

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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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: _____	Time: _____
		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	6. Date Received: _____		10. NPR Date: _____
	(1) As Submitted	7. Contractor No.: _____		11. Contractor's Vendor Code: ____
	(2) Settled without audit	8. <input type="checkbox"/> Initial Report for this Provider CCN		12. <input type="checkbox"/> If line 5, column 1 is 4:
	(3) Settled with audit	9. <input type="checkbox"/> Final Report for this Provider CCN		Enter number of times reopened = 0-9.
	(4) Reopened			
	(5) Amended			

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR 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 NORWEGIAN AMERICAN HOSPITAL (14-0206) {(Provider Name(s) and Number(s)} for the cost reporting period beginning 10/01/2015 and ending 09/30/2016, and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Title

Date

PART III - SETTLEMENT SUMMARY

		TITLE XVIII					
		TITLE V	PART A	PART B	HIT	TITLE XIX	
		1	2	3	4	5	
1	HOSPITAL		647,706	203,704	280,056		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		647,706	203,704	280,056		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: 1044 N. FRANCISCO AVENUE	P.O. Box:			1
2	City: CHICAGO	State: IL	ZIP Code: 60622	County: COOK	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	NORWEGIAN AMERICAN HOSPITAL	14-0206	16974	1	07 / 01 / 1966	N	P	O	3
4	Subprovider - IPF	NORWEGIAN AMERICAN HOSP - PSYCH	14-S206	16974	4	10 / 01 / 2006	N	P	O	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: 10 / 01 / 2015	To: 09 / 30 / 2016	20
21	Type of control (see instructions)	2		21

Inpatient PPS Information

		1	2	3	
22	Does this facility qualify for and receive disproportionate share hospital payments in accordance with 42 CFR §412.106? In column 1, enter 'Y' for yes or 'N' for no. Is this facility subject to 42 CFR §412.06(c)(2)(Pickle amendment hospital)? In column 2, enter 'Y' for yes or 'N' for no.	Y	N		22
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)	N	Y		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.	15,676				6,393	454	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 is in effect in the cost reporting period.						35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:		Ending:			36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.						37
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPPS final rule? Enter 'Y' for yes or 'N' for no. (see instructions)	N					37.01
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:		Ending:			38

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

		1	2	
39	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(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?	N	Y	45
46	Is this facility eligible for additional payment exception for extraordinary circumstances pursuant to 42 CFR §412.348(f)? If yes, complete Wkst. L, Pt. III and Wkst. L-1, Pt. I through Pt. III.	N	N	46
47	Is this a new hospital under 42 CFR §412.300 PPS capital? Enter 'Y' for yes or 'N' for no.	N	N	47
48	Is the facility electing full federal capital payment? Enter 'Y' for yes or 'N' for no.	N	N	48

Teaching Hospitals		1	2	3	
56	Is this a hospital involved in training residents in approved GME programs? Enter 'Y' for yes or 'N' for no.	Y			56
57	If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y' did residents start training in the first month of this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2. If column 2 is 'Y', complete Wkst. E-4. If column 2 is 'N', complete Wkst. D, Part III & IV and D-2, Pt. II, if applicable.	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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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

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

Enter in lines 65-65.49 in column 1, if line 63 is yes, or your facility trained residents in the base year period, the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 ÷ column 4)). (see instructions)							
	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))		
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.	Y			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)	Y	N		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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**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.				109
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.		2		118
		Premiums	Paid Losses	Self Insurance	
118.01	List amounts of malpractice premiums and paid losses:	2,246,520			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
122	Does the cost report contain state health or similar taxes? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y', enter in column 2 the Worksheet A line number where these taxes are included.	N			122

Transplant Center Information

125	Does this facility operate a transplant center? Enter 'Y' for yes or 'N' for no. If yes, enter certification date(s)(mm/dd/yyyy) below.	N			125
126	If this is a Medicare certified kidney transplant center enter the certification date in column 1 and termination date, 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)	N		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:	Contractor's Name:		Contractor's Number:	141
142	Street:	P.O. Box:			142
143	City:	State:	ZIP Code:		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	N	N	156
157	Subprovider - IRF	N	N			157
158	Subprovider - Other					158
159	SNF	N	N			159
160	HHA	N	N			160
161	CMHC		N			161
161.10	CORF					161.10

Multicampus

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

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

167	Is this provider a meaningful user under §1886(n)? Enter 'Y' for yes or 'N' for no.	Y			167
168	If this provider is a CAH (line 105 is 'Y') and is a meaningful user (line 167 is 'Y'), enter the reasonable cost incurred for the HIT assets. (see instructions)				168
168.01	If this provider is a CAH and is not a meaningful user, does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? Enter 'Y' for yes or 'N' for no. (see instructions)				168.01
169	If this provider is a meaningful user (line 167 is 'Y') and is not a CAH (line 105 is 'N'), enter the transition factor. (see instructions)	0.25			169
170	Enter in columns 1 and 2 the EHR beginning date and ending date for the reporting period respectively (mm/dd/yyyy)	10 / 01 / 2015	09 / 30 / 2016		170
171	If line 167 is 'Y', does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter 'Y' for yes and 'N' for no in column 1. If column 1 is 'Y', enter the number of section 1876 Medicare days in column 2. (see instructions)	N	0		171

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

**WORKSHEET S-2
PART II**

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

COMPLETED BY ALL HOSPITALS

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

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

		Y/N	Y/N	
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.	Y		9
10	Was an approved Intern and Resident GME program initiated or renewed in the current cost reporting period? If yes, see instructions.	N		10
11	Are GME costs directly assigned to cost centers other than I & R in an Approved Teaching Program on Worksheet A? If yes, see instructions.	N		11

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

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	01/11/2017	Y	01/11/2017
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: RAJ	Last name: SHAH	Title: MANAGER
42	Employer: STRATEGIC REIMBURSEMENT GROUP LLC		
43	Phone number: 630 530-7100, X107	E-mail Address: RAJ.SHAH@SRGROUPLLC.COM	

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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	161	58,926			7,309	13,618	30,155	1
2	HMO and other (see instructions)						2,975	6,870		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)		161	58,926			7,309	13,618	30,155	7
8	Intensive Care Unit	31	12	4,392			1,275	334	3,349	8
8.01	NICU	31.01								8.01
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						1,541	2,754	13
14	Total (see instructions)		173	63,318			8,584	15,493	36,258	14
15	CAH Visits									15
16	Subprovider - IPF	40	12	4,392			1,124	383	3,375	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)		185							27
28	Observation Bed Days							197	2,010	28
29	Ambulance Trips									29
30	Employee discount days (see instructions)									30
31	Employee discount days-IRF									31
32	Labor & delivery (see instructions)		10	3,660				160	236	32
32.01	Total ancillary labor & delivery room outpatient days (see instructions)									32.01
33	LTCH non-covered days									33

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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)					1,477	2,988	7,181	1
2	HMO and other (see instructions)					486			2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider								4
5	Hospital Adults & Peds. Swing Bed SNF								5
6	Hospital Adults & Peds. Swing Bed NF								6
7	Total Adults & Peds. (exclude observation beds) (see instructions)								7
8	Intensive Care Unit								8
8.01	NICU								8.01
9	Coronary Care Unit								9
10	Burn Intensive Care Unit								10
11	Surgical Intensive Care Unit								11
12	Other Special Care (specify)								12
13	Nursery								13
14	Total (see instructions)	3.00	724.34			1,477	2,988	7,181	14
15	CAH Visits								15
16	Subprovider - IPF		11.19			147	58	449	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)	3.00	735.53						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	Total salaries (see instructions)	200	47,006,796	47,006,796	1,529,908.00	30.73	1	
2	Non-physician anesthetist Part A						2	
3	Non-physician anesthetest Part B						3	
4	Physician-Part A - Administrative						4	
4.01	Physician-Part A - Teaching						4.01	
5	Physician-Part B	2,553,800		2,553,800	20,322.00	125.67	5	
6	Non-physician-Part B						6	
7	Interns & residents (in an approved program)	21	125,013	125,013	6,252.00	20.00	7	
7.01	Contracted interns & residents (in an approved program)						7.01	
8	Home office and/or related organization personnel						8	
9	SNF	44					9	
10	Excluded area salaries (see instructions)		1,946,950	1,946,950	53,095.00	36.67	10	
OTHER WAGES & RELATED COSTS								
11	Contract labor (see instructions)		2,567,319	2,567,319	39,217.00	65.46	11	
12	Contract management and administrative services						12	
13	Contract labor: Physician-Part A - Administrative						13	
14	Home office salaries & wage-related costs						14	
14.01	Home office salaries						14.01	
14.02	Related organization salaries						14.02	
15	Home office: Physician Part A - Administrative						15	
16	Home office & Contract Physicians Part A - Teaching						16	
WAGE-RELATED COSTS								
17	Wage-related costs (core)(see instructions)		9,709,125	9,709,125			17	
18	Wage-related costs (other)(see instructions)						18	
19	Excluded areas		402,303	402,303			19	
20	Non-physician anesthetist Part A						20	
21	Non-physician anesthetist Part B						21	
22	Physician Part A - Administrative						22	
22.01	Physician Part A - Teaching						22.01	
23	Physician Part B		368,274	368,274			23	
24	Wage-related costs (RHC/FQHC)						24	
25	Interns & residents (in an approved program)		35,021	35,021			25	
25.50	Home office wage-related						25.50	
25.51	Related organization wage-related						25.51	
25.52	Home office: Physician Part A - Administrative - wage-related						25.52	
25.53	Home office & Contract Physicians Part A - Teaching - wage-related						25.53	
OVERHEAD COSTS - DIRECT SALARIES								
26	Employee Benefits Department		3,576,033	3,576,033	145,694.00	24.54	26	
27	Administrative & General		5,395,769	5,395,769	93,605.00	57.64	27	
28	Administrative & General under contract (see instructions)		948,399	948,399	14,696.00	64.53	28	
29	Maintenance & Repairs						29	
30	Operation of Plant		1,428,728	1,428,728	64,875.00	22.02	30	
31	Laundry & Linen Service						31	
32	Housekeeping		1,151,167	1,151,167	94,145.00	12.23	32	
33	Housekeeping under contract (see instructions)						33	
34	Dietary		788,123	-182,121	606,002	43,334.00	13.98	34
35	Dietary under contract (see instructions)		300,226		300,226	13,053.00	23.00	35
36	Cafeteria			182,121	182,121	13,202.00	13.79	36
37	Maintenance of Personnel						37	
38	Nursing Administration		1,288,326	1,288,326	25,878.00	49.78	38	
39	Central Services and Supply		482,996	482,996	22,403.00	21.56	39	
40	Pharmacy		1,344,282	1,344,282	45,272.00	29.69	40	
41	Medical Records & Medical Records Library		648,033	648,033	28,028.00	23.12	41	
42	Social Service		801,731	801,731	24,172.00	33.17	42	
43	Other General Service						43	

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)		45,576,608		45,576,608	1,531,083.00	29.77	1
2	Excluded area salaries (see instructions)		1,946,950		1,946,950	53,095.00	36.67	2
3	Subtotal salaries (line 1 minus line 2)		43,629,658		43,629,658	1,477,988.00	29.52	3
4	Subtotal other wages & related costs (see instructions)		2,567,319		2,567,319	39,217.00	65.46	4
5	Subtotal wage-related costs (see instructions)		9,709,125		9,709,125		22.25%	5
6	Total (sum of lines 3 through 5)		55,906,102		55,906,102	1,517,205.00	36.85	6
7	Total overhead cost (see instructions)		18,153,813		18,153,813	628,357.00	28.89	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	389,651	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)	1,658,148	4
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization):		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)		8
8.01	Health Insurance (Self Funded without a Third Party Administrator)		8.01
8.02	Health Insurance (Self Funded with a Third Party Administrator)		8.02
8.03	Health Insurance (Purchased)	4,071,398	8.03
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan	257,447	10
11	Life Insurance (If employee is owner or beneficiary)	66,377	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	149,283	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	447,741	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	2,651,087	17
18	Medicare Taxes - Employers Portion Only	655,050	18
19	Unemployment Insurance	46,422	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	122,117	23
24	Total Wage Related cost (Sum of lines 1-23)	10,514,721	24

Part B - Other Than Core Related Cost

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

**WORKSHEET S-3
PART V**

Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

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

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HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA

WORKSHEET S-10

Uncompensated and indigent care cost computation

1	Cost to charge ratio (Worksheet C, Part I, line 202, column 3 divided by line 202, column 8)		0.289309	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid		57,340,004	2
3	Did you receive DSH or supplemental payments from Medicaid?		Y	3
4	If line 3 is yes, does line 2 include all DSH or supplemental payments from Medicaid?		Y	4
5	If line 4 is no, enter DSH or supplemental payments from Medicaid			5
6	Medicaid charges		165,108,151	6
7	Medicaid cost (line 1 times line 6)		47,767,274	7
8	Difference between net revenue and costs for Medicaid program (line 7 minus the sum of lines 2 and 5). If line 7 is less than the sum of lines 2 and 5, then enter zero.			8

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

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

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

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

Uncompensated care (see instructions for each line)

17	Private grants, donations, or endowment income restricted to fundng charity care				17
18	Government grants, appropriations of transfers for support of hospital operations				18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)				19
		Uninsured patients	Insured patients	TOTAL (col. 1 + col. 2)	
		1	2	3	
20	Total initial obligation of patients approved for charity care (at full charges excluding non-reimbursable cost centers) for the entire facility	9,710,704	309,419	10,020,123	20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	2,809,394	89,518	2,898,912	21
22	Partial payment by patients approved for charity care	32,335	1,321	33,656	22
23	Cost of charity care (line 21 minus line 22)	2,777,059	88,197	2,865,256	23
24	Does the amount in line 20, column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?			N	24
25	If line 24 is yes, enter charges for patient days beyond an indigent care program's length of stay limit (see instructions)				25
26	Total bad debt expense for the entire hospital complex (see instructions)			8,021,062	26
27	Medicare bad debts for the entire hospital complex (see instructions)			1,288,537	27
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)			6,732,525	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)			1,947,780	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)			4,813,036	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)			4,813,036	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		1,065,296	1,065,296	2,414,121	3,479,417	-22,060	3,457,357	1
2	00200	Cap Rel Costs-Mvble Equip				3,342,769	3,342,769		3,342,769	2
3	00300	Other Cap Rel Costs		1,545,736	1,545,736	-1,545,736			-0-	3
4	00400	Employee Benefits Department	396,332	910,509	1,306,841	-289	1,306,552	-436	1,306,116	4
4.01	00401	COMMUNICATIONS	213,467	91,416	304,883		304,883		304,883	4.01
4.02	00402	DATA PROCESSING	1,344,667	4,328,703	5,673,370	-1,358,080	4,315,290	-27,500	4,287,790	4.02
4.03	00403	ADMITTING	836,152	397,876	1,234,028	-6,593	1,227,435		1,227,435	4.03
4.04	00404	CASHIERING	785,415	876,549	1,661,964	-3,648	1,658,316	-115	1,658,201	4.04
5	00500	Administrative & General	5,395,769	16,714,513	22,110,282	-166,559	21,943,723	-9,443,339	12,500,384	5
6	00600	Maintenance & Repairs								6
7	00700	Operation of Plant	1,428,728	2,979,026	4,407,754	-681,052	3,726,702	-11,967	3,714,735	7
8	00800	Laundry & Linen Service				400,590	400,590		400,590	8
9	00900	Housekeeping	1,151,167	969,049	2,120,216	-403,716	1,716,500		1,716,500	9
10	01000	Dietary	788,123	1,917,529	2,705,652	-647,215	2,058,437	-315,994	1,742,443	10
11	01100	Cafeteria				618,621	618,621	-286,579	332,042	11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	1,288,326	319,393	1,607,719	-8,993	1,598,726		1,598,726	13
14	01400	Central Services & Supply	482,996	1,090,135	1,573,131	-38,236	1,534,895	-18,652	1,516,243	14
15	01500	Pharmacy	1,344,282	3,315,173	4,659,455	-2,879,222	1,780,233		1,780,233	15
16	01600	Medical Records & Library	648,033	1,174,334	1,822,367	-8,816	1,813,551	-9,362	1,804,189	16
17	01700	Social Service	801,731	323,103	1,124,834	-83	1,124,751	-84,999	1,039,752	17
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd	125,013		125,013		125,013		125,013	21
22	02200	I&R Services-Other Prgm Costs Apprvd		87,875	87,875		87,875		87,875	22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	10,674,830	4,568,989	15,243,819	-1,025,605	14,218,214	-100,036	14,118,178	30
31	03100	Intensive Care Unit	1,838,293	1,593,748	3,432,041	-45,153	3,386,888	-90,000	3,296,888	31
31.01	02060	NICU								31.01
40	04000	Subprovider - IPF	906,457	320,861	1,227,318	-18,025	1,209,293	-63,800	1,145,493	40
43	04300	Nursery	762,455	243,967	1,006,422	589,706	1,596,128	-142	1,595,986	43
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	2,020,018	3,119,012	5,139,030	-1,006,483	4,132,547	-691,572	3,440,975	50
52	05200	Delivery Room & Labor Room	2,043,177	1,260,077	3,303,254	-545,436	2,757,818		2,757,818	52
53	05300	Anesthesiology	393,202	1,522,841	1,916,043	-52,666	1,863,377	-1,653,898	209,479	53
54	05400	Radiology-Diagnostic	1,865,106	2,274,453	4,139,559	-401,175	3,738,384	-280,020	3,458,364	54
56.01	05601	NUCLEAR MEDICINE								56.01
60	06000	Laboratory	40,359	3,586,788	3,627,147	-997	3,626,150		3,626,150	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	06500	Respiratory Therapy	798,701	375,361	1,174,062	-22,797	1,151,265		1,151,265	65
66	06600	Physical Therapy	301,504	62,086	363,590	-3,492	360,098		360,098	66
69	06900	Electrocardiology	187,121	88,341	275,462	-3,082	272,380		272,380	69
70	07000	Electroencephalography		1,689	1,689	-1,352	337		337	70
71	07100	Medical Supplies Charged to Patients				716,123	716,123		716,123	71
72	07200	Impl. Dev. Charged to Patients				1,229,384	1,229,384		1,229,384	72
73	07300	Drugs Charged to Patients				2,827,650	2,827,650		2,827,650	73
75.01	07501	ACUTE DIALYSIS		366,149	366,149		366,149		366,149	75.01
75.02	03650	CARD CATH LAB	438,479	1,884,030	2,322,509	-1,103,221	1,219,288	-230,830	988,458	75.02
76.97	07697	CARDIAC REHABILITATION								76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
90	09000	Clinic	3,494,729	1,625,244	5,119,973	-56,673	5,063,300	-2,395,509	2,667,791	90
90.01	09001	PH CLINIC								90.01
90.02	09002	HEALTHWORKS CLINIC	296,508	135,525	432,033	-2,484	429,549	-4,050	425,499	90.02
90.03	09003	DENTAL CLINIC								90.03
90.04	09004	WOUND CARE THERAPY	391,131	268,441	659,572	-23,315	636,257	-89,247	547,010	90.04
90.05	09005	FAMILY PRACTICE CLINIC		2,402	2,402	-2,402				90.05
91	09100	Emergency	2,484,032	2,472,161	4,956,193	-41,677	4,914,516	-798,208	4,116,308	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
99.10	09910	CORF								99.10
99.20	09920	OUTPATIENT PHYSICAL THERAPY								99.20
99.30	09930	OUTPATIENT OCCUPATIONAL THERAPY								99.30
99.40	09940	OUTPATIENT SPEECH PATHOLOGY								99.40
		SPECIAL PURPOSE COST CENTERS								
118		SUBTOTALS (sum of lines 1-117)	45,966,303	63,878,380	109,844,683	34,691	109,879,374	-16,618,315	93,261,059	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen								190
192	19200	Physicians' Private Offices	363,486	211,181	574,667	-24,428	550,239		550,239	192

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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	
192.01	19201	PROHEALTH SERVICES	449,130	821,617	1,270,747	-8,565	1,262,182		1,262,182	192.01
192.02	19202	AUXILIARY	227,877	93,379	321,256	-1,698	319,558		319,558	192.02
200		TOTAL (sum of lines 118-199)	47,006,796	65,004,557	112,011,353		112,011,353	-16,618,315	95,393,038	200

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RECLASSIFICATIONS

WORKSHEET A-6

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
1	PROPERTY INSURANCE	1		3			
			2				
500	Total reclassifications	A	Cap Rel Costs-Bldg & Fixt	1		123,658	1
	Code Letter - A					123,658	500
1	EQUIP DEPRECIATION	B	Cap Rel Costs-Mvble Equip	2		2,667,262	1
500	Total reclassifications					2,667,262	500
	Code Letter - B						
1	CHARGEABLE SUPPLIES	C	Medical Supplies Charged to P	71		716,123	1
2			Impl. Dev. Charged to Patient	72		1,229,384	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
500	Total reclassifications					1,945,507	500
	Code Letter - C						
1	SHARED CAFETERIA EXP	D	Cafeteria	11	182,121	436,500	1
500	Total reclassifications				182,121	436,500	500
	Code Letter - D						
1	DEPRECIATION CHARGED TO DEPTS	F	Cap Rel Costs-Bldg & Fixt	1		4,087,547	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
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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					4,087,547	500
	Code Letter - F						
1	INTEREST EXPENSE	G	Cap Rel Costs-Bldg & Fixt	1		870,178	1
2			Cap Rel Costs-Mvble Equip	2		675,507	2
3			Administrative & General	5		51	3
500	Total reclassifications					1,545,736	500
	Code Letter - G						
1	LAUNDRY EXP	H	Laundry & Linen Service	8		400,590	1

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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	
500	Total reclassifications					400,590	500
	Code Letter - H						
1	FAMILY PRACTICE CLINIC	I	Clinic	90		2,402	1
500	Total reclassifications					2,402	500
	Code Letter - I						
1	NURSERY EXP	J	Nursery	43	471,165	134,243	1
500	Total reclassifications				471,165	134,243	500
	Code Letter - J						
1	CHARGEABLE DRUGS	K	Drugs Charged to Patients	73		2,827,650	1
500	Total reclassifications					2,827,650	500
	Code Letter - K						
	GRAND TOTAL (Increases)					653,286	14,171,095

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

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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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	PROPERTY INSURANCE	A	Administrative & General	5		123,658	12	
500	Total reclassifications					123,658	500	
	Code letter - A							
1	EQUIP DEPRECIATION	B	Cap Rel Costs-Bldg & Fixt	1		2,667,262	9	
500	Total reclassifications					2,667,262	500	
	Code letter - B							
1	CHARGEABLE SUPPLIES	C	Central Services & Supply	14		409	1	
2			Pharmacy	15		721	2	
3			Adults & Pediatrics	30		74,797	3	
4			Intensive Care Unit	31		4,641	4	
5			Subprovider - IPF	40		13,499	5	
6			Nursery	43		636	6	
7			Operating Room	50		796,165	7	
8			Delivery Room & Labor Room	52		9,126	8	
9			Anesthesiology	53		16,076	9	
10			Radiology-Diagnostic	54		1,977	10	
11			Respiratory Therapy	65		7	11	
12			Electrocardiology	69		50	12	
13			CARD CATH LAB	75.02		993,730	13	
14			Clinic	90		9,609	14	
15			HEALTHWORKS CLINIC	90.02		82	15	
16			WOUND CARE THERAPY	90.04		10,855	16	
17			Emergency	91		13,127	17	
500	Total reclassifications					1,945,507	500	
	Code letter - C							
1	SHARED CAFETERIA EXP	D	Dietary	10	182,121	436,500	1	
500	Total reclassifications				182,121	436,500	500	
	Code letter - D							
1	DEPRECIATION CHARGED TO DEPTS	F	Employee Benefits Department	4		289	9	
2			DATA PROCESSING	4.02		1,358,080	2	
3			ADMITTING	4.03		6,593	3	
4			CASHIERING	4.04		3,648	4	
5			Administrative & General	5		42,952	5	
6			Operation of Plant	7		681,052	6	
7			Housekeeping	9		3,126	7	
8			Dietary	10		28,594	8	
9			Nursing Administration	13		8,993	9	
10			Central Services & Supply	14		37,827	10	
11			Pharmacy	15		50,851	11	
12			Medical Records & Library	16		8,816	12	
13			Social Service	17		83	13	
14			Adults & Pediatrics	30		345,400	14	
15			Intensive Care Unit	31		40,512	15	
16			Subprovider - IPF	40		4,526	16	
17			Nursery	43		15,066	17	
18			Operating Room	50		210,318	18	
19			Delivery Room & Labor Room	52		536,310	19	
20			Anesthesiology	53		36,590	20	
21			Radiology-Diagnostic	54		399,198	21	
22			Laboratory	60		997	22	
23			Respiratory Therapy	65		22,790	23	
24			Physical Therapy	66		3,492	24	
25			Electrocardiology	69		3,032	25	
26			Electroencephalography	70		1,352	26	
27			CARD CATH LAB	75.02		109,491	27	
28			Clinic	90		49,466	28	
29			WOUND CARE THERAPY	90.04		12,460	29	
30			FAMILY PRACTICE CLINIC	90.05		2,402	30	
31			Emergency	91		28,550	31	
32			Physicians' Private Offices	192		24,428	32	
33			PROHEALTH SERVICES	192.01		8,565	33	
34			AUXILIARY	192.02		1,698	34	
500	Total reclassifications					4,087,547	500	
	Code letter - F							
1	INTEREST EXPENSE	G	Other Cap Rel Costs	3		1,545,736	11	
2							11	
3							3	
500	Total reclassifications					1,545,736	500	
	Code letter - G							

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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	LAUNDRY EXP	H	Housekeeping	9		400,590	1	
500	Total reclassifications					400,590	500	
	Code letter - H							
1	FAMILY PRACTICE CLINIC	I	HEALTHWORKS CLINIC	90.02		2,402	1	
500	Total reclassifications					2,402	500	
	Code letter - I							
1	NURSERY EXP	J	Adults & Pediatrics	30	471,165	134,243	1	
500	Total reclassifications				471,165	134,243	500	
	Code letter - J							
1	CHARGEABLE DRUGS	K	Pharmacy	15		2,827,650	1	
500	Total reclassifications					2,827,650	500	
	Code letter - K							
	GRAND TOTAL (Decreases)				653,286	14,171,095		

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

KPMG LLP Compu-Max 2552-10

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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	4,529,913					4,529,913		1
2	Land Improvements	3,689,703					3,689,703		2
3	Buildings and Fixtures	47,722,543	182,635		182,635		47,905,178		3
4	Building Improvements								4
5	Fixed Equipment	23,951,633	213,097		213,097		24,164,730		5
6	Movable Equipment	52,887,720	39,315		39,315		52,927,035		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	132,781,512	435,047		435,047		133,216,559		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	132,781,512	435,047		435,047		133,216,559		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	1,065,296						1,065,296	1	
2	Cap Rel Costs-Mvble Equip								2	
3	Total (sum of lines 1-2)	1,065,296						1,065,296	3	

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

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

PART III - RECONCILIATION OF CAPITAL COST CENTERS

	Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
		Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
*		1	2	3	4	5	6	7	8	
1	Cap Rel Costs-Bldg & Fi	75,759,611		75,759,611	0.592536					1
2	Cap Rel Costs-Mvble Equip	52,097,035		52,097,035	0.407464					2
3	Total (sum of lines 1-2)	127,856,646		127,856,646	1.000000					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	2,485,581		848,118	123,658			3,457,357	1	
2	Cap Rel Costs-Mvble Equip	2,667,262		675,507				3,342,769	2	
3	Total (sum of lines 1-2)	5,152,843		1,523,625	123,658			6,800,126	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
1	Investment income-buildings & fixtures (chapter 2)	B	-22,060	Cap Rel Costs-Bldg & Fixt		1	11	1
2	Investment income-movable equipment (chapter 2)			Cap Rel Costs-Mvble Equip		2		2
3	Investment income-other (chapter 2)							3
4	Trade, quantity, and time discounts (chapter 8)							4
5	Refunds and rebates of expenses (chapter 8)							5
6	Rental of provider space by suppliers (chapter 8)							6
7	Telephone services (pay stations excl) (chapter 21)	A	-71,510	Administrative & General		5		7
8	Television and radio service (chapter 21)							8
9	Parking lot (chapter 21)							9
10	Provider-based physician adjustment	Wkst A-8-2	-7,636,460					10
11	Sale of scrap, waste, etc. (chapter 23)							11
12	Related organization transactions (chapter 10)	Wkst A-8-1						12
13	Laundry and linen service							13
14	Cafeteria - employees and guests	B	-286,579	Cafeteria		11		14
15	Rental of quarters to employees & others							15
16	Sale of medical and surgical supplies to other than patients							16
17	Sale of drugs to other than patients							17
18	Sale of medical records and abstracts	B	-9,362	Medical Records & Library		16		18
19	Nursing school (tuition,fees,books,etc.)							19
20	Vending machines							20
21	Income from imposition of interest, finance or penalty charges (chapter 21)							21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments							22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy		65		23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy		66		24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF		114		25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt		1		26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip		2		27
28	Non-physician anesthetist			Nonphysician Anesthetists		19		28
29	Physicians' assistant							29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy		67		30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology		68		31
32	CAH HIT Adj for Depreciation							32
33	MISC REV	B	-25	Employee Benefits Department		4		33
33.01	MISC REV	B	-27,500	DATA PROCESSING		4.02		33.01
33.02	MISC REV	B	-115	CASHIERING		4.04		33.02
33.03	MISC REV- NEGATIVE REV	B	384,067	Administrative & General		5		33.03
33.04	MISC REV	B	-11,967	Operation of Plant		7		33.04
33.05	MISC REV	B	-303,058	Dietary		10		33.05
33.06	MISC REV	B	-18,652	Central Services & Supply		14		33.06
33.08	MISC REV	B	-102	Adults & Pediatrics		30		33.08
33.10	MISC REV	B	-142	Nursery		43		33.10
33.16	MISC REV	B	-1,590	Radiology-Diagnostic		54		33.16
33.18	MISC REV	B	-75,281	Clinic		90		33.18
33.20	MISC REV- WS C	B	-12,936	Dietary		10		33.20
34								34
35	ENTERTAINMENT EXP	A	-411	Employee Benefits Department		4		35
35.01	ENTERTAINMENT EXP	A	-62,136	Administrative & General		5		35.01
35.02	GIFT AND DONATION	A	-2,569	Administrative & General		5		35.02
35.03	IL MEDICAID ASSESSEMENT	A	-7,610,831	Administrative & General		5		35.03
35.04	REAL ESTATE TAXES	A	-23,485	Administrative & General		5		35.04
36	CLINIC INTEGRATION EXP	A	-130,174	Administrative & General		5		36
37								37
38	LOBBYING PORTION OF DUES	A	-49,271	Administrative & General		5		38
39								39
40	LOBBYING FEES	A	-190,000	Administrative & General		5		40
41								41
42	NURSE MIDWIFE	A	-456,166	Clinic		90		42
43								43
44								44
45								45
46								46
47								47
48								48
49								49

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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	LINE#	Wkst. A-7 Ref.	
		1	2	3	4	5	
50	TOTAL (sum of lines 1 thru 49) (Transfer to worksheet A, column 6, line 200)		-16,618,315				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
4								4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12							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							6
7							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										1
2										2
3	5	Administrative & Gen AGGREGATE	1,687,430	1,687,430						3
4										4
5	17	Social Service AGGREGATE	84,999	84,999						5
6	30	Adults & Pediatrics AGGREGATE	99,934	99,934						6
7	31	Intensive Care Unit AGGREGATE	90,000	90,000						7
8										8
9	40	Subprovider - IPF AGGREGATE	63,800	63,800						9
10	50	Operating Room AGGREGATE	691,572	691,572						10
11	53	Anesthesiology AGGREGATE	1,653,898	1,653,898						11
12										12
13	54	Radiology-Diagnostic AGGRGATE	278,430	278,430						13
14										14
15	75.02	CARD CATH LAB AGGREGATE	230,830	230,830						15
16										16
17	90	Clinic AGGREGATE	1,864,062	1,864,062						17
18	90.02	HEALTHWORKS CLINIC AGGREGATE	4,050	4,050						18
19	90.04	WOUND CARE THERAPY AGGREGATE	89,247	89,247						19
20										20
22	91	Emergency AGGREGATE	798,208	798,208						22
200		TOTAL	7,636,460	7,636,460						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										1
2										2
3	5	Administrative & Gen AGGREGATE							1,687,430	3
4										4
5	17	Social Service AGGREGATE							84,999	5
6	30	Adults & Pediatrics AGGREGATE							99,934	6
7	31	Intensive Care Unit AGGREGATE							90,000	7
8										8
9	40	Subprovider - IPF AGGREGATE							63,800	9
10	50	Operating Room AGGREGATE							691,572	10
11	53	Anesthesiology AGGREGATE							1,653,898	11
12										12
13	54	Radiology-Diagnostic AGGRGATE							278,430	13
14										14
15	75.02	CARD CATH LAB AGGREGATE							230,830	15
16										16
17	90	Clinic AGGREGATE							1,864,062	17
18	90.02	HEALTHWORKS CLINIC AGGREGATE							4,050	18
19	90.04	WOUND CARE THERAPY AGGREGATE							89,247	19
20										20
22	91	Emergency AGGREGATE							798,208	22
200		TOTAL							7,636,460	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)	NEW CAP-REL COSTS BLDG&FIXT	NEW CAP-REL COSTS MOV EQUIP	EMPLOYEE BENEFITS DEPARTMENT	NON PATIENT PHONES	DATA PROCESSING	
		0	1	2	4	4.01	4.02	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	3,457,357	3,457,357					1
2	Cap Rel Costs-Mvble Equip	3,342,769		3,342,769				2
4	Employee Benefits Department	1,306,116	40,149	236	1,346,501			4
4.01	COMMUNICATIONS	304,883	5,358		6,167	316,408		4.01
4.02	DATA PROCESSING	4,287,790	84,526	1,110,629	38,845	4,334	5,526,124	4.02
4.03	ADMITTING	1,227,435	79,953	5,392	24,155	4,334	452,137	4.03
4.04	CASHIERING	1,658,201	19,144	2,983	22,689	25,139	653,087	4.04
5	Administrative & General	12,500,384	73,160	35,126	155,873	53,746	401,900	5
6	Maintenance & Repairs							6
7	Operation of Plant	3,714,735	289,967	556,960	41,273	15,604	50,237	7
8	Laundry & Linen Service	400,590	48,950					8
9	Housekeeping	1,716,500	46,850	2,556	33,255		100,475	9
10	Dietary	1,742,443	99,124	17,980	17,506	9,536	100,475	10
11	Cafeteria	332,042	44,909	5,404	5,261	867		11
12	Maintenance of Personnel							12
13	Nursing Administration	1,598,726	32,080	7,354	37,217	6,935		13
14	Central Services & Supply	1,516,243	147,090	30,935	13,953	867	301,425	14
15	Pharmacy	1,780,233	64,292	41,586	38,834	8,669	351,662	15
16	Medical Records & Library	1,804,189	66,180	7,210	18,720	19,071	50,237	16
17	Social Service	1,039,752	2,034	68	23,160	6,935		17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	125,013			3,611	867		21
22	I&R Services-Other Prgm Costs Apprvd	87,875	1,595					22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	14,118,178	554,793	278,684	294,780	32,941	703,325	30
31	Intensive Care Unit	3,296,888	83,689	33,130	53,105		100,475	31
31.01	NICU							31.01
40	Subprovider - IPF	1,145,493	70,368	3,701	26,186			40
43	Nursery	1,595,986	51,530	16,102	35,637	2,601	100,475	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	3,440,975	243,077	171,997	58,354	20,805	200,950	50
52	Delivery Room & Labor Room	2,757,818	42,516	438,591	59,023	1,734	100,475	52
53	Anesthesiology	209,479	8,881	29,923	11,359	2,601		53
54	Radiology-Diagnostic	3,458,364	129,994	326,461	53,879	17,337	150,712	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	3,626,150	108,550	815	1,166	20,805	904,277	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	1,151,265	32,558	18,638	23,073	4,334	100,475	65
66	Physical Therapy	360,098	34,473	2,856	8,710	2,601	100,475	66
69	Electrocardiology	272,380	42,237	2,480	5,406	6,935	100,475	69
70	Electroencephalography	337	5,783	1,106			100,475	70
71	Medical Supplies Charged to Patients	716,123						71
72	Impl. Dev. Charged to Patients	1,229,384						72
73	Drugs Charged to Patients	2,827,650						73
75.01	ACUTE DIALYSIS	366,149						75.01
75.02	CARD CATH LAB	988,458	28,357	89,541	12,667			75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	2,667,791	105,053	42,417	100,956	6,068	301,425	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	425,499	15,953		8,566	4,334		90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	547,010	42,994	10,190	11,299	4,334		90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	4,116,308	100,400	23,348	71,759	10,402	100,475	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	93,261,059	2,846,567	3,314,399	1,316,444	294,736	5,526,124	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		8,336			867		190
192	Physicians' Private Offices	550,239	602,454	26,981	10,500	16,471		192
192.01	PROHEALTH SERVICES	1,262,182			12,974	4,334		192.01
192.02	AUXILIARY	319,558		1,389	6,583			192.02

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	NEW CAP- REL COSTS BLDG&FIXT	NEW CAP- REL COSTS MOV EQUIP	EMPLOYEE BENEFITS DEPARTMENT	NON PATIENT PHONES	DATA PROCESSING	
		0	1	2	4	4.01	4.02	
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	95,393,038	3,457,357	3,342,769	1,346,501	316,408	5,526,124	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	ADMITTING 4.03	CASHIERS 4.04	SUBTOTAL (cols.0-4) 4A	ADMINI- STRATIVE & GENERAL 5	OPERATION OF PLANT 7	LAUNDRY AND LINEN SERVICE 8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING	1,793,406						4.03
4.04	CASHIERING		2,381,243					4.04
5	Administrative & General			13,220,189	13,220,189			5
6	Maintenance & Repairs							6
7	Operation of Plant			4,668,776	751,127	5,419,903		7
8	Laundry & Linen Service			449,540	72,323	92,599	614,462	8
9	Housekeeping			1,899,636	305,619	88,626		9
10	Dietary			1,987,064	319,685	187,512		10
11	Cafeteria			388,483	62,500	84,954		11
12	Maintenance of Personnel							12
13	Nursing Administration			1,682,312	270,655	60,685		13
14	Central Services & Supply			2,010,513	323,457	278,251		14
15	Pharmacy			2,285,276	367,662	121,622		15
16	Medical Records & Library			1,965,607	316,233	125,193		16
17	Social Service			1,071,949	172,458	3,848		17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			129,491	20,833			21
22	I&R Services-Other Prgm Costs Apprvd			89,470	14,394	3,018		22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	508,187	421,367	16,912,255	2,720,871	1,049,501	196,577	30
31	Intensive Care Unit	87,463	65,630	3,720,380	598,546	158,314	26,209	31
31.01	NICU							31.01
40	Subprovider - IPF	65,793	49,369	1,360,910	218,947	133,115		40
43	Nursery	73,994	55,523	1,931,848	310,802	97,478	32,808	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	63,627	142,645	4,342,430	698,623	459,828	111,277	50
52	Delivery Room & Labor Room	60,364	55,903	3,516,424	565,733	80,427	93,624	52
53	Anesthesiology	12,727	23,078	298,048	47,951	16,800		53
54	Radiology-Diagnostic	72,341	210,236	4,419,324	710,994	245,909	44,235	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	237,880	341,140	5,240,783	843,153	205,343		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	82,417	71,208	1,483,968	238,745	61,590		65
66	Physical Therapy	6,442	16,400	532,055	85,599	65,212	11,369	66
69	Electrocardiology	26,088	41,698	497,699	80,071	79,899		69
70	Electroencephalography	925	1,263	109,889	17,679	10,940		70
71	Medical Supplies Charged to Patients	4,439	9,241	729,803	117,413			71
72	Impl. Dev. Charged to Patients	24,752	27,907	1,282,043	206,259			72
73	Drugs Charged to Patients	303,571	341,765	3,472,986	558,744			73
75.01	ACUTE DIALYSIS	19,793	16,856	402,798	64,803			75.01
75.02	CARD CATH LAB	53,580	74,267	1,246,870	200,600	53,643		75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	484	63,073	3,287,267	528,865	198,729	23,578	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	5	2,394	456,751	73,483	30,179	980	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	8,513	51,156	675,496	108,676	81,332	3,278	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	80,021	299,124	4,801,837	772,534	189,927	70,527	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	1,793,406	2,381,243	92,570,170	12,766,037	4,264,474	614,462	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			9,203	1,481	15,769		190
192	Physicians' Private Offices			1,206,645	194,129	1,139,660		192
192.01	PROHEALTH SERVICES			1,279,490	205,848			192.01
192.02	AUXILIARY			327,530	52,694			192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	ADMITTING	CASHIERS	SUBTOTAL (cols.0-4)	ADMINI- STRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY AND LINEN SERVICE	
		4.03	4.04	4A	5	7	8	
202	TOTAL (sum of lines 118-201)	1,793,406	2,381,243	95,393,038	13,220,189	5,419,903	614,462	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
		9	10	11	13	14	15	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING							4.04
5	Administrative & General							5
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	2,293,881						9
10	Dietary	82,107	2,576,368					10
11	Cafeteria	37,199		573,136				11
12	Maintenance of Personnel							12
13	Nursing Administration	26,572		13,939	2,054,163			13
14	Central Services & Supply	121,839		12,068		2,746,128		14
15	Pharmacy	53,255		24,393		509	2,852,717	15
16	Medical Records & Library	54,819		15,093				16
17	Social Service	1,685		13,020		6		17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			3,373				21
22	I&R Services-Other Prgm Costs Apprvd	1,321				61		22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	459,549	2,106,629	201,869	1,100,474	48,664	191,107	30
31	Intensive Care Unit	69,322	233,961	25,424	138,598	3,276	76,289	31
31.01	NICU							31.01
40	Subprovider - IPF	58,287	235,778	12,538	68,352	9,528	13,388	40
43	Nursery	42,683		8,135	44,346	4,577	9,672	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	201,347		26,702	145,561	561,944	87,642	50
52	Delivery Room & Labor Room	35,217		34,724	189,296	6,441	68,884	52
53	Anesthesiology	7,356		2,342	12,766	11,347	11,161	53
54	Radiology-Diagnostic	107,677		29,884		1,395	1,382	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	89,914		930			3,059	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	26,969		15,250	83,134	5	770	65
66	Physical Therapy	28,555		4,628				66
69	Electrocardiology	34,986		3,911	21,318	35	231	69
70	Electroencephalography	4,790						70
71	Medical Supplies Charged to Patients					505,449		71
72	Impl. Dev. Charged to Patients					867,715		72
73	Drugs Charged to Patients						2,084,303	73
75.01	ACUTE DIALYSIS							75.01
75.02	CARD CATH LAB	23,489		4,213	22,967	701,388	35,502	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	87,018		51,330		6,782	107,614	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	13,215		3,070		58	17,774	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	35,613		8,538		7,662	14,646	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	83,164		41,705	227,351	9,265	118,313	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	1,787,948	2,576,368	557,079	2,054,163	2,746,107	2,841,737	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	6,905						190
192	Physicians' Private Offices	499,028		7,205		21	1,348	192
192.01	PROHEALTH SERVICES			4,762			9,632	192.01
192.02	AUXILIARY			4,090				192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

KPMG LLP Compu-Max 2552-10

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
202	TOTAL (sum of lines 118-201)	2,293,881	2,576,368	573,136	2,054,163	2,746,128	2,852,717	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I/R-SALARY AND FRINGES	I/R-OTHER PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		16	17	21	22	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING							4.04
5	Administrative & General							5
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	2,476,945						16
17	Social Service		1,262,966					17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			153,697				21
22	I&R Services-Other Prgm Costs Apprvd				108,264			22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	438,330	1,098,780	138,327	97,438	26,760,371	-235,765	30
31	Intensive Care Unit	68,267	50,519			5,169,105		31
31.01	NICU							31.01
40	Subprovider - IPF	51,352				2,162,195		40
43	Nursery	57,753				2,540,102		43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	148,376	37,889			6,821,619		50
52	Delivery Room & Labor Room	58,149				4,648,919		52
53	Anesthesiology	24,005				431,776		53
54	Radiology-Diagnostic	218,683				5,779,483		54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	354,846				6,738,028		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	74,068				1,984,499		65
66	Physical Therapy	17,059				744,477		66
69	Electrocardiology	43,373				761,523		69
70	Electroencephalography	1,314				144,612		70
71	Medical Supplies Charged to Patients	9,612				1,362,277		71
72	Impl. Dev. Charged to Patients	29,028				2,385,045		72
73	Drugs Charged to Patients	355,496				6,471,529		73
75.01	ACUTE DIALYSIS	17,534				485,135		75.01
75.02	CARD CATH LAB	77,250				2,365,922		75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	65,607		15,370	10,826	4,382,986	-26,196	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	2,490				598,000		90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	53,211				988,452		90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	311,142	75,778			6,701,543		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	2,476,945	1,262,966	153,697	108,264	90,427,598	-261,961	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					33,358		190
192	Physicians' Private Offices					3,048,036		192
192.01	PROHEALTH SERVICES					1,499,732		192.01
192.02	AUXILIARY					384,314		192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I/R-SALARY AND FRINGES	I/R-OTHER PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	
		16	17	21	22	24	25	
202	TOTAL (sum of lines 118-201)	2,476,945	1,262,966	153,697	108,264	95,393,038	-261,961	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
4.01	COMMUNICATIONS						4.01
4.02	DATA PROCESSING						4.02
4.03	ADMITTING						4.03
4.04	CASHIERING						4.04
5	Administrative & General						5
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	26,524,606					30
31	Intensive Care Unit	5,169,105					31
31.01	NICU						31.01
40	Subprovider - IPF	2,162,195					40
43	Nursery	2,540,102					43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	6,821,619					50
52	Delivery Room & Labor Room	4,648,919					52
53	Anesthesiology	431,776					53
54	Radiology-Diagnostic	5,779,483					54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	6,738,028					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	1,984,499					65
66	Physical Therapy	744,477					66
69	Electrocardiology	761,523					69
70	Electroencephalography	144,612					70
71	Medical Supplies Charged to Patients	1,362,277					71
72	Impl. Dev. Charged to Patients	2,385,045					72
73	Drugs Charged to Patients	6,471,529					73
75.01	ACUTE DIALYSIS	485,135					75.01
75.02	CARD CATH LAB	2,365,922					75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	4,356,790					90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	598,000					90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	988,452					90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	6,701,543					91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)	90,165,637					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	33,358					190
192	Physicians' Private Offices	3,048,036					192
192.01	PROHEALTH SERVICES	1,499,732					192.01
192.02	AUXILIARY	384,314					192.02
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
202	TOTAL (sum of lines 118-201)	95,131,077						202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	NEW CAP- REL COSTS BLDG&FIXT	NEW CAP- REL COSTS MOV EQUIP	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	NON PATIENT PHONES	
		0	1	2	2A	4	4.01	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department		40,149	236	40,385	40,385		4
4.01	COMMUNICATIONS		5,358		5,358	185	5,543	4.01
4.02	DATA PROCESSING		84,526	1,110,629	1,195,155	1,164	76	4.02
4.03	ADMITTING		79,953	5,392	85,345	724	76	4.03
4.04	CASHIERING		19,144	2,983	22,127	680	440	4.04
5	Administrative & General		73,160	35,126	108,286	4,673	944	5
6	Maintenance & Repairs							6
7	Operation of Plant		289,967	556,960	846,927	1,237	273	7
8	Laundry & Linen Service		48,950		48,950			8
9	Housekeeping		46,850	2,556	49,406	997		9
10	Dietary		99,124	17,980	117,104	525	167	10
11	Cafeteria		44,909	5,404	50,313	158	15	11
12	Maintenance of Personnel							12
13	Nursing Administration		32,080	7,354	39,434	1,116	121	13
14	Central Services & Supply		147,090	30,935	178,025	418	15	14
15	Pharmacy		64,292	41,586	105,878	1,164	152	15
16	Medical Records & Library		66,180	7,210	73,390	561	334	16
17	Social Service		2,034	68	2,102	694	121	17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd					108	15	21
22	I&R Services-Other Prgm Costs Apprvd		1,595		1,595			22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics		554,793	278,684	833,477	8,858	577	30
31	Intensive Care Unit		83,689	33,130	116,819	1,592		31
31.01	NICU							31.01
40	Subprovider - IPF		70,368	3,701	74,069	785		40
43	Nursery		51,530	16,102	67,632	1,068	46	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		243,077	171,997	415,074	1,749	364	50
52	Delivery Room & Labor Room		42,516	438,591	481,107	1,769	30	52
53	Anesthesiology		8,881	29,923	38,804	341	46	53
54	Radiology-Diagnostic		129,994	326,461	456,455	1,615	304	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory		108,550	815	109,365	35	364	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy		32,558	18,638	51,196	692	76	65
66	Physical Therapy		34,473	2,856	37,329	261	46	66
69	Electrocardiology		42,237	2,480	44,717	162	121	69
70	Electroencephalography		5,783	1,106	6,889			70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75.01	ACUTE DIALYSIS							75.01
75.02	CARD CATH LAB		28,357	89,541	117,898	380		75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic		105,053	42,417	147,470	3,026	106	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC		15,953		15,953	257	76	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY		42,994	10,190	53,184	339	76	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency		100,400	23,348	123,748	2,151	182	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		2,846,567	3,314,399	6,160,966	39,484	5,163	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen		8,336		8,336			190
192	Physicians' Private Offices		602,454	26,981	629,435	315	289	192
192.01	PROHEALTH SERVICES					389	76	192.01
192.02	AUXILIARY			1,389	1,389	197		192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	NEW CAP- REL COSTS BLDG&FIXT	NEW CAP- REL COSTS MOV EQUIP	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	NON PATIENT PHONES	
		0	1	2	2A	4	4.01	
202	TOTAL (sum of lines 118-201)		3,457,357	3,342,769	6,800,126	40,385	5,543	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DATA PROCESSING 4.02	ADMITTING 4.03	CASHIERS 4.04	ADMINI- STRATIVE & GENERAL 5	OPERATION OF PLANT 7	LAUNDRY AND LINEN SERVICE 8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING	1,196,395						4.02
4.03	ADMITTING	97,887	184,032					4.03
4.04	CASHIERING	141,392		164,639				4.04
5	Administrative & General	87,011			200,914			5
6	Maintenance & Repairs							6
7	Operation of Plant	10,876			11,415	870,728		7
8	Laundry & Linen Service				1,099	14,876	64,925	8
9	Housekeeping	21,753			4,645	14,238		9
10	Dietary	21,753			4,858	30,125		10
11	Cafeteria				950	13,648		11
12	Maintenance of Personnel							12
13	Nursing Administration				4,113	9,749		13
14	Central Services & Supply	65,258			4,916	44,702		14
15	Pharmacy	76,134			5,587	19,539		15
16	Medical Records & Library	10,876			4,806	20,113		16
17	Social Service				2,621	618		17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd				317			21
22	I&R Services-Other Prgm Costs Apprvd				219	485		22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	152,268	52,139	29,211	41,352	168,606	20,771	30
31	Intensive Care Unit	21,753	8,976	4,535	9,096	25,434	2,769	31
31.01	NICU							31.01
40	Subprovider - IPF		6,752	3,411	3,327	21,385		40
43	Nursery	21,753	7,593	3,837	4,723	15,660	3,467	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	43,505	6,530	9,857	10,617	73,873	11,758	50
52	Delivery Room & Labor Room	21,753	6,195	3,863	8,598	12,921	9,892	52
53	Anesthesiology		1,306	1,595	729	2,699		53
54	Radiology-Diagnostic	32,629	7,424	14,527	10,805	39,506	4,674	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	195,771	24,412	23,573	12,814	32,989		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	21,753	8,458	4,921	3,628	9,895		65
66	Physical Therapy	21,753	661	1,133	1,301	10,477	1,201	66
69	Electrocardiology	21,753	2,677	2,881	1,217	12,836		69
70	Electroencephalography	21,753	95	87	269	1,758		70
71	Medical Supplies Charged to Patients		456	639	1,784			71
72	Impl. Dev. Charged to Patients		2,540	1,928	3,135			72
73	Drugs Charged to Patients		31,153	23,616	8,491			73
75.01	ACUTE DIALYSIS		2,031	1,165	985			75.01
75.02	CARD CATH LAB		5,498	5,132	3,049	8,618		75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	65,258	50	4,358	8,037	31,927	2,491	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC			165	1,117	4,848	104	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY		874	3,535	1,652	13,066	346	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	21,753	8,212	20,670	11,740	30,512	7,452	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	1,196,395	184,032	164,639	194,012	685,103	64,925	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen				23	2,533		190
192	Physicians' Private Offices				2,950	183,092		192
192.01	PROHEALTH SERVICES				3,128			192.01
192.02	AUXILIARY				801			192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DATA PROCESSING	ADMITTING	CASHIERS	ADMINI- STRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY AND LINEN SERVICE	
		4.02	4.03	4.04	5	7	8	
202	TOTAL (sum of lines 118-201)	1,196,395	184,032	164,639	200,914	870,728	64,925	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
		9	10	11	13	14	15	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING							4.04
5	Administrative & General							5
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	91,039						9
10	Dietary	3,259	177,791					10
11	Cafeteria	1,476		66,560				11
12	Maintenance of Personnel							12
13	Nursing Administration	1,055		1,619	57,207			13
14	Central Services & Supply	4,836		1,401		299,571		14
15	Pharmacy	2,114		2,833		56	213,457	15
16	Medical Records & Library	2,176		1,753				16
17	Social Service	67		1,512		1		17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			392				21
22	I&R Services-Other Prgm Costs Apprvd	52				7		22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	18,238	145,375	23,443	30,645	5,309	14,300	30
31	Intensive Care Unit	2,751	16,145	2,953	3,860	357	5,708	31
31.01	NICU							31.01
40	Subprovider - IPF	2,313	16,271	1,456	1,904	1,039	1,002	40
43	Nursery	1,694		945	1,235	499	724	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	7,991		3,101	4,054	61,302	6,558	50
52	Delivery Room & Labor Room	1,398		4,033	5,272	703	5,154	52
53	Anesthesiology	292		272	356	1,238	835	53
54	Radiology-Diagnostic	4,273		3,470		152	103	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	3,569		108			229	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	1,070		1,771	2,315	1	58	65
66	Physical Therapy	1,133		537			66	66
69	Electrocardiology	1,389		454	594	4	17	69
70	Electroencephalography	190						70
71	Medical Supplies Charged to Patients					55,139		71
72	Impl. Dev. Charged to Patients					94,656		72
73	Drugs Charged to Patients						155,960	73
75.01	ACUTE DIALYSIS							75.01
75.02	CARD CATH LAB	932		489	640	76,513	2,656	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	3,454		5,961		740	8,052	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	524		357		6	1,330	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	1,413		992		836	1,096	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	3,301		4,843	6,332	1,011	8,853	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	70,960	177,791	64,695	57,207	299,569	212,635	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	274						190
192	Physicians' Private Offices	19,805		837		2	101	192
192.01	PROHEALTH SERVICES			553			721	192.01
192.02	AUXILIARY			475				192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
		9	10	11	13	14	15	
202	TOTAL (sum of lines 118-201)	91,039	177,791	66,560	57,207	299,571	213,457	202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I/R-SALARY AND FRINGES	I/R-OTHER PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		16	17	21	22	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING							4.04
5	Administrative & General							5
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	114,009						16
17	Social Service		7,736					17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			832				21
22	I&R Services-Other Prgm Costs Apprvd				2,358			22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	20,132	6,731			1,571,432		30
31	Intensive Care Unit	3,144	309			226,201		31
31.01	NICU							31.01
40	Subprovider - IPF	2,365				136,079		40
43	Nursery	2,660				133,536		43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	6,833	232			663,398		50
52	Delivery Room & Labor Room	2,678				565,366		52
53	Anesthesiology	1,105				49,618		53
54	Radiology-Diagnostic	10,070				586,007		54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	16,340				419,569		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	3,411				109,245		65
66	Physical Therapy	786				76,618		66
69	Electrocardiology	1,997				90,819		69
70	Electroencephalography	60				31,101		70
71	Medical Supplies Charged to Patients	443				58,461		71
72	Impl. Dev. Charged to Patients	1,337				103,596		72
73	Drugs Charged to Patients	16,370				235,590		73
75.01	ACUTE DIALYSIS	807				4,988		75.01
75.02	CARD CATH LAB	3,557				225,362		75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	3,021				283,951		90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	115				24,852		90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	2,450				79,859		90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	14,328	464			265,552		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	114,009	7,736			5,941,200		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					11,181		190
192	Physicians' Private Offices					836,826		192
192.01	PROHEALTH SERVICES					4,867		192.01
192.02	AUXILIARY					2,862		192.02
200	Cross Foot Adjustments			832	2,358	3,190		200
201	Negative Cost Centers							201

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I/R-SALARY AND FRINGES	I/R-OTHER PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		16	17	21	22	24	25	
202	TOTAL (sum of lines 118-201)	114,009	7,736	832	2,358	6,800,126		202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
4.01	COMMUNICATIONS						4.01
4.02	DATA PROCESSING						4.02
4.03	ADMITTING						4.03
4.04	CASHIERING						4.04
5	Administrative & General						5
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	1,571,432					30
31	Intensive Care Unit	226,201					31
31.01	NICU						31.01
40	Subprovider - IPF	136,079					40
43	Nursery	133,536					43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	663,398					50
52	Delivery Room & Labor Room	565,366					52
53	Anesthesiology	49,618					53
54	Radiology-Diagnostic	586,007					54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	419,569					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	109,245					65
66	Physical Therapy	76,618					66
69	Electrocardiology	90,819					69
70	Electroencephalography	31,101					70
71	Medical Supplies Charged to Patients	58,461					71
72	Impl. Dev. Charged to Patients	103,596					72
73	Drugs Charged to Patients	235,590					73
75.01	ACUTE DIALYSIS	4,988					75.01
75.02	CARD CATH LAB	225,362					75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	283,951					90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	24,852					90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	79,859					90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	265,552					91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)	5,941,200					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	11,181					190
192	Physicians' Private Offices	836,826					192
192.01	PROHEALTH SERVICES	4,867					192.01
192.02	AUXILIARY	2,862					192.02
200	Cross Foot Adjustments	3,190					200
201	Negative Cost Centers						201

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
202	TOTAL (sum of lines 118-201)	6,800,126						202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTIONS	NEW CAP-REL COSTS BLDG&FIXT (SQUARE FEET)	NEW CAP-REL COSTS MOV EQUIP (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NON PATIENT PHONES (NUMBER OF PHONES)	DATA PROCESSING (MACHINE TIME)	ADMITTING INPATIENT REVENUE	
	1	2	4	4.01	4.02	4.03	
GENERAL SERVICE COST CENTERS							
1 Cap Rel Costs-Bldg & Fixt	260,059						1
2 Cap Rel Costs-Mvble Equip		4,087,547					2
4 Employee Benefits Department	3,020	289	46,610,464				4
4.01 COMMUNICATIONS	403		213,467	365			4.01
4.02 DATA PROCESSING	6,358	1,358,080	1,344,667	5	110		4.02
4.03 ADMITTING	6,014	6,593	836,152	5	9	176,117,946	4.03
4.04 CASHIERING	1,440	3,648	785,415	29	13		4.04
5 Administrative & General	5,503	42,952	5,395,769	62	8		5
6 Maintenance & Repairs							6
7 Operation of Plant	21,811	681,052	1,428,728	18	1		7
8 Laundry & Linen Service	3,682						8
9 Housekeeping	3,524	3,126	1,151,167		2		9
10 Dietary	7,456	21,986	606,002	11	2		10
11 Cafeteria	3,378	6,608	182,121	1			11
12 Maintenance of Personnel							12
13 Nursing Administration	2,413	8,993	1,288,326	8			13
14 Central Services & Supply	11,064	37,827	482,996	1	6		14
15 Pharmacy	4,836	50,851	1,344,282	10	7		15
16 Medical Records & Library	4,978	8,816	648,033	22	1		16
17 Social Service	153	83	801,731	8			17
19 Nonphysician Anesthetists							19
20 Nursing School							20
21 I&R Services-Salary & Fringes Apprvd			125,013	1			21
22 I&R Services-Other Prgm Costs Apprvd	120						22
23 Paramed Ed Prgm-(specify)							23
INPATIENT ROUTINE SERV COST CENTERS							
30 Adults & Pediatrics	41,731	340,776	10,203,665	38	14	49,905,717	30
31 Intensive Care Unit	6,295	40,512	1,838,293		2	8,589,161	31
31.01 NICU							31.01
40 Subprovider - IPF	5,293	4,526	906,457			6,461,015	40
43 Nursery	3,876	19,690	1,233,620	3	2	7,266,415	43
ANCILLARY SERVICE COST CENTERS							
50 Operating Room	18,284	210,318	2,020,018	24	4	6,248,378	50
52 Delivery Room & Labor Room	3,198	536,310	2,043,177	2	2	5,927,892	52
53 Anesthesiology	668	36,590	393,202	3		1,249,833	53
54 Radiology-Diagnostic	9,778	399,198	1,865,106	20	3	7,104,074	54
56.01 NUCLEAR MEDICINE							56.01
60 Laboratory	8,165	997	40,359	24	18	23,360,549	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65 Respiratory Therapy	2,449	22,790	798,701	5	2	8,093,612	65
66 Physical Therapy	2,593	3,492	301,504	3	2	632,634	66
69 Electrocardiology	3,177	3,032	187,121	8	2	2,561,962	69
70 Electroencephalography	435	1,352			2	90,878	70
71 Medical Supplies Charged to Patients						435,889	71
72 Impl. Dev. Charged to Patients						2,430,735	72
73 Drugs Charged to Patients						29,811,553	73
75.01 ACUTE DIALYSIS						1,943,700	75.01
75.02 CARD CATH LAB	2,133	109,491	438,479			5,261,719	75.02
76.97 CARDIAC REHABILITATION							76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
90 Clinic	7,902	51,868	3,494,729	7	6	47,536	90
90.01 PH CLINIC							90.01
90.02 HEALTHWORKS CLINIC	1,200		296,508	5		444	90.02
90.03 DENTAL CLINIC							90.03
90.04 WOUND CARE THERAPY	3,234	12,460	391,131	5		835,978	90.04
90.05 FAMILY PRACTICE CLINIC							90.05
91 Emergency	7,552	28,550	2,484,032	12	2	7,858,272	91
92 Observation Beds (Non-Distinct Part)							92
OTHER REIMBURSABLE COST CENTERS							
99.10 CORF							99.10
99.20 OUTPATIENT PHYSICAL THERAPY							99.20
99.30 OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40 OUTPATIENT SPEECH PATHOLOGY							99.40
SPECIAL PURPOSE COST CENTERS							
118 SUBTOTALS (sum of lines 1-117)	214,116	4,052,856	45,569,971	340	110	176,117,946	118
NONREIMBURSABLE COST CENTERS							
190 Gift, Flower, Coffee Shop & Canteen	627			1			190
192 Physicians' Private Offices	45,316	32,993	363,486	19			192
192.01 PROHEALTH SERVICES			449,130	5			192.01
192.02 AUXILIARY		1,698	227,877				192.02
200 Cross foot adjustments							200

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	NEW CAP-REL COSTS BLDG&FIXT (SQUARE FEET)	NEW CAP-REL COSTS MOV EQUIP (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	NON PATIENT PHONES (NUMBER OF PHONES)	DATA PROCESSING (MACHINE TIME)	ADMITTING INPATIENT REVENUE	
		1	2	4	4.01	4.02	4.03	
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,457,357	3,342,769	1,346,501	316,408	5,526,124	1,793,406	202
203	Unit Cost Multiplier (Wkst. B, Part I)	13.294510	0.817793	0.028888	866.871233	50,237.490909	0.010183	203
204	Cost to be allocated (Per Wkst. B, Part II)			40,385	5,543	1,196,395	184,032	204
205	Unit Cost Multiplier (Wkst. B, Part II)			0.000866	15.186301	10,876.318182	0.001045	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CASHIERS GROSS REVENUE	RECON- CILIATION	ADMINI- STRATIVE & GENERAL ACCUM COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING SQUARE FEET	
		4.04	5A	5	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
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING	311,658,510						4.04
5	Administrative & General		-13,220,189	82,172,849				5
6	Maintenance & Repairs							6
7	Operation of Plant			4,668,776	215,510			7
8	Laundry & Linen Service			449,540	3,682	309,685		8
9	Housekeeping			1,899,636	3,524		208,304	9
10	Dietary			1,987,064	7,456		7,456	10
11	Cafeteria			388,483	3,378		3,378	11
12	Maintenance of Personnel							12
13	Nursing Administration			1,682,312	2,413		2,413	13
14	Central Services & Supply			2,010,513	11,064		11,064	14
15	Pharmacy			2,285,276	4,836		4,836	15
16	Medical Records & Library			1,965,607	4,978		4,978	16
17	Social Service			1,071,949	153		153	17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd			129,491				21
22	I&R Services-Other Prgm Costs Apprvd			89,470	120		120	22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	55,164,434		16,912,255	41,731	99,074	41,731	30
31	Intensive Care Unit	8,589,161		3,720,380	6,295	13,209	6,295	31
31.01	NICU							31.01
40	Subprovider - IPF	6,461,015		1,360,910	5,293		5,293	40
43	Nursery	7,266,415		1,931,848	3,876	16,535	3,876	43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	18,668,357		4,342,430	18,284	56,083	18,284	50
52	Delivery Room & Labor Room	7,316,228		3,516,424	3,198	47,186	3,198	52
53	Anesthesiology	3,020,266		298,048	668		668	53
54	Radiology-Diagnostic	27,514,168		4,419,324	9,778	22,294	9,778	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	44,645,939		5,240,783	8,165		8,165	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	9,319,136		1,483,968	2,449		2,449	65
66	Physical Therapy	2,146,264		532,055	2,593	5,730	2,593	66
69	Electrocardiology	5,457,142		497,699	3,177		3,177	69
70	Electroencephalography	165,271		109,889	435		435	70
71	Medical Supplies Charged to Patients	1,209,334		729,803				71
72	Impl. Dev. Charged to Patients	3,652,219		1,282,043				72
73	Drugs Charged to Patients	44,727,733		3,472,986				73
75.01	ACUTE DIALYSIS	2,206,050		402,798				75.01
75.02	CARD CATH LAB	9,719,487		1,246,870	2,133		2,133	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	8,254,496		3,287,267	7,902	11,883	7,902	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	313,274		456,751	1,200	494	1,200	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	6,694,879		675,496	3,234	1,652	3,234	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	39,147,242		4,801,837	7,552	35,545	7,552	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	311,658,510	-13,220,189	79,349,981	169,567	309,685	162,361	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			9,203	627		627	190
192	Physicians' Private Offices			1,206,645	45,316		45,316	192
192.01	PROHEALTH SERVICES			1,279,490				192.01
192.02	AUXILIARY			327,530				192.02
200	Cross foot adjustments							200

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CASHIERS GROSS REVENUE	RECON- CILIATION	ADMINI- STRATIVE & GENERAL ACCUM COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING SQUARE FEET	
		4.04	5A	5	7	8	9	
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,381,243		13,220,189	5,419,903	614,462	2,293,881	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.007641		0.160883	25.149195	1.984152	11.012179	203
204	Cost to be allocated (Per Wkst. B, Part II)	164,639		200,914	870,728	64,925	91,039	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000528		0.002445	4.040314	0.209649	0.437049	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	GROSS REVENUE
		(MEALS SERVED)	(MEALS SERVED)	(DIRECT NRSG HRS)	(COSTED REQUIS)	(COSTED REQUIS)		
		10	11	13	14	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
4.01	COMMUNICATIONS							4.01
4.02	DATA PROCESSING							4.02
4.03	ADMITTING							4.03
4.04	CASHIERING							4.04
5	Administrative & General							5
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary	110,637						10
11	Cafeteria		51,150					11
12	Maintenance of Personnel							12
13	Nursing Administration		1,244	33,629				13
14	Central Services & Supply		1,077		3,890,730			14
15	Pharmacy		2,177		721	3,870,111		15
16	Medical Records & Library		1,347				311,658,510	16
17	Social Service		1,162		9			17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd		301					21
22	I&R Services-Other Prgm Costs Apprvd				86			22
23	Paramed Ed Prgm-(specify)							23
INPATIENT ROUTINE SERV COST CENTERS								
30	Adults & Pediatrics	90,465	18,016	18,016	68,948	259,264	55,164,434	30
31	Intensive Care Unit	10,047	2,269	2,269	4,641	103,497	8,589,161	31
31.01	NICU							31.01
40	Subprovider - IPF	10,125	1,119	1,119	13,499	18,163	6,461,015	40
43	Nursery		726	726	6,485	13,121	7,266,415	43
ANCILLARY SERVICE COST CENTERS								
50	Operating Room		2,383	2,383	796,165	118,899	18,668,357	50
52	Delivery Room & Labor Room		3,099	3,099	9,126	93,451	7,316,228	52
53	Anesthesiology		209	209	16,076	15,141	3,020,266	53
54	Radiology-Diagnostic		2,667		1,977	1,875	27,514,168	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory		83			4,150	44,645,939	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy		1,361	1,361	7	1,044	9,319,136	65
66	Physical Therapy		413				2,146,264	66
69	Electrocardiology		349	349	50	313	5,457,142	69
70	Electroencephalography						165,271	70
71	Medical Supplies Charged to Patients				716,123		1,209,334	71
72	Impl. Dev. Charged to Patients				1,229,384		3,652,219	72
73	Drugs Charged to Patients					2,827,650	44,727,733	73
75.01	ACUTE DIALYSIS						2,206,050	75.01
75.02	CARD CATH LAB		376	376	993,730	48,163	9,719,487	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS								
90	Clinic		4,581		9,609	145,994	8,254,496	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC		274		82	24,113	313,274	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY		762		10,855	19,869	6,694,879	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency		3,722	3,722	13,127	160,508	39,147,242	91
92	Observation Beds (Non-Distinct Part)							92
OTHER REIMBURSABLE COST CENTERS								
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
SPECIAL PURPOSE COST CENTERS								
118	SUBTOTALS (sum of lines 1-117)	110,637	49,717	33,629	3,890,700	3,855,215	311,658,510	118
NONREIMBURSABLE COST CENTERS								
190	Gift, Flower, Coffee Shop & Canteen							190
192	Physicians' Private Offices		643		30	1,829		192
192.01	PROHEALTH SERVICES		425			13,067		192.01
192.02	AUXILIARY		365					192.02
200	Cross foot adjustments							200

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NRSG HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS & LIBRARY GROSS REVENUE	
		10	11	13	14	15	16	
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,576,368	573,136	2,054,163	2,746,128	2,852,717	2,476,945	202
203	Unit Cost Multiplier (Wkst. B, Part I)	23.286676	11.205005	61.083083	0.705813	0.737115	0.007948	203
204	Cost to be allocated (Per Wkst. B, Part II)	177,791	66,560	57,207	299,571	213,457	114,009	204
205	Unit Cost Multiplier (Wkst. B, Part II)	1.606976	1.301271	1.701121	0.076996	0.055155	0.000366	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTIONS	SOCIAL SERVICE (TIME SPENT)	I/R-SALARY AND FRINGES (ASSIGNED TIME)	I/R-OTHER PROGRAM COSTS (ASSIGNED TIME)				
	17	21	22				

GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt						1
2	Cap Rel Costs-Mvble Equip						2
4	Employee Benefits Department						4
4.01	COMMUNICATIONS						4.01
4.02	DATA PROCESSING						4.02
4.03	ADMITTING						4.03
4.04	CASHIERING						4.04
5	Administrative & General						5
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	100					17
19	Nonphysician Anesthetists						19
20	Nursing School						20
21	I&R Services-Salary & Fringes Apprvd		100				21
22	I&R Services-Other Prgm Costs Apprvd			100			22
23	Paramed Ed Prgm-(specify)						23
INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	87	90	90			30
31	Intensive Care Unit	4					31
31.01	NICU						31.01
40	Subprovider - IPF						40
43	Nursery						43
ANCILLARY SERVICE COST CENTERS							
50	Operating Room	3					50
52	Delivery Room & Labor Room						52
53	Anesthesiology						53
54	Radiology-Diagnostic						54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
75.01	ACUTE DIALYSIS						75.01
75.02	CARD CATH LAB						75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
90	Clinic		10	10			90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC						90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY						90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	6					91
92	Observation Beds (Non-Distinct Part)						92
OTHER REIMBURSABLE COST CENTERS							
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	100	100	100			118
NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen						190
192	Physicians' Private Offices						192
192.01	PROHEALTH SERVICES						192.01

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	SOCIAL SERVICE (TIME SPENT) 17	I/R-SALARY AND FRINGES (ASSIGNED TIME) 21	I/R-OTHER PROGRAM COSTS (ASSIGNED TIME) 22				
192.02	AUXILIARY							192.02
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	1,262,966	153,697	108,264				202
203	Unit Cost Multiplier (Wkst. B, Part I)	12,629.660000	1,536.970000	1,082.640000				203
204	Cost to be allocated (Per Wkst. B, Part II)	7,736	832	2,358				204
205	Unit Cost Multiplier (Wkst. B, Part II)	77.360000	8.320000	23.580000				205

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POST STEPDOWN ADJUSTMENTS

WORKSHEET B-2

	DESCRIPTION	WORKSHEET		
		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	26,524,606		26,524,606		26,524,606	30
31	Intensive Care Unit	5,169,105		5,169,105		5,169,105	31
31.01	NICU						31.01
40	Subprovider - IPF	2,162,195		2,162,195		2,162,195	40
43	Nursery	2,540,102		2,540,102		2,540,102	43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	6,821,619		6,821,619		6,821,619	50
52	Delivery Room & Labor Room	4,648,919		4,648,919		4,648,919	52
53	Anesthesiology	431,776		431,776		431,776	53
54	Radiology-Diagnostic	5,779,483		5,779,483		5,779,483	54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	6,738,028		6,738,028		6,738,028	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	1,984,499		1,984,499		1,984,499	65
66	Physical Therapy	744,477		744,477		744,477	66
69	Electrocardiology	761,523		761,523		761,523	69
70	Electroencephalography	144,612		144,612		144,612	70
71	Medical Supplies Charged to Patients	1,362,277		1,362,277		1,362,277	71
72	Impl. Dev. Charged to Patients	2,385,045		2,385,045		2,385,045	72
73	Drugs Charged to Patients	6,471,529		6,471,529		6,471,529	73
75.01	ACUTE DIALYSIS	485,135		485,135		485,135	75.01
75.02	CARD CATH LAB	2,365,922		2,365,922		2,365,922	75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	4,356,790		4,356,790		4,356,790	90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	598,000		598,000		598,000	90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	988,452		988,452		988,452	90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	6,701,543		6,701,543		6,701,543	91
92	Observation Beds (Non-Distinct Part)	1,657,526		1,657,526		1,657,526	92
	OTHER REIMBURSABLE COST CENTERS						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
200	Subtotal (sum of lines 30 thru 199)	91,823,163		91,823,163		91,823,163	200
201	Less Observation Beds	1,657,526		1,657,526		1,657,526	201
202	Total (line 200 minus line 201)	90,165,637		90,165,637		90,165,637	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				
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	49,905,717		49,905,717				30
31	Intensive Care Unit	8,589,161		8,589,161				31
31.01	NICU							31.01
40	Subprovider - IPF	6,461,015		6,461,015				40
43	Nursery	7,266,415		7,266,415				43
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	6,248,378	12,419,979	18,668,357	0.365411	0.365411	0.365411	50
52	Delivery Room & Labor Room	5,927,892	1,388,336	7,316,228	0.635426	0.635426	0.635426	52
53	Anesthesiology	1,249,833	1,770,433	3,020,266	0.142960	0.142960	0.142960	53
54	Radiology-Diagnostic	7,104,074	20,410,094	27,514,168	0.210055	0.210055	0.210055	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	23,360,549	21,285,390	44,645,939	0.150921	0.150921	0.150921	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	8,093,612	1,225,524	9,319,136	0.212949	0.212949	0.212949	65
66	Physical Therapy	632,634	1,513,630	2,146,264	0.346871	0.346871	0.346871	66
69	Electrocardiology	2,561,962	2,895,180	5,457,142	0.139546	0.139546	0.139546	69
70	Electroencephalography	90,878	74,393	165,271	0.874999	0.874999	0.874999	70
71	Medical Supplies Charged to Patients	435,889	773,445	1,209,334	1.126469	1.126469	1.126469	71
72	Impl. Dev. Charged to Patients	2,430,735	1,221,484	3,652,219	0.653040	0.653040	0.653040	72
73	Drugs Charged to Patients	29,811,553	14,916,180	44,727,733	0.144687	0.144687	0.144687	73
75.01	ACUTE DIALYSIS	1,943,700	262,350	2,206,050	0.219911	0.219911	0.219911	75.01
75.02	CARD CATH LAB	5,261,719	4,457,768	9,719,487	0.243420	0.243420	0.243420	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic	47,536	8,206,960	8,254,496	0.527808	0.527808	0.527808	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	444	312,830	313,274	1.908872	1.908872	1.908872	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	835,978	5,858,901	6,694,879	0.147643	0.147643	0.147643	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	7,858,272	31,288,970	39,147,242	0.171188	0.171188	0.171188	91
92	Observation Beds (Non-Distinct Part)	341,497	4,917,220	5,258,717	0.315196	0.315196	0.315196	92
	OTHER REIMBURSABLE COST CENTERS							
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
200	Subtotal (sum of lines 30 thru 199)	176,459,443	135,199,067	311,658,510				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	176,459,443	135,199,067	311,658,510				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)	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	1,571,432		1,571,432	32,165	48.86	7,309	357,118	30
31	Intensive Care Unit	226,201		226,201	3,349	67.54	1,275	86,114	31
31.01	NICU								31.01
32	Coronary Care Unit								32
33	Burn Intensive Care Unit								33
34	Surgical Intensive Care Unit								34
35	Other Special Care (specify)								35
40	Subprovider - IPF	136,079		136,079	3,375	40.32	1,124	45,320	40
41	Subprovider - IRF								41
42	Subprovider I								42
43	Nursery	133,536		133,536	2,754	48.49			43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	2,067,248		2,067,248	41,643		9,708	488,552	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-0206

**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	663,398	18,668,357	0.035536	1,851,416	65,792	50
52	Delivery Room & Labor Room	565,366	7,316,228	0.077276	17,469	1,350	52
53	Anesthesiology	49,618	3,020,266	0.016428	376,362	6,183	53
54	Radiology-Diagnostic	586,007	27,514,168	0.021298	2,763,399	58,855	54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	419,569	44,645,939	0.009398	7,372,449	69,286	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	109,245	9,319,136	0.011723	2,978,442	34,916	65
66	Physical Therapy	76,618	2,146,264	0.035698	285,756	10,201	66
69	Electrocardiology	90,819	5,457,142	0.016642	956,636	15,920	69
70	Electroencephalography	31,101	165,271	0.188182	38,775	7,297	70
71	Medical Supplies Charged to Pat	58,461	1,209,334	0.048341	128,692	6,221	71
72	Impl. Dev. Charged to Patients	103,596	3,652,219	0.028365	899,224	25,506	72
73	Drugs Charged to Patients	235,590	44,727,733	0.005267	9,836,112	51,807	73
75.01	ACUTE DIALYSIS	4,988	2,206,050	0.002261	1,042,800	2,358	75.01
75.02	CARD CATH LAB	225,362	9,719,487	0.023187	2,059,767	47,760	75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	283,951	8,254,496	0.034400	24,147	831	90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	24,852	313,274	0.079330			90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	79,859	6,694,879	0.011928	194,219	2,317	90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	265,552	39,147,242	0.006783	2,302,791	15,620	91
92	Observation Beds (Non-Distinct	98,198	5,258,717	0.018673	100,062	1,868	92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	3,972,150	239,436,202		33,228,518	424,088	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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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
31.01	NICU					31.01
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF					40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery					43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	TOTAL (lines 30-199)					200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)	
6		7		8	9	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	32,165		7,309		30
31	Intensive Care Unit	3,349		1,275		31
31.01	NICU					31.01
32	Coronary Care Unit					32
33	Burn Intensive Care Unit					33
34	Surgical Intensive Care Unit					34
35	Other Special Care (specify)					35
40	Subprovider - IPF	3,375		1,124		40
41	Subprovider - IRF					41
42	Subprovider I					42
43	Nursery	2,754				43
44	Skilled Nursing Facility					44
45	Nursing Facility					45
200	Total (lines 30-199)	41,643		9,708		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0206

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75.01	ACUTE DIALYSIS							75.01
75.02	CARD CATH LAB							75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic							90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC							90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY							90.04
90.05	FAMILY PRACTICE CLINIC							90.05
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

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-0206

**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	18,668,357			1,851,416		2,809,860		50
52	Delivery Room & Labor Room	7,316,228			17,469		11,267		52
53	Anesthesiology	3,020,266			376,362		424,443		53
54	Radiology-Diagnostic	27,514,168			2,763,399		2,794,713		54
56.01	NUCLEAR MEDICINE								56.01
60	Laboratory	44,645,939			7,372,449		2,414,052		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	Respiratory Therapy	9,319,136			2,978,442		187,501		65
66	Physical Therapy	2,146,264			285,756		1,066		66
69	Electrocardiology	5,457,142			956,636		794,162		69
70	Electroencephalography	165,271			38,775		18,732		70
71	Medical Supplies Charged to Pat	1,209,334			128,692		248,156		71
72	Impl. Dev. Charged to Patients	3,652,219			899,224		820,368		72
73	Drugs Charged to Patients	44,727,733			9,836,112		4,275,269		73
75.01	ACUTE DIALYSIS	2,206,050			1,042,800		100,650		75.01
75.02	CARD CATH LAB	9,719,487			2,059,767		2,710,055		75.02
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90	Clinic	8,254,496			24,147		2,146,512		90
90.01	PH CLINIC								90.01
90.02	HEALTHWORKS CLINIC	313,274					292		90.02
90.03	DENTAL CLINIC								90.03
90.04	WOUND CARE THERAPY	6,694,879			194,219		1,587,023		90.04
90.05	FAMILY PRACTICE CLINIC								90.05
91	Emergency	39,147,242			2,302,791		2,985,189		91
92	Observation Beds (Non-Distinct)	5,258,717			100,062		1,458,856		92
	OTHER REIMBURSABLE COST CENTERS								
200	Total (sum of lines 50-199)	239,436,202			33,228,518		25,788,166		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-0206

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	0.365411	2,809,860			1,026,754			50
52	Delivery Room & Labor Room	0.635426	11,267			7,159			52
53	Anesthesiology	0.142960	424,443			60,678			53
54	Radiology-Diagnostic	0.210055	2,794,713			587,043			54
56.01	NUCLEAR MEDICINE								56.01
60	Laboratory	0.150921	2,414,052		188	364,331		28	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	Respiratory Therapy	0.212949	187,501			39,928			65
66	Physical Therapy	0.346871	1,066			370			66
69	Electrocardiology	0.139546	794,162			110,822			69
70	Electroencephalography	0.874999	18,732			16,390			70
71	Medical Supplies Charged to Pat	1.126469	248,156			279,540			71
72	Impl. Dev. Charged to Patients	0.653040	820,368			535,733			72
73	Drugs Charged to Patients	0.144687	4,275,269		27,086	618,576		3,919	73
75.01	ACUTE DIALYSIS	0.219911	100,650			22,134			75.01
75.02	CARD CATH LAB	0.243420	2,710,055			659,682			75.02
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90	Clinic	0.527808	2,146,512			1,132,946			90
90.01	PH CLINIC								90.01
90.02	HEALTHWORKS CLINIC	1.908872	292			557			90.02
90.03	DENTAL CLINIC								90.03
90.04	WOUND CARE THERAPY	0.147643	1,587,023			234,313			90.04
90.05	FAMILY PRACTICE CLINIC								90.05
91	Emergency	0.171188	2,985,189			511,029			91
92	Observation Beds (Non-Distinct)	0.315196	1,458,856			459,826			92
	OTHER REIMBURSABLE COST CENTERS								
200	Subtotal (see instructions)		25,788,166		27,274	6,667,811		3,947	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		25,788,166		27,274	6,667,811		3,947	202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 14-S206

WORKSHEET D
PART II

Check [] Title V [] Hospital [] SUB (Other) [XX] PPS
 Applicable [XX] Title XVIII, Part A [XX] 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	663,398	18,668,357	0.035536			50
52	Delivery Room & Labor Room	565,366	7,316,228	0.077276			52
53	Anesthesiology	49,618	3,020,266	0.016428			53
54	Radiology-Diagnostic	586,007	27,514,168	0.021298	27,221	580	54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	419,569	44,645,939	0.009398	213,547	2,007	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	109,245	9,319,136	0.011723	697	8	65
66	Physical Therapy	76,618	2,146,264	0.035698	3,286	117	66
69	Electrocardiology	90,819	5,457,142	0.016642	21,034	350	69
70	Electroencephalography	31,101	165,271	0.188182			70
71	Medical Supplies Charged to Pat	58,461	1,209,334	0.048341			71
72	Impl. Dev. Charged to Patients	103,596	3,652,219	0.028365			72
73	Drugs Charged to Patients	235,590	44,727,733	0.005267	382,016	2,012	73
75.01	ACUTE DIALYSIS	4,988	2,206,050	0.002261			75.01
75.02	CARD CATH LAB	225,362	9,719,487	0.023187			75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	283,951	8,254,496	0.034400	44	2	90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	24,852	313,274	0.079330			90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	79,859	6,694,879	0.011928	512	6	90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	265,552	39,147,242	0.006783	97,035	658	91
92	Observation Beds (Non-Distinct		5,258,717				92
	OTHER REIMBURSABLE COST CENTERS						
200	Total (sum of lines 50-199)	3,873,952	239,436,202		745,392	5,740	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-S206

**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
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
75.01	ACUTE DIALYSIS							75.01
75.02	CARD CATH LAB							75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	Clinic							90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC							90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY							90.04
90.05	FAMILY PRACTICE CLINIC							90.05
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

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 14-S206

**WORKSHEET D
PART IV**

Check [] Title V [] Hospital [] SUB (Other) [] ICF/IID [XX] PPS
 Applicable [XX] Title XVIII, Part A [XX] 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	18,668,357							50
52	Delivery Room & Labor Room	7,316,228							52
53	Anesthesiology	3,020,266							53
54	Radiology-Diagnostic	27,514,168			27,221				54
56.01	NUCLEAR MEDICINE								56.01
60	Laboratory	44,645,939			213,547				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	Respiratory Therapy	9,319,136			697				65
66	Physical Therapy	2,146,264			3,286				66
69	Electrocardiology	5,457,142			21,034				69
70	Electroencephalography	165,271							70
71	Medical Supplies Charged to Pat	1,209,334							71
72	Impl. Dev. Charged to Patients	3,652,219							72
73	Drugs Charged to Patients	44,727,733			382,016				73
75.01	ACUTE DIALYSIS	2,206,050							75.01
75.02	CARD CATH LAB	9,719,487							75.02
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
OUTPATIENT SERVICE COST CENTERS									
90	Clinic	8,254,496			44				90
90.01	PH CLINIC								90.01
90.02	HEALTHWORKS CLINIC	313,274							90.02
90.03	DENTAL CLINIC								90.03
90.04	WOUND CARE THERAPY	6,694,879			512				90.04
90.05	FAMILY PRACTICE CLINIC								90.05
91	Emergency	39,147,242			97,035				91
92	Observation Beds (Non-Distinct)	5,258,717							92
OTHER REIMBURSABLE COST CENTERS									
200	Total (sum of lines 50-199)	239,436,202			745,392				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 14-S206

WORKSHEET D
PART V

Check [] Title V - O/P [] Hospital [] SUB (Other) [] Swing Bed SNF
 Applicable [XX] Title XVIII, Part B [XX] 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	0.365411							50
52	Delivery Room & Labor Room	0.635426							52
53	Anesthesiology	0.142960							53
54	Radiology-Diagnostic	0.210055							54
56.01	NUCLEAR MEDICINE								56.01
60	Laboratory	0.150921							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
65	Respiratory Therapy	0.212949							65
66	Physical Therapy	0.346871							66
69	Electrocardiology	0.139546							69
70	Electroencephalography	0.874999							70
71	Medical Supplies Charged to Pat	1.126469							71
72	Impl. Dev. Charged to Patients	0.653040							72
73	Drugs Charged to Patients	0.144687							73
75.01	ACUTE DIALYSIS	0.219911							75.01
75.02	CARD CATH LAB	0.243420							75.02
76.97	CARDIAC REHABILITATION								76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
90	Clinic	0.527808							90
90.01	PH CLINIC								90.01
90.02	HEALTHWORKS CLINIC	1.908872							90.02
90.03	DENTAL CLINIC								90.03
90.04	WOUND CARE THERAPY	0.147643							90.04
90.05	FAMILY PRACTICE CLINIC								90.05
91	Emergency	0.171188							91
92	Observation Beds (Non-Distinct)	0.315196							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

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0206

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	32,165	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	32,165	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)	30,155	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	7,309	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)	26,524,606	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)	26,524,606	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)	26,524,606	37

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0206

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

							1	
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
38	Adjusted general inpatient routine service cost per diem (see instructions)					824.64	38	
39	Program general inpatient routine service cost (line 9 x line 38)					6,027,294	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)					6,027,294	41	
42	Nursery (Titles V and XIX only)	1	2	3	4	5	42	
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	5,169,105	3,349	1,543.48	1,275	1,967,937	43	
43.01	NICU						43.01	
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)					6,688,590	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					14,683,821	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					443,232	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)					424,088	51
52	Total Program excludable cost (sum of lines 50 and 51)					867,320	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					13,816,501	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

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-0206

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)					2,010	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					824.64	88
89	Observation bed cost (line 87 x line 88) (see instructions)					1,657,526	89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	1,571,432	26,524,606	0.059244	1,657,526	98,198	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-S206

**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)	3,375	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	3,375	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)	3,375	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	1,124	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)	2,162,195	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)	2,162,195	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)	2,162,195	37

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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 14-S206

**WORKSHEET D-1
PART II**

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

1

38	Adjusted general inpatient routine service cost per diem (see instructions)	640.65	38
39	Program general inpatient routine service cost (line 9 x line 38)	720,091	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)	720,091	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	114,153	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	834,244	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	45,320	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	5,740	51
52	Total Program excludable cost (sum of lines 50 and 51)	51,060	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	783,184	53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-0206

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics		11,661,077		30
31	Intensive Care Unit		3,410,126		31
31.01	NICU				31.01
40	Subprovider - IPF				40
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.365411	1,851,416	676,528	50
52	Delivery Room & Labor Room	0.635426	17,469	11,100	52
53	Anesthesiology	0.142960	376,362	53,805	53
54	Radiology-Diagnostic	0.210055	2,763,399	580,466	54
56.01	NUCLEAR MEDICINE				56.01
60	Laboratory	0.150921	7,372,449	1,112,657	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.212949	2,978,442	634,256	65
66	Physical Therapy	0.346871	285,756	99,120	66
69	Electrocardiology	0.139546	956,636	133,495	69
70	Electroencephalography	0.874999	38,775	33,928	70
71	Medical Supplies Charged to Patients	1.126469	128,692	144,968	71
72	Impl. Dev. Charged to Patients	0.653040	899,224	587,229	72
73	Drugs Charged to Patients	0.144687	9,836,112	1,423,158	73
75.01	ACUTE DIALYSIS	0.219911	1,042,800	229,323	75.01
75.02	CARD CATH LAB	0.243420	2,059,767	501,388	75.02
76.97	CARDIAC REHABILITATION				76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
90	Clinic	0.527808	24,147	12,745	90
90.01	PH CLINIC				90.01
90.02	HEALTHWORKS CLINIC	1.908872			90.02
90.03	DENTAL CLINIC				90.03
90.04	WOUND CARE THERAPY	0.147643	194,219	28,675	90.04
90.05	FAMILY PRACTICE CLINIC				90.05
91	Emergency	0.171188	2,302,791	394,210	91
92	Observation Beds (Non-Distinct Part)	0.315196	100,062	31,539	92
	OTHER REIMBURSABLE COST CENTERS				
200	Total (sum of lines 50-94, and 96-98)		33,228,518	6,688,590	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		33,228,518		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 14-S206

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
31.01	NICU				31.01
40	Subprovider - IPF		2,059,343		40
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.365411			50
52	Delivery Room & Labor Room	0.635426			52
53	Anesthesiology	0.142960			53
54	Radiology-Diagnostic	0.210055	27,221	5,718	54
56.01	NUCLEAR MEDICINE				56.01
60	Laboratory	0.150921	213,547	32,229	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
65	Respiratory Therapy	0.212949	697	148	65
66	Physical Therapy	0.346871	3,286	1,140	66
69	Electrocardiology	0.139546	21,034	2,935	69
70	Electroencephalography	0.874999			70
71	Medical Supplies Charged to Patients	1.126469			71
72	Impl. Dev. Charged to Patients	0.653040			72
73	Drugs Charged to Patients	0.144687	382,016	55,273	73
75.01	ACUTE DIALYSIS	0.219911			75.01
75.02	CARD CATH LAB	0.243420			75.02
76.97	CARDIAC REHABILITATION				76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
90	Clinic	0.527808	44	23	90
90.01	PH CLINIC				90.01
90.02	HEALTHWORKS CLINIC	1.908872			90.02
90.03	DENTAL CLINIC				90.03
90.04	WOUND CARE THERAPY	0.147643	512	76	90.04
90.05	FAMILY PRACTICE CLINIC				90.05
91	Emergency	0.171188	97,035	16,611	91
92	Observation Beds (Non-Distinct Part)	0.315196			92
	OTHER REIMBURSABLE COST CENTERS				
200	Total (sum of lines 50-94, and 96-98)		745,392	114,153	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		745,392		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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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)				1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	11,433,155			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)	283,499			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	3,451,395			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	177.51			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)	2.68			5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)				6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)				7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011 then see instructions.	1.74			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)	12.44			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)	13.38			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	3.00			11
12	Current year allowable FTE (see instructions)	3.00			12
13	Total allowable FTE count for the prior year	3.00			13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero	3.00			14
15	Sum of lines 12 through 14 divided by 3	3.00			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	3.00			18
19	Current year resident to bed ratio (line 18 divided by line 4)	0.016900			19
20	Prior year resident to bed ratio (see instructions)	0.016891			20
21	Enter the lesser of lines 19 or 20 (see instructions)	0.016891			21
22	IME payment adjustment (see instructions)	105,059			22
22.01	IME payment adjustment - Managed Care (see instructions)	31,715			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)	-13.38			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)	105,059			29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)	31,715			29.01
	Disproportionate Share Adjustment				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.2743			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.6172			31
32	Sum of lines 30 and 31	0.8915			32
33	Allowable disproportionate share percentage (see instructions)	0.6276			33
34	Disproportionate share adjustment (see instructions)	1,793,862			34
		Prior to		On or after	
	Uncompensated Care Adjustment	October 1 (1.00)	(1.01)	October 1 (2.00)	
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)			4,173,359	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)			4,173,359	35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	4,173,359			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)	17,788,934			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)	17,820,649			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	1,154,737			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)	62,726			52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies	2,071			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)	19,040,183			59
60	Primary payer payments				60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	19,040,183			61
62	Deductibles billed to program beneficiaries	1,047,396			62
63	Coinsurance billed to program beneficiaries	189,868			63
64	Allowable bad debts (see instructions)	1,303,454			64
65	Adjusted reimbursable bad debts (see instructions)	847,245			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	763,244			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	18,650,164			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 (OTHER ADJUSTMENT)				70
70.93	HVBP payment adjustment amount (see instructions)	-58,605			70.93
70.94	HRR adjustment amount (see instructions)	-38,880			70.94
71	Amount due provider (see instructions)	18,552,679			71
71.01	Sequestration adjustment (see instructions)	371,054			71.01
72	Interim payments	17,533,919			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	647,706			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	137,484			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: 14-0206

**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)	3,947			1
2	Medical and other services reimbursed under OPPTS (see instructions)	6,667,811			2
3	PPS payments	4,598,262			3
4	Outlier payment (see instructions)	64,926			4
5	Enter the hospital specific payment to cost ratio (see instructions)	0.836			5
6	Line 2 times line 5	5,574,290			6
7	Sum of line 3 and line 4 divided by line 6	0.8366			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)	3,947			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	27,274			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)	27,274			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)	27,274			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	23,327			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)	3,947			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)	4,663,188			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	938,480			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)	3,728,655			27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)	26,961			28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)	3,755,616			30
31	Primary payer payments	1,720			31
32	Subtotal (line 30 minus line 31)	3,753,896			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)	678,910			34
35	Adjusted reimbursable bad debts (see instructions)	441,292			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	394,584			36
37	Subtotal (see instructions)	4,195,188			37
38	MSP-LCC reconciliation amount from PS&R	-198			38
39	Other adjustments (OTHER ADJ - PS&R)	22,828			39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	4,218,214			40
40.01	Sequestration adjustment (see instructions)	84,364			40.01
41	Interim payments	3,930,146			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	203,704			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-S206

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)				1
2	Medical and other services reimbursed under OPPTS (see instructions)				2
3	PPS payments				3
4	Outlier payment (see instructions)				4
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of line 3 and line 4 divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)				11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges				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)				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)				18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)				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
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)				24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)				26
27	Subtotal ((lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23) (see instructions)				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)				30
31	Primary payer payments				31
32	Subtotal (line 30 minus line 31)				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)				34
35	Adjusted reimbursable bad debts (see instructions)				35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)				36
37	Subtotal (see instructions)				37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments ()				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)				40
40.01	Sequestration adjustment (see instructions)				40.01
41	Interim payments				41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)				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: 14-0206

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		17,414,116		3,943,032
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				
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01	05/12/2016	05/12/2016	3.01
		.02	09/27/2016		3.02
		.03			3.03
		.04			3.04
		.05			3.05
		.06			3.06
		.07			3.07
		.08			3.08
		.09			3.09
		.10			3.10
		.50			3.50
		.51		09/27/2016	3.51
		.52			3.52
		.53			3.53
		.54			3.54
		.55			3.55
		.56			3.56
		.57			3.57
		.58			3.58
		.59			3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99	119,803		-12,886
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)		17,533,919		3,930,146
TO BE COMPLETED BY CONTRACTOR					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01			5.01
		.02			5.02
		.03			5.03
		.04			5.04
		.05			5.05
		.06			5.06
		.07			5.07
		.08			5.08
		.09			5.09
		.10			5.10
		.50			5.50
		.51			5.51
		.52			5.52
		.53			5.53
		.54			5.54
		.55			5.55
		.56			5.56
		.57			5.57
		.58			5.58
		.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99			5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01			6.01
		.02			6.02
7	Total Medicare program liability (see instructions)				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

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	In Lieu of Form CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 14-S206

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		862,833		1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero				2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	Program	.01		3.01
		to	.02		3.02
		Provider	.03		3.03
			.04		3.04
			.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)		862,833		4
TO BE COMPLETED BY CONTRACTOR					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	Program	.01		5.01
		to	.02		5.02
		Provider	.03		5.03
			.04		5.04
			.05		5.05
			.06		5.06
			.07		5.07
			.08		5.08
			.09		5.09
			.10		5.10
			.50		5.50
			.51		5.51
		Provider	.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		6.01
			.02		6.02
7	Total Medicare program liability (see instructions)				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)	7,181	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	8,584	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	2,975	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	33,504	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	311,658,510	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	10,020,123	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)	285,771	8
9	Sequestration adjustment amount (see instructions)	5,715	9
10	Calculation of the HIT incentive payment after sequestration (see instructions)	280,056	10

INPATIENT HOSPITAL SERVICES UNDER THE IPSS & CAH

30	Initial/interim HIT payment(s)		30
31	OTHER ADJUSTMENTS ()		31
32	Balance due provider (line 8 or line 10 minus line 30 and line 31) (see instructions)	280,056	32

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

KPMG LLP Compu-Max 2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 14-S206

WORKSHEET E-3
PART II

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

PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS

1	Net Federal IPF PPS payment (excluding outlier, ECT, and medical education payments)	1,002,935	1
2	Net IPF PPS Outlier payment		2
3	Net IPF PPS ECT payment		3
4	Unweighted intern and resident FTE count in the most recent cost report filed on or before November 15, 2004 (see instructions)	2.00	4
4.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under 42 CFR §412.424(d)(1)(iii)(F)(1) OR (2) (see instructions)		4.01
5	New teaching program adjustment (see instructions)		5
6	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a 'new teaching program' (see instructions)		6
7	Current year unweighted I&R FTE count for residents within the new program growth period of a 'new teaching program' (see instructions)		7
8	Intern and resident count for IPF PPS medical education adjustment (see instructions)		8
9	Average daily census (see instructions)	9.221311	9
10	Teaching adjustment factor $\{((1 + (\text{line } 8/\text{line } 9)) \text{ raised to the power of } .5150 - 1)\}$		10
11	Teaching adjustment (line 1 multiplied by line 10)		11
12	Adjusted Net IPF PPS Payments (sum of lines 1, 2, 3 and 11)	1,002,935	12
13	Nursing and allied health managed care payment (see instructions)		13
14	Organ acquisition DO NOT USE THIS LINE		14
15	Cost of physicians' services in a teaching hospital (see instructions)		15
16	Subtotal (see instructions)	1,002,935	16
17	Primary payer payments		17
18	Subtotal (line 16 less line 17)	1,002,935	18
19	Deductibles	97,440	19
20	Subtotal (line 18 minus line 19)	905,495	20
21	Coinsurance	25,053	21
22	Subtotal (line 20 minus line 21)	880,442	22
23	Allowable bad debts (exclude bad debts for professional services) (see instructions)		23
24	Adjusted reimbursable bad debts (see instructions)		24
25	Allowable bad debts for dual eligible beneficiaries (see instructions)		25
26	Subtotal (sum of lines 22 and 24)	880,442	26
27	Direct graduate medical education payments (from Wkst. E-4, line 49) (for freestanding IPF only)		27
28	Other pass through costs (see instructions)		28
29	Outlier payments reconciliation		29
30	Other adjustments (specify) (see instructions)		30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)		30.50
31	Total amount payable to the provider (see instructions)	880,442	31
31.01	Sequestration adjustment (see instructions)	17,609	31.01
32	Interim payments	862,833	32
33	Tentative settlement (for contractor use only)		33
34	Balance due provider/program (line 31 minus lines 31.01, 32 and 33)		34
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		35

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Worksheet E-3, Part II, line 2 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the time value of money (see instructions)		52
53	Time value of money (see instructions)		53

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DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

WORKSHEET E-4

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

COMPUTATION OF TOTAL DIRECT GME AMOUNT					
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1996			1.98	1
2	Unweighted FTE resident cap add-on for new programs per 42 CFR 413.79(e) (see instructions)				2
3	Amount of reduction to Direct GME cap under §422 of MMA				3
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with 42 CFR §413.79(m). (see instructions for cost reporting periods straddling 7/1/2011)			1.29	3.01
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and §413.79(f))				4
4.01	ACA §5503 increase to the direct GME FTE cap (see instructions for cost reporting periods straddling 7/1/2011)				4.01
4.02	ACA §5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)			12.44	4.02
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus line 4.01 and 4.02 plus applicable subscripts)			13.13	5
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)				6
7	Enter the lesser of line 5 or line 6				7
		Primary Care	Other	Total	
		1	2	3	
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year	0.00	0.00	0.00	8
9	If line 6 is less than line 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6	0.00	0.00	0.00	9
10	Weighted dental and podiatric resident FTE count for the current year		3.00		10
10.01	Unweighted dental and podiatric resident FTE count for the current year				10.01
11	Total weighted FTE count	0.00	3.00		11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)	0.00	3.00		12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instructions)	0.00	2.63		13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3)	0.00	2.88		14
15	Adjustment for residents in initial years of new programs	0.00	0.00		15
15.01	Unweighted adjustment for residents in initial years of new programs				15.01
16	Adjustment for residents displaced by program or hospital closure	0.00	0.00		16
16.01	Unweighted adjustment for residents displaced by program or hospital closure				16.01
17	Adjusted rolling average FTE count	0.00	2.88		17
18	Per resident amount	94,254.92	94,254.92		18
19	Approved amount for resident costs		271,454	271,454	19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 §413.79(c)(4)				20
21	Direct GME FTE unweighted resident count over cap (see instructions)				21
22	Allowable additional direct GME FTE resident count (see instructions)				22
23	Enter the locality adjustment national average per resident amount (see instructions)				23
24	Multiply line 22 times line 23				24
25	Total direct GME amount (sum of lines 19 and 24)			271,454	25
COMPUTATION OF PROGRAM PATIENT LOAD					
		Inpatient Part A	Managed Care		
26	Inpatient days (see instructions)	9,708	2,975		26
27	Total inpatient days (see instructions)	37,115	37,115		27
28	Ratio of inpatient days to total inpatient days	0.261565	0.080156		28
29	Program direct GME amount	71,003	21,759		29
30	Reduction for direct GME payments for Medicare Advantage		3,075		30
31	Net Program direct GME amount			89,687	31
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)					
32	Renal dialysis direct medical education costs (from Wkst. B, Pt. I, sum of col. 20 and 23, lines 74 and 94)				32
33	Renal dialysis and home dialysis total charges (Wkst. C, Pt. I, col. 8, sum of lines 74 and 94)				33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)				34
35	Medicare outpatient ESRD charges (see instructions)				35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)				36
APPORTIONMENT OF MEDICARE REASONABLE COST OF GME					
Part A Reasonable Cost					
37	Reasonable cost (see instructions)			15,518,065	37
38	Organ acquisition costs (Wkst. D-4, Pt. III, col 1, line 69)				38
39	Cost of physicians' services in a teaching hospital (see instructions)				39
40	Primary payer payments (see instructions)				40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)			15,518,065	41
Part B Reasonable Cost					
42	Reasonable cost (see instructions)			6,671,758	42
43	Primary payer payments (see instructions)			1,720	43
44	Total Part B reasonable cost (line 42 minus line 43)			6,670,038	44
45	Total reasonable cost (sum of lines 41 and 44)			22,188,103	45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)			0.699387	46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)			0.300613	47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B					
48	Total program GME payment (line 31)			89,687	48
49	Part A Medicare GME payment (line 46 x line 48) (title XVIII only) (see instructions)			62,726	49
50	Part B Medicare GME payment (line 47 x line 48) (title XVIII only) (see instructions)			26,961	50

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BALANCE SHEET

WORKSHEET G

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

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
Assets (Omit Cents)		1	2	3	4	
CURRENT ASSETS						
1	Cash on hand and in banks	20,023,000				1
2	Temporary investments	15,663,338				2
3	Notes receivable					3
4	Accounts receivable	19,535,802				4
5	Other receivables	4,210,588				5
6	Allowances for uncollectible notes and accounts receivable	-6,984,834				6
7	Inventory	1,102,757				7
8	Prepaid expenses	849,331				8
9	Other current assets	1,113,514				9
10	Due from other funds					10
11	Total current assets (sum of lines 1-10)	55,513,496				11
FIXED ASSETS						
12	Land	4,529,913				12
13	Land improvements	3,689,703				13
14	Accumulated depreciation	-3,182,145				14
15	Buildings	47,905,179				15
16	Accumulated depreciation	-35,584,071				16
17	Leasehold improvements					17
18	Accumulated depreciation					18
19	Fixed equipment	24,164,730				19
20	Accumulated depreciation	-16,775,927				20
21	Automobiles and trucks					21
22	Accumulated depreciation					22
23	Major movable equipment	52,927,034				23
24	Accumulated depreciation	-45,916,874				24
25	Minor equipment depreciable					25
26	Accumulated depreciation					26
27	HIT designated assets					27
28	Accumulated depreciation					28
29	Minor equipment-nondepreciable					29
30	Total fixed assets (sum of lines 12-29)	31,757,542				30
OTHER ASSETS						
31	Investments					31
32	Deposits on leases					32
33	Due from owners/officers					33
34	Other assets	20,770,741				34
35	Total other assets (sum of lines 31-34)	20,770,741				35
36	Total assets (sum of lines 11, 30 and 35)	108,041,779				36
Liabilities and Fund Balances (Omit Cents)						
		1	2	3	4	
CURRENT LIABILITIES						
37	Accounts payable	7,519,103				37
38	Salaries, wages and fees payable					38
39	Payroll taxes payable	113,581				39
40	Notes and loans payable (short term)					40
41	Deferred income					41
42	Accelerated payments					42
43	Due to other funds					43
44	Other current liabilities	8,894,885				44
45	Total current liabilities (sum of lines 37 thru 44)	16,527,569				45
LONG TERM LIABILITIES						
46	Mortgage payable					46
47	Notes payable					47
48	Unsecured loans					48
49	Other long term liabilities	50,854,765				49
50	Total long term liabilities (sum of lines 46 thru 49)	50,854,765				50
51	Total liabilities (sum of lines 45 and 50)	67,382,334				51
CAPITAL ACCOUNTS						
52	General fund balance	40,659,445				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)	40,659,445				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	108,041,779				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		32,908,879			1
2	Net income (loss) (from Worksheet G-3, line 29)		5,226,094			2
3	Total (sum of line 1 and line 2)		38,134,973			3
4	Additions (credit adjustments) (specify)					4
5	MIN PENSION LIAB. ADJ.	2,391,567				5
6	RESTRICTED FUND	132,905				6
7						7
8						8
9						9
10	Total additions (sum of lines 4-9)		2,524,472			10
11	Subtotal (line 3 plus line 10)		40,659,445			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)		40,659,445			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	MIN PENSION LIAB. ADJ.					5
6	RESTRICTED FUND					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	52,837,780		52,837,780	1
2	Subprovider IPF	6,461,015		6,461,015	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)	59,298,795		59,298,795	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	8,591,266		8,591,266	11
11.01	NICU				11.01
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)	8,591,266		8,591,266	16
17	Total inpatient routine care services (sum of lines 10 and 16)	67,890,061		67,890,061	17
18	Ancillary services	108,567,832		108,567,832	18
19	Outpatient services		145,842,667	145,842,667	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)	176,457,893	145,842,667	322,300,560	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		112,011,353	29
30	Add (specify)			30
31				31
32				32
33				33
34				34
35	ROUNDING			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)		112,011,353	43

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STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

	DESCRIPTION		
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)	322,300,560	1
2	Less contractual allowances and discounts on patients' accounts	218,996,998	2
3	Net patient revenues (line 1 minus line 2)	103,303,562	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	112,011,353	4
5	Net income from service to patients (line 3 minus line 4)	-8,707,791	5

OTHER INCOME

6	Contributions, donations, bequests, etc.	205,997	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	131	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	286,579	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	9,362	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 (HIT INCENTIVE PAYMENTS)	622,912	24
24.01	Other (CLINICAL INTEGRATION REV)	984,759	24.01
24.02	Other (INVESTMENT GAIN)	815,580	24.02
24.03	Other (RENTAL INCOME)	327,017	24.03
24.04	Other (DIETARY MISC REV)	303,058	24.04
24.05	Other (UNREALIZED GAIN ON INVESTMENT)	698,249	24.05
24.06	Other (MISC REV)	968,151	24.06
24.07	Other (EYE CENTER OFFICE RENT)	38,495	24.07
24.08	Other (MEDICAL OFFCIE TIME SHARE RENT)	11,950	24.08
24.09	Other (ACA ACCESS REV)	8,594,384	24.09
24.10	Other (OTHER MISC REV)	67,261	24.10
25	Total other income (sum of lines 6-24)	13,933,885	25
26	Total (line 5 plus line 25)	5,226,094	26
29	Net income (or loss) for the period (line 26 minus line 28)	5,226,094	29

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CALCULATION OF CAPITAL PAYMENT

COMPONENT CCN: 14-0206

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	917,079	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	47,823	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)	92.19	3
4	Number of interns & residents (see instructions)	3.00	4
5	Indirect medical education percentage (see instructions)	0.92	5
6	Indirect medical education adjustment (see instructions)	8,437	6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)	0.2743	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.6172	8
9	Sum of lines 7 and 8	0.8915	9
10	Allowable disproportionate share percentage (see instructions)	0.1978	10
11	Disproportionate share adjustment (see instructions)	181,398	11
12	Total prospective capital payments (see instructions)	1,154,737	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
4.01	COMMUNICATIONS						4.01
4.02	DATA PROCESSING						4.02
4.03	ADMITTING						4.03
4.04	CASHIERING						4.04
5	Administrative & General						5
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
31.01	NICU						31.01
40	Subprovider - IPF						40
43	Nursery						43
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room						50
52	Delivery Room & Labor Room						52
53	Anesthesiology						53
54	Radiology-Diagnostic						54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
75.01	ACUTE DIALYSIS						75.01
75.02	CARD CATH LAB						75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic						90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC						90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY						90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency						91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
99.10	CORF						99.10
99.20	OUTPATIENT PHYSICAL THERAPY						99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY						99.30
99.40	OUTPATIENT SPEECH PATHOLOGY						99.40
	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
192.01	PROHEALTH SERVICES						192.01
192.02	AUXILIARY						192.02
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201

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		
202	TOTAL (sum of lines 118-201)							202

KPMG LLP Compu-Max 2552-10

NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	Non CMS worksheet CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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REPORT 97 - UTILIZATION STATISTICS - HOSPITAL

	COST CENTERS	TITLE XVIII		TITLE XIX		TITLE V		TOTAL THIRD PARTY UTIL	
		PART A	PART B	INPATIENT	OUTPAT- IENT	INPATIENT	OUTPAT- IENT		
		1	2	3	4	5	6		
	UTILIZATION PERCENTAGES BASED ON DAYS								
30	Adults & Pediatrics	22.72		42.34				65.06	30
31	Intensive Care Unit	38.07		9.97				48.04	31
43	Nursery			55.95				55.95	43
	UTILIZATION PERCENTAGES BASED ON CHARGES								
50	Operating Room	9.92	15.05	5.76				30.73	50
52	Delivery Room & Labor Room	0.24	0.15	4.12				4.51	52
53	Anesthesiology	12.46	14.05	6.91				33.42	53
54	Radiology-Diagnostic	10.04	10.16	3.33				23.53	54
60	Laboratory	16.51	5.41	7.75				29.67	60
65	Respiratory Therapy	31.96	2.01	8.87				42.84	65
66	Physical Therapy	13.31	0.05	11.90				25.26	66
69	Electrocardiology	17.53	14.55	4.92				37.00	69
70	Electroencephalography	23.46	11.33	5.44				40.23	70
71	Medical Supplies Charged to Pat	10.64	20.52	14.24				45.40	71
72	Impl. Dev. Charged to Patients	24.62	22.46					47.08	72
73	Drugs Charged to Patients	21.99	9.62	7.50				39.11	73
75.01	ACUTE DIALYSIS	47.27	4.56	7.11				58.94	75.01
75.02	CARD CATH LAB	21.19	27.88	2.07				51.14	75.02
90	Clinic	0.29	26.00					26.29	90
90.02	HEALTHWORKS CLINIC		0.09					0.09	90.02
90.04	WOUND CARE THERAPY	2.90	23.71					26.61	90.04
91	Emergency	5.88	7.63	0.61				14.12	91
92	Observation Beds (Non-Distinct	1.90	27.74	0.30				29.94	92
200	TOTAL CHARGES	13.88	10.78	4.79				29.45	200

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NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	Non CMS worksheet CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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REPORT 97 - UTILIZATION STATISTICS - SUBPROVIDER-IPF

	COST CENTERS	TITLE XVIII		TITLE XIX		TITLE V		TOTAL THIRD PARTY UTIL	
		PART A	PART B	INPATIENT	OUTPAT- IENT	INPATIENT	OUTPAT- IENT		
		1	2	3	4	5	6	7	
	UTILIZATION PERCENTAGES BASED ON DAYS								
40	Subprovider - IPF	33.30		11.35				44.65	40
	UTILIZATION PERCENTAGES BASED ON CHARGES								
54	Radiology-Diagnostic	0.10		0.02				0.12	54
60	Laboratory	0.48		0.17				0.65	60
65	Respiratory Therapy	0.01						0.01	65
66	Physical Therapy	0.15		0.04				0.19	66
69	Electrocardiology	0.39		0.13				0.52	69
73	Drugs Charged to Patients	0.85		0.21				1.06	73
90.04	WOUND CARE THERAPY	0.01						0.01	90.04
91	Emergency	0.25		0.11				0.36	91
200	TOTAL CHARGES	0.31		0.09				0.40	200

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NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	Non CMS worksheet CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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REPORT 98 - COST ALLOCATION SUMMARY

	COST CENTERS	DIRECT COSTS		ALLOCATED OVERHEAD		TOTAL COSTS		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
		1	2	3	4	5	6	
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs-Bldg & Fixt	3,457,357	3.62	-3,457,357	-7.87			1
2	Cap Rel Costs-Mvble Equip	3,342,769	3.50	-3,342,769	-7.61			2
3	Other Cap Rel Costs							3
4	Employee Benefits Department	1,306,116	1.37	-1,306,116	-2.97			4
4.01	COMMUNICATIONS	304,883	0.32	-304,883	-0.69			4.01
4.02	DATA PROCESSING	4,287,790	4.49	-4,287,790	-9.76			4.02
4.03	ADMITTING	1,227,435	1.29	-1,227,435	-2.79			4.03
4.04	CASHIERING	1,658,201	1.74	-1,658,201	-3.77			4.04
5	Administrative & General	12,500,384	13.10	-12,500,384	-28.45			5
6	Maintenance & Repairs							6
7	Operation of Plant	3,714,735	3.89	-3,714,735	-8.45			7
8	Laundry & Linen Service	400,590	0.42	-400,590	-0.91			8
9	Housekeeping	1,716,500	1.80	-1,716,500	-3.91			9
10	Dietary	1,742,443	1.83	-1,742,443	-3.97			10
11	Cafeteria	332,042	0.35	-332,042	-0.76			11
12	Maintenance of Personnel							12
13	Nursing Administration	1,598,726	1.68	-1,598,726	-3.64			13
14	Central Services & Supply	1,516,243	1.59	-1,516,243	-3.45			14
15	Pharmacy	1,780,233	1.87	-1,780,233	-4.05			15
16	Medical Records & Library	1,804,189	1.89	-1,804,189	-4.11			16
17	Social Service	1,039,752	1.09	-1,039,752	-2.37			17
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd	125,013	0.13	-125,013	-0.28			21
22	I&R Services-Other Prgm Costs Apprvd	87,875	0.09	-87,875	-0.20			22
23	Paramed Ed Prgm-(specify)							23
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics	14,118,178	14.80	12,642,193	28.77	26,760,371	28.05	30
31	Intensive Care Unit	3,296,888	3.46	1,872,217	4.26	5,169,105	5.42	31
31.01	NICU							31.01
40	Subprovider - IPF	1,145,493	1.20	1,016,702	2.31	2,162,195	2.27	40
43	Nursery	1,595,986	1.67	944,116	2.15	2,540,102	2.66	43
ANCILLARY SERVICE COST CENTERS								
50	Operating Room	3,440,975	3.61	3,380,644	7.69	6,821,619	7.15	50
52	Delivery Room & Labor Room	2,757,818	2.89	1,891,101	4.30	4,648,919	4.87	52
53	Anesthesiology	209,479	0.22	222,297	0.51	431,776	0.45	53
54	Radiology-Diagnostic	3,458,364	3.63	2,321,119	5.28	5,779,483	6.06	54
56.01	NUCLEAR MEDICINE							56.01
60	Laboratory	3,626,150	3.80	3,111,878	7.08	6,738,028	7.06	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
65	Respiratory Therapy	1,151,265	1.21	833,234	1.90	1,984,499	2.08	65
66	Physical Therapy	360,098	0.38	384,379	0.87	744,477	0.78	66
69	Electrocardiology	272,380	0.29	489,143	1.11	761,523	0.80	69
70	Electroencephalography	337		144,275	0.33	144,612	0.15	70
71	Medical Supplies Charged to Patients	716,123	0.75	646,154	1.47	1,362,277	1.43	71
72	Impl. Dev. Charged to Patients	1,229,384	1.29	1,155,661	2.63	2,385,045	2.50	72
73	Drugs Charged to Patients	2,827,650	2.96	3,643,879	8.29	6,471,529	6.78	73
75.01	ACUTE DIALYSIS	366,149	0.38	118,986	0.27	485,135	0.51	75.01
75.02	CARD CATH LAB	988,458	1.04	1,377,464	3.13	2,365,922	2.48	75.02
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS								
90	Clinic	2,667,791	2.80	1,715,195	3.90	4,382,986	4.59	90
90.01	PH CLINIC							90.01
90.02	HEALTHWORKS CLINIC	425,499	0.45	172,501	0.39	598,000	0.63	90.02
90.03	DENTAL CLINIC							90.03
90.04	WOUND CARE THERAPY	547,010	0.57	441,442	1.00	988,452	1.04	90.04
90.05	FAMILY PRACTICE CLINIC							90.05
91	Emergency	4,116,308	4.32	2,585,235	5.88	6,701,543	7.03	91
92	Observation Beds (Non-Distinct Part)							92
OTHER REIMBURSABLE COST CENTERS								
99.10	CORF							99.10
99.20	OUTPATIENT PHYSICAL THERAPY							99.20
99.30	OUTPATIENT OCCUPATIONAL THERAPY							99.30
99.40	OUTPATIENT SPEECH PATHOLOGY							99.40
SPECIAL PURPOSE COST CENTERS								
NONREIMBURSABLE COST CENTERS								
190	Gift, Flower, Coffee Shop & Canteen			33,358	0.08	33,358	0.03	190
192	Physicians' Private Offices	550,239	0.58	2,497,797	5.68	3,048,036	3.20	192
192.01	PROHEALTH SERVICES	1,262,182	1.32	237,550	0.54	1,499,732	1.57	192.01
192.02	AUXILIARY	319,558	0.33	64,756	0.15	384,314	0.40	192.02
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL	95,393,038	100.00			95,393,038	100.00	202

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REPORT 99 - APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

	COST CENTER DESCRIPTION	CAPITAL RELATED COSTS	TOTAL CHARGES	RATIO OF CAPITAL COSTS TO CHARGES	INPATIENT PROGRAM CHARGES	MEDICARE INPATIENT PPS CAPITAL COSTS	
		1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	663,398	18,668,357	0.035536	1,851,416	65,792	50
52	Delivery Room & Labor Room	565,366	7,316,228	0.077276	17,469	1,350	52
53	Anesthesiology	49,618	3,020,266	0.016428	376,362	6,183	53
54	Radiology-Diagnostic	586,007	27,514,168	0.021298	2,763,399	58,855	54
56.01	NUCLEAR MEDICINE						56.01
60	Laboratory	419,569	44,645,939	0.009398	7,372,449	69,286	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
65	Respiratory Therapy	109,245	9,319,136	0.011723	2,978,442	34,916	65
66	Physical Therapy	76,618	2,146,264	0.035698	285,756	10,201	66
69	Electrocardiology	90,819	5,457,142	0.016642	956,636	15,920	69
70	Electroencephalography	31,101	165,271	0.188182	38,775	7,297	70
71	Medical Supplies Charged to Pat	58,461	1,209,334	0.048341	128,692	6,221	71
72	Impl. Dev. Charged to Patients	103,596	3,652,219	0.028365	899,224	25,506	72
73	Drugs Charged to Patients	235,590	44,727,733	0.005267	9,836,112	51,807	73
75.01	ACUTE DIALYSIS	4,988	2,206,050	0.002261	1,042,800	2,358	75.01
75.02	CARD CATH LAB	225,362	9,719,487	0.023187	2,059,767	47,760	75.02
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
90	Clinic	283,951	8,254,496	0.034400	24,147	831	90
90.01	PH CLINIC						90.01
90.02	HEALTHWORKS CLINIC	24,852	313,274	0.079330			90.02
90.03	DENTAL CLINIC						90.03
90.04	WOUND CARE THERAPY	79,859	6,694,879	0.011928	194,219	2,317	90.04
90.05	FAMILY PRACTICE CLINIC						90.05
91	Emergency	265,552	39,147,242	0.006783	2,302,791	15,620	91
92	Observation Beds (Non-Distinct	98,198	5,258,717	0.018673	100,062	1,868	92
	OTHER REIMBURSABLE COST CENTERS						
200	TOTAL	3,972,150	239,436,202		33,228,518	424,088	200

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REPORT 99 - APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

	COST CENTER DESCRIPTION	CAPITAL RELATED COSTS	SWING-BED ADJUST-MENT AMOUNT	REDUCED CAPITAL RELATED COST	TOTAL PATIENT DAYS	PER DIEM	INPATIENT PROGRAM DAYS	MEDICARE INPATIENT PPS CAPITAL COSTS	
		1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics	1,571,432		1,571,432	32,165	48.86	7,309	357,118	30
31	Intensive Care Unit	226,201		226,201	3,349	67.54	1,275	86,114	31
31.01	NICU								31.01
200	TOTAL	1,797,633		1,797,633	35,514		8,584	443,232	200

MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS	443,232
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS	424,088
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS	867,320
MEDICARE DISCHARGES (Worksheet S-3, Part I, line 14, column 13)	1,477
MEDICARE PATIENT DAYS (Worksheet S-3, Part I, line 14, column 6 - Worksheet S-3, Part I, line 5, column 6)	8,584
PER DISCHARGE CAPITAL COSTS	587.22

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NORWEGIAN AMERICAN HOSPITAL Provider CCN: 14-0206	Non CMS worksheet CMS-2552-10	Period : From: 10/01/2015 To: 09/30/2016	Run Date: 02/26/2017 Run Time: 10:05 Version: 2017.01 (02/22/2017)
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I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (Title XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (Worksheet D-1, Part II, line 53)	13,816,501
2. HOSPITAL PART A TITLE XVIII CHARGES (sum of inpatient charges and ancillary charges on Worksheet D-3 for hospital Title XVIII component)	48,299,721
3. RATIO OF COST TO CHARGES (line 1 / line 2)	0.286

COST TO CHARGE RATIO FOR PSYCH SUBPROVIDER

1. TOTAL MEDICARE COSTS (Worksheet D-1, Part II, line 49 - (Worksheet D, Part III, column 9, line 40 + Worksheet D, Part IV, column 11, line 200))	834,244
2. TOTAL MEDICARE CHARGES (Worksheet D-3, line 40, column 2 plus Worksheet D-3, line 202, column 2) (see CR 5619)	2,804,735
3. RATIO OF COST TO CHARGES (line 1 / line 2)	0.297

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (Worksheet D, Part I, lines 30-35, column 7 + Worksheet D, Part II, line 200, column 5)	867,320
2. RATIO OF COST TO CHARGES (line II-1 / line I-2)	0.018

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (Title XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (Worksheet D, Part V, columns 2, 2.01, 2.02 x column 1 less lines 61, 66-68, 74, 94, 95 & 96)	6,667,441
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (Worksheet D, Part V, line 202, columns 2, 2.01, & 2.02 less lines 61, 66-68, 74, 94, 95 & 96)	25,787,100
3. RATIO OF COST TO CHARGES (line 1 / line 2)	0.259