21	Income from imposition of interest, finance or penalty charges (chapter 21)						21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments						22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy	65		23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy	66		24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF	114		25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt	1		26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip	2		27
28	Non-physician anesthetist			Nonphysician Anesthetists	19		28
29	Physicians' assistant						29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy	67		30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology	68		31
32	CAH HIT Adj for Depreciation						32
33							33
33.01	OTHER INCOME	B	-203,157	OTHER ADMINISTRATIVE AND GENERAL	5.06		33.01
33.02	OTHER INCOME	B	-37,632	OTHER ADMINISTRATIVE AND GENERAL	5.06		33.02
33.03	OTHER INCOME	B	-147,642	Operation of Plant	7		33.03
33.05	MISC INCOME	B	-2,922	Dietary	10		33.05
33.06	EHR PHYSICIAN EXPENSES	A	-207,901	Medical Records & Library	16		33.06
33.09	OTHER INCOME	B	-33,475	Emergency	91		33.09
33.12	OTHER SERVICE REV	B	-40,031	Emergency	91		33.12
33.15	WORK ORDER REVENUE	B	-4,074	Operation of Plant	7		33.15
33.17	BARATRIC REVENUE	B	-60,293	Adults & Pediatrics	30		33.17
34	MEDICAID IHA TAX	A	-6,732,363	OTHER ADMINISTRATIVE AND GENERAL	5.06		34
35	LOSS ON DISPOSAL OF ASSETS	A	-752,729	OTHER ADMINISTRATIVE AND GENERAL	5.06		35
36	OTHER INCOME	B	-1,600	Drugs Charged to Patients	73		36
37	OTHER RENTAL INCOME	B	-162,560	GENETIC TESTING	90.03		37
37.01	MEALS AND ENTERTAINMENT	A	-7,348	OTHER ADMINISTRATIVE AND GENERAL	5.06		37.01
37.02	MEALS AND ENTERTAINMENT	A	-190	Operation of Plant	7		37.02
37.03	MEALS AND ENTERTAINMENT	A	-67	Housekeeping	9		37.03
37.04	PSYCH OTHER REV	B	-1,719	PSYCH	75.02		37.04
37.05	MEALS AND ENTERTAINMENT	A	-1,482	Nursing Administration	13		37.05
37.06	MEALS AND ENTERTAINMENT	A	-84	Intensive Care Unit	31		37.06
37.07	ADVERTISING AND PROMOTION	A	-350	Adults & Pediatrics	30		37.07
37.08	PHYS REVENUE	B	-52,928	OTHER ADMINISTRATIVE AND GENERAL	5.06		37.08
37.09	MOTHER BABY OTHER REV	B	-4,670	Delivery Room & Labor Room	52		37.09
37.10	MARKETING	A	-132	OTHER ADMINISTRATIVE AND GENERAL	5.06		37.10
37.11	MEALS AND ENTERTAINMENT	A	-890	Emergency	91		37.11
37.12	MEALS AND ENTERTAINMENT	A	-205	Pharmacy	15		37.12
37.14	MEALS AND ENTERTAINMENT	A	-22	ULTRA SOUND	54.01		37.14
37.15	MEALS AND ENTERTAINMENT	A	-106	Radiology-Therapeutic	55		37.15
37.16	MEALS AND ENTERTAINMENT	A	-98	Intravenous Therapy	64		37.16
37.17	MEALS ENTERTAINMENT	A	-323	Laboratory	60		37.17
37.18	MEALS AND ENTERTAINMENT	A	-127	PSYCH	75.02		37.18
37.19	MEALS AND ENTERTAINMENT	A	-92	NUCLEAR ONCOLOGY	54.02		37.19
37.20	MEALS AND ENTERTAINMENT	A	-1,583	Operating Room	50		37.20

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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.	
				COST CENTER	LINE#		
		1	2	3	4	5	
37.21	MEALS AND ENTERTAINMENT	A	-140	Delivery Room & Labor Room	52		37.21
38							38
39							39
40	LOBBYING PORTION OF ASSN DUES	A	-40,608	OTHER ADMINISTRATIVE AND GENERAL	5.06		40
41	VALET SERVICES	A	-83,003	Operation of Plant	7		41
42							42
43							43
44							44
45							45
46							46
47							47
48							48
49							49
50	TOTAL (sum of lines 1 thru 49) (Transfer to worksheet A, column 6, line 200)		24,607,771				50

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

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

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

WORKSHEET A-8-1

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

	Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5)*	Wkst. A-7 Ref.	
	1	2	3	4	5	6	7	
1								1
2								2
3								3
3.02	5.02	IS	INFORMATION TECHNOLOGY	13,840,736		13,840,736		3.02
3.04	5.03	PURCHASING	HOME OFFICE COST	764,034		764,034		3.04
3.05	1	Cap Rel Costs-Bldg & Fixt	HOME OFFICE COST	8,200,071		8,200,071	14	3.05
3.06	5.05	PT ACCTS	REVENUE CYCLE	479,074		479,074		3.06
3.07	16	Medical Records & Library	HOME OFFICE COST	1,203,451		1,203,451		3.07
3.09	5.06	OTHER ADMINISTRATIVE AND GENERAL	HOME OFFICE COSTS	16,218,744		16,218,744		3.09
4								4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12			40,706,110		40,706,110		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	Type of Business	
	1	2	3	4	5	6	
6	B	DELCOM	100.00	SYSTEM	100.00	SYSTEM	6
7	B	CADENCE HEALTH	100.00	CADENCE HEALTH	100.00	HOME OFFICE	7
8							8
9							9
10							10

(1) Use the following symbols to indicate the interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership, or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization.
- E. Individual is director, officer, administrator, or key person of provider and related organization.
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.
- G. Other (financial Or non-financial) specify:

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Total Remun- eration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	5.06	OTHER ADMINISTRATIVE AGGREGATE	1,814,098	1,281,625	532,472	211,500	2,422	246,275	12,314	1
2										2
3	13	Nursing Administrati AGGREGATE	84,085		84,085	197,500	437	41,494	2,075	3
4										4
5	15	Pharmacy AGGREGATE	5,320	5,320		179,000				5
6										6
7	30	Adults & Pediatrics AGGREGATE	442,553	442,553		197,500				7
8										8
9	31	Intensive Care Unit AGGREGATE	715,834	715,834		246,400				9
10										10
11	52	Delivery Room & Labo AGGREGATE	481,495	481,495		237,100	1	114	6	11
12										12
13	54	Radiology-Diagnostic AGGREGATE	4,670		4,670	271,900	24	3,137	157	13
14										14
15	56	Radioisotope AGGREGATE	1,000	1,000		271,900				15
16										16
17	60	Laboratory AGGREGATE	555,548	555,548		197,500				17
18										18
19	64	Intravenous Therapy AGGREGATE	8,906	8,906		197,500				19
20										20
21	69	Electrocardiology AGGREGATE	1,202,595	1,202,595		271,900				21
23	90.07	SLEEP LAB AGGREGATE	6,030		6,030	179,000	31	2,668	133	23
25	91	Emergency AGGREGATE	1,149,124	1,051,500	97,624	246,400	591	70,011	3,501	25
200		TOTAL	6,471,258	5,746,376	724,881		3,506	363,699	18,186	200

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	5.06	OTHER ADMINISTRATIVE AGGREGATE					246,275	286,197	1,567,823	1
2										2
3	13	Nursing Administrati AGGREGATE					41,494	42,591	42,591	3
4										4
5	15	Pharmacy AGGREGATE							5,320	5
6										6
7	30	Adults & Pediatrics AGGREGATE							442,553	7
8										8
9	31	Intensive Care Unit AGGREGATE							715,834	9
10										10
11	52	Delivery Room & Labo AGGREGATE					114		481,495	11
12										12
13	54	Radiology-Diagnostic AGGREGATE					3,137	1,533	1,533	13
14										14
15	56	Radioisotope AGGREGATE							1,000	15
16										16
17	60	Laboratory AGGREGATE							555,548	17
18										18
19	64	Intravenous Therapy AGGREGATE							8,906	19
20										20
21	69	Electrocardiology AGGREGATE							1,202,595	21
23	90.07	SLEEP LAB AGGREGATE					2,668	3,362	3,362	23
25	91	Emergency AGGREGATE					70,011	27,613	1,079,113	25
200		TOTAL					363,699	361,296	6,107,673	200

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	NONPATIENT TELEPHONE S	IS	PURCHASING	
		0	1	2	5.01	5.02	5.03	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	22,655,064	22,655,064					1
2	Cap Rel Costs-Mvble Equip	12,252,180		12,252,180				2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES	319,466			319,466			5.01
5.02	IS	13,840,736	527,960	988,618	15,029	15,372,343		5.02
5.03	PURCHASING	1,463,629	516,047	23,323	3,666		2,006,665	5.03
5.04	PT REG	1,919,768	308,509	5,028	8,981		2,338	5.04
5.05	PT ACCTS	479,074		1,613,197				5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	64,715,377	527,745		19,612		7,600	5.06
6	Maintenance & Repairs							6
7	Operation of Plant	9,155,873	617,233	477,109	13,563		2,840	7
8	Laundry & Linen Service	639,872	141,875	1,941	183		1,190	8
9	Housekeeping	2,231,671	224,977	15,208	2,566		23,009	9
10	Dietary	1,131,398	598,790	108,444	2,199		792	10
11	Cafeteria	645,979	450,743	143,867			1,050	11
12	Maintenance of Personnel							12
13	Nursing Administration	2,384,522	86,761	225,055	3,849		1,903	13
14	Central Services & Supply							14
15	Pharmacy	3,478,312	245,501	206,575	5,315		2,022	15
16	Medical Records & Library	1,304,028			1,466			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	15,720,821	5,260,515	1,341,654	53,151	1,348,049	4,013	30
31	Intensive Care Unit	4,082,142	939,305	193,262	8,431	260,280	1,217	31
43	Nursery	1,221,510	180,986	75,409	2,016	82,654	452	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	7,329,481	1,756,255	1,891,153	13,197	924,258	91,716	50
51	Recovery Room	1,106,549	129,102	251,543	1,833	132,183	157	51
52	Delivery Room & Labor Room	4,813,971	1,874,736	105,091	21,811	282,109	630	52
53	Anesthesiology	468,751	70,830	249,912	2,383	126,325	164	53
54	Radiology-Diagnostic	3,239,139	820,968	431,363	20,345	464,833	2,253	54
54.01	ULTRA SOUND	1,318,628	19,089	24,007	733	342,034		54.01
54.02	NUCLEAR ONCOLOGY	1,168,715	618,668	595,028	3,666	203,688	1,199	54.02
55	Radiology-Therapeutic	2,033,693	679,739	188,396	4,032	127,236	2,834	55
56	Radioisotope	799,990	60,711	3,555	1,650	122,139	29,209	56
57	CT Scan	1,409,148	118,552	5,167	733	1,176,570	310	57
58	MRI	1,079,057	198,568	57,239	1,283	531,897	441	58
59	Cardiac Catheterization	2,013,135	981,287	751,559	8,248	325,478	2,987	59
60	Laboratory	9,242,997	845,368	1,080,544	15,213	1,328,837	76,827	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	1,519,714	410,484	377,774	5,865	84,721	452	64
65	Respiratory Therapy	1,647,923	86,403	52,653	4,399	216,823	698	65
66	Physical Therapy	4,692,954	84,250	40,638	11,730	342,091	2,203	66
69	Electrocardiology	1,161,551	211,844	368,008	8,431	492,804	602	69
71	Medical Supplies Charged to Patients	9,294,819				1,149,070	993,659	71
72	Impl. Dev. Charged to Patients	6,666,498				526,326	732,414	72
73	Drugs Charged to Patients	24,192,930				2,772,280		73
74	Renal Dialysis	476,456	10,764			48,034		74
75	ASC (Non-Distinct Part)	2,086,628	552,575	128,798	13,930	253,325	2,268	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	626,594		46,722		33,081	702	75.02
75.03	NEURODIAGNOSTICS	153,165	37,891	19,279	183	19,898	87	75.03
76.97	CARDIAC REHABILITATION	642,614		20,633	5,315	32,272	357	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	66	239,760		367	2,128		90.03
90.04	CHRONIC PAIN CLINIC	342,363	149,769	20,920	5,499	42,665	319	90.04
90.05	DIABETES EDUCATION	409,532		616	1,283	10,126	92	90.05
90.06	WOUND CARE	579,759	106,137	4,984	1,833	54,749	68	90.06
90.07	SLEEP LAB	436,019	93,579	24,254	367	62,244	115	90.07
91	Emergency	6,627,386	1,742,476	93,654	24,194	1,451,136	2,963	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	257,221,647	22,526,752	12,252,180	318,550	15,372,343	1,994,152	118
	NONREIMBURSABLE COST CENTERS							

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	NONPATIENT TELEPHONE S	IS	PURCHASING	
		0	1	2	5.01	5.02	5.03	
190	Gift, Flower, Coffee Shop & Canteen	296,877	128,312		916		12,129	190
192	Physicians' Private Offices	3,254					384	192
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	257,521,778	22,655,064	12,252,180	319,466	15,372,343	2,006,665	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PT REG	PT ACCTS	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		5.04	5.05	4A	5.06	7	8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG	2,244,624						5.04
5.05	PT ACCTS		2,092,271					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL			65,270,334	65,270,334			5.06
6	Maintenance & Repairs							6
7	Operation of Plant			10,266,618	3,485,568	13,752,186		7
8	Laundry & Linen Service			785,061	266,532	96,792	1,148,385	8
9	Housekeeping			2,497,431	847,890	153,487		9
10	Dietary			1,841,623	625,240	408,515		10
11	Cafeteria			1,241,639	421,543	307,512		11
12	Maintenance of Personnel							12
13	Nursing Administration			2,702,090	917,373	59,192		13
14	Central Services & Supply							14
15	Pharmacy			3,937,725	1,336,877	167,489		15
16	Medical Records & Library			1,305,494	443,222			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	196,787	183,479	24,108,469	8,184,946	3,588,903	458,608	30
31	Intensive Care Unit	37,996	35,426	5,558,059	1,886,989	640,826	74,360	31
43	Nursery	12,066	11,250	1,586,343	538,571	123,475	12,925	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	134,923	125,798	12,266,781	4,164,633	1,198,177	3,678	50
51	Recovery Room	19,296	17,991	1,658,654	563,121	88,078	52,774	51
52	Delivery Room & Labor Room	41,182	38,397	7,177,927	2,436,942	1,279,009	133,895	52
53	Anesthesiology	18,441	17,194	954,000	323,888	48,323		53
54	Radiology-Diagnostic	67,856	63,267	5,110,024	1,734,879	560,093	69,530	54
54.01	ULTRA SOUND	49,930	46,553	1,800,974	611,440	13,023	30,950	54.01
54.02	NUCLEAR ONCOLOGY	29,734	27,723	2,648,421	899,152	422,077		54.02
55	Radiology-Therapeutic	18,574	17,318	3,071,822	1,042,899	463,741		55
56	Radioisotope	17,830	16,624	1,051,708	357,060	41,419	6,426	56
57	CT Scan	171,755	160,139	3,042,374	1,032,901	80,881	36,480	57
58	MRI	77,646	72,395	2,018,526	685,300	135,470	14,464	58
59	Cardiac Catheterization	47,513	44,300	4,174,507	1,417,266	669,467		59
60	Laboratory	193,983	180,864	12,964,633	4,401,558	576,739		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	12,367	11,531	2,422,908	822,589	280,046		64
65	Respiratory Therapy	31,652	29,511	2,070,062	702,796	58,947		65
66	Physical Therapy	49,938	46,561	5,270,365	1,789,315	57,478		66
69	Electrocardiology	71,939	67,074	2,382,253	808,787	144,527	32,375	69
71	Medical Supplies Charged to Patients	167,741	156,396	11,761,685	3,993,151			71
72	Impl. Dev. Charged to Patients	76,833	71,636	8,073,707	2,741,064			72
73	Drugs Charged to Patients	405,274	377,316	27,747,800	9,420,525			73
74	Renal Dialysis	7,012	6,538	548,804	186,322	7,344		74
75	ASC (Non-Distinct Part)	36,980	34,479	3,108,983	1,055,515	376,985	93,482	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	4,829	4,503	716,431	243,232			75.02
75.03	NEURODIAGNOSTICS	2,905	2,708	236,116	80,163	25,850		75.03
76.97	CARDIAC REHABILITATION	4,711	4,392	710,294	241,148			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	311	290	242,922	82,473	163,573		90.03
90.04	CHRONIC PAIN CLINIC	6,228	5,807	573,570	194,730	102,178		90.04
90.05	DIABETES EDUCATION	1,478	1,378	424,505	144,122			90.05
90.06	WOUND CARE	7,992	7,452	762,974	259,033	72,411		90.06
90.07	SLEEP LAB	9,086	8,472	634,136	215,292	63,843		90.07
91	Emergency	211,836	197,509	10,351,154	3,514,269	1,188,777	128,438	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	2,244,624	2,092,271	257,079,906	65,120,316	13,664,647	1,148,385	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			438,234	148,783	87,539		190
192	Physicians' Private Offices			3,638	1,235			192

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PT REG	PT ACCTS	SUBTOTAL (cols.0-4)	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		5.04	5.05	4A	5.06	7	8	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	2,244,624	2,092,271	257,521,778	65,270,334	13,752,186	1,148,385	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	
		9	10	11	13	15	16	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	3,498,808						9
10	Dietary	105,860	2,981,238					10
11	Cafeteria	79,687		2,050,381				11
12	Maintenance of Personnel							12
13	Nursing Administration	15,339		92,152	3,786,146			13
14	Central Services & Supply							14
15	Pharmacy	43,402		77,063		5,562,556		15
16	Medical Records & Library						1,748,716	16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	930,007	2,545,482	599,081	1,317,650	133	153,373	30
31	Intensive Care Unit	166,060	435,756	146,343	321,874		29,613	31
43	Nursery	31,997		58,745	129,206	123	9,404	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	310,489		151,385	332,965		105,157	50
51	Recovery Room	22,824		34,336	75,521		15,039	51
52	Delivery Room & Labor Room	331,435		81,869	180,067	172	32,097	52
53	Anesthesiology	12,522		9,141	20,105	16,059	14,373	53
54	Radiology-Diagnostic	145,139		57,327	126,087	1,061	52,886	54
54.01	ULTRA SOUND	3,375		33,793	74,327		38,915	54.01
54.02	NUCLEAR ONCOLOGY	109,375		23,030			23,174	54.02
55	Radiology-Therapeutic	120,171		33,241			14,476	55
56	Radioisotope	10,733		12,915	28,406		13,896	56
57	CT Scan	20,959		36,212	79,646	1,009	133,863	57
58	MRI	35,105		24,221	53,274	6,397	60,516	58
59	Cardiac Catheterization	173,482		53,303	117,238		37,031	59
60	Laboratory	149,453		63,819			151,187	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	72,570		58,657	129,013		9,639	64
65	Respiratory Therapy	15,275		53,393	117,434	3,023	24,669	65
66	Physical Therapy	14,895		47,186		24	38,921	66
69	Electrocardiology	37,452		35,546	78,181	108	56,068	69
71	Medical Supplies Charged to Patients						130,734	71
72	Impl. Dev. Charged to Patients						59,882	72
73	Drugs Charged to Patients					5,532,550	315,155	73
74	Renal Dialysis	1,903					5,465	74
75	ASC (Non-Distinct Part)	97,690		54,444	119,746		28,822	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH						3,764	75.02
75.03	NEURODIAGNOSTICS	6,699		4,740			2,264	75.03
76.97	CARDIAC REHABILITATION						3,672	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	42,387					242	90.03
90.04	CHRONIC PAIN CLINIC	26,478			19,005	313	4,854	90.04
90.05	DIABETES EDUCATION						1,152	90.05
90.06	WOUND CARE	18,764			30,426	1,584	6,229	90.06
90.07	SLEEP LAB	16,544		3,557			7,082	90.07
91	Emergency	308,053		198,220	435,975		165,102	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	3,476,124	2,981,238	2,043,719	3,786,146	5,562,556	1,748,716	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	22,684		6,662				190
192	Physicians' Private Offices							192

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	
		9	10	11	13	15	16	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	3,498,808	2,981,238	2,050,381	3,786,146	5,562,556	1,748,716	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL		
		24	25	26		
	GENERAL SERVICE COST CENTERS					
1	Cap Rel Costs-Bldg & Fixt					1
2	Cap Rel Costs-Mvble Equip					2
4	Employee Benefits Department					4
5.01	NONPATIENT TELEPHONES					5.01
5.02	IS					5.02
5.03	PURCHASING					5.03
5.04	PT REG					5.04
5.05	PT ACCTS					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL					5.06
6	Maintenance & Repairs					6
7	Operation of Plant					7
8	Laundry & Linen Service					8
9	Housekeeping					9
10	Dietary					10
11	Cafeteria					11
12	Maintenance of Personnel					12
13	Nursing Administration					13
14	Central Services & Supply					14
15	Pharmacy					15
16	Medical Records & Library					16
17	Social Service					17
19	Nonphysician Anesthetists					19
20	Nursing School					20
21	I&R Services-Salary & Fringes Apprvd					21
22	I&R Services-Other Prgm Costs Apprvd					22
23	Paramed Ed Prgm-(specify)					23
	INPATIENT ROUTINE SERV COST CENTERS					
30	Adults & Pediatrics	41,886,652		41,886,652		30
31	Intensive Care Unit	9,259,880		9,259,880		31
43	Nursery	2,490,789		2,490,789		43
	ANCILLARY SERVICE COST CENTERS					
50	Operating Room	18,533,265		18,533,265		50
51	Recovery Room	2,510,347		2,510,347		51
52	Delivery Room & Labor Room	11,653,413		11,653,413		52
53	Anesthesiology	1,398,411		1,398,411		53
54	Radiology-Diagnostic	7,857,026		7,857,026		54
54.01	ULTRA SOUND	2,606,797		2,606,797		54.01
54.02	NUCLEAR ONCOLOGY	4,125,229		4,125,229		54.02
55	Radiology-Therapeutic	4,746,350		4,746,350		55
56	Radioisotope	1,522,563		1,522,563		56
57	CT Scan	4,464,325		4,464,325		57
58	MRI	3,033,273		3,033,273		58
59	Cardiac Catheterization	6,642,294		6,642,294		59
60	Laboratory	18,307,389		18,307,389		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
64	Intravenous Therapy	3,795,422		3,795,422		64
65	Respiratory Therapy	3,045,599		3,045,599		65
66	Physical Therapy	7,218,184		7,218,184		66
69	Electrocardiology	3,575,297		3,575,297		69
71	Medical Supplies Charged to Patients	15,885,570		15,885,570		71
72	Impl. Dev. Charged to Patients	10,874,653		10,874,653		72
73	Drugs Charged to Patients	43,016,030		43,016,030		73
74	Renal Dialysis	749,838		749,838		74
75	ASC (Non-Distinct Part)	4,935,667		4,935,667		75
75.01	LITHOTRIPSY					75.01
75.02	PSYCH	963,427		963,427		75.02
75.03	NEURODIAGNOSTICS	355,832		355,832		75.03
76.97	CARDIAC REHABILITATION	955,114		955,114		76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
90.03	GENETIC TESTING	531,597		531,597		90.03
90.04	CHRONIC PAIN CLINIC	921,128		921,128		90.04
90.05	DIABETES EDUCATION	569,779		569,779		90.05
90.06	WOUND CARE	1,151,421		1,151,421		90.06
90.07	SLEEP LAB	940,454		940,454		90.07
91	Emergency	16,289,988		16,289,988		91
92	Observation Beds (Non-Distinct Part)					92
	OTHER REIMBURSABLE COST CENTERS					
	SPECIAL PURPOSE COST CENTERS					
118	SUBTOTALS (sum of lines 1-117)	256,813,003		256,813,003		118
	NONREIMBURSABLE COST CENTERS					
190	Gift, Flower, Coffee Shop & Canteen	703,902		703,902		190
192	Physicians' Private Offices	4,873		4,873		192

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL				
		24	25	26				
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	257,521,778		257,521,778				202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	SUBTOTAL	IS	PURCHASING	
		0	1	2	2A	5.02	5.03	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS		527,960	988,618	1,516,578	1,516,578		5.02
5.03	PURCHASING		516,047	23,323	539,370		539,370	5.03
5.04	PT REG		308,509	5,028	313,537		628	5.04
5.05	PT ACCTS			1,613,197	1,613,197			5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	3,000	527,745		530,745		2,043	5.06
6	Maintenance & Repairs							6
7	Operation of Plant		617,233	477,109	1,094,342		763	7
8	Laundry & Linen Service		141,875	1,941	143,816		320	8
9	Housekeeping		224,977	15,208	240,185		6,185	9
10	Dietary	1,274	598,790	108,444	708,508		213	10
11	Cafeteria		450,743	143,867	594,610		282	11
12	Maintenance of Personnel							12
13	Nursing Administration		86,761	225,055	311,816		511	13
14	Central Services & Supply							14
15	Pharmacy	9,490	245,501	206,575	461,566		543	15
16	Medical Records & Library							16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	127,116	5,260,515	1,341,654	6,729,285	132,997	1,079	30
31	Intensive Care Unit	6,486	939,305	193,262	1,139,053	25,679	327	31
43	Nursery		180,986	75,409	256,395	8,154	121	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	366,132	1,756,255	1,891,153	4,013,540	91,186	24,652	50
51	Recovery Room		129,102	251,543	380,645	13,041	42	51
52	Delivery Room & Labor Room	345	1,874,736	105,091	1,980,172	27,833	169	52
53	Anesthesiology		70,830	249,912	320,742	12,463	44	53
54	Radiology-Diagnostic	292,692	820,968	431,363	1,545,023	45,860	606	54
54.01	ULTRA SOUND		19,089	24,007	43,096	33,745		54.01
54.02	NUCLEAR ONCOLOGY		618,668	595,028	1,213,696	20,096	322	54.02
55	Radiology-Therapeutic		679,739	188,396	868,135	12,553	762	55
56	Radioisotope		60,711	3,555	64,266	12,050	7,851	56
57	CT Scan	24,500	118,552	5,167	148,219	116,079	83	57
58	MRI		198,568	57,239	255,807	52,476	118	58
59	Cardiac Catheterization		981,287	751,559	1,732,846	32,111	803	59
60	Laboratory		845,368	1,080,544	1,925,912	131,101	20,650	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	254	410,484	377,774	788,512	8,358	122	64
65	Respiratory Therapy	831	86,403	52,653	139,887	21,392	188	65
66	Physical Therapy	636,427	84,250	40,638	761,315	33,750	592	66
69	Electrocardiology		211,844	368,008	579,852	48,619	162	69
71	Medical Supplies Charged to Patients					113,366	267,086	71
72	Impl. Dev. Charged to Patients					51,927	196,866	72
73	Drugs Charged to Patients					273,472		73
74	Renal Dialysis		10,764		10,764	4,739		74
75	ASC (Non-Distinct Part)		552,575	128,798	681,373	24,993	609	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	173,376		46,722	220,098	3,264	189	75.02
75.03	NEURODIAGNOSTICS		37,891	19,279	57,170	1,963	23	75.03
76.97	CARDIAC REHABILITATION	216,797		20,633	237,430	3,184	96	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING		239,760		239,760	210		90.03
90.04	CHRONIC PAIN CLINIC	95,340	149,769	20,920	266,029	4,209	86	90.04
90.05	DIABETES EDUCATION	40,196		616	40,812	999	25	90.05
90.06	WOUND CARE	8,747	106,137	4,984	119,868	5,401	18	90.06
90.07	SLEEP LAB	1,967	93,579	24,254	119,800	6,141	31	90.07
91	Emergency		1,742,476	93,654	1,836,130	143,167	797	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	2,004,970	22,526,752	12,252,180	36,783,902	1,516,578	536,007	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		128,312		128,312		3,260	190
192	Physicians' Private Offices						103	192

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP MOVEABLE EQUIPMENT	SUBTOTAL	IS	PURCHASING	
		0	1	2	2A	5.02	5.03	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	2,004,970	22,655,064	12,252,180	36,912,214	1,516,578	539,370	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PT REG	PT ACCTS	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	
		5.04	5.05	5.06	7	8	9	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG	314,165						5.04
5.05	PT ACCTS		1,613,197					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL			532,788				5.06
6	Maintenance & Repairs							6
7	Operation of Plant			28,449	1,123,554			7
8	Laundry & Linen Service			2,175	7,908	154,219		8
9	Housekeeping			6,920	12,540		265,830	9
10	Dietary			5,103	33,376		8,043	10
11	Cafeteria			3,441	25,124		6,054	11
12	Maintenance of Personnel							12
13	Nursing Administration			7,487	4,836		1,165	13
14	Central Services & Supply							14
15	Pharmacy			10,911	13,684		3,298	15
16	Medical Records & Library			3,618				16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	27,536	141,441	66,805	293,209	61,588	70,660	30
31	Intensive Care Unit	5,317	27,309	15,401	52,356	9,986	12,617	31
43	Nursery	1,688	8,672	4,396	10,088	1,736	2,431	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	18,879	96,976	33,991	97,891	494	23,590	50
51	Recovery Room	2,700	13,869	4,596	7,196	7,087	1,734	51
52	Delivery Room & Labor Room	5,762	29,600	19,890	104,495	17,981	25,182	52
53	Anesthesiology	2,580	13,254	2,644	3,948		951	53
54	Radiology-Diagnostic	9,495	48,772	14,160	45,760	9,337	11,027	54
54.01	ULTRA SOUND	6,986	35,887	4,990	1,064	4,156	256	54.01
54.02	NUCLEAR ONCOLOGY	4,161	21,371	7,339	34,484		8,310	54.02
55	Radiology-Therapeutic	2,599	13,350	8,512	37,888		9,130	55
56	Radioisotope	2,495	12,815	2,914	3,384	863	815	56
57	CT Scan	24,033	123,449	8,430	6,608	4,899	1,592	57
58	MRI	10,865	55,808	5,593	11,068	1,942	2,667	58
59	Cardiac Catheterization	6,648	34,150	11,568	54,696		13,181	59
60	Laboratory	27,143	139,425	35,925	47,120		11,355	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	1,731	8,889	6,714	22,880		5,514	64
65	Respiratory Therapy	4,429	22,750	5,736	4,816		1,161	65
66	Physical Therapy	6,988	35,893	14,604	4,696		1,132	66
69	Electrocardiology	10,066	51,706	6,601	11,808	4,348	2,846	69
71	Medical Supplies Charged to Patients	23,471	120,564	32,592				71
72	Impl. Dev. Charged to Patients	10,751	55,224	22,372				72
73	Drugs Charged to Patients	56,795	291,164	76,952				73
74	Renal Dialysis	981	5,040	1,521	600		145	74
75	ASC (Non-Distinct Part)	5,174	26,580	8,615	30,800	12,554	7,422	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	676	3,471	1,985				75.02
75.03	NEURODIAGNOSTICS	406	2,088	654	2,112		509	75.03
76.97	CARDIAC REHABILITATION	659	3,386	1,968				76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	43	223	673	13,364		3,220	90.03
90.04	CHRONIC PAIN CLINIC	871	4,477	1,589	8,348		2,012	90.04
90.05	DIABETES EDUCATION	207	1,062	1,176				90.05
90.06	WOUND CARE	1,118	5,744	2,114	5,916		1,426	90.06
90.07	SLEEP LAB	1,271	6,531	1,757	5,216		1,257	90.07
91	Emergency	29,641	152,257	28,683	97,123	17,248	23,405	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	314,165	1,613,197	531,564	1,116,402	154,219	264,107	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,214	7,152		1,723	190
192	Physicians' Private Offices			10				192

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PT REG	PT ACCTS	OTHER ADMI NISTRATIVE AND GENER	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	
		5.04	5.05	5.06	7	8	9	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	314,165	1,613,197	532,788	1,123,554	154,219	265,830	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	
		10	11	13	15	16	24	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary	755,243						10
11	Cafeteria		629,511					11
12	Maintenance of Personnel							12
13	Nursing Administration		28,293	354,108				13
14	Central Services & Supply							14
15	Pharmacy		23,660		513,662			15
16	Medical Records & Library					3,618		16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	644,852	183,931	123,236	12	275	8,476,906	30
31	Intensive Care Unit	110,391	44,930	30,104		53	1,473,523	31
43	Nursery		18,036	12,084	11	17	323,829	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		46,479	31,141		189	4,479,008	50
51	Recovery Room		10,542	7,063		27	448,542	51
52	Delivery Room & Labor Room		25,136	16,841	16	58	2,253,135	52
53	Anesthesiology		2,806	1,880	1,483	26	362,821	53
54	Radiology-Diagnostic		17,600	11,793	98	95	1,759,626	54
54.01	ULTRA SOUND		10,375	6,952		70	147,577	54.01
54.02	NUCLEAR ONCOLOGY		7,071			42	1,316,892	54.02
55	Radiology-Therapeutic		10,206			26	963,161	55
56	Radioisotope		3,965	2,657		25	114,100	56
57	CT Scan		11,118	7,449	93	240	452,292	57
58	MRI		7,437	4,983	591	109	409,464	58
59	Cardiac Catheterization		16,365	10,965		66	1,913,399	59
60	Laboratory		19,594			271	2,358,496	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy		18,009	12,066		17	872,812	64
65	Respiratory Therapy		16,393	10,983	279	44	228,058	65
66	Physical Therapy		14,487		2	70	873,529	66
69	Electrocardiology		10,913	7,312	10	101	734,344	69
71	Medical Supplies Charged to Patients					235	557,314	71
72	Impl. Dev. Charged to Patients					108	337,248	72
73	Drugs Charged to Patients				510,892	1,043	1,210,318	73
74	Renal Dialysis					10	23,800	74
75	ASC (Non-Distinct Part)		16,715	11,200		52	826,087	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH					7	229,690	75.02
75.03	NEURODIAGNOSTICS		1,455			4	66,384	75.03
76.97	CARDIAC REHABILITATION					7	246,730	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING						257,493	90.03
90.04	CHRONIC PAIN CLINIC			1,777	29	9	289,436	90.04
90.05	DIABETES EDUCATION					2	44,283	90.05
90.06	WOUND CARE			2,846	146	11	144,608	90.06
90.07	SLEEP LAB		1,092			13	143,109	90.07
91	Emergency		60,858	40,776		296	2,430,381	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	755,243	627,466	354,108	513,662	3,618	36,768,395	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		2,045				143,706	190
192	Physicians' Private Offices						113	192

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	
		10	11	13	15	16	24	
192.01	HOME HEALTH AGENCY							192.01
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	755,243	629,511	354,108	513,662	3,618	36,912,214	202

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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				
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
5.01	NONPATIENT TELEPHONES						5.01
5.02	IS						5.02
5.03	PURCHASING						5.03
5.04	PT REG						5.04
5.05	PT ACCTS						5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL						5.06
6	Maintenance & Repairs						6
7	Operation of Plant						7
8	Laundry & Linen Service						8
9	Housekeeping						9
10	Dietary						10
11	Cafeteria						11
12	Maintenance of Personnel						12
13	Nursing Administration						13
14	Central Services & Supply						14
15	Pharmacy						15
16	Medical Records & Library						16
17	Social Service						17
19	Nonphysician Anesthetists						19
20	Nursing School						20
21	I&R Services-Salary & Fringes Apprvd						21
22	I&R Services-Other Prgm Costs Apprvd						22
23	Paramed Ed Prgm-(specify)						23
	INPATIENT ROUTINE SERV COST CENTERS						
30	Adults & Pediatrics		8,476,906				30
31	Intensive Care Unit		1,473,523				31
43	Nursery		323,829				43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room		4,479,008				50
51	Recovery Room		448,542				51
52	Delivery Room & Labor Room		2,253,135				52
53	Anesthesiology		362,821				53
54	Radiology-Diagnostic		1,759,626				54
54.01	ULTRA SOUND		147,577				54.01
54.02	NUCLEAR ONCOLOGY		1,316,892				54.02
55	Radiology-Therapeutic		963,161				55
56	Radioisotope		114,100				56
57	CT Scan		452,292				57
58	MRI		409,464				58
59	Cardiac Catheterization		1,913,399				59
60	Laboratory		2,358,496				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy		872,812				64
65	Respiratory Therapy		228,058				65
66	Physical Therapy		873,529				66
69	Electrocardiology		734,344				69
71	Medical Supplies Charged to Patients		557,314				71
72	Impl. Dev. Charged to Patients		337,248				72
73	Drugs Charged to Patients		1,210,318				73
74	Renal Dialysis		23,800				74
75	ASC (Non-Distinct Part)		826,087				75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH		229,690				75.02
75.03	NEURODIAGNOSTICS		66,384				75.03
76.97	CARDIAC REHABILITATION		246,730				76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING		257,493				90.03
90.04	CHRONIC PAIN CLINIC		289,436				90.04
90.05	DIABETES EDUCATION		44,283				90.05
90.06	WOUND CARE		144,608				90.06
90.07	SLEEP LAB		143,109				90.07
91	Emergency		2,430,381				91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)		36,768,395				118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen		143,706				190
192	Physicians' Private Offices		113				192

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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				
192.01	HOME HEALTH AGENCY						192.01
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)		36,912,214				202

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP MOVEABLE EQUIPMENT NEW MME DE PT	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NONPATIENT TELEPHONE S NON PATIENT	IS GROSS REVENUE	PURCHASING PURCHASING	
		1	2	4	5.01	5.02	5.03	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	315,693						1
2	Cap Rel Costs-Mvble Equip		6,362,107					2
4	Employee Benefits Department			65,755,397				4
5.01	NONPATIENT TELEPHONES				1,743			5.01
5.02	IS	7,357	513,353		82	1,046,690,549		5.02
5.03	PURCHASING	7,191	12,111	518,438	20		15,957,298	5.03
5.04	PT REG	4,299	2,611	1,514,307	49		18,592	5.04
5.05	PT ACCTS		837,674					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL	7,354		4,340,085	107		60,439	5.06
6	Maintenance & Repairs							6
7	Operation of Plant	8,601	247,745	1,378,980	74		22,586	7
8	Laundry & Linen Service	1,977	1,008	21,196	1		9,462	8
9	Housekeeping	3,135	7,897	1,441,650	14		182,969	9
10	Dietary	8,344	56,311	493,393	12		6,296	10
11	Cafeteria	6,281	74,705	659,118			8,353	11
12	Maintenance of Personnel							12
13	Nursing Administration	1,209	116,863	1,787,928	21		15,130	13
14	Central Services & Supply							14
15	Pharmacy	3,421	107,267	2,637,064	29		16,076	15
16	Medical Records & Library				8			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	73,304	696,672	12,244,250	290	91,785,167	31,915	30
31	Intensive Care Unit	13,089	100,354	3,321,227	46	17,721,790	9,674	31
43	Nursery	2,522	39,157	955,351	11	5,627,672	3,592	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	24,473	982,005	2,732,835	72	62,930,341	729,341	50
51	Recovery Room	1,799	130,617	859,651	10	9,000,008	1,251	51
52	Delivery Room & Labor Room	26,124	54,570	3,683,420	119	19,208,088	5,012	52
53	Anesthesiology	987	129,770	170,238	13	8,601,139	1,302	53
54	Radiology-Diagnostic	11,440	223,991	2,293,032	111	31,649,272	17,915	54
54.01	ULTRA SOUND	266	12,466	1,042,575	4	23,288,221		54.01
54.02	NUCLEAR ONCOLOGY	8,621	308,976	863,044	20	13,868,558	9,536	54.02
55	Radiology-Therapeutic	9,472	97,827	1,385,422	22	8,663,155	22,534	55
56	Radioisotope	846	1,846	395,009	9	8,316,111	232,274	56
57	CT Scan	1,652	2,683	853,148	4	80,109,590	2,469	57
58	MRI	2,767	29,722	780,429	7	36,215,467	3,505	58
59	Cardiac Catheterization	13,674	390,257	1,525,109	45	22,160,936	23,752	59
60	Laboratory	11,780	561,087	2,551,237	83	90,477,120	610,939	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	5,720	196,164	1,209,049	32	5,768,408	3,596	64
65	Respiratory Therapy	1,204	27,341	1,234,822	24	14,762,952	5,554	65
66	Physical Therapy	1,174	21,102	3,220,727	64	23,292,063	17,517	66
69	Electrocardiology	2,952	191,093	917,834	46	33,553,784	4,791	69
71	Medical Supplies Charged to Patients					78,237,222	7,901,720	71
72	Impl. Dev. Charged to Patients					35,836,156	5,824,270	72
73	Drugs Charged to Patients					188,784,912		73
74	Renal Dialysis	150				3,270,516		74
75	ASC (Non-Distinct Part)	7,700	66,880	1,550,965	76	17,248,216	18,032	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH		24,261	353,957		2,252,388	5,586	75.02
75.03	NEURODIAGNOSTICS	528	10,011	112,742	1	1,354,776	694	75.03
76.97	CARDIAC REHABILITATION		10,714	323,207	29	2,197,299	2,842	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	3,341		121,740	2	144,922		90.03
90.04	CHRONIC PAIN CLINIC	2,087	10,863	162,583	30	2,904,958	2,538	90.04
90.05	DIABETES EDUCATION		320	290,979	7	689,461	728	90.05
90.06	WOUND CARE	1,479	2,588	427,384	10	3,727,740	538	90.06
90.07	SLEEP LAB	1,304	12,594	320,354	2	4,238,045	911	90.07
91	Emergency	24,281	48,631	4,958,530	132	98,804,096	23,565	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	313,905	6,362,107	65,653,009	1,738	1,046,690,549	15,857,796	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	1,788		102,388	5		96,452	190

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP MOVEABLE EQUIPMENT NEW MME DE_PT	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NONPATIENT TELEPHONE S NON PATIENT	IS GROSS REVENUE	PURCHASING PURCHASING	
		1	2	4	5.01	5.02	5.03	
192	Physicians' Private Offices						3,050	192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	22,655,064	12,252,180		319,466	15,372,343	2,006,665	202
203	Unit Cost Multiplier (Wkst. B, Part I)	71.762960	1.925805		183.285141	0.014687	0.125752	203
204	Cost to be allocated (Per Wkst. B, Part II)					1,516,578	539,370	204
205	Unit Cost Multiplier (Wkst. B, Part II)					0.001449	0.033801	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PT REG	PT ACCTS	RECON- CILIATION	OTHER ADMI NISTRATIVE AND GENER ACCUM COST	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		GROSS REVENUE	GROSS REVENUE		5A.06	5.06	7	
	GENERAL SERVICE COST CENTERS	5.04	5.05	5A.06	5.06	7	8	
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG	1,046,690,549						5.04
5.05	PT ACCTS		1,046,690,549					5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL			-65,270,334	192,251,444			5.06
6	Maintenance & Repairs							6
7	Operation of Plant				10,266,618	280,891		7
8	Laundry & Linen Service				785,061	1,977	405,330	8
9	Housekeeping				2,497,431	3,135		9
10	Dietary				1,841,623	8,344		10
11	Cafeteria				1,241,639	6,281		11
12	Maintenance of Personnel							12
13	Nursing Administration				2,702,090	1,209		13
14	Central Services & Supply							14
15	Pharmacy				3,937,725	3,421		15
16	Medical Records & Library				1,305,494			16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	91,785,167	91,785,167		24,108,469	73,304	161,869	30
31	Intensive Care Unit	17,721,790	17,721,790		5,558,059	13,089	26,246	31
43	Nursery	5,627,672	5,627,672		1,586,343	2,522	4,562	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	62,930,341	62,930,341		12,266,781	24,473	1,298	50
51	Recovery Room	9,000,008	9,000,008		1,658,654	1,799	18,627	51
52	Delivery Room & Labor Room	19,208,088	19,208,088		7,177,927	26,124	47,259	52
53	Anesthesiology	8,601,139	8,601,139		954,000	987		53
54	Radiology-Diagnostic	31,649,272	31,649,272		5,110,024	11,440	24,541	54
54.01	ULTRA SOUND	23,288,221	23,288,221		1,800,974	266	10,924	54.01
54.02	NUCLEAR ONCOLOGY	13,868,558	13,868,558		2,648,421	8,621		54.02
55	Radiology-Therapeutic	8,663,155	8,663,155		3,071,822	9,472		55
56	Radioisotope	8,316,111	8,316,111		1,051,708	846	2,268	56
57	CT Scan	80,109,590	80,109,590		3,042,374	1,652	12,876	57
58	MRI	36,215,467	36,215,467		2,018,526	2,767	5,105	58
59	Cardiac Catheterization	22,160,936	22,160,936		4,174,507	13,674		59
60	Laboratory	90,477,120	90,477,120		12,964,633	11,780		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	5,768,408	5,768,408		2,422,908	5,720		64
65	Respiratory Therapy	14,762,952	14,762,952		2,070,062	1,204		65
66	Physical Therapy	23,292,063	23,292,063		5,270,365	1,174		66
69	Electrocardiology	33,553,784	33,553,784		2,382,253	2,952	11,427	69
71	Medical Supplies Charged to Patients	78,237,222	78,237,222		11,761,685			71
72	Impl. Dev. Charged to Patients	35,836,156	35,836,156		8,073,707			72
73	Drugs Charged to Patients	188,784,912	188,784,912		27,747,800			73
74	Renal Dialysis	3,270,516	3,270,516		548,804	150		74
75	ASC (Non-Distinct Part)	17,248,216	17,248,216		3,108,983	7,700	32,995	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	2,252,388	2,252,388		716,431			75.02
75.03	NEURODIAGNOSTICS	1,354,776	1,354,776		236,116	528		75.03
76.97	CARDIAC REHABILITATION	2,197,299	2,197,299		710,294			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	144,922	144,922		242,922	3,341		90.03
90.04	CHRONIC PAIN CLINIC	2,904,958	2,904,958		573,570	2,087		90.04
90.05	DIABETES EDUCATION	689,461	689,461		424,505			90.05
90.06	WOUND CARE	3,727,740	3,727,740		762,974	1,479		90.06
90.07	SLEEP LAB	4,238,045	4,238,045		634,136	1,304		90.07
91	Emergency	98,804,096	98,804,096		10,351,154	24,281	45,333	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	1,046,690,549	1,046,690,549	-65,270,334	191,809,572	279,103	405,330	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen				438,234	1,788		190

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PT REG GROSS REVENUE	PT ACCTS GROSS REVENUE	RECON- CILIATION	OTHER ADMI NISTRATIVE AND GENER ACCUM COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		5.04	5.05	5A.06	5.06	7	8	
192	Physicians' Private Offices				3,638			192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,244,624	2,092,271		65,270,334	13,752,186	1,148,385	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.002144	0.001999		0.339505	48.959155	2.833210	203
204	Cost to be allocated (Per Wkst. B, Part II)	314,165	1,613,197		532,788	1,123,554	154,219	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000300	0.001541		0.002771	3.999964	0.380478	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA NUMBER OF FTE	NURSING ADMINISTRATION HOURS OF SERVICE	PHARMACY PHARMACY STAT	MEDICAL RECORDS & LIBRARY GROSS REVENUE	
		9	10	11	13	15	16	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
5.01	NONPATIENT TELEPHONES							5.01
5.02	IS							5.02
5.03	PURCHASING							5.03
5.04	PT REG							5.04
5.05	PT ACCTS							5.05
5.06	OTHER ADMINISTRATIVE AND GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	275,779						9
10	Dietary	8,344	87,168					10
11	Cafeteria	6,281		1,283,739				11
12	Maintenance of Personnel							12
13	Nursing Administration	1,209		57,696	1,077,768			13
14	Central Services & Supply							14
15	Pharmacy	3,421		48,249		18,204,849		15
16	Medical Records & Library						1,046,690,549	16
17	Social Service							17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	73,304	74,427	375,084	375,084	436	91,785,167	30
31	Intensive Care Unit	13,089	12,741	91,625	91,625		17,721,790	31
43	Nursery	2,522		36,780	36,780	404	5,627,672	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	24,473		94,782	94,782		62,930,341	50
51	Recovery Room	1,799		21,498	21,498		9,000,008	51
52	Delivery Room & Labor Room	26,124		51,258	51,258	562	19,208,088	52
53	Anesthesiology	987		5,723	5,723	52,557	8,601,139	53
54	Radiology-Diagnostic	11,440		35,892	35,892	3,473	31,649,272	54
54.01	ULTRA SOUND	266		21,158	21,158		23,288,221	54.01
54.02	NUCLEAR ONCOLOGY	8,621		14,419			13,868,558	54.02
55	Radiology-Therapeutic	9,472		20,812			8,663,155	55
56	Radioisotope	846		8,086	8,086		8,316,111	56
57	CT Scan	1,652		22,672	22,672	3,303	80,109,590	57
58	MRI	2,767		15,165	15,165	20,937	36,215,467	58
59	Cardiac Catheterization	13,674		33,373	33,373		22,160,936	59
60	Laboratory	11,780		39,957			90,477,120	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	5,720		36,725	36,725		5,768,408	64
65	Respiratory Therapy	1,204		33,429	33,429	9,892	14,762,952	65
66	Physical Therapy	1,174		29,543		80	23,292,063	66
69	Electrocardiology	2,952		22,255	22,255	354	33,553,784	69
71	Medical Supplies Charged to Patients						78,237,222	71
72	Impl. Dev. Charged to Patients						35,836,156	72
73	Drugs Charged to Patients					18,106,640	188,784,912	73
74	Renal Dialysis	150					3,270,516	74
75	ASC (Non-Distinct Part)	7,700		34,087	34,087		17,248,216	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH						2,252,388	75.02
75.03	NEURODIAGNOSTICS	528		2,968			1,354,776	75.03
76.97	CARDIAC REHABILITATION						2,197,299	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	3,341					144,922	90.03
90.04	CHRONIC PAIN CLINIC	2,087			5,410	1,026	2,904,958	90.04
90.05	DIABETES EDUCATION						689,461	90.05
90.06	WOUND CARE	1,479			8,661	5,185	3,727,740	90.06
90.07	SLEEP LAB	1,304		2,227			4,238,045	90.07
91	Emergency	24,281		124,105	124,105		98,804,096	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	273,991	87,168	1,279,568	1,077,768	18,204,849	1,046,690,549	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	1,788		4,171				190

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA NUMBER OF FTE	NURSING ADMINISTRATION HOURS OF SERVICE	PHARMACY PHARMACY STAT	MEDICAL RECORDS & LIBRARY GROSS REVENUE	
		9	10	11	13	15	16	
192	Physicians' Private Offices							192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,498,808	2,981,238	2,050,381	3,786,146	5,562,556	1,748,716	202
203	Unit Cost Multiplier (Wkst. B, Part I)	12.686999	34.201060	1.597195	3.512951	0.305554	0.001671	203
204	Cost to be allocated (Per Wkst. B, Part II)	265,830	755,243	629,511	354,108	513,662	3,618	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.963924	8.664223	0.490373	0.328557	0.028216	0.000003	205

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

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

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS							
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
192	Physicians' Private Offices							192
192.01	HOME HEALTH AGENCY							192.01
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)							202
203	Unit Cost Multiplier (Wkst. B, Part I)							203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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

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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	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	41,886,652		41,886,652		41,886,652	30
31	Intensive Care Unit	9,259,880		9,259,880		9,259,880	31
43	Nursery	2,490,789		2,490,789		2,490,789	43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	18,533,265		18,533,265		18,533,265	50
51	Recovery Room	2,510,347		2,510,347		2,510,347	51
52	Delivery Room & Labor Room	11,653,413		11,653,413		11,653,413	52
53	Anesthesiology	1,398,411		1,398,411		1,398,411	53
54	Radiology-Diagnostic	7,857,026		7,857,026	1,533	7,858,559	54
54.01	ULTRA SOUND	2,606,797		2,606,797		2,606,797	54.01
54.02	NUCLEAR ONCOLOGY	4,125,229		4,125,229		4,125,229	54.02
55	Radiology-Therapeutic	4,746,350		4,746,350		4,746,350	55
56	Radioisotope	1,522,563		1,522,563		1,522,563	56
57	CT Scan	4,464,325		4,464,325		4,464,325	57
58	MRI	3,033,273		3,033,273		3,033,273	58
59	Cardiac Catheterization	6,642,294		6,642,294		6,642,294	59
60	Laboratory	18,307,389		18,307,389		18,307,389	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	3,795,422		3,795,422		3,795,422	64
65	Respiratory Therapy	3,045,599		3,045,599		3,045,599	65
66	Physical Therapy	7,218,184		7,218,184		7,218,184	66
69	Electrocardiology	3,575,297		3,575,297		3,575,297	69
71	Medical Supplies Charged to Patients	15,885,570		15,885,570		15,885,570	71
72	Impl. Dev. Charged to Patients	10,874,653		10,874,653		10,874,653	72
73	Drugs Charged to Patients	43,016,030		43,016,030		43,016,030	73
74	Renal Dialysis	749,838		749,838		749,838	74
75	ASC (Non-Distinct Part)	4,935,667		4,935,667		4,935,667	75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	963,427		963,427		963,427	75.02
75.03	NEURODIAGNOSTICS	355,832		355,832		355,832	75.03
76.97	CARDIAC REHABILITATION	955,114		955,114		955,114	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	531,597		531,597		531,597	90.03
90.04	CHRONIC PAIN CLINIC	921,128		921,128		921,128	90.04
90.05	DIABETES EDUCATION	569,779		569,779		569,779	90.05
90.06	WOUND CARE	1,151,421		1,151,421		1,151,421	90.06
90.07	SLEEP LAB	940,454		940,454	3,362	943,816	90.07
91	Emergency	16,289,988		16,289,988	27,613	16,317,601	91
92	Observation Beds (Non-Distinct Part)	8,015,916		8,015,916		8,015,916	92
	OTHER REIMBURSABLE COST CENTERS						
200	Subtotal (sum of lines 30 thru 199)	264,828,919		264,828,919	32,508	264,861,427	200
201	Less Observation Beds	8,015,916		8,015,916		8,015,916	201
202	Total (line 200 minus line 201)	256,813,003		256,813,003		256,845,511	202

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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	9	10	11	
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics	77,088,836		77,088,836				30
31	Intensive Care Unit	17,721,790		17,721,790				31
43	Nursery	5,627,672		5,627,672				43
ANCILLARY SERVICE COST CENTERS								
50	Operating Room	26,319,427	36,610,914	62,930,341	0.294504	0.294504	0.294504	50
51	Recovery Room	3,948,114	5,051,894	9,000,008	0.278927	0.278927	0.278927	51
52	Delivery Room & Labor Room	17,745,708	1,462,380	19,208,088	0.606693	0.606693	0.606693	52
53	Anesthesiology	3,617,286	4,983,853	8,601,139	0.162584	0.162584	0.162584	53
54	Radiology-Diagnostic	6,336,333	25,312,939	31,649,272	0.248253	0.248253	0.248301	54
54.01	ULTRA SOUND	3,705,442	19,582,779	23,288,221	0.111936	0.111936	0.111936	54.01
54.02	NUCLEAR ONCOLOGY	415,470	13,453,088	13,868,558	0.297452	0.297452	0.297452	54.02
55	Radiology-Therapeutic	24,383	8,638,772	8,663,155	0.547878	0.547878	0.547878	55
56	Radioisotope	1,611,473	6,704,638	8,316,111	0.183086	0.183086	0.183086	56
57	CT Scan	18,454,595	61,654,995	80,109,590	0.055728	0.055728	0.055728	57
58	MRI	6,045,322	30,170,145	36,215,467	0.083756	0.083756	0.083756	58
59	Cardiac Catheterization	9,655,380	12,505,556	22,160,936	0.299730	0.299730	0.299730	59
60	Laboratory	35,594,393	54,882,727	90,477,120	0.202343	0.202343	0.202343	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	1,024,388	4,744,020	5,768,408	0.657967	0.657967	0.657967	64
65	Respiratory Therapy	13,043,201	1,719,751	14,762,952	0.206300	0.206300	0.206300	65
66	Physical Therapy	6,696,001	16,596,062	23,292,063	0.309899	0.309899	0.309899	66
69	Electrocardiology	9,660,978	23,892,806	33,553,784	0.106554	0.106554	0.106554	69
71	Medical Supplies Charged to Patients	47,394,411	30,842,811	78,237,222	0.203044	0.203044	0.203044	71
72	Impl. Dev. Charged to Patients	26,297,660	9,538,496	35,836,156	0.303455	0.303455	0.303455	72
73	Drugs Charged to Patients	40,964,310	147,820,602	188,784,912	0.227857	0.227857	0.227857	73
74	Renal Dialysis	2,968,799	301,717	3,270,516	0.229272	0.229272	0.229272	74
75	ASC (Non-Distinct Part)	2,773,804	14,474,412	17,248,216	0.286155	0.286155	0.286155	75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH		2,252,388	2,252,388	0.427736	0.427736	0.427736	75.02
75.03	NEURODIAGNOSTICS	619,816	734,960	1,354,776	0.262650	0.262650	0.262650	75.03
76.97	CARDIAC REHABILITATION	31,517	2,165,782	2,197,299	0.434676	0.434676	0.434676	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING	243	144,679	144,922	3.668159	3.668159	3.668159	90.03
90.04	CHRONIC PAIN CLINIC	32,988	2,871,970	2,904,958	0.317088	0.317088	0.317088	90.04
90.05	DIABETES EDUCATION	24,234	665,227	689,461	0.826412	0.826412	0.826412	90.05
90.06	WOUND CARE	35,599	3,692,141	3,727,740	0.308879	0.308879	0.308879	90.06
90.07	SLEEP LAB	4,353	4,233,692	4,238,045	0.221908	0.221908	0.222701	90.07
91	Emergency	23,927,628	74,876,468	98,804,096	0.164872	0.164872	0.165151	91
92	Observation Beds (Non-Distinct Part)	4,636,918	10,059,413	14,696,331	0.545437	0.545437	0.545437	92
OTHER REIMBURSABLE COST CENTERS								
200	Subtotal (sum of lines 30 thru 199)	414,048,472	632,642,077	1,046,690,549				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	414,048,472	632,642,077	1,046,690,549				202

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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)	
		1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	8,476,906		8,476,906	31,943	265.38	12,375	3,284,078	30
31	Intensive Care Unit	1,473,523		1,473,523	4,586	321.31	1,720	552,653	31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery	323,829		323,829	3,832	84.51			43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	10,274,258		10,274,258	40,361		14,095	3,836,731	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-0211

**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	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	4,479,008	62,930,341	0.071174	14,683,182	1,045,061	50
51	Recovery Room	448,542	9,000,008	0.049838	1,853,184	92,359	51
52	Delivery Room & Labor Room	2,253,135	19,208,088	0.117301	26,921	3,158	52
53	Anesthesiology	362,821	8,601,139	0.042183	1,328,770	56,052	53
54	Radiology-Diagnostic	1,759,626	31,649,272	0.055598	4,734,986	263,256	54
54.01	ULTRA SOUND	147,577	23,288,221	0.006337	183,984	1,166	54.01
54.02	NUCLEAR ONCOLOGY	1,316,892	13,868,558	0.094955	233,293	22,152	54.02
55	Radiology-Therapeutic	963,161	8,663,155	0.111179	16,398	1,823	55
56	Radioisotope	114,100	8,316,111	0.013720	1,105,255	15,164	56
57	CT Scan	452,292	80,109,590	0.005646	10,965,954	61,914	57
58	MRI	409,464	36,215,467	0.011306	4,269,833	48,275	58
59	Cardiac Catheterization	1,913,399	22,160,936	0.086341	6,192,101	534,632	59
60	Laboratory	2,358,496	90,477,120	0.026067	17,061,583	444,744	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	872,812	5,768,408	0.151309	216,516	32,761	64
65	Respiratory Therapy	228,058	14,762,952	0.015448	2,197,962	33,954	65
66	Physical Therapy	873,529	23,292,063	0.037503	1,369,608	51,364	66
69	Electrocardiology	734,344	33,553,784	0.021886	7,403,646	162,036	69
71	Medical Supplies Charged to Pat	557,314	78,237,222	0.007123	24,598,654	175,216	71
72	Impl. Dev. Charged to Patients	337,248	35,836,156	0.009411	13,260,273	124,792	72
73	Drugs Charged to Patients	1,210,318	188,784,912	0.006411	19,991,709	128,167	73
74	Renal Dialysis	23,800	3,270,516	0.007277	1,777,208	12,933	74
75	ASC (Non-Distinct Part)	826,087	17,248,216	0.047894	228,691	10,953	75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	229,690	2,252,388	0.101976			75.02
75.03	NEURODIAGNOSTICS	66,384	1,354,776	0.049000	286,233	14,025	75.03
76.97	CARDIAC REHABILITATION	246,730	2,197,299	0.112288	4,245	477	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	257,493	144,922	1.776770			90.03
90.04	CHRONIC PAIN CLINIC	289,436	2,904,958	0.099635			90.04
90.05	DIABETES EDUCATION	44,283	689,461	0.064228			90.05
90.06	WOUND CARE	144,608	3,727,740	0.038792	3,753	146	90.06
90.07	SLEEP LAB	143,109	4,238,045	0.033768			90.07
91	Emergency	2,430,381	98,804,096	0.024598	12,128,385	298,334	91
92	Observation Beds (Non-Distinct	1,622,237	14,696,331	0.110384	3,092,935	341,411	92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	28,116,374	946,252,251		149,215,262	3,976,325	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

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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

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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	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			
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	31,943		12,375		30
31	Intensive Care Unit	4,586		1,720		31
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery	3,832				43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	40,361		14,095		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0211

**WORKSHEET D
PART IV**

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

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0211

**WORKSHEET D
PART IV**

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

(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			
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	62,930,341			14,683,182		9,461,938		50
51	Recovery Room	9,000,008			1,853,184		2,858,841		51
52	Delivery Room & Labor Room	19,208,088			26,921				52
53	Anesthesiology	8,601,139			1,328,770		974,944		53
54	Radiology-Diagnostic	31,649,272			4,734,986		4,046,694		54
54.01	ULTRA SOUND	23,288,221			183,984		273,047		54.01
54.02	NUCLEAR ONCOLOGY	13,868,558			233,293		5,114,150		54.02
55	Radiology-Therapeutic	8,663,155			16,398		2,287,888		55
56	Radioisotope	8,316,111			1,105,255		431,317		56
57	CT Scan	80,109,590			10,965,954		2,765,157		57
58	MRI	36,215,467			4,269,833		7,077,755		58
59	Cardiac Catheterization	22,160,936			6,192,101		8,715,291		59
60	Laboratory	90,477,120			17,061,583		7,439,162		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy	5,768,408			216,516		2,262,730		64
65	Respiratory Therapy	14,762,952			2,197,962		1,328,360		65
66	Physical Therapy	23,292,063			1,369,608		2,483,395		66
69	Electrocardiology	33,553,784			7,403,646		17,895,685		69
71	Medical Supplies Charged to Pat	78,237,222			24,598,654		7,951,711		71
72	Impl. Dev. Charged to Patients	35,836,156			13,260,273		2,087,805		72
73	Drugs Charged to Patients	188,784,912			19,991,709		54,485,228		73
74	Renal Dialysis	3,270,516			1,777,208		119,662		74
75	ASC (Non-Distinct Part)	17,248,216			228,691		1,804,590		75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH	2,252,388							75.02
75.03	NEURODIAGNOSTICS	1,354,776			286,233		20,453		75.03
76.97	CARDIAC REHABILITATION	2,197,299			4,245		1,130,295		76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING	144,922							90.03
90.04	CHRONIC PAIN CLINIC	2,904,958							90.04
90.05	DIABETES EDUCATION	689,461							90.05
90.06	WOUND CARE	3,727,740			3,753		1,286,845		90.06
90.07	SLEEP LAB	4,238,045							90.07
91	Emergency	98,804,096			12,128,385		12,976,533		91
92	Observation Beds (Non-Distinct)	14,696,331			3,092,935		3,401,562		92
	OTHER REIMBURSABLE COST CENTERS								
200	Total (sum of lines 50-199)	946,252,251			149,215,262		160,681,038		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0211

**WORKSHEET D
PART V**

Check [] Title V - O/P [XX] Hospital [] SUB (Other) [] Swing Bed SNF
 Applicable [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	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.294504	9,461,938	3,294		2,786,579	970		50
51	Recovery Room	0.278927	2,858,841			797,408			51
52	Delivery Room & Labor Room	0.606693							52
53	Anesthesiology	0.162584	974,944			158,510			53
54	Radiology-Diagnostic	0.248253	4,046,694	65,796		1,004,604	16,334		54
54.01	ULTRA SOUND	0.111936	273,047			30,564			54.01
54.02	NUCLEAR ONCOLOGY	0.297452	5,114,150			1,521,214			54.02
55	Radiology-Therapeutic	0.547878	2,287,888			1,253,484			55
56	Radioisotope	0.183086	431,317			78,968			56
57	CT Scan	0.055728	2,765,157			154,097			57
58	MRI	0.083756	7,077,755			592,804			58
59	Cardiac Catheterization	0.299730	8,715,291			2,612,234			59
60	Laboratory	0.202343	7,439,162	4,856		1,505,262	983		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy	0.657967	2,262,730			1,488,802			64
65	Respiratory Therapy	0.206300	1,328,360			274,041			65
66	Physical Therapy	0.309899	2,483,395			769,602			66
69	Electrocardiology	0.106554	17,895,685			1,906,857			69
71	Medical Supplies Charged to Pat	0.203044	7,951,711			1,614,547			71
72	Impl. Dev. Charged to Patients	0.303455	2,087,805			633,555			72
73	Drugs Charged to Patients	0.227857	54,485,228		13,519	12,414,841		3,080	73
74	Renal Dialysis	0.229272	119,662			27,435			74
75	ASC (Non-Distinct Part)	0.286155	1,804,590			516,392			75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH	0.427736							75.02
75.03	NEURODIAGNOSTICS	0.262650	20,453			5,372			75.03
76.97	CARDIAC REHABILITATION	0.434676	1,130,295			491,312			76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90.03	GENETIC TESTING	3.668159							90.03
90.04	CHRONIC PAIN CLINIC	0.317088							90.04
90.05	DIABETES EDUCATION	0.826412							90.05
90.06	WOUND CARE	0.308879	1,286,845			397,479			90.06
90.07	SLEEP LAB	0.221908							90.07
91	Emergency	0.164872	12,976,533			2,139,467			91
92	Observation Beds (Non-Distinct	0.545437	3,401,562			1,855,338			92
	OTHER REIMBURSABLE COST CENTERS								
200	Subtotal (see instructions)		160,681,038	73,946	13,519	37,030,768	18,287	3,080	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		160,681,038	73,946	13,519	37,030,768	18,287	3,080	202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

**WORKSHEET D
PART I**

Check Title V
 Applicable Title XVIII, Part A
 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)	
		1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	8,476,906		8,476,906	31,943	265.38	2,910	772,256	30
31	Intensive Care Unit	1,473,523		1,473,523	4,586	321.31	518	166,439	31
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF								40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery	323,829		323,829	3,832	84.51	428	36,170	43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	10,274,258		10,274,258	40,361		3,856	974,865	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-0211

**WORKSHEET D
PART II**

Check [] Title V [XX] Hospital [] SUB (Other)
 Applicable [] Title XVIII, Part A [] IPF
 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	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	4,479,008	62,930,341	0.071174			50
51	Recovery Room	448,542	9,000,008	0.049838			51
52	Delivery Room & Labor Room	2,253,135	19,208,088	0.117301			52
53	Anesthesiology	362,821	8,601,139	0.042183			53
54	Radiology-Diagnostic	1,759,626	31,649,272	0.055598			54
54.01	ULTRA SOUND	147,577	23,288,221	0.006337			54.01
54.02	NUCLEAR ONCOLOGY	1,316,892	13,868,558	0.094955			54.02
55	Radiology-Therapeutic	963,161	8,663,155	0.111179			55
56	Radioisotope	114,100	8,316,111	0.013720			56
57	CT Scan	452,292	80,109,590	0.005646			57
58	MRI	409,464	36,215,467	0.011306			58
59	Cardiac Catheterization	1,913,399	22,160,936	0.086341			59
60	Laboratory	2,358,496	90,477,120	0.026067			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64	Intravenous Therapy	872,812	5,768,408	0.151309			64
65	Respiratory Therapy	228,058	14,762,952	0.015448			65
66	Physical Therapy	873,529	23,292,063	0.037503			66
69	Electrocardiology	734,344	33,553,784	0.021886			69
71	Medical Supplies Charged to Pat	557,314	78,237,222	0.007123			71
72	Impl. Dev. Charged to Patients	337,248	35,836,156	0.009411			72
73	Drugs Charged to Patients	1,210,318	188,784,912	0.006411			73
74	Renal Dialysis	23,800	3,270,516	0.007277			74
75	ASC (Non-Distinct Part)	826,087	17,248,216	0.047894			75
75.01	LITHOTRIPSY						75.01
75.02	PSYCH	229,690	2,252,388	0.101976			75.02
75.03	NEURODIAGNOSTICS	66,384	1,354,776	0.049000			75.03
76.97	CARDIAC REHABILITATION	246,730	2,197,299	0.112288			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90.03	GENETIC TESTING	257,493	144,922	1.776770			90.03
90.04	CHRONIC PAIN CLINIC	289,436	2,904,958	0.099635			90.04
90.05	DIABETES EDUCATION	44,283	689,461	0.064228			90.05
90.06	WOUND CARE	144,608	3,727,740	0.038792			90.06
90.07	SLEEP LAB	143,109	4,238,045	0.033768			90.07
91	Emergency	2,430,381	98,804,096	0.024598			91
92	Observation Beds (Non-Distinct	1,622,237	14,696,331	0.110384			92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	28,116,374	946,252,251				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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	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.)	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics General Routine Care)						30
31	Intensive Care Unit						31
32	Coronary Care Unit						32
33	Burn Intensive Care Unit						33
34	Surgical Intensive Care Unit						34
35	Other Special Care (specify)						35
40	Subprovider - IPF						40
41	Subprovider - IRF						41
42	Subprovider I						42
43	Nursery						43
44	Skilled Nursing Facility						44
45	Nursing Facility						45
200	TOTAL (lines 30-199)						200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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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: [XX] Title XIX [XX] 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	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	31,943		2,910		30
31	Intensive Care Unit	4,586		518		31
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery	3,832		428		43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	40,361		3,856		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0211

**WORKSHEET D
PART IV**

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

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0211

**WORKSHEET D
PART IV**

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

(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			
ANCILLARY SERVICE COST CENTERS									
50	Operating Room	62,930,341							50
51	Recovery Room	9,000,008							51
52	Delivery Room & Labor Room	19,208,088							52
53	Anesthesiology	8,601,139							53
54	Radiology-Diagnostic	31,649,272							54
54.01	ULTRA SOUND	23,288,221							54.01
54.02	NUCLEAR ONCOLOGY	13,868,558							54.02
55	Radiology-Therapeutic	8,663,155							55
56	Radioisotope	8,316,111							56
57	CT Scan	80,109,590							57
58	MRI	36,215,467							58
59	Cardiac Catheterization	22,160,936							59
60	Laboratory	90,477,120							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64	Intravenous Therapy	5,768,408							64
65	Respiratory Therapy	14,762,952							65
66	Physical Therapy	23,292,063							66
69	Electrocardiology	33,553,784							69
71	Medical Supplies Charged to Pat	78,237,222							71
72	Impl. Dev. Charged to Patients	35,836,156							72
73	Drugs Charged to Patients	188,784,912							73
74	Renal Dialysis	3,270,516							74
75	ASC (Non-Distinct Part)	17,248,216							75
75.01	LITHOTRIPSY								75.01
75.02	PSYCH	2,252,388							75.02
75.03	NEURODIAGNOSTICS	1,354,776							75.03
76.97	CARDIAC REHABILITATION	2,197,299							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
OUTPATIENT SERVICE COST CENTERS									
90.03	GENETIC TESTING	144,922							90.03
90.04	CHRONIC PAIN CLINIC	2,904,958							90.04
90.05	DIABETES EDUCATION	689,461							90.05
90.06	WOUND CARE	3,727,740							90.06
90.07	SLEEP LAB	4,238,045							90.07
91	Emergency	98,804,096							91
92	Observation Beds (Non-Distinct)	14,696,331							92
OTHER REIMBURSABLE COST CENTERS									
200	Total (sum of lines 50-199)	946,252,251							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0211

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Program Charges				Program Cost		
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)
		1	2	3	4	5	6	7
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	0.294504						50
51	Recovery Room	0.278927						51
52	Delivery Room & Labor Room	0.606693						52
53	Anesthesiology	0.162584						53
54	Radiology-Diagnostic	0.248253						54
54.01	ULTRA SOUND	0.111936						54.01
54.02	NUCLEAR ONCOLOGY	0.297452						54.02
55	Radiology-Therapeutic	0.547878						55
56	Radioisotope	0.183086						56
57	CT Scan	0.055728						57
58	MRI	0.083756						58
59	Cardiac Catheterization	0.299730						59
60	Laboratory	0.202343						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
64	Intravenous Therapy	0.657967						64
65	Respiratory Therapy	0.206300						65
66	Physical Therapy	0.309899						66
69	Electrocardiology	0.106554						69
71	Medical Supplies Charged to Pat	0.203044						71
72	Impl. Dev. Charged to Patients	0.303455						72
73	Drugs Charged to Patients	0.227857						73
74	Renal Dialysis	0.229272						74
75	ASC (Non-Distinct Part)	0.286155						75
75.01	LITHOTRIPSY							75.01
75.02	PSYCH	0.427736						75.02
75.03	NEURODIAGNOSTICS	0.262650						75.03
76.97	CARDIAC REHABILITATION	0.434676						76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90.03	GENETIC TESTING	3.668159						90.03
90.04	CHRONIC PAIN CLINIC	0.317088						90.04
90.05	DIABETES EDUCATION	0.826412						90.05
90.06	WOUND CARE	0.308879						90.06
90.07	SLEEP LAB	0.221908						90.07
91	Emergency	0.164872						91
92	Observation Beds (Non-Distinct	0.545437						92
	OTHER REIMBURSABLE COST CENTERS							
200	Subtotal (see instructions)							200
201	Less PBP Clinic Lab. Services-Program Only Charges							201
202	Net Charges (line 200 - line 201)							202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	31,943	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	31,943	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)	25,830	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)	12,375	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)	41,886,652	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)	41,886,652	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)	41,886,652	37

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

WORKSHEET D-1
PART II

Check [] Title V - I/P [XX] Hospital [] SUB (Other) [XX] PPS
 Applicable [XX] 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

38	Adjusted general inpatient routine service cost per diem (see instructions)					1,311.29	38
39	Program general inpatient routine service cost (line 9 x line 38)					16,227,214	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)					16,227,214	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
		1	2	3	4	5	
42	Nursery (Titles V and XIX only)						42
	Intensive Care Type Inpatient Hospital Units						
43	Intensive Care Unit	9,259,880	4,586	2,019.16	1,720	3,472,955	43
44	Coronary Care Unit						44
45	Burn Intensive Care Unit						45
46	Surgical Intensive Care Unit						46
47	Other Special Care (specify)						47

48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)					32,451,632	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					52,151,801	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					3,836,731	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)					3,976,325	51
52	Total Program excludable cost (sum of lines 50 and 51)					7,813,056	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					44,338,745	53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

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)					6,113	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					1,311.29	88
89	Observation bed cost (line 87 x line 88) (see instructions)					8,015,916	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	8,476,906	41,886,652	0.202377	8,015,916	1,622,237	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	31,943	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	31,943	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)	25,830	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)	2,910	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)	3,832	15
16	Nursery days (title V or XIX only)	428	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)	41,886,652	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)	41,886,652	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)	41,886,652	37

KPMG LLP Compu-Max 2552-10

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

WORKSHEET D-1
PART II

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

							1	
		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)					1,311.29	38	
39	Program general inpatient routine service cost (line 9 x line 38)					3,815,854	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)					3,815,854	41	
42	Nursery (Titles V and XIX only)	2,490,789	3,832	650.00	428	278,200	42	
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	9,259,880	4,586	2,019.16	518	1,045,925	43	
44	Coronary Care Unit						44	
45	Burn Intensive Care Unit						45	
46	Surgical Intensive Care Unit						46	
47	Other Special Care (specify)						47	

							1	
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)						48	
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					5,139,979	49	

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					974,865	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)					974,865	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

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0211

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)					6,113	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

DELNOR-COMMUNITY HOSPITAL Provider CCN: 14-0211	In Lieu of Form CMS-2552-10	Period : From: 09/01/2014 To: 08/31/2015	Run Date: 01/29/2016 Run Time: 11:29 Version: 2015.10 (01/15/2016)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0211

WORKSHEET D-3

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

	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	1	2	3	
COST CENTER DESCRIPTION				
INPATIENT ROUTINE SERVICE COST CENTERS				
30		30,311,517		30
31		7,144,874		31
ANCILLARY SERVICE COST CENTERS				
50	0.294504	14,683,182	4,324,256	50
51	0.278927	1,853,184	516,903	51
52	0.606693	26,921	16,333	52
53	0.162584	1,328,770	216,037	53
54	0.248301	4,734,986	1,175,702	54
54.01	0.111936	183,984	20,594	54.01
54.02	0.297452	233,293	69,393	54.02
55	0.547878	16,398	8,984	55
56	0.183086	1,105,255	202,357	56
57	0.055728	10,965,954	611,111	57
58	0.083756	4,269,833	357,624	58
59	0.299730	6,192,101	1,855,958	59
60	0.202343	17,061,583	3,452,292	60
62.30				62.30
64	0.657967	216,516	142,460	64
65	0.206300	2,197,962	453,440	65
66	0.309899	1,369,608	424,440	66
69	0.106554	7,403,646	788,888	69
71	0.203044	24,598,654	4,994,609	71
72	0.303455	13,260,273	4,023,896	72
73	0.227857	19,991,709	4,555,251	73
74	0.229272	1,777,208	407,464	74
75	0.286155	228,691	65,441	75
75.01				75.01
75.02	0.427736			75.02
75.03	0.262650	286,233	75,179	75.03
76.97	0.434676	4,245	1,845	76.97
76.98				76.98
76.99				76.99
OUTPATIENT SERVICE COST CENTERS				
90.03	3.668159			90.03
90.04	0.317088			90.04
90.05	0.826412			90.05
90.06	0.308879	3,753	1,159	90.06
90.07	0.222701			90.07
91	0.165151	12,128,385	2,003,015	91
92	0.545437	3,092,935	1,687,001	92
OTHER REIMBURSABLE COST CENTERS				
200		149,215,262	32,451,632	200
201				201
202		149,215,262		202

(A) Worksheet A line numbers

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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0211

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
43	Nursery				43
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.294504			50
51	Recovery Room	0.278927			51
52	Delivery Room & Labor Room	0.606693			52
53	Anesthesiology	0.162584			53
54	Radiology-Diagnostic	0.248253			54
54.01	ULTRA SOUND	0.111936			54.01
54.02	NUCLEAR ONCOLOGY	0.297452			54.02
55	Radiology-Therapeutic	0.547878			55
56	Radioisotope	0.183086			56
57	CT Scan	0.055728			57
58	MRI	0.083756			58
59	Cardiac Catheterization	0.299730			59
60	Laboratory	0.202343			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64	Intravenous Therapy	0.657967			64
65	Respiratory Therapy	0.206300			65
66	Physical Therapy	0.309899			66
69	Electrocardiology	0.106554			69
71	Medical Supplies Charged to Patients	0.203044			71
72	Impl. Dev. Charged to Patients	0.303455			72
73	Drugs Charged to Patients	0.227857			73
74	Renal Dialysis	0.229272			74
75	ASC (Non-Distinct Part)	0.286155			75
75.01	LITHOTRIPSY				75.01
75.02	PSYCH	0.427736			75.02
75.03	NEURODIAGNOSTICS	0.262650			75.03
76.97	CARDIAC REHABILITATION	0.434676			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
90.03	GENETIC TESTING	3.668159			90.03
90.04	CHRONIC PAIN CLINIC	0.317088			90.04
90.05	DIABETES EDUCATION	0.826412			90.05
90.06	WOUND CARE	0.308879			90.06
90.07	SLEEP LAB	0.221908			90.07
91	Emergency	0.164872			91
92	Observation Beds (Non-Distinct Part)	0.545437			92
	OTHER REIMBURSABLE COST CENTERS				
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

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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)	5,308,618			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	21,234,473			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)	1,483,340			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	4,548,141			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	142.25			4
	Indirect Medical Education Adjustment Calculation for Hospitals				
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)				5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)				6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)				7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011 then see instructions.				7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR §413.75(b), §413.79(c)(2)(iv) 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).				8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.				8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)				8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (see instructions)				9
10	FTE count for allopathic and osteopathic programs in the current year from your records				10
11	FTE count for residents in dental and podiatric programs				11
12	Current year allowable FTE (see instructions)				12
13	Total allowable FTE count for the prior year				13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero				14
15	Sum of lines 12 through 14 divided by 3				15
16	Adjustment for residents in initial years of the program				16
17	Adjustment for residents displaced by program or hospital closure				17
18	Adjusted rolling average FTE count				18
19	Current year resident to bed ratio (line 18 divided by line 4)				19
20	Prior year resident to bed ratio (see instructions)				20
21	Enter the lesser of lines 19 or 20 (see instructions)				21
22	IME payment adjustment (see instructions)				22
22.01	IME payment adjustment - Managed Care (see instructions)				22.01
	Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA				
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C)				23
24	IME FTE resident count over cap (see instructions)				24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)				25
26	Resident to bed ratio (divide line 25 by line 4)				26
27	IME payments adjustment factor (see instructions)				27
28	IME add-on adjustment amount (see instructions)				28
28.01	IME add-on adjustment amount - Managed Care (see instructions)				28.01
29	Total IME payment (sum of lines 22 and 28)				29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)				29.01
	Disproportionate Share Adjustment				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0062			30
31	Percentage of Medicaid patient days to total patient days (see instructions)				31
32	Sum of lines 30 and 31				32
33	Allowable disproportionate share percentage (see instructions)				33
34	Disproportionate share adjustment (see instructions)				34
		Prior to October 1	On or after October 1		
	Uncompensated Care Adjustment				
35	Total uncompensated care amount (see instructions)				35
35.01	Factor 3 (see instructions)				35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)				35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)				35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)				36
	Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)				
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)				42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)				44
45	Average weekly cost for dialysis treatments (see instructions)				45
46	Total additional payment (line 45 times line 44 times line 41.01)				46

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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)	28,026,431			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)	28,026,431			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,467,753			50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)				51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions)				52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies	1,705			54
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)				55
56	Cost of physicians' services in a teaching hospital (see instructions)				56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35).				57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)				58
59	Total (sum of amounts on lines 49 through 58)	30,495,889			59
60	Primary payer payments	9,737			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	30,486,152			61
62	Deductibles billed to program beneficiaries	3,006,364			62
63	Coinsurance billed to program beneficiaries	85,462			63
64	Allowable bad debts (see instructions)	157,761			64
65	Adjusted reimbursable bad debts (see instructions)	102,545			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	16,998			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	27,496,871			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)	-36,159			70.93
70.94	HRR adjustment amount (see instructions)	-16,334			70.94
71	Amount due provider (see instructions)	27,444,378			71
71.01	Sequestration adjustment (see instructions)	548,888			71.01
72	Interim payments	26,830,994			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	64,496			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	57,331			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

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-0211

**WORKSHEET E
PART B**

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

PART B - MEDICAL AND OTHER HEALTH SERVICES

		1	1.01	1.02	
1	Medical and other services (see instructions)	21,367			1
2	Medical and other services reimbursed under OPPTS (see instructions)	37,030,768			2
3	PPS payments	20,856,015			3
4	Outlier payment (see instructions)	111,286			4
5	Enter the hospital specific payment to cost ratio (see instructions)	0.765			5
6	Line 2 times line 5	28,328,538			6
7	Sum of line 3 and line 4 divided by line 6	0.7401			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)	21,367			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	87,465			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)	87,465			14
	CUSTOMARY CHARGES				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)	87,465			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	66,098			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)	21,367			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)	20,967,301			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	4,387,106			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)	16,601,562			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)	16,601,562			30
31	Primary payer payments	1,996			31
32	Subtotal (line 30 minus line 31)	16,599,566			32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)	119,826			34
35	Adjusted reimbursable bad debts (see instructions)	77,887			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	18,665			36
37	Subtotal (see instructions)	16,677,453			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)	16,677,453			40
40.01	Sequestration adjustment (see instructions)	333,549			40.01
41	Interim payments	16,266,232			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	77,672			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 14-0211

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		26,830,994		16,266,232	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	.01				3.01
	rate for the cost reporting period. Also show date of	.02				3.02
	each payment. If none, write 'NONE' or enter a zero. (1)	Program	.03			3.03
		to	.04			3.04
		Provider	.05			3.05
			.06			3.06
			.07			3.07
			.08			3.08
			.09			3.09
			.10			3.10
			.50			3.50
			.51			3.51
		Provider	.52			3.52
		to	.53			3.53
		Program	.54			3.54
			.55			3.55
			.56			3.56
			.57			3.57
			.58			3.58
			.59			3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		26,830,994		16,266,232	4
TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment					
	after desk review. Also show date of each payment.	.01				5.01
	If none, write 'NONE' or enter a zero. (1)	.02				5.02
		Program	.03			5.03
		to	.04			5.04
		Provider	.05			5.05
			.06			5.06
			.07			5.07
			.08			5.08
			.09			5.09
			.10			5.10
			.50			5.50
			.51			5.51
		Provider	.52			5.52
		to	.53			5.53
		Program	.54			5.54
			.55			5.55
			.56			5.56
			.57			5.57
			.58			5.58
			.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99				5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01	64,496		77,672	6.01
		.02				6.02
7	Total Medicare program liability (see instructions)		26,895,490		16,343,904	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

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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)	7,963	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	14,095	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	2,605	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	30,416	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	1,046,690,549	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	39,464,430	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)	1,439,111	8
9	Sequestration adjustment amount (see instructions)	28,782	9
10	Calculation of the HIT incentive payment after sequestration (see instructions)	1,410,329	10

INPATIENT HOSPITAL SERVICES UNDER THE IPPS & CAH

30	Initial/interim HIT payment(s)	760,360	30
31	OTHER ADJUSTMENTS ()		31
32	Balance due provider (line 8 or line 10 minus line 30 and line 31) (see instructions)	649,969	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.

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-0211

WORKSHEET E-3
PART VII

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

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

	INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1	Inpatient hospital/SNF/NF services	5,139,979	1
2	Medical and other services		2
3	Organ acquisition (certified transplant centers only)		3
4	Subtotal (sum of lines 1, 2 and 3)	5,139,979	4
5	Inpatient primary payer payments		5
6	Outpatient primary payer payments		6
7	Subtotal (line 4 less sum of lines 5 and 6)	5,139,979	7
COMPUTATION OF LESSER OF COST OR CHARGES			
REASONABLE CHARGES			
8	Routine service charges		8
9	Ancillary service charges		9
10	Organ acquisition charges, net of revenue		10
11	Incentive from target amount computation		11
12	Total reasonable charges (sum of lines 8-11)		12
CUSTOMARY CHARGES			
13	Amount actually collected from patients liable for payment for services on a cahрге basis		13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(c)		14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)	1.000000	15
16	Total customary charges (see instructions)		16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)		17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)	5,139,979	18
19	Interns and residents (see instructions)		19
20	Cost of physicians' services in a teaching hospital (see instructions)		20
21	Cost of covered services (lesser of line 4 or line 16)		21
PROSPECTIVE PAYMENT AMOUNT			
22	Other than outlier payments		22
23	Outlier payments		23
24	Program capital payments		24
25	Capital exception payments (see instructions)		25
26	Routine and ancillary service other pass through costs		26
27	Subtotal (sum of lines 22 through 26)		27
28	Customary charges (Titles V or XIX PPS covered services only)		28
29	Titles V or XIX (sum of lines 21 and 27)		29
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30	Excess of reasonable cost (from line 18)	5,139,979	30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)		31
32	Deductibles		32
33	Coinsurance		33
34	Allowable bad debts (see instructions)		34
35	Utilization review		35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)		36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)		37
38	Subtotal (line 36 ± line 37)		38
39	Direct graduate medical education payments (from Wkst. E-4)		39
40	Total amount payable to the provider (sum of lines 38 and 39)		40
41	Interim payments		41
42	Balance due provider/program (line 40 minus line 41)		42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		43

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BALANCE SHEET

WORKSHEET G

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

Assets (Omit Cents)		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
CURRENT ASSETS					
1	Cash on hand and in banks	3,577,151			1
2	Temporary investments				2
3	Notes receivable				3
4	Accounts receivable	86,624,198			4
5	Other receivables				5
6	Allowances for uncollectible notes and accounts receivable	-60,534,837			6
7	Inventory	4,539,090			7
8	Prepaid expenses	14,481			8
9	Other current assets	184,940,801			9
10	Due from other funds				10
11	Total current assets (sum of lines 1-10)	219,160,884			11
FIXED ASSETS					
12	Land	17,035,874			12
13	Land improvements				13
14	Accumulated depreciation				14
15	Buildings	176,103,672			15
16	Accumulated depreciation	-8,285,001			16
17	Leasehold improvements	22,227,507			17
18	Accumulated depreciation				18
19	Fixed equipment	49,254,969			19
20	Accumulated depreciation	-14,373,906			20
21	Automobiles and trucks				21
22	Accumulated depreciation				22
23	Major movable equipment				23
24	Accumulated depreciation				24
25	Minor equipment depreciable				25
26	Accumulated depreciation				26
27	HIT designated assets				27
28	Accumulated depreciation				28
29	Minor equipment-nondepreciable	904,054			29
30	Total fixed assets (sum of lines 12-29)	242,867,169			30
OTHER ASSETS					
31	Investments	1,486,910			31
32	Deposits on leases				32
33	Due from owners/officers				33
34	Other assets	95,749,384			34
35	Total other assets (sum of lines 31-34)	97,236,294			35
36	Total assets (sum of lines 11, 30 and 35)	559,264,347			36
Liabilities and Fund Balances (Omit Cents)					
		1	2	3	4
CURRENT LIABILITIES					
37	Accounts payable	105,535,043			37
38	Salaries, wages and fees payable				38
39	Payroll taxes payable				39
40	Notes and loans payable (short term)	5,183,280			40
41	Deferred income				41
42	Accelerated payments				42
43	Due to other funds				43
44	Other current liabilities	45,305,928			44
45	Total current liabilities (sum of lines 37 thru 44)	156,024,251			45
LONG TERM LIABILITIES					
46	Mortgage payable				46
47	Notes payable	132,755,343			47
48	Unsecured loans				48
49	Other long term liabilities	10,923,479			49
50	Total long term liabilities (sum of lines 46 thru 49)	143,678,822			50
51	Total liabilities (sum of lines 45 and 50)	299,703,073			51
CAPITAL ACCOUNTS					
52	General fund balance	259,561,274			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)	259,561,274			59
60	Total liabilities and fund balances (sum of lines 51 and 59)	559,264,347			60

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STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

		GENERAL FUND		SPECIFIC PURPOSE FUND	
		1	2	3	4
1	Fund balances at beginning of period		215,840,300		1
2	Net income (loss) (from Worksheet G-3, line 29)		-210,084,265		2
3	Total (sum of line 1 and line 2)		5,756,035		3
4	Additions (credit adjustments) (specify)				4
5	TRNA CAPITAL TRANSFER				5
6	FUND BALANCE TRANSFER				6
7					7
8					8
9					9
10	Total additions (sum of lines 4-9)				10
11	Subtotal (line 3 plus line 10)		5,756,035		11
12	Deductions (debit adjustments) (specify)	32,672,392			12
13					13
14					14
15					15
16					16
17					17
18	Total deductions (sum of lines 12-17)		32,672,392		18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		-26,916,357		19

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

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

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

PART I - PATIENT REVENUES

	REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
	GENERAL INPATIENT ROUTINE CARE SERVICES				
1	Hospital	413,972,451		413,972,451	1
2	Subprovider IPF				2
3	Subprovider IRF				3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility				7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	413,972,451		413,972,451	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	17,719,867		17,719,867	11
12	Coronary Care Unit				12
13	Burn Intensive Care Unit				13
14	Surgical Intensive Care Unit				14
15	Other Special Care (specify)				15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	17,719,867		17,719,867	16
17	Total inpatient routine care services (sum of lines 10 and 16)	431,692,318		431,692,318	17
18	Ancillary services	284,948,452	534,195,611	819,144,063	18
19	Outpatient services	28,661,964	96,227,339	124,889,303	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency				22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	Other (specify)				27
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	745,302,734	630,422,950	1,375,725,684	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		232,914,007	29
30	Add (specify)			30
31				31
32				32
33				33
34				34
35				35
36	Total additions (sum of lines 30-35)			36
37	Deduct (specify)			37
38				38
39				39
40				40
41				41
42	Total deductions (sum of lines 37-41)			42
43	Total operating expenses (sum of lines 29 and 36 minus line 42) (transfer to Worksheet G-3, line 4)		232,914,007	43

KPMG LLP Compu-Max 2552-10

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STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

	DESCRIPTION		
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)	1,375,725,684	1
2	Less contractual allowances and discounts on patients' accounts	1,070,625,934	2
3	Net patient revenues (line 1 minus line 2)	305,099,750	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	232,914,007	4
5	Net income from service to patients (line 3 minus line 4)	72,185,743	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 otehr than patients		16
17	Revenue from sale of drugs to other than patients		17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops and canteen		20
21	Rental of vending machines		21
22	Rental of hosptial space		22
23	Governmental appropriations		23
24	Other (CONTRIBUTION OF WEST REGION SYSTEM)	-281,060,357	24
24.22	Other (BDF UNREALIZED GAINS)		24.22
24.23	Other (SF INTEREST INCOME)		24.23
24.24	Other (SF DIVIDEND INCOME)		24.24
24.25	Other (SF INVESTMENT GAINS)		24.25
24.26	Other (SF UNREALIZED GAINS)		24.26
25	Total other income (sum of lines 6-24)	-281,060,357	25
26	Total (line 5 plus line 25)	-208,874,614	26
27	Other expenses (THRIFT SHOP CONSIGNMENT)	77,115	27
27.01	Other expenses (LOAN FORGIVENESS EXPENSE)	534,467	27.01
27.02	Other expenses (FEDERAL INCOME TAX EXPENSE)	262,805	27.02
27.03	Other expenses (STATE INCOME TAX EXPENSE)	75,954	27.03
27.04	Other expenses (BOND FEES)	70,011	27.04
27.05	Other expenses (INVESTMENT FEES)	189,299	27.05
28	Total other expenses (sum of line 27 and subscripts)	1,209,651	28
29	Net income (or loss) for the period (line 26 minus line 28)	-210,084,265	29

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CALCULATION OF CAPITAL PAYMENT

COMPONENT CCN: 14-0211

WORKSHEET L

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

PART I - FULLY PROSPECTIVE METHOD

CAPITAL FEDERAL AMOUNT			
1	Capital DRG other than outlier	2,122,434	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	342,560	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)	85.68	3
4	Number of interns & residents (see instructions)		4
5	Indirect medical education percentage (see instructions)		5
6	Indirect medical education adjustment (see instructions)		6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)	0.0062	7
8	Percentage of Medicaid patient days to total days (see instructions)		8
9	Sum of lines 7 and 8	0.0062	9
10	Allowable disproportionate share percentage (see instructions)	0.0013	10
11	Disproportionate share adjustment (see instructions)	2,759	11
12	Total prospective capital payments (see instructions)	2,467,753	12

PART II - PAYMENT UNDER REASONABLE COST

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

PART III - COMPUTATION OF EXCEPTION PAYMENTS

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

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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

**WORKSHEET L-1
PART I**

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

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

**WORKSHEET L-1
PART I**

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