

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT  
 CERTIFICATION AND SETTLEMENT SUMMARY

WORKSHEET S  
 PARTS I, II & III

PART I - COST REPORT STATUS

PROVIDER USE ONLY 1.  ELECTRONICALLY FILED COST REPORT DATE: 11-26-2012 TIME: 21:08  
 2.  MANUALLY SUBMITTED COST REPORT  
 3.  IF THIS IS AN AMENDED REPORT ENTER THE NUMBER OF TIMES THE PROVIDER RESUBMITTED THIS COST REPORT  
 4.  IF THIS IS AN AMENDED REPORT ENTER THE NUMBER OF TIMES THE PROVIDER RESUBMITTED THIS COST REPORT  
 4.  MEDICARE UTILIZATION. ENTER "F" FOR FULL OR "L" FOR LOW.

CONTRACTOR USE ONLY 5.  COST REPORT STATUS 6. DATE RECEIVED: \_\_\_\_\_ 10. NPR DATE: \_\_\_\_\_  
 1 - AS SUBMITTED 7. CONTRACTOR NO: \_\_\_\_\_ 11. CONTRACTOR'S VENDOR CODE: \_\_\_\_\_  
 2 - SETTLED WITHOUT AUDIT 8.  INITIAL REPORT FOR THIS PROVIDER CCN 12.  IF LINE 5, COLUMN 1 IS 4: ENTER  
 3 - SETTLED WITH AUDIT 9.  FINAL REPORT FOR THIS PROVIDER CCN NUMBER OF TIMES REOPENED - 0-9.  
 4 - REOPENED  
 5 - AMENDED

PART II - CERTIFICATION

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY MERCY MEDICAL CENTER - DUBUQUE (16-0069) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2011 AND ENDING 06/30/2012, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

PART III - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		HIT 4	TITLE XIX 5
		PART A 2	PART B 3		
1 HOSPITAL		19,241	-6,644	1,518,180	1
2 SUBPROVIDER - IPF		-12,265			2
3 SUBPROVIDER - IRF		2,150			3
4 SUBPROVIDER (OTHER)					4
5 SWING BED - SNF					5
6 SWING BED - NF					6
7 SKILLED NURSING FACILITY		-5,500			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		3,626	-6,644	1,518,180	200

THE ABOVE AMOUNTS REPRESENT 'DUE TO' OR 'DUE FROM' THE APPLICABLE PROGRAM FOR THE ELEMENT OF THE ABOVE COMPLEX INDICATED.

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0050. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED 673 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORT CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MARYLAND 21244-1850.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 250 MERCY DRIVE  
 2 CITY: DUBUQUE

STATE: MI

P.O.BOX:  
 ZIP CODE: 52001

COUNTY: DUBUQUE

1  
 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	CCN NUMBER 2	CBSA NUMBER 3	PROV TYPE 4	DATE CERTIFIED 5	PAYMENT SYSTEM (P, T, O, OR N)			3	
						V 6	XVIII 7	XIX 8		
3	HOSPITAL	MERCY MEDICAL CENTER - DUBUQUE	16-0069	20220	1	07/01/1966	N	P	O	3
4	SUBPROVIDER - IPF	MERCY MEDICAL CENTER - DUBUQUE	16-S069	20220	4	07/01/1988	N	P	N	4
5	SUBPROVIDER - IRF	MERCY MEDICAL CENTER - DUBUQUE	16-T069	20220	5	07/01/1984	N	P	O	5
6	SUBPROVIDER - (OTHER)									6
7	SWING BEDS - SNF									7
8	SWING BEDS - NF									8
9	HOSPITAL-BASED SNF	MERCY MEDICAL CENTER - DUBUQUE	16-5116	20220		11/29/1983	N	P	O	9
10	HOSPITAL-BASED NF									10
11	HOSPITAL-BASED OLTC									11
12	HOSPITAL-BASED HHA	MERCY HOME CARE - DUBUQUE	16-7145	20220		07/01/1987	N	P	N	12
13	SEPARATELY CERTIFIED ASC									13
14	HOSPITAL-BASED HOSPICE									14
15	HOSPITAL-BASED HEALTH CLINIC - RHC									15
16	HOSPITAL-BASED HEALTH CLINIC - FQHC									16
17	HOSPITAL-BASED (CMHC)									17
18	RENAL DIALYSIS									18
19	OTHER									19
20	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 07/01/2011				TO: 06/30/2012				20
21	TYPE OF CONTROL									21

INPATIENT PPS INFORMATION

22	DOES THIS FACILITY QUALIFY FOR AND RECEIVE DISPROPORTIONATE SHARE HOSPITAL PAYMENT IN ACCORDANCE WITH 42 CFR §412.106 IN COLUMN 1, ENTER 'Y' FOR YES AND 'N' FOR NO. IS THIS FACILITY SUBJECT TO 42 CFR §412.06(c)(2)(PICKLE AMENDMENT HOSPITAL)? IN COLUMN 2, ENTER 'Y', FOR YES OR 'N' FOR NO.									1	2
23	WHICH METHOD IS USED TO DETERMINE MEDICAID DAYS ON LINES 24 AND/OR 25 BELOW? IN COLUMN 1, ENTER 1 IF DATE OF ADMISSION, 2 IF CENSUS DAYS, OR 3 IF DATE OF DISCHARGE. IS THE METHOD OF IDENTIFYING THE DAYS IN THIS COST REPORTING PERIOD DIFFERENT FROM THE METHOD USED IN THE PRIOR COST REPORTING PERIOD? IN COLUMN 2, ENTER 'Y' FOR YES OR 'N' FOR NO.									2	N 23

		IN-STATE		OUT-OF STATE		OUT-OF STATE		MEDICAID	OTHER
		IN-STATE	IN-STATE	STATE	STATE	MEDICAID	MEDICAID		
		MEDICAID PAID	MEDICAID UNPAID	MEDICAID PAID	MEDICAID UNPAID	MEDICAID HMO	MEDICAID		
		DAYS	DAYS	DAYS	DAYS	DAYS	DAYS	DAYS	DAYS
		1	2	3	4	5	6		
24	IF THIS PROVIDER IS AN IPHS HOSPITAL, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 2, OUT-OF-STATE MEDICAID PAID DAYS IN COL. 3, OUT-OF-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 4, MEDICAID HMO PAID AND ELIGIBLE BUT UNPAID DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.	1,930		126					24
25	IF THIS PROVIDER IS AN IRF, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 2, OUT-OF STATE MEDICAID DAYS IN COL. 3, OUT-OF STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 4, MEDICAID HMO PAID AND ELIGIBLE BUT UNPAID DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.		34						25
26	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.				1				26
27	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER IN COLUMN 1, '1' FOR URBAN OR '2' FOR RURAL. IF APPLICABLE, ENTER THE EFFECTIVE DATE OF THE GEOGRAPHIC RECLASSIFICATION IN COLUMN 2.				1				27
35	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE COST REPORTING PERIOD.								35
36	ENTER APPLICABLE BEGINNING AND ENDING DATES OF SCH STATUS. SUBSCRIPT LINE 36 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:		ENDING:			36
37	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT IN THE COST REPORTING PERIOD.								37
38	ENTER APPLICABLE BEGINNING AND ENDING DATES OF MDH STATUS. SUBSCRIPT LINE 38 FOR NUMBER PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:		ENDING:			38

PROSPECTIVE PAYMENT SYSTEM(PPS)-CAPITAL

		V	XVIII	XIX	
		1	2	3	
45	DOES THIS FACILITY QUALIFY AND RECEIVE CAPITAL PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR §412.320?	N	Y	N	45
46	IS THIS FACILITY ELIGIBLE FOR ADDITIONAL PAYMENT EXCEPTION FOR EXTRAORDINARY CIRCUMSTANCES PURSUANT TO 42 CFR §412.348(f)? IF YES, COMPLETE WORKSHEET L, PART III AND L-1, PARTS I THROUGH III.	N	N	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	N	47
48	IS THE FACILITY ELECTING FULL FEDERAL CAPITAL PAYMENT? ENTER 'Y' FOR YES OR 'N' FOR NO.	N	N	N	48

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

TEACHING HOSPITALS

	1	2	3	
56	IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		56
57	IF LINE 56 IS YES, IS THIS THE FIRST COST REPORTING PERIOD DURING WHICH RESIDENTS IN APPROVED GME PROGRAMS TRAINED AT THIS FACILITY? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y' DID RESIDENTS START TRAINING IN THE FIRST MONTH OF THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2. IF COLUMN 2 IS 'Y', COMPLETE WORKSHEET E-4. IF COLUMN 2 IS 'N', COMPLETE WORKSHEET D, PART III & IV AND D-2, PART II, IF APPLICABLE.	N	N	57
58	IF LINE 56 IS YES, DID THIS FACILITY ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-5.	N		58
59	ARE COSTS CLAIMED ON LINE 100 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2, PART 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 AVERAGE	DIRECT GME AVERAGE	
61	DID YOUR FACILITY RECEIVE ADDITIONAL FTE SLOTS UNDER ACA SECTION 5503? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF 'Y', EFFECTIVE FOR PORTIONS OF COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2011 ENTER THE AVERAGE NUMBER OF PRIMARY CARE FTE RESIDENTS FOR IME IN COLUMN 2 AND DIRECT GME IN COLUMN 3 FROM THE HOSPITAL'S THREE MOST RECENT COST REPORTS ENDING AND SUBMITTED BEFORE MARCH 23, 2010. (SEE INSTRUCTIONS)	N		61

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 NON-PROVIDER SETTINGS

63	HAS YOUR FACILITY TRAINED RESIDENTS IN NON-PROVIDER 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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SECTION 5504 OF THE ACA BASE YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS

	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 NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTES THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)			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)

	UNWEIGHTED FTES NONPROVIDER SITE	UNWEIGHTED FTES IN HOSPITAL	RATIO (COL.1/ (COL.3+COL.4))	
PROGRAM NAME	PROGRAM CODE			
1	2	3	4	5

SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS

	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 NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTES THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)			66

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

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 1	PROGRAM CODE 2	UNWEIGHTED FTEs NONPROVIDER SITE 3	UNWEIGHTED FTEs IN HOSPITAL 4	RATIO (COL.1/ (COL.3+COL.4)) 5
<b>INPATIENT PSYCHIATRIC FACILITY PPS</b>				
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, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.			N 71
<b>INPATIENT REHABILITATION FACILITY PPS</b>				
75	IS THIS FACILITY AN INPATIENT REHABILITATION FACILITY (IRF), OR DOES IT CONTAIN AN IRF SUBPROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO.			Y 75
76	IF LINE 75 YES: COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO. COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.			N 76
<b>LONG TERM CARE HOSPITAL PPS</b>				
80	IS THIS A LONG TERM CARE HOSPITAL (LTCH)? ENTER 'Y' FOR YES OR 'N' FOR NO.			N 80
<b>TEFRA PROVIDERS</b>				
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.			N 86
<b>TITLE V AND XIX INPATIENT SERVICES</b>				
90	DOES THIS FACILITY HAVE TITLE V AND/OR XIX INPATIENT HOSPITAL SERVICES? ENTER 'Y' FOR YES, OR 'N' FOR NO IN APPLICABLE COLUMN.			V XIX 1 2 N Y 90
91	IS THIS HOSPITAL REIMBURSED FOR TITLE V AND/OR XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? ENTER 'Y' FOR YES, OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 91
92	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N 92
93	DOES THIS FACILITY OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE V AND XIX? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 93
94	DOES TITLE V OR TITLE XIX REDUCE CAPITAL COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 94
95	IF LINE 94 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			95
96	DOES TITLE V OR TITLE XIX REDUCE OPERATING COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 96
97	IF LINE 96 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			97
<b>RURAL PROVIDERS</b>				
105	DOES THIS HOSPITAL QUALIFY AS A CRITICAL ACCESS HOSPITAL (CAH)?			1 2 N 105
106	IF THIS FACILITY QUALIFIES AS A CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES.			106
107	COLUMN 1: IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES, COMPLETE WORKSHEET D-2, PART II, COLUMN 2: IF THIS FACILITY IS A CAH, DO I&RS IN AN APPROVED MEDICAL EDUCATION PROGRAM TRAIN IN THE CAH'S EXCLUDED IPF AND/OR IRF UNIT? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2.			107
108	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR §412.113(c). ENTER 'Y' FOR YES OR 'N' FOR NO.			N 108
109	IF THIS HOSPITAL QUALIFIES AS A CAH OR A COST PROVIDER, ARE THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIER? ENTER 'Y' FOR YES OR 'N' FOR EACH THERAPY.		PHY- OCCUP- SICAL ATIONAL N	RESPI- RATORY 109

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

MISCELLANEOUS COST REPORTING INFORMATION

115	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2. IF COLUMN 2 IS 'E', ENTER IN COLUMN 3 EITHER '93' PERCENT FOR SHORT TERM HOSPITAL OR '98' PERCENT FOR LONG TERM CARE (INCLUDES PSYCHIATRIC, REHABILITATION AND LONG TERM HOSPITALS PROVIDERS) BASED ON THE DEFINITION IN CMS 15-1§ 2208.1.	N		115
116	IS THIS FACILITY CLASSIFIED AS A REFERRAL CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		116
117	ARE MALPRACTICE LEGALLY REQUIRED TO CARRY MALPRACTICE INSURANCE? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		117
118	IS THE MALPRACTICE INSURANCE A CLAIMS-MADE OR OCCURRENCE POLICY? ENTER 1 IF THE POLICY IS CLAIM-MADE. ENTER 2 IF THE POLICY IS OCCURRENCE.	1		118
118.01	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: PREMIUMS: 17,836 PAID LOSSES: 45,014 SELF INSURANCE: 92,557			118.01
118.02	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN A COST CENTER OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.	N		118.02
120	IS THIS A SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121 AND APPLICABLE AMENDMENTS? (SEE INSTRUCTIONS). ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THIS A RURAL HOSPITAL WITH < 100 BEDS THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121 AND APPLICABLE AMENDMENTS? (SEE INSTRUCTIONS). ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.	N	N	120
121	DID THIS FACILITY INCUR AND REPORT COSTS FOR IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		121

TRANSPLANT CENTER INFORMATION

125	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, ENTER CERTIFICATION DATE(S) (MM/DD/YYYY) BELOW.	N		125
126	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			126
127	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			127
128	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			128
129	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			129
130	IF THIS IS A MEDICARE CERTIFIED PANCREAS TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			130
131	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			131
132	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			132
133	IF THIS IS A MEDICARE CERTIFIED OTHER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			133
134	IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			134

ALL PROVIDERS

140	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1, CHAPTER 10? ENTER 'Y' FOR YES, OR 'N' FOR NO IN COLUMN 1. IF YES, AND HOME OFFICE COSTS ARE CLAIMED, ENTER IN COLUMN 2 THE HOME OFFICE CHAIN NUMBER.	1 Y	2 902022	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: TRINITY HEALTH	CONTRACTOR'S NAME: NGS	CONTRACTOR'S NUMBER: 00452	141
142	STREET: 20555 VICTOR PARKWAY	P.O. BOX:		142
143	CITY: LIVONIA	STATE: MI	ZIP CODE: 48152	143
144	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	Y		144
145	IF COSTS FOR RENAL SERVICES ARE CLAIMED ON WORKSHEET A, LINE 74 ARE THEY COSTS FOR INPATIENT SERVICES ONLY? ENTER 'Y' FOR YES, OR 'N' FOR NO.	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, SECTION 4020). IF YES, ENTER THE APPROVAL DATE (MM/DD/YYYY) IN COLUMN 2.	N		146
147	WAS THERE A CHANGE IN THE STATISTICAL BASIS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		147
148	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		148
149	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		149

DOES THIS FACILITY CONTAIN A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES? ENTER 'Y' FOR YES OR 'N' FOR NO FOR EACH COMPONENT FOR PART A AND PART B. SEE 42 CFR §413.13)

	TITLE XVIII	TITLE	TITLE	
	PART A	PART B	V	
	1	2	3	
			XIX	
			4	
155	HOSPITAL	N	N	155
156	SUBPROVIDER - IPF	N	N	156
157	SUBPROVIDER - IRF	N	N	157
158	SUBPROVIDER - (OTHER)	N	N	158
159	SNF	N	N	159
160	HHA	N	N	160
161	CMHC	N	N	161

MULTICAMPUS

165	IS THIS HOSPITAL PART OF A MULTICAMPUS HOSPITAL THAT HAS ONE OR MORE CAMPUSES IN DIFFERENT CBSAs? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		165		
166	IF LINE 165 IS YES, FOR EACH CAMPUS, ENTER THE NAME IN COLUMN 0, COUNTY IN COLUMN 1, STATE IN COLUMN 2, ZIP IN COLUMN 3, CBSA IN COLUMN 4, FTE/CAMPUS IN COLUMN 5.					
	NAME	COUNTY	STATE	ZIP CODE	CBSA	FTE/CAMPUS
	0	1	2	3	4	5

HEALTH INFORMATION TECHNOLOGY (HIT) INCENTIVE IN THE AMERICAN RECOVERY AND REINVESTMENT ACT

167	IS THIS PROVIDER A MEANINGFUL USER UNDER §1886(n)? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		167
168	IF THIS PROVIDER IS A CAH (LINE 105 IS 'Y') AND A MEANINGFUL USER (LINE 167 IS 'Y'), ENTER THE REASONABLE COST INCURRED FOR THE HIT ASSETS.			168
169	IF THIS PROVIDER IS A MEANINGFUL USER (LINE 167 IS 'Y') AND IS NOT A CAH	0.75		169

(LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR.

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
 PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.  
 ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

COMPLETED BY ALL HOSPITALS

PROVIDER ORGANIZATION AND OPERATION		Y/N	DATE		
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	
2	HAS THE PROVIDER TERMINATED PARTICIPATION IN THE MEDICARE PROGRAM? IF YES, ENTER IN COLUMN 2 THE DATE OF TERMINATION AND IN COLUMN 3, 'V' FOR VOLUNTARY OR 'I' FOR INVOLUNTARY.	N		2	
3	IS THE PROVIDER INVOLVED IN BUSINESS TRANSACTIONS, INCLUDING MANAGEMENT CONTRACTS, WITH INDIVIDUALS OR ENTITIES (E.G., CHAIN HOME OFFICES, DRUG OR MEDICAL SUPPLY COMPANIES) THAT ARE RELATED TO THE PROVIDER OR ITS OFFICERS, MEDICAL STAFF, MANAGEMENT PERSONNEL, OR MEMBERS OF THE BOARD OF DIRECTORS THROUGH OWNERSHIP, CONTROL, OR FAMILY AND OTHER SIMILAR RELATIONSHIPS? (SEE INSTRUCTIONS)	Y		3	
FINANCIAL DATA AND REPORTS		Y/N	TYPE	DATE	
4	COLUMN 1: WERE THE FINANCIAL STATEMENTS PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT? COLUMN 2: IF YES, ENTER 'A' FOR AUDITED, 'C' FOR COMPILED, OR 'R' FOR REVIEWED. SUBMIT COMPLETE COPY OR ENTER DATE AVAILABLE IN COLUMN 3. (SEE INSTRUCTIONS). IF NO, SEE INSTRUCTIONS.	Y	A	4	
5	ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.	N		5	
APPROVED EDUCATIONAL ACTIVITIES		Y/N	Y/N		
6	COLUMN 1: ARE COSTS CLAIMED FOR NURSING SCHOOL? COLUMN 2: IF YES, IS THE PROVIDER THE LEGAL OPERATOR OF THE PROGRAM?	N	2	6	
7	ARE COSTS CLAIMED FOR ALLIED HEALTH PROGRAMS? IF YES, SEE INSTRUCTIONS.	N		7	
8	WERE NURSING SCHOOL AND/OR ALLIED HEALTH PROGRAMS APPROVED AND/OR RENEWED DURING THE COST REPORTING PERIOD?	N		8	
9	ARE COSTS CLAIMED FOR INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.	N		9	
10	WAS AN INTERN-RESIDENT PROGRAM INITIATED OR RENEWED IN THE CURRENT COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	N		10	
11	ARE GME COSTS DIRECTLY ASSIGNED TO COST CENTERS OTHER THAN I & R IN AN APPROVED TEACHING PROGRAM ON WORKSHEET A? IF YES, SEE INSTRUCTIONS.	N		11	
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	
PS&R REPORT DATA		PART A		PART B	
		Y/N	DATE	Y/N	DATE
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)	Y	10/31/2012	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)	N		N	
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	

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
 PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.  
 ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

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

CAPITAL RELATED COST

- 22 HAVE ASSETS BEEN RELIEFED FOR MEDICARE PURPOSES? IF YES, SEE INSTRUCTIONS. 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 CAPITALIZED POLICY CHANGED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 27

INTEREST EXPENSE

- 28 WERE NEW LOANS, MORTGAGE AGREEMENTS OR LETTERS OF CREDIT ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. N 28
- 29 DID THE PROVIDER HAVE A FUNDED DEPRECIATION ACCOUNT AND/OR BOND FUNDS (DEBT SERVICE RESERVE FUND) TREATED AS A FUNDED DEPRECIATION ACCOUNT? IF YES, SEE INSTRUCTIONS. N 29
- 30 HAS EXISTING DEBT BEEN REPLACED PRIOR TO ITS SCHEDULED MATURITY WITH NEW DEBT? IF YES, SEE INSTRUCTIONS. N 30
- 31 HAS DEBT BEEN RECALLED BEFORE SCHEDULED MATURITY WITHOUT ISSUANCE OF NEW DEBT? IF YES, SEE INSTRUCTIONS. N 31

PURCHASED SERVICES

- 32 HAVE CHANGES OR NEW AGREEMENTS OCCURRED IN PATIENT CARE SERVICES FURNISHED THROUGH CONTRACTUAL ARRANGEMENTS WITH SUPPLIERS OF SERVICES? IF YES, SEE INSTRUCTIONS. N 32
- 33 IF LINE 32 IS YES, WERE THE REQUIREMENTS OF SEC. 2135.2 APPLIED PERTAINING TO COMPETITIVE BIDDING? IF NO, SEE INSTRUCTIONS. 33

PROVIDER-BASED PHYSICIANS

- 34 ARE SERVICES FURNISHED AT THE PROVIDER FACILITY UNDER AN ARRANGEMENT WITH PROVIDER-BASED PHYSICIANS? IF YES, SEE INSTRUCTIONS. 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. N 35

HOME OFFICE COSTS

- |   | Y/N | DATE |    |
|---|-----|------|----|
|   | 1   | 2    |    |
| 36 WERE 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. | N   |      | 38 |
| 39 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO OTHER CHAIN COMPONENTS? IF YES, SEE INSTRUCTIONS.   | N   |      | 39 |
| 40 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO THE HOME OFFICE? IF YES, SEE INSTRUCTIONS.  | N   |      | 40 |

COST REPORT PREPARER CONTACT INFORMATION

- |                             |   |                            |    |
|-----------------------------|---|----------------------------|----|
| 41 FIRST NAME: NORMA        | LAST NAME: SZAJNER                          | TITLE: REGIONAL MANAGER OF | 41 |
| 42 EMPLOYER: TRINITY HEALTH |   |                            | 42 |
| 43 PHONE NUMBER:            | E-MAIL ADDRESS: SZAJNERN@TRINITY-HEALTH.ORG |                            | 43 |





HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3  
 PART II & III

PART II - WAGE DATA

	WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES (FROM WKST A-6)	ADJUSTED SALARIES (COL. 2 + COL. 3)	PAID HOURS RELATED TO SALARIES IN COL. 4	AVERAGE HOURLY WAGE (COL. 4 + COL. 5)		
	1	2	3	4	5	6		
SALARIES								
1	TOTAL SALARIES (SEE INSTRUCTIONS)	200	43,417,775	43,417,775	1,961,964.00	22.13	1	
2	NON-PHYSICIAN ANESTHETIST PART A						2	
3	NON-PHYSICIAN ANESTHETIST PART B						3	
4	PHYSICIAN-PART A ADMINISTRATIVE						4	
4.01	PHYSICIAN-PART A - TEACHING						4.01	
5	PHYSICIAN-PART B						5	
6	NON-PHYSICIAN-PART B						6	
7	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM)	21					7	
7.01	CONTRACTED INTERNS & RESIDENTS (IN AN APPROVED PGM)						7.01	
8	HOME OFFICE PERSONNEL		7,759,517	7,759,517	149,387.00	51.94	8	
9	SNF	44	1,235,865	1,235,865	60,348.00	20.48	9	
10	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)		6,569,346	187,516	6,756,862	302,228.00	22.36	10
OTHER WAGES & RELATED COSTS								
11	CONTRACT LABOR (SEE INSTRUCTIONS)		2,229,136	2,229,136	77,860.00	28.63	11	
12	CONTRACT MANAGEMENT AND ADMINISTRATIVE SERVICES						12	
13	CONTRACT LABOR: PHYSICIAN-PART A - ADMINISTRATIVE		387,282	387,282	3,020.00	128.24	13	
14	HOME OFFICE SALARIES & WAGE-RELATED COSTS						14	
15	HOME OFFICE: PHYSICIAN-PART A - ADMINISTRATIVE						15	
16	HOME OFFICE & CONTRACT PHYSICIANS-PART A - TEACHING WAGE-RELATED COSTS						16	
17	WAGE-RELATED COSTS (CORE)		17,180,088	17,180,088			17	
18	WAGE-RELATED COSTS (OTHER)						18	
19	EXCLUDED AREAS		3,876,234	3,876,234			19	
20	NON-PHYSICIAN ANESTHETIST PART A						20	
21	NON-PHYSICIAN ANESTHETIST PART B						21	
22	PHYSICIAN PART A - ADMINISTRATIVE						22	
22.01	PHYSICIAN PART A - TEACHING						22.01	
23	PHYSICIAN PART B						23	
24	WAGE-RELATED COSTS (RHC/FQHC)						24	
25	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM) OVERHEAD COSTS - DIRECT SALARIES						25	
26	EMPLOYEE BENEFITS		1,245,740	1,245,740	79,794.00	15.61	26	
27	ADMINISTRATIVE & GENERAL		2,304,087	-187,516	2,116,571	103,393.00	20.47	27
28	ADMINISTRATIVE & GENERAL UNDER CONTACT (SEE INST.)		130,253		130,253	878.00	148.35	28
29	MAINTENANCE & REPAIRS		1,150,791	1,150,791	56,930.00	20.21	29	
30	OPERATION OF PLANT						30	
31	LAUNDRY & LINEN SERVICE		483,990	483,990	39,984.00	12.10	31	
32	HOUSEKEEPING		1,041,572	1,041,572	84,958.00	12.26	32	
33	HOUSEKEEPING UNDER CONTRACT (SEE INSTRUCTIONS)						33	
34	DIETARY		1,533,913	1,533,913	107,947.00	14.21	34	
35	DIETARY UNDER CONTRACT (SEE INSTRUCTIONS)						35	
36	CAFETERIA						36	
37	MAINTENANCE OF PERSONNEL						37	
38	NURSING ADMINISTRATION		969,317	969,317	33,980.00	28.53	38	
39	CENTRAL SERVICES AND SUPPLY		358,558	358,558	24,637.00	14.55	39	
40	PHARMACY		1,693,228	1,693,228	50,772.00	33.35	40	
41	MEDICAL RECORDS & MEDICAL RECORDS LIBRARY		2,123,133	2,123,133	94,698.00	22.42	41	
42	SOCIAL SERVICE		271,688	271,688	13,452.00	20.20	42	
43	OTHER GENERAL SERVICE		246,575	246,575	16,595.00	14.86	43	

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	35,788,511		35,788,511	1,813,455.0	19.73	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	7,805,211	187,516	7,992,727	362,576.00	22.04	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	27,983,300	-187,516	27,795,784	1,450,879.0	19.16	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	2,616,418		2,616,418	80,880.00	32.35	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	17,180,088		17,180,088		61.81%	5
6	TOTAL (SUM OF LINES 3 THRU 5)	47,779,806	-187,516	47,592,290	1,531,759.0	31.07	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	13,552,845	-187,516	13,365,329	708,018.00	18.88	7

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3  
PART IV

PART A - CORE LIST

	AMOUNT REPORTED	
RETIREMENT COST		
1 401K EMPLOYER CONTRIBUTIONS		1
2 TAX SHELTERED ANNUITY (TSA) EMPLOYER CONTRIBUTION	1,080,805	2
3 NONQUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)		3
4 QUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)	4,346,892	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	323,472	7
HEALTH AND INSURANCE COST		
8 HEALTH INSURANCE (PURCHASED OR SELF FUNDED)	9,695,366	8
9 PRESCRIPTION DRUG PLAN	43,503	9
10 DENTAL, HEARING AND VISION PLAN	585,459	10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)	75,609	11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	3,334	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	805,556	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	3,265,014	17
18 MEDICARE TAXES - EMPLOYERS PORTION ONLY		18
19 UNEMPLOYMENT INSURANCE	22,497	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	565,783	22
23 TUITION REIMBURSEMENT	243,032	23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	21,056,322	24
PART B - OTHER THAN CORE RELATED COST		
25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)		25

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
11/26/2012 21:08

HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3  
PART V

PART V - CONTRACT LABOR AND BENEFIT COST

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION

COMPONENT		CONTRACT	BENEFIT
0		LABOR	COST
		1	2
1	TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST		1
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

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 16-7145

WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

COUNTY: DUBUQUE

DESCRIPTION	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4	TOTAL 5	
1 HOME HEALTH AIDE HOURS		397	2,250	573	3,220	1
2 UNDUPLICATED CENSUS COUNT (SEE INSTRUCTION)		747.00	121.00	336.00	1,169.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK: 40.00	----- NUMBER OF EMPLOYEES ----- (FULL TIME EQUIVALENT)			TOTAL 3	
	STAFF 1	CONTRACT 2			
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	19.20			19.20	3
4 DIRECTOR(S) AND ASSISTANT DIRECTOR(S)					4
5 OTHER ADMINISTRATIVE PERSONNEL					5
6 DIRECT NURSING SERVICE	13.85			13.85	6
7 NURSING SUPERVISOR					7
8 PHYSICAL THERAPY SERVICE	2.99			2.99	8
9 PHYSICAL THERAPY SUPERVISOR					9
10 OCCUPATIONAL THERAPY SERVICE	0.70			0.70	10
11 OCCUPATIONAL THERAPY SUPERVISOR					11
12 SPEECH PATHOLOGY SERVICE	0.03			0.03	12
13 SPEECH PATHOLOGY SUPERVISOR					13
14 MEDICAL SOCIAL SERVICE					14
15 MEDICAL SOCIAL SERVICE SUPERVISOR					15
16 HOME HEALTH AIDE	2.50			2.50	16
17 HOME HEALTH AIDE SUPERVISOR					17
18 DME	3.11			3.11	18

HOME HEALTH AGENCY CBSA CODES

19 ENTER IN COLUMN 1 THE NUMBER OF CBSAs WHERE YOU PROVIDED SERVICES DURING THE COST REPORTING PERIOD.	5	19
20 LIST THOSE CBSA CODE(S) IN COLUMN 1 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE).	16300	20
20.01	20220	20.01
20.02	99914	20.02
20.03	99916	20.03
20.04	99952	20.04

PPS ACTIVITY

	FULL EPISODES				TOTAL (COLS. 1-4) 5	
	WITHOUT OUTLIERS 1	WITH OUTLIERS 2	LUPA EPISODES 3	PEP ONLY EPISODES 4		
21 SKILLED NURSING VISITS	5,558	246	151	274	6,229	21
22 SKILLED NURSING VISIT CHARGES	777,263	34,478	19,265	38,504	869,510	22
23 PHYSICAL THERAPY VISITS	2,059	5	39	69	2,172	23
24 PHYSICAL THERAPY VISIT CHARGES	348,354	786	6,460	11,682	367,282	24
25 OCCUPATIONAL THERAPY VISITS	549	3	3	25	580	25
26 OCCUPATIONAL THERAPY VISIT CHARGES	93,090	462	510	4,202	98,264	26
27 SPEECH PATHOLOGY VISITS	2				2	27
28 SPEECH PATHOLOGY VISIT CHARGES	340				340	28
29 MEDICAL SOCIAL SERVICE VISITS	2				2	29
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	416				416	30
31 HOME HEALTH AIDE VISITS	468	25	1	11	505	31
32 HOME HEALTH AIDE VISIT CHARGES	33,068	1,775	71	773	35,687	32
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29, AND 31)	8,638	279	194	379	9,490	33
34 OTHER CHARGES						34
35 TOTAL CHARGES (SUM OF LINES 22, 24, 26, 28, 30, 32 AND 34)	1,252,531	37,501	26,306	55,161	1,371,499	35
36 TOTAL NUMBER OF EPISODES (STANDARD/ NON-OUTLIER)	761		65	37	863	36
37 TOTAL NUMBER OF OUTLIER EPISODES		5			5	37
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	18,757	1,066	1,532	443	21,798	38

PROSPECTIVE PAYMENT FOR SNF  
 STATISTICAL DATA

WORKSHEET S-7

		Y/N	DATE				
		1	2				
1	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, WERE ALL PATIENTS UNDER MANAGED CARE OR WAS THERE NO MEDICARE UTILIZATION? ENTER 'Y' FOR YES IN COLUMN 1 AND DO NOT COMPLETE THE REST OF THIS WORKSHEET.	N		1			
2	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE AGREEMENT DATE (MM/DD/YYYY) IN COLUMN 2.	N		2			
							TOTAL
	GROUP				SNF	SWING BED	(COLS.
	1				DAYS	SNF DAYS	2 + 3)
					2	3	4
3	RUX						3
4	RUL						4
5	RVX				38		38 5
6	RVL				14		14 6
7	RHX				49		49 7
8	RHL				100		100 8
9	RMX				35		35 9
10	RML				41		41 10
11	RLX						11
12	RUC				4		4 12
13	RUB						13
14	RUA						14
15	RVC				594		594 15
16	RVB				274		274 16
17	RVA				40		40 17
18	RHC				750		750 18
19	RHB				515		515 19
20	RHA				187		187 20
21	RMC				115		115 21
22	RMB				87		87 22
23	RMA				140		140 23
24	RLB						24
25	RLA						25
26	ES3						26
27	ES2				2		2 27
28	ES1				56		56 28
29	HE2				320		320 29
30	HE1				14		14 30
31	HD2				374		374 31
32	HD1				11		11 32
33	HC2				424		424 33
34	HC1				69		69 34
35	HB2				216		216 35
36	HB1				157		157 36
37	LE2				9		9 37
38	LE1						38
39	LD2						39
40	LD1						40
41	LC2						41
42	LC1				33		33 42
43	LB2						43
44	LB1						44
45	CE2				10		10 45
46	CE1						46
47	CD2				20		20 47
48	CD1						48
49	CC2				11		11 49
50	CC1						50
51	CB2				15		15 51
52	CB1						52
53	CA2				68		68 53
54	CA1				94		94 54
55	SE3						55
56	SE2						56
57	SE1						57
58	SSC						58
59	SSB						59
60	SSA						60
61	IB2						61
62	IB1						62
63	IA1						63
64	IA2						64
65	BB2						65
66	BB1						66
67	BA2						67
68	BA1						68

PROSPECTIVE PAYMENT FOR SNF  
 STATISTICAL DATA

WORKSHEET S-7

		GROUP	SNF DAYS	SWING BED SNF DAYS	TOTAL (COLS. 2 + 3)
		1	2	3	4
69	PE2				69
70	PE1				70
71	PD2				71
72	PD1				72
73	PC2				73
74	PC1		1		1 74
75	PB2				75
76	PB1				76
77	PA2				77
78	PA1				78
199	AAA				199
200	TOTAL		4,887		4,887 200

		CBSA AT BEGINNING OF COST REPORTING PERIOD	CBSA ON/AFTER OCT 1 OF THE COST REPORTING PERIOD (IF APPLICABLE)	
		1	2	
201	ENTER IN COLUMN 1 THE SNF CBSA CODE, OR 5 CHARACTER NON-CBSA CODE IF A RURAL FACILITY, IN EFFECT AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER IN COLUMN 2 THE CODE IN EFFECT ON OR AFTER OCTOBER 1 OF THE COST REPORTING PERIOD (IF APPLICABLE).	20220	20220	201

A NOTICE PUBLISHED IN THE FEDERAL REGISTER VOLUME 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. FOR LINES 202 THROUGH 207: ENTER IN COLUMN 1 THE AMOUNT OF THE EXPENSE FOR EACH CATEGORY. ENTER IN COLUMN 2 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 7, COLUMN 3. IN COLUMN 3, ENTER 'Y' OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)

		EXPENSES	PERCENTAGE	ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES?	
		1	2	3	
202	STAFFING	1,566,280	52.91%	Y	202
203	RECRUITMENT				203
204	RETENTION OF EMPLOYEES				204
205	TRAINING				205
206	OTHER (OTHER)	107,457	3.63%	Y	206
207	TOTAL SNF REVENUE (WORKSHEET G-2, PART I, LINE 7, COLUMN 3)	2,960,204			207

HOSPITAL UNCOMPENSATED CARE AND INDIGENT CARE DATA

WORKSHEET S-10

UNCOMPENSATED AND INDIGENT CARE COST COMPUTATION

1	COST TO CHARGE RATIO (WKST C, PART I, LINE 202, COL. 3 DIVIDED BY LINE 202, COL. 8)				0.331068	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)						
2	NET REVENUE FROM MEDICAID				4,496,687	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				18,110,211	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)				5,995,711	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.				1,499,024	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)				128,661	13
14	CHARGES FOR PATIENTS COVERED UNDER STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED IN LINES 6 OR 10)				622,304	14
15	STATE OR LOCAL INDIGENT CARE PROGRAM COST (LINE 1 TIMES LINE 14)				206,025	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.				77,364	16
UNCOMPENSATED CARE (SEE INSTRUCTIONS FOR EACH LINE)						
17	PRIVATE GRANTS, DONATIONS, OR ENDOWMENT INCOME RESTRICTED TO FUNDING CHARITY CARE					17
18	GOVERNMENT GRANTS, APPROPRIATIONS OF TRANSFERS FOR SUPPORT OF HOSPITAL OPERATIONS				48,208	18
19	TOTAL UNREIMBURSED COST FOR MEDICAID, SCHIP AND STATE AND LOCAL INDIGENT CARE PROGRAMS (SUM OF LINES 8, 12 AND 16)				1,576,388	19
		UNINSURED PATIENTS	INSURED PATIENTS	TOTAL		
		1	2	3		
20	TOTAL INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (AT FULL CHARGES EXCLUDING NON-REIMBURSABLE COST CENTERS) FOR THE ENTIRE FACILITY	3,183,167	151,564	3,334,731		20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)	1,053,845	50,178	1,104,023		21
22	PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE	57,020	191,794	248,814		22
23	COST OF CHARITY CARE	996,825	-141,616	855,209		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)			4,635,898		26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS) WORKSHEET E-3, PART V			92,120		27
28	NON-MEDICARE AND NON-REIMBURSABLE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)			4,543,778		28
29	COST OF NON-MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)			1,504,299		29
30	COST OF NON-MEDICARE UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)			2,359,508		30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)			3,935,896		31

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL (COL. 1 + COL. 2) 3	RECLASSIFI- CATIONS 4	
GENERAL SERVICE COST CENTERS						
1	00100		3,415,073	3,415,073	-2,753,054	1
1.01	00101				1,031,243	1.01
1.02	00102				298,561	1.02
1.03	00103				21,876	1.03
1.04	00104				24,036	1.04
1.05	00105				205,057	1.05
1.06	00106				7,353	1.06
1.07	00107				65,563	1.07
1.08	00108				1,105,700	1.08
1.09	00109				3,910	1.09
1.10	00110				11,731	1.10
1.11	00111				73,423	1.11
2	00200				4,845,291	2
3	00300					3
4	00400	544,869	1,527,273	2,072,142	8,384,317	4
4.01	00401	700,871	357,541	1,058,412	-220,681	4.01
5.01	01160	248,389	85,843	334,232	-56,954	5.01
5.02	00560	247,542	250,086	497,628	-52,604	5.02
5.03	00580	530,074	1,906,373	2,436,447	-123,574	5.03
5.06	00590	1,278,082	12,952,518	14,230,600	-1,684,856	5.06
6	00600	1,150,791	3,580,245	4,731,036	-239,419	6
7	00700		145,049	145,049	-15,000	7
8	00800	483,990	595,820	1,079,810	-194,793	8
9	00900	1,041,572	633,136	1,674,708	-311,661	9
10	01000	1,533,913	1,483,968	3,017,881	-412,159	10
11	01100					11
12	01200					12
13	01300	969,317	559,389	1,528,706	-184,233	13
14	01400	358,558	143,093	501,651	-101,274	14
15	01500	1,693,228	750,119	2,443,347	-362,266	15
16	01600	2,123,133	926,261	3,049,394	-474,385	16
17	01700	271,688	73,296	344,984	-52,904	17
18	01850	246,575	252,491	499,066	-202,552	18
19	01900				515,968	19
20	02000					20
21	02100					21
22	02200					22
23	02300					23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	7,677,025	3,697,619	11,374,644	-3,231,587	30
31	03100	1,204,087	484,098	1,688,185	-382,736	31
40	04000	1,416,482	405,503	1,821,985	-275,082	40
41	04100	460,050	261,241	721,291	-100,513	41
43	04300	568,986	253,979	822,965	322,756	43
44	04400	1,235,865	437,871	1,673,736	-322,609	44
ANCILLARY SERVICE COST CENTERS						
50	05000	3,121,788	10,946,234	14,068,022	-10,289,549	50
51	05100	1,589,401	658,089	2,247,490	-493,376	51
52	05200				858,307	52
53	05300	56,895	809,468	866,363	-762,196	53
54	05400	1,739,661	1,650,291	3,389,952	-1,007,099	54
58	05800	175,746	500,187	675,933	-469,223	58
60	06000		5,672,246	5,672,246	-4,277	60
62.30	06250					62.30
63	06300		927,055	927,055	-1,646	63
65	06500	822,021	480,949	1,302,970	-293,051	65
66	06600	2,091,244	730,991	2,822,235	-412,585	66
69	06900	776,850	3,365,938	4,142,788	-3,152,633	69
70	07000	298,275	131,533	429,808	-99,401	70
71	07100		299,767	299,767	6,155,327	71
72	07200				8,051,194	72
73	07300	23,201	4,063,688	4,086,889	357,111	73
76	03020	174,613	76,283	250,896	-34,357	76
76.01	03021	19,968	19,659	39,627	-15,864	76.01
76.97	07697	272,262	82,340	354,602	-150,022	76.97
76.98	07698					76.98
76.99	07699					76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	1,577,949	1,667,063	3,245,012	-504,249	91
92	09200					92
OTHER REIMBURSABLE COST CENTERS						
98	05950		278,893	278,893	-170	98
101	10100	2,094,882	1,695,820	3,790,702	-936,900	101
SPECIAL PURPOSE COST CENTERS						
113	11300		989,671	989,671	-989,671	113
114	11400				200	114

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES	OTHER	TOTAL (COL. 1 + COL. 2)	RECLASSIFI- CATIONS	
		1	2	3	4	
118	SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	40,819,843	70,224,050	111,043,893	967,759	118
190	19000 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
190.01	19001 OAKCREST NURSING HOME	929,376	376,448	1,305,824	-258,558	190.01
190.02	19002 SHARED SERVICES	463,141	97,487	560,628	-65,427	190.02
190.03	19003 MATERNAL HEALTH	96,614	72,463	169,077	-21,306	190.03
190.04	19005 CAFETERIA VISITORS					190.04
190.05	19006 TV SERVICE					190.05
190.06	19004 FUND DEVELOPMENT	276,679	180,404	457,083	167,037	190.06
193.01	19301 DAYCARE					193.01
193.05	19302 PHYSICIAN BILLING					193.05
193.06	19303 PHYSICIAN OFFICES					193.06
194	07950 GUEST MEALS					194
194.01	07951 KENNEDY LIVING CENTER	582,605	180,313	762,918	-141,195	194.01
194.02	07952 MERCY-CRESCENT DIABETES PROGRAM					194.02
194.03	07953 RENTAL PROPERTIES DBQ		12,210	12,210	15,000	194.03
194.04	07955 AUXILIARY					194.04
194.05	07954 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	94,810	29,845	124,655	-15,411	194.05
194.06	07956 RURAL OUTREACH PROGRAM	10,792	51,627	62,419	-1,911	194.06
194.07	07957 OTHER REV DEDUCTIONS					194.07
194.08	07958 LIFELINE	17,954	99,516	117,470	-3,922	194.08
194.09	07959 MMC DYERSVILLE				-520,947	194.09
194.10	07960 CCH ELKADER	125,608	22,105	147,713	-13,575	194.10
194.11	07961 RETAIL PHARMACY	353	23,144,951	23,145,304	-107,544	194.11
194.12	07962 IDLE SPACE					194.12
200	TOTAL (SUM OF LINES 118-199)	43,417,775	94,491,419	137,909,194		200

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		RECLASSIFIED TRIAL BALANCE (COL. 3 ± COL. 4) 5	ADJUST- MENTS 6	NET EXPENSES FOR ALLOCATION (COL. 5 ± COL. 6) 7	
1	00100 GENERAL SERVICE COST CENTERS	662,019		528,075	1
1.01	00101 CAP REL COSTS-BLDG & FIXT		-133,944		
1.01	00101 CAP REL COST - 47 BLDG	1,031,243	-262,498	768,745	1.01
1.02	00102 CAP REL COST (PROF ARTS PLAZA)	298,561	-82,733	215,828	1.02
1.03	00103 CAP REL COST (ASBURY)	21,876	-18,431	3,445	1.03
1.04	00104 CAP REL COST (MED ARTS BLDG)	24,036	-20,400	3,636	1.04
1.05	00105 CAP REL COST (ENERGY CENTER)	205,057	-17,030	188,027	1.05
1.06	00106 CAP REL COST (RENTAL PROPERTIES)	7,353	-1,720	5,633	1.06
1.07	00107 CAP REL COST (PARKING DECK)	65,563	-1,720	63,843	1.07
1.08	00108 CAP REL COST (97 BLDG)	1,105,700	-125,292	980,408	1.08
1.09	00109 CAP REL COST (BELLEVUE CLINIC)	3,910	-1,869	2,041	1.09
1.10	00110 CAP REL COST (CASCADE CLINIC)	11,731	-9,417	2,314	1.10
1.11	00111 NEW CAP COST (RETAIL PHARMACY)	73,423	-22,743	50,680	1.11
2	00200 CAP REL COSTS-MVBLE EQUIP	4,845,291		4,845,291	2
3	00300 OTHER CAPITAL RELATED COSTS				3
4	00400 EMPLOYEE BENEFITS	10,456,459	335,566	10,792,025	4
4.01	00401 CHILD CARE	837,731	-829,089	8,642	4.01
5.01	01160 COMMUNICATIONS	277,278	-10,373	266,905	5.01
5.02	00560 PURCHASING	445,024		445,024	5.02
5.03	00580 PFS/COLLECTION	2,312,873	-200	2,312,673	5.03
5.06	00590 OTHER ADMIN & GENERAL	12,545,744	-2,650,810	9,894,934	5.06
6	00600 MAINTENANCE & REPAIRS	4,491,617	-39,284	4,452,333	6
7	00700 OPERATION OF PLANT	130,049		130,049	7
8	00800 LAUNDRY & LINEN SERVICE	885,017	-24,012	861,005	8
9	00900 HOUSEKEEPING	1,363,047		1,363,047	9
10	01000 DIETARY	2,605,722	-997,855	1,607,867	10
11	01100 CAFETERIA				11
12	01200 MAINTENANCE OF PERSONNEL				12
13	01300 NURSING ADMINISTRATION	1,344,473	-13,019	1,331,454	13
14	01400 CENTRAL SERVICES & SUPPLY	400,377		400,377	14
15	01500 PHARMACY	2,081,081		2,081,081	15
16	01600 MEDICAL RECORDS & LIBRARY	2,575,009	-79,197	2,495,812	16
17	01700 SOCIAL SERVICE	292,080		292,080	17
18	01850 CENTRAL STERILIZATION	296,514		296,514	18
19	01900 NONPHYSICIAN ANESTHETISTS	515,968	-515,968		19
20	02000 NURSING SCHOOL				20
21	02100 I&R SRVCES-SALARY & FRINGES APPRVD				21
22	02200 I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23	02300 PARAMED ED PRGM-(SPECIFY)				23
	INPATIENT ROUTINE SERV COST CENTERS				
30	03000 ADULTS & PEDIATRICS	8,143,057	-1,013,983	7,129,074	30
31	03100 INTENSIVE CARE UNIT	1,305,449		1,305,449	31
40	04000 SUBPROVIDER - IPF	1,546,903		1,546,903	40
41	04100 SUBPROVIDER - IRF	620,778	-39,722	581,056	41
43	04300 NURSERY	1,145,721		1,145,721	43
44	04400 SKILLED NURSING FACILITY	1,351,127	-35	1,351,092	44
	ANCILLARY SERVICE COST CENTERS				
50	05000 OPERATING ROOM	3,778,473	-1,946	3,776,527	50
51	05100 RECOVERY ROOM	1,754,114		1,754,114	51
52	05200 DELIVERY ROOM & LABOR ROOM	858,307		858,307	52
53	05300 ANESTHESIOLOGY	104,167		104,167	53
54	05400 RADIOLOGY-DIAGNOSTIC	2,382,853	-34,210	2,348,643	54
58	05800 MAGNETIC RESONANCE IMAGING (MRI)	206,710		206,710	58
60	06000 LABORATORY	5,667,969	-1,126,537	4,541,432	60
62.30	06250 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	06300 BLOOD STORING, PROCESSING & TRANS.	925,409		925,409	63
65	06500 RESPIRATORY THERAPY	1,009,919	-3,496	1,006,423	65
66	06600 PHYSICAL THERAPY	2,409,650	-27,016	2,382,634	66
69	06900 ELECTROCARDIOLOGY	990,155	-40,855	949,300	69
70	07000 ELECTROENCEPHALOGRAPHY	330,407		330,407	70
71	07100 MEDICAL SUPPLIES CHRGD TO PATIENTS	6,455,094	-429	6,454,665	71
72	07200 IMPL. DEV. CHARGED TO PATIENT	8,051,194		8,051,194	72
73	07300 DRUGS CHARGED TO PATIENTS	4,444,000	-128,708	4,315,292	73
76	03020 BEHAVIORAL HEALTH COUNSELING	216,539	-7,218	209,321	76
76.01	03021 SHOCK THERAPY	23,763		23,763	76.01
76.97	07697 CARDIAC REHABILITATION	204,580	-22,068	182,512	76.97
76.98	07698 HYPERBARIC OXYGEN THERAPY				76.98
76.99	07699 LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	09100 EMERGENCY	2,740,763	-240,120	2,500,643	91
92	09200 OBSERVATION BEDS				92
	OTHER REIMBURSABLE COST CENTERS				
98	05950 PURCHASED DIALYSIS SERVICES	278,723		278,723	98
101	10100 HOME HEALTH AGENCY	2,853,802	-308	2,853,494	101
	SPECIAL PURPOSE COST CENTERS				
113	11300 INTEREST EXPENSE				113
114	11400 UTILIZATION REVIEW-SNF	200	-200		114

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		RECLASSIFIED TRIAL BALANCE (COL. 3 ± COL. 4) 5	ADJUST- MENTS 6	NET EXPENSES FOR ALLOCATION (COL. 5 ± COL. 6) 7	
118	SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	112,011,652	-8,208,889	103,802,763	118
190	19000 GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
190.01	19001 OAKCREST NURSING HOME	1,047,266		1,047,266	190.01
190.02	19002 SHARED SERVICES	495,201		495,201	190.02
190.03	19003 MATERNAL HEALTH	147,771		147,771	190.03
190.04	19005 CAFETERIA VISITORS				190.04
190.05	19006 TV SERVICE				190.05
190.06	19004 FUND DEVELOPMENT	624,120		624,120	190.06
193.01	19301 DAYCARE				193.01
193.05	19302 PHYSICIAN BILLING				193.05
193.06	19303 PHYSICIAN OFFICES				193.06
194	07950 GUEST MEALS				194
194.01	07951 KENNEDY LIVING CENTER	621,723		621,723	194.01
194.02	07952 MERCY-CRESCENT DIABETES PROGRAM				194.02
194.03	07953 RENTAL PROPERTIES DBQ	27,210		27,210	194.03
194.04	07955 AUXILIARY				194.04
194.05	07954 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	109,244		109,244	194.05
194.06	07956 RURAL OUTREACH PROGRAM	60,508		60,508	194.06
194.07	07957 OTHER REV DEDUCTIONS				194.07
194.08	07958 LIFELINE	113,548		113,548	194.08
194.09	07959 MMC DYERSVILLE	-520,947	4,900,757	4,379,810	194.09
194.10	07960 CCH ELKADER	134,138		134,138	194.10
194.11	07961 RETAIL PHARMACY	23,037,760		23,037,760	194.11
194.12	07962 IDLE SPACE				194.12
200	TOTAL (SUM OF LINES 118-199)	137,909,194	-3,308,132	134,601,062	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE LINE #	SALARY	OTHER	
	1	2	3	4	5	
1 EQUIPMENT DEPRECIATION	A	CAP REL COSTS-MVBLE EQUIP	2		4,845,291	1
2 EQUIPMENT DEPRECIATION	A					2
3 EQUIPMENT DEPRECIATION	A					3
4 EQUIPMENT DEPRECIATION	A					4
5 EQUIPMENT DEPRECIATION	A					5
6 EQUIPMENT DEPRECIATION	A					6
7 EQUIPMENT DEPRECIATION	A					7
8 EQUIPMENT DEPRECIATION	A					8
9 EQUIPMENT DEPRECIATION	A					9
10 EQUIPMENT DEPRECIATION	A					10
11 EQUIPMENT DEPRECIATION	A					11
12 EQUIPMENT DEPRECIATION	A					12
13 EQUIPMENT DEPRECIATION	A					13
14 EQUIPMENT DEPRECIATION	A					14
15 EQUIPMENT DEPRECIATION	A					15
16 EQUIPMENT DEPRECIATION	A					16
17 EQUIPMENT DEPRECIATION	A					17
18 EQUIPMENT DEPRECIATION	A					18
19 EQUIPMENT DEPRECIATION	A					19
20 EQUIPMENT DEPRECIATION	A					20
21 EQUIPMENT DEPRECIATION	A					21
22 EQUIPMENT DEPRECIATION	A					22
23 EQUIPMENT DEPRECIATION	A					23
24 EQUIPMENT DEPRECIATION	A					24
25 EQUIPMENT DEPRECIATION	A					25
26 EQUIPMENT DEPRECIATION	A					26
27 EQUIPMENT DEPRECIATION	A					27
28 EQUIPMENT DEPRECIATION	A					28
29 EQUIPMENT DEPRECIATION	A					29
30 EQUIPMENT DEPRECIATION	A					30
31 EQUIPMENT DEPRECIATION	A					31
32 EQUIPMENT DEPRECIATION	A					32
33 EQUIPMENT DEPRECIATION	A					33
34 EQUIPMENT DEPRECIATION	A					34
35 EQUIPMENT DEPRECIATION	A					35
36 EQUIPMENT DEPRECIATION	A					36
37 EQUIPMENT DEPRECIATION	A					37
38 EQUIPMENT DEPRECIATION	A					38
39 EQUIPMENT DEPRECIATION	A					39
40 EQUIPMENT DEPRECIATION	A					40
41 EQUIPMENT DEPRECIATION	A					41
500 TOTAL RECLASSIFICATIONS					4,845,291	500
CODE LETTER - A						
1 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST - 47 BLDG	1.01		721,649	1
2 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PROF ARTS PLAZA	1.02		201,084	2
3 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ASBURY)	1.03		160	3
4 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ENERGY CENTER)	1.05		184,993	4
5 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (RENTAL PROPERTI	1.06		5,326	5
6 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PARKING DECK)	1.07		63,536	6
7 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (97 BLDG)	1.08		958,078	7
8 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (BELLEVUE CLINIC	1.09		1,707	8
9 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (CASCADE CLINIC)	1.10		635	9
10 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					10
500 TOTAL RECLASSIFICATIONS					2,137,168	500
CODE LETTER - B						
1 RETAIL PHARMACY DEPRECIATION	D	NEW CAP COST (RETAIL PHARMACY	1.11		46,626	1
2 RETAIL PHARMACY DEPRECIATION	D					2
500 TOTAL RECLASSIFICATIONS					46,626	500
CODE LETTER - D						
1 CRNA FEES	F	NONPHYSICIAN ANESTHETISTS	19		515,968	1
2 CRNA FEES	F					2
500 TOTAL RECLASSIFICATIONS					515,968	500
CODE LETTER - F						
1 PAP PROPERTY TAX	G	RENTAL PROPERTIES DBQ	194.03		15,000	1
2 PAP PROPERTY TAX	G					2
500 TOTAL RECLASSIFICATIONS					15,000	500
CODE LETTER - G						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		SALARY	OTHER
			LINE #			
	1	2	3		4	5
1 NON ALLOWABLE ADVERTISING	H	FUND DEVELOPMENT	190.06		187,516	14,345 1
500 TOTAL RECLASSIFICATIONS					187,516	14,345 500
CODE LETTER - H						
1 SNF UTILIZATION REVIEW	I	UTILIZATION REVIEW-SNF	114			200 1
2 SNF UTILIZATION REVIEW	I					2 2
500 TOTAL RECLASSIFICATIONS						200 500
CODE LETTER - I						
1 BIRTH CENTER COSTS	J	NURSERY	43		363,206	130,330 1
2 BIRTH CENTER COSTS	J	DELIVERY ROOM & LABOR ROOM	52		631,650	226,657 2
3 BIRTH CENTER COSTS	J					3 3
500 TOTAL RECLASSIFICATIONS					994,856	356,987 500
CODE LETTER - J						
1 GENERAL INSURANCE	K	OTHER ADMIN & GENERAL	5.06			628,561 1
2 GENERAL INSURANCE	K					2 2
500 TOTAL RECLASSIFICATIONS						628,561 500
CODE LETTER - K						
1 INTEREST EXPENSE	L	CAP REL COSTS-BLDG & FIXT	1			354,443 1
2 INTEREST EXPENSE	L	CAP REL COST - 47 BLDG	1.01			295,886 2
3 INTEREST EXPENSE	L	CAP REL COST (PROF ARTS PLAZA	1.02			93,161 3
4 INTEREST EXPENSE	L	CAP REL COST (ASBURY)	1.03			20,754 4
5 INTEREST EXPENSE	L	CAP REL COST (MED ARTS BLDG)	1.04			22,972 5
6 INTEREST EXPENSE	L	CAP REL COST (ENERGY CENTER)	1.05			19,176 6
7 INTEREST EXPENSE	L	CAP REL COST (RENTAL PROPERTI	1.06			1,937 7
8 INTEREST EXPENSE	L	CAP REL COST (PARKING DECK)	1.07			1,937 8
9 INTEREST EXPENSE	L	CAP REL COST (97 BLDG)	1.08			141,085 9
10 INTEREST EXPENSE	L	CAP REL COST (BELLEVUE CLINIC	1.09			2,105 10
11 INTEREST EXPENSE	L	CAP REL COST (CASCADE CLINIC)	1.10			10,605 11
12 INTEREST EXPENSE	L	NEW CAP COST (RETAIL PHARMACY	1.11			25,610 12
500 TOTAL RECLASSIFICATIONS						989,671 500
CODE LETTER - L						
1 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST - 47 BLDG	1.01			13,708 1
2 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PROF ARTS PLAZA	1.02			4,316 2
3 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ASBURY)	1.03			962 3
4 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (MED ARTS BLDG)	1.04			1,064 4
5 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ENERGY CENTER)	1.05			888 5
6 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (RENTAL PROPERTI	1.06			90 6
7 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PARKING DECK)	1.07			90 7
8 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (97 BLDG)	1.08			6,537 8
9 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (BELLEVUE CLINIC	1.09			98 9
10 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (CASCADE CLINIC)	1.10			491 10
11 LAND IMPROVEMENT DEPR EXP	M	NEW CAP COST (RETAIL PHARMACY	1.11			1,187 11
500 TOTAL RECLASSIFICATIONS						29,431 500
CODE LETTER - M						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE		SALARY	OTHER	
		COST CENTER	LINE #			
	1	2	3	4	5	
1 MEDICAL SUPPLIES RECLASS	N	MEDICAL SUPPLIES CHRGED TO PA	71		6,249,078	1
2 MEDICAL SUPPLIES RECLASS	N					2
3 MEDICAL SUPPLIES RECLASS	N					3
4 MEDICAL SUPPLIES RECLASS	N					4
5 MEDICAL SUPPLIES RECLASS	N					5
6 MEDICAL SUPPLIES RECLASS	N					6
7 MEDICAL SUPPLIES RECLASS	N					7
8 MEDICAL SUPPLIES RECLASS	N					8
9 MEDICAL SUPPLIES RECLASS	N					9
10 MEDICAL SUPPLIES RECLASS	N					10
11 MEDICAL SUPPLIES RECLASS	N					11
12 MEDICAL SUPPLIES RECLASS	N					12
13 MEDICAL SUPPLIES RECLASS	N					13
14 MEDICAL SUPPLIES RECLASS	N					14
15 MEDICAL SUPPLIES RECLASS	N					15
16 MEDICAL SUPPLIES RECLASS	N					16
17 MEDICAL SUPPLIES RECLASS	N					17
18 MEDICAL SUPPLIES RECLASS	N					18
19 MEDICAL SUPPLIES RECLASS	N					19
20 MEDICAL SUPPLIES RECLASS	N					20
21 MEDICAL SUPPLIES RECLASS	N					21
22 MEDICAL SUPPLIES RECLASS	N					22
23 MEDICAL SUPPLIES RECLASS	N					23
24 MEDICAL SUPPLIES RECLASS	N					24
25 MEDICAL SUPPLIES RECLASS	N					25
26 MEDICAL SUPPLIES RECLASS	N					26
27 MEDICAL SUPPLIES RECLASS	N					27
28 MEDICAL SUPPLIES RECLASS	N					28
29 MEDICAL SUPPLIES RECLASS	N					29
30 MEDICAL SUPPLIES RECLASS	N					30
31 MEDICAL SUPPLIES RECLASS	N					31
32 MEDICAL SUPPLIES RECLASS	N					32
33 MEDICAL SUPPLIES RECLASS	N					33
34 MEDICAL SUPPLIES RECLASS	N					34
35 MEDICAL SUPPLIES RECLASS	N					35
36 MEDICAL SUPPLIES RECLASS	N					36
37 MEDICAL SUPPLIES RECLASS	N					37
38 MEDICAL SUPPLIES RECLASS	N					38
39 MEDICAL SUPPLIES RECLASS	N					39
40 MEDICAL SUPPLIES RECLASS	N					40
41 MEDICAL SUPPLIES RECLASS	N					41
42 MEDICAL SUPPLIES RECLASS	N					42
500 TOTAL RECLASSIFICATIONS					6,249,078	500
CODE LETTER - N						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE		OTHER	
		COST CENTER	LINE #		
	1	2	3	4	5
1 DRUGS CHARGED TO PATIENTS RECLASS	0	DRUGS CHARGED TO PATIENTS	73	431,658	1
2 DRUGS CHARGED TO PATIENTS RECLASS	0				2
3 DRUGS CHARGED TO PATIENTS RECLASS	0				3
4 DRUGS CHARGED TO PATIENTS RECLASS	0				4
5 DRUGS CHARGED TO PATIENTS RECLASS	0				5
6 DRUGS CHARGED TO PATIENTS RECLASS	0				6
7 DRUGS CHARGED TO PATIENTS RECLASS	0				7
8 DRUGS CHARGED TO PATIENTS RECLASS	0				8
9 DRUGS CHARGED TO PATIENTS RECLASS	0				9
10 DRUGS CHARGED TO PATIENTS RECLASS	0				10
11 DRUGS CHARGED TO PATIENTS RECLASS	0				11
12 DRUGS CHARGED TO PATIENTS RECLASS	0				12
13 DRUGS CHARGED TO PATIENTS RECLASS	0				13
14 DRUGS CHARGED TO PATIENTS RECLASS	0				14
15 DRUGS CHARGED TO PATIENTS RECLASS	0				15
16 DRUGS CHARGED TO PATIENTS RECLASS	0				16
17 DRUGS CHARGED TO PATIENTS RECLASS	0				17
18 DRUGS CHARGED TO PATIENTS RECLASS	0				18
19 DRUGS CHARGED TO PATIENTS RECLASS	0				19
20 DRUGS CHARGED TO PATIENTS RECLASS	0				20
21 DRUGS CHARGED TO PATIENTS RECLASS	0				21
22 DRUGS CHARGED TO PATIENTS RECLASS	0				22
23 DRUGS CHARGED TO PATIENTS RECLASS	0				23
24 DRUGS CHARGED TO PATIENTS RECLASS	0				24
25 DRUGS CHARGED TO PATIENTS RECLASS	0				25
26 DRUGS CHARGED TO PATIENTS RECLASS	0				26
27 DRUGS CHARGED TO PATIENTS RECLASS	0				27
28 DRUGS CHARGED TO PATIENTS RECLASS	0				28
29 DRUGS CHARGED TO PATIENTS RECLASS	0				29
30 DRUGS CHARGED TO PATIENTS RECLASS	0				30
31 DRUGS CHARGED TO PATIENTS RECLASS	0				31
32 DRUGS CHARGED TO PATIENTS RECLASS	0				32
500 TOTAL RECLASSIFICATIONS				431,658	500
CODE LETTER - 0					

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	-----		INCREASE	-----		
		COST	CENTER		LINE #	SALARY	OTHER
	1	2		3	4	5	
1 DIRECT ASSIGNED EMP BENE	P	EMPLOYEE	BENEFITS	4		7,894,689	1
2 DIRECT ASSIGNED EMP BENE	P						2
3 DIRECT ASSIGNED EMP BENE	P						3
4 DIRECT ASSIGNED EMP BENE	P						4
5 DIRECT ASSIGNED EMP BENE	P						5
6 DIRECT ASSIGNED EMP BENE	P						6
7 DIRECT ASSIGNED EMP BENE	P						7
8 DIRECT ASSIGNED EMP BENE	P						8
9 DIRECT ASSIGNED EMP BENE	P						9
10 DIRECT ASSIGNED EMP BENE	P						10
11 DIRECT ASSIGNED EMP BENE	P						11
12 DIRECT ASSIGNED EMP BENE	P						12
13 DIRECT ASSIGNED EMP BENE	P						13
14 DIRECT ASSIGNED EMP BENE	P						14
15 DIRECT ASSIGNED EMP BENE	P						15
16 DIRECT ASSIGNED EMP BENE	P						16
17 DIRECT ASSIGNED EMP BENE	P						17
18 DIRECT ASSIGNED EMP BENE	P						18
19 DIRECT ASSIGNED EMP BENE	P						19
20 DIRECT ASSIGNED EMP BENE	P						20
21 DIRECT ASSIGNED EMP BENE	P						21
22 DIRECT ASSIGNED EMP BENE	P						22
23 DIRECT ASSIGNED EMP BENE	P						23
24 DIRECT ASSIGNED EMP BENE	P						24
25 DIRECT ASSIGNED EMP BENE	P						25
26 DIRECT ASSIGNED EMP BENE	P						26
27 DIRECT ASSIGNED EMP BENE	P						27
28 DIRECT ASSIGNED EMP BENE	P						28
29 DIRECT ASSIGNED EMP BENE	P						29
30 DIRECT ASSIGNED EMP BENE	P						30
31 DIRECT ASSIGNED EMP BENE	P						31
32 DIRECT ASSIGNED EMP BENE	P						32
33 DIRECT ASSIGNED EMP BENE	P						33
34 DIRECT ASSIGNED EMP BENE	P						34
35 DIRECT ASSIGNED EMP BENE	P						35
36 DIRECT ASSIGNED EMP BENE	P						36
37 DIRECT ASSIGNED EMP BENE	P						37
38 DIRECT ASSIGNED EMP BENE	P						38
39 DIRECT ASSIGNED EMP BENE	P						39
40 DIRECT ASSIGNED EMP BENE	P						40
41 DIRECT ASSIGNED EMP BENE	P						41
42 DIRECT ASSIGNED EMP BENE	P						42
43 DIRECT ASSIGNED EMP BENE	P						43
44 DIRECT ASSIGNED EMP BENE	P						44
45 DIRECT ASSIGNED EMP BENE	P						45
46 DIRECT ASSIGNED EMP BENE	P						46
47 DIRECT ASSIGNED EMP BENE	P						47
500 TOTAL RECLASSIFICATIONS						7,894,689	500
CODE LETTER - P							
1 IMPLANTABLE SUPPLIES	Q	IMPL. DEV. CHARGED TO PATIENT		72		8,051,194	1
2 IMPLANTABLE SUPPLIES	Q	HOME HEALTH AGENCY		101		606	2
3 IMPLANTABLE SUPPLIES	Q						3
4 IMPLANTABLE SUPPLIES	Q						4
5 IMPLANTABLE SUPPLIES	Q						5
6 IMPLANTABLE SUPPLIES	Q						6
7 IMPLANTABLE SUPPLIES	Q						7
8 IMPLANTABLE SUPPLIES	Q						8
500 TOTAL RECLASSIFICATIONS						8,051,800	500
CODE LETTER - Q							
1 CARDIAC REHAB	S	ADULTS & PEDIATRICS		30	72,367	21,886	1
2 CARDIAC REHAB	S						2
500 TOTAL RECLASSIFICATIONS					72,367	21,886	500
CODE LETTER - S							
1 DYERSVILLE BENEFIT RECLASS	T	EMPLOYEE BENEFITS		4		496,935	1
2 DYERSVILLE BENEFIT RECLASS	T						2
500 TOTAL RECLASSIFICATIONS						496,935	500
CODE LETTER - T							

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1 DYERSVILLE LAUNDRY RECLASS	U	LAUNDRY & LINEN SERVICE	8		24,012 1
500 TOTAL RECLASSIFICATIONS					24,012 500
CODE LETTER - U					
1 PROFESSIONAL LIABILITY	V	OTHER ADMIN & GENERAL	5.06		312,337 1
500 TOTAL RECLASSIFICATIONS					312,337 500
CODE LETTER - V					
GRAND TOTAL (INCREASES)				1,254,739	33,061,643

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST REF.
	1	6	7	8	9	10
1 EQUIPMENT DEPRECIATION	A					9 1
2 EQUIPMENT DEPRECIATION	A	EMPLOYEE BENEFITS	4		5,509	2
3 EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		5,793	3
4 EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		550	4
5 EQUIPMENT DEPRECIATION	A	PURCHASING	5.02		63	5
6 EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		2,216,342	6
7 EQUIPMENT DEPRECIATION	A	MAINTENANCE & REPAIRS	6		13,967	7
8 EQUIPMENT DEPRECIATION	A	LAUNDRY & LINEN SERVICE	8		61,153	8
9 EQUIPMENT DEPRECIATION	A	HOUSEKEEPING	9		8,253	9
10 EQUIPMENT DEPRECIATION	A	DIETARY	10		21,328	10
11 EQUIPMENT DEPRECIATION	A	NURSING ADMINISTRATION	13		33,049	11
12 EQUIPMENT DEPRECIATION	A	CENTRAL SERVICES & SUPPLY	14		5,202	12
13 EQUIPMENT DEPRECIATION	A	PHARMACY	15		89,329	13
14 EQUIPMENT DEPRECIATION	A	MEDICAL RECORDS & LIBRARY	16		85,968	14
15 EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		30,796	15
16 EQUIPMENT DEPRECIATION	A	ADULTS & PEDIATRICS	30		106,932	16
17 EQUIPMENT DEPRECIATION	A	INTENSIVE CARE UNIT	31		54,356	17
18 EQUIPMENT DEPRECIATION	A	SUBPROVIDER - IPF	40		20,315	18
19 EQUIPMENT DEPRECIATION	A	SUBPROVIDER - IRF	41		795	19
20 EQUIPMENT DEPRECIATION	A	NURSERY	43		21,623	20
21 EQUIPMENT DEPRECIATION	A	SKILLED NURSING FACILITY	44		9,084	21
22 EQUIPMENT DEPRECIATION	A	OPERATING ROOM	50		472,797	22
23 EQUIPMENT DEPRECIATION	A	RECOVERY ROOM	51		49,859	23
24 EQUIPMENT DEPRECIATION	A	ANESTHESIOLOGY	53		61,738	24
25 EQUIPMENT DEPRECIATION	A	RADIOLOGY-DIAGNOSTIC	54		564,788	25
26 EQUIPMENT DEPRECIATION	A	MAGNETIC RESONANCE IMAGING (M	58		441,195	26
27 EQUIPMENT DEPRECIATION	A	BLOOD STORING, PROCESSING & T	63		1,646	27
28 EQUIPMENT DEPRECIATION	A	RESPIRATORY THERAPY	65		40,867	28
29 EQUIPMENT DEPRECIATION	A	PHYSICAL THERAPY	66		14,535	29
30 EQUIPMENT DEPRECIATION	A	ELECTROCARDIOLOGY	69		145,820	30
31 EQUIPMENT DEPRECIATION	A	ELECTROENCEPHALOGRAPHY	70		31,328	31
32 EQUIPMENT DEPRECIATION	A	MEDICAL SUPPLIES CHRGD TO PA	71		87,945	32
33 EQUIPMENT DEPRECIATION	A	BEHAVIORAL HEALTH COUNSELING	76		53	33
34 EQUIPMENT DEPRECIATION	A	SHOCK THERAPY	76.01		8,875	34
35 EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		7,536	35
36 EQUIPMENT DEPRECIATION	A	EMERGENCY	91		35,986	36
37 EQUIPMENT DEPRECIATION	A	HOME HEALTH AGENCY	101		18,493	37
38 EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		10,359	38
39 EQUIPMENT DEPRECIATION	A	SHARED SERVICES	190.02		170	39
40 EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		60	40
41 EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		60,834	41
500 TOTAL RECLASSIFICATIONS					4,845,291	500
CODE LETTER - A						
1 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 1
2 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 2
3 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 3
4 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 4
5 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 5
6 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 6
7 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 7
8 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 8
9 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B					9 9
10 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COSTS-BLDG & FIXT	1		2,137,168	9 10
500 TOTAL RECLASSIFICATIONS					2,137,168	500
CODE LETTER - B						
1 RETAIL PHARMACY DEPRECIATION	D					9 1
2 RETAIL PHARMACY DEPRECIATION	D	RETAIL PHARMACY	194.11		46,626	2
500 TOTAL RECLASSIFICATIONS					46,626	500
CODE LETTER - D						
1 CRNA FEES	F					1
2 CRNA FEES	F	ANESTHESIOLOGY	53		515,968	2
500 TOTAL RECLASSIFICATIONS					515,968	500
CODE LETTER - F						
1 PAP PROPERTY TAX	G					1
2 PAP PROPERTY TAX	G	OPERATION OF PLANT	7		15,000	2
500 TOTAL RECLASSIFICATIONS					15,000	500
CODE LETTER - G						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7	
			LINE #	SALARY	OTHER	REF.	
	1	6	7	8	9	10	
1 NON ALLOWABLE ADVERTISING	H	OTHER ADMIN & GENERAL	5.06	187,516	14,345		1
500 TOTAL RECLASSIFICATIONS				187,516	14,345		500
CODE LETTER - H							
1 SNF UTILIZATION REVIEW	I						1
2 SNF UTILIZATION REVIEW	I	SKILLED NURSING FACILITY	44		200		2
500 TOTAL RECLASSIFICATIONS					200		500
CODE LETTER - I							
1 BIRTH CENTER COSTS	J						1
2 BIRTH CENTER COSTS	J						2
3 BIRTH CENTER COSTS	J	ADULTS & PEDIATRICS	30	994,856	356,987		3
500 TOTAL RECLASSIFICATIONS				994,856	356,987		500
CODE LETTER - J							
1 GENERAL INSURANCE	K						1
2 GENERAL INSURANCE	K	CAP REL COSTS-BLDG & FIXT	1		628,561		2
500 TOTAL RECLASSIFICATIONS					628,561		500
CODE LETTER - K							
1 INTEREST EXPENSE	L	INTEREST EXPENSE	113		989,671		9 1
2 INTEREST EXPENSE	L						9 2
3 INTEREST EXPENSE	L						9 3
4 INTEREST EXPENSE	L						9 4
5 INTEREST EXPENSE	L						9 5
6 INTEREST EXPENSE	L						9 6
7 INTEREST EXPENSE	L						9 7
8 INTEREST EXPENSE	L						9 8
9 INTEREST EXPENSE	L						9 9
10 INTEREST EXPENSE	L						9 10
11 INTEREST EXPENSE	L						9 11
12 INTEREST EXPENSE	L						9 12
500 TOTAL RECLASSIFICATIONS					989,671		500
CODE LETTER - L							
1 LAND IMPROVEMENT DEPR EXP	M	CAP REL COSTS-BLDG & FIXT	1		29,431		9 1
2 LAND IMPROVEMENT DEPR EXP	M						9 2
3 LAND IMPROVEMENT DEPR EXP	M						9 3
4 LAND IMPROVEMENT DEPR EXP	M						9 4
5 LAND IMPROVEMENT DEPR EXP	M						9 5
6 LAND IMPROVEMENT DEPR EXP	M						9 6
7 LAND IMPROVEMENT DEPR EXP	M						9 7
8 LAND IMPROVEMENT DEPR EXP	M						9 8
9 LAND IMPROVEMENT DEPR EXP	M						9 9
10 LAND IMPROVEMENT DEPR EXP	M						9 10
11 LAND IMPROVEMENT DEPR EXP	M						9 11
500 TOTAL RECLASSIFICATIONS					29,431		500
CODE LETTER - M							

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
		1	6	7	8	9	10
1	MEDICAL SUPPLIES RECLASS	N					1
2	MEDICAL SUPPLIES RECLASS	N	EMPLOYEE BENEFITS	4		1,015	2
3	MEDICAL SUPPLIES RECLASS	N	CHILD CARE	4.01		11,270	3
4	MEDICAL SUPPLIES RECLASS	N	COMMUNICATIONS	5.01		45	4
5	MEDICAL SUPPLIES RECLASS	N	PURCHASING	5.02		5,474	5
6	MEDICAL SUPPLIES RECLASS	N	PFS/COLLECTION	5.03		96	6
7	MEDICAL SUPPLIES RECLASS	N	OTHER ADMIN & GENERAL	5.06		2,643	7
8	MEDICAL SUPPLIES RECLASS	N	MAINTENANCE & REPAIRS	6		1,554	8
9	MEDICAL SUPPLIES RECLASS	N	LAUNDRY & LINEN SERVICE	8		20,501	9
10	MEDICAL SUPPLIES RECLASS	N	HOUSEKEEPING	9		11,725	10
11	MEDICAL SUPPLIES RECLASS	N	DIETARY	10		7,327	11
12	MEDICAL SUPPLIES RECLASS	N	CENTRAL SERVICES & SUPPLY	14		5,646	12
13	MEDICAL SUPPLIES RECLASS	N	PHARMACY	15		14,024	13
14	MEDICAL SUPPLIES RECLASS	N	CENTRAL STERILIZATION	18		111,749	14
15	MEDICAL SUPPLIES RECLASS	N	ADULTS & PEDIATRICS	30		412,477	15
16	MEDICAL SUPPLIES RECLASS	N	INTENSIVE CARE UNIT	31		105,913	16
17	MEDICAL SUPPLIES RECLASS	N	SUBPROVIDER - IPF	40		7,477	17
18	MEDICAL SUPPLIES RECLASS	N	SUBPROVIDER - IRF	41		19,642	18
19	MEDICAL SUPPLIES RECLASS	N	NURSERY	43		57,685	19
20	MEDICAL SUPPLIES RECLASS	N	SKILLED NURSING FACILITY	44		53,764	20
21	MEDICAL SUPPLIES RECLASS	N	OPERATING ROOM	50		3,357,676	21
22	MEDICAL SUPPLIES RECLASS	N	RECOVERY ROOM	51		97,836	22
23	MEDICAL SUPPLIES RECLASS	N	ANESTHESIOLOGY	53		118,746	23
24	MEDICAL SUPPLIES RECLASS	N	RADIOLOGY-DIAGNOSTIC	54		136,197	24
25	MEDICAL SUPPLIES RECLASS	N	MAGNETIC RESONANCE IMAGING (M	58		226	25
26	MEDICAL SUPPLIES RECLASS	N	LABORATORY	60		4,277	26
27	MEDICAL SUPPLIES RECLASS	N	RESPIRATORY THERAPY	65		108,890	27
28	MEDICAL SUPPLIES RECLASS	N	PHYSICAL THERAPY	66		48,128	28
29	MEDICAL SUPPLIES RECLASS	N	ELECTROCARDIOLOGY	69		701,820	29
30	MEDICAL SUPPLIES RECLASS	N	ELECTROENCEPHALOGRAPHY	70		15,405	30
31	MEDICAL SUPPLIES RECLASS	N	DRUGS CHARGED TO PATIENTS	73		71,628	31
32	MEDICAL SUPPLIES RECLASS	N	BEHAVIORAL HEALTH COUNSELING	76		181	32
33	MEDICAL SUPPLIES RECLASS	N	SHOCK THERAPY	76.01		3,319	33
34	MEDICAL SUPPLIES RECLASS	N	CARDIAC REHABILITATION	76.97		4,098	34
35	MEDICAL SUPPLIES RECLASS	N	EMERGENCY	91		158,817	35
36	MEDICAL SUPPLIES RECLASS	N	PURCHASED DIALYSIS SERVICES	98		115	36
37	MEDICAL SUPPLIES RECLASS	N	HOME HEALTH AGENCY	101		537,707	37
38	MEDICAL SUPPLIES RECLASS	N	OAKCREST NURSING HOME	190.01		31,308	38
39	MEDICAL SUPPLIES RECLASS	N	SHARED SERVICES	190.02		418	39
40	MEDICAL SUPPLIES RECLASS	N	MATERNAL HEALTH	190.03		1,034	40
41	MEDICAL SUPPLIES RECLASS	N	KENNEDY LIVING CENTER	194.01		114	41
42	MEDICAL SUPPLIES RECLASS	N	COMMUNITY EDUCATION/OUTSIDE L	194.05		1,111	42
500	TOTAL RECLASSIFICATIONS					6,249,078	500
	CODE LETTER - N						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1 DRUGS CHARGED TO PATIENTS RECLASS	0					1
2 DRUGS CHARGED TO PATIENTS RECLASS	0	EMPLOYEE BENEFITS	4		783	2
3 DRUGS CHARGED TO PATIENTS RECLASS	0	COMMUNICATIONS	5.01		3	3
4 DRUGS CHARGED TO PATIENTS RECLASS	0	OTHER ADMIN & GENERAL	5.06		4	4
5 DRUGS CHARGED TO PATIENTS RECLASS	0	MAINTENANCE & REPAIRS	6		16	5
6 DRUGS CHARGED TO PATIENTS RECLASS	0	HOUSEKEEPING	9		6	6
7 DRUGS CHARGED TO PATIENTS RECLASS	0	CENTRAL SERVICES & SUPPLY	14		2,061	7
8 DRUGS CHARGED TO PATIENTS RECLASS	0	PHARMACY	15		14,332	8
9 DRUGS CHARGED TO PATIENTS RECLASS	0	CENTRAL STERILIZATION	18		95	9
10 DRUGS CHARGED TO PATIENTS RECLASS	0	ADULTS & PEDIATRICS	30		110,702	10
11 DRUGS CHARGED TO PATIENTS RECLASS	0	INTENSIVE CARE UNIT	31		26,136	11
12 DRUGS CHARGED TO PATIENTS RECLASS	0	SUBPROVIDER - IPF	40		578	12
13 DRUGS CHARGED TO PATIENTS RECLASS	0	NURSERY	43		2,900	13
14 DRUGS CHARGED TO PATIENTS RECLASS	0	SKILLED NURSING FACILITY	44		15,543	14
15 DRUGS CHARGED TO PATIENTS RECLASS	0	OPERATING ROOM	50		38,863	15
16 DRUGS CHARGED TO PATIENTS RECLASS	0	RECOVERY ROOM	51		71,848	16
17 DRUGS CHARGED TO PATIENTS RECLASS	0	ANESTHESIOLOGY	53		50,945	17
18 DRUGS CHARGED TO PATIENTS RECLASS	0	RADIOLOGY-DIAGNOSTIC	54		7,102	18
19 DRUGS CHARGED TO PATIENTS RECLASS	0	MAGNETIC RESONANCE IMAGING (M	58		207	19
20 DRUGS CHARGED TO PATIENTS RECLASS	0	RESPIRATORY THERAPY	65		1,002	20
21 DRUGS CHARGED TO PATIENTS RECLASS	0	PHYSICAL THERAPY	66		5,798	21
22 DRUGS CHARGED TO PATIENTS RECLASS	0	ELECTROCARDIOLOGY	69		18,302	22
23 DRUGS CHARGED TO PATIENTS RECLASS	0	ELECTROENCEPHALOGRAPHY	70		565	23
24 DRUGS CHARGED TO PATIENTS RECLASS	0	MEDICAL SUPPLIES CHRGED TO PA	71		5,806	24
25 DRUGS CHARGED TO PATIENTS RECLASS	0	SHOCK THERAPY	76.01		118	25
26 DRUGS CHARGED TO PATIENTS RECLASS	0	CARDIAC REHABILITATION	76.97		9	26
27 DRUGS CHARGED TO PATIENTS RECLASS	0	EMERGENCY	91		46,625	27
28 DRUGS CHARGED TO PATIENTS RECLASS	0	PURCHASED DIALYSIS SERVICES	98		55	28
29 DRUGS CHARGED TO PATIENTS RECLASS	0	HOME HEALTH AGENCY	101		555	29
30 DRUGS CHARGED TO PATIENTS RECLASS	0	OAKCREST NURSING HOME	190.01		7,341	30
31 DRUGS CHARGED TO PATIENTS RECLASS	0	SHARED SERVICES	190.02		14	31
32 DRUGS CHARGED TO PATIENTS RECLASS	0	MATERNAL HEALTH	190.03		3,344	32
500 TOTAL RECLASSIFICATIONS					431,658	500
CODE LETTER - O						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST REF.
	1	6	7	8	9	10
1 DIRECT ASSIGNED EMP BENE	P					1
2 DIRECT ASSIGNED EMP BENE	P	CHILD CARE	4.01		203,618	2
3 DIRECT ASSIGNED EMP BENE	P	COMMUNICATIONS	5.01		56,356	3
4 DIRECT ASSIGNED EMP BENE	P	PURCHASING	5.02		47,067	4
5 DIRECT ASSIGNED EMP BENE	P	PFS/COLLECTION	5.03		123,478	5
6 DIRECT ASSIGNED EMP BENE	P	OTHER ADMIN & GENERAL	5.06		204,904	6
7 DIRECT ASSIGNED EMP BENE	P	MAINTENANCE & REPAIRS	6		223,882	7
8 DIRECT ASSIGNED EMP BENE	P	LAUNDRY & LINEN SERVICE	8		137,151	8
9 DIRECT ASSIGNED EMP BENE	P	HOUSEKEEPING	9		291,677	9
10 DIRECT ASSIGNED EMP BENE	P	DIETARY	10		383,504	10
11 DIRECT ASSIGNED EMP BENE	P	NURSING ADMINISTRATION	13		151,184	11
12 DIRECT ASSIGNED EMP BENE	P	CENTRAL SERVICES & SUPPLY	14		88,365	12
13 DIRECT ASSIGNED EMP BENE	P	PHARMACY	15		244,581	13
14 DIRECT ASSIGNED EMP BENE	P	MEDICAL RECORDS & LIBRARY	16		388,417	14
15 DIRECT ASSIGNED EMP BENE	P	SOCIAL SERVICE	17		52,904	15
16 DIRECT ASSIGNED EMP BENE	P	CENTRAL STERILIZATION	18		59,912	16
17 DIRECT ASSIGNED EMP BENE	P	ADULTS & PEDIATRICS	30		1,343,753	17
18 DIRECT ASSIGNED EMP BENE	P	INTENSIVE CARE UNIT	31		196,331	18
19 DIRECT ASSIGNED EMP BENE	P	SUBPROVIDER - IPF	40		246,712	19
20 DIRECT ASSIGNED EMP BENE	P	SUBPROVIDER - IRF	41		80,076	20
21 DIRECT ASSIGNED EMP BENE	P	NURSERY	43		88,572	21
22 DIRECT ASSIGNED EMP BENE	P	SKILLED NURSING FACILITY	44		240,522	22
23 DIRECT ASSIGNED EMP BENE	P	OPERATING ROOM	50		541,688	23
24 DIRECT ASSIGNED EMP BENE	P	RECOVERY ROOM	51		273,833	24
25 DIRECT ASSIGNED EMP BENE	P	ANESTHESIOLOGY	53		14,799	25
26 DIRECT ASSIGNED EMP BENE	P	RADIOLOGY-DIAGNOSTIC	54		298,386	26
27 DIRECT ASSIGNED EMP BENE	P	MAGNETIC RESONANCE IMAGING (M	58		27,595	27
28 DIRECT ASSIGNED EMP BENE	P	RESPIRATORY THERAPY	65		142,292	28
29 DIRECT ASSIGNED EMP BENE	P	PHYSICAL THERAPY	66		344,124	29
30 DIRECT ASSIGNED EMP BENE	P	ELECTROCARDIOLOGY	69		117,763	30
31 DIRECT ASSIGNED EMP BENE	P	ELECTROENCEPHALOGRAPHY	70		52,103	31
32 DIRECT ASSIGNED EMP BENE	P	DRUGS CHARGED TO PATIENTS	73		2,919	32
33 DIRECT ASSIGNED EMP BENE	P	BEHAVIORAL HEALTH COUNSELING	76		34,123	33
34 DIRECT ASSIGNED EMP BENE	P	SHOCK THERAPY	76.01		3,552	34
35 DIRECT ASSIGNED EMP BENE	P	CARDIAC REHABILITATION	76.97		44,126	35
36 DIRECT ASSIGNED EMP BENE	P	EMERGENCY	91		262,729	36
37 DIRECT ASSIGNED EMP BENE	P	HOME HEALTH AGENCY	101		380,751	37
38 DIRECT ASSIGNED EMP BENE	P	OAKCREST NURSING HOME	190.01		209,550	38
39 DIRECT ASSIGNED EMP BENE	P	SHARED SERVICES	190.02		64,825	39
40 DIRECT ASSIGNED EMP BENE	P	MATERNAL HEALTH	190.03		16,928	40
41 DIRECT ASSIGNED EMP BENE	P	FUND DEVELOPMENT	190.06		34,764	41
42 DIRECT ASSIGNED EMP BENE	P	KENNEDY LIVING CENTER	194.01		141,081	42
43 DIRECT ASSIGNED EMP BENE	P	COMMUNITY EDUCATION/OUTSIDE L	194.05		14,300	43
44 DIRECT ASSIGNED EMP BENE	P	RURAL OUTREACH PROGRAM	194.06		1,911	44
45 DIRECT ASSIGNED EMP BENE	P	LIFELINE	194.08		3,922	45
46 DIRECT ASSIGNED EMP BENE	P	CCH ELKADER	194.10		13,575	46
47 DIRECT ASSIGNED EMP BENE	P	RETAIL PHARMACY	194.11		84	47
500 TOTAL RECLASSIFICATIONS					7,894,689	500
CODE LETTER - P						
1 IMPLANTABLE SUPPLIES	Q					1
2 IMPLANTABLE SUPPLIES	Q					2
3 IMPLANTABLE SUPPLIES	Q	ADULTS & PEDIATRICS	30		133	3
4 IMPLANTABLE SUPPLIES	Q	SKILLED NURSING FACILITY	44		3,496	4
5 IMPLANTABLE SUPPLIES	Q	OPERATING ROOM	50		5,878,525	5
6 IMPLANTABLE SUPPLIES	Q	RADIOLOGY-DIAGNOSTIC	54		626	6
7 IMPLANTABLE SUPPLIES	Q	ELECTROCARDIOLOGY	69		2,168,928	7
8 IMPLANTABLE SUPPLIES	Q	EMERGENCY	91		92	8
500 TOTAL RECLASSIFICATIONS					8,051,800	500
CODE LETTER - Q						
1 CARDIAC REHAB	S					1
2 CARDIAC REHAB	S	CARDIAC REHABILITATION	76.97	72,367	21,886	2
500 TOTAL RECLASSIFICATIONS				72,367	21,886	500
CODE LETTER - S						
1 DYERSVILLE BENEFIT RECLASS	T					1
2 DYERSVILLE BENEFIT RECLASS	T	MMC DYERSVILLE	194.09		496,935	2
500 TOTAL RECLASSIFICATIONS					496,935	500
CODE LETTER - T						

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE		OTHER	WKST A-7	
			LINE #	SALARY		REF.	
	1	6	7	8	9	10	
1 DYERSVILLE LAUNDRY RECLASS	U	MMC DYERSVILLE	194.09		24,012		1
500 TOTAL RECLASSIFICATIONS					24,012		500
1 PROFESSIONAL LIABILITY	V	CAP REL COSTS-BLDG & FIXT			312,337		9 1
500 TOTAL RECLASSIFICATIONS					312,337		500
GRAND TOTAL (DECREASES)				1,254,739	33,061,643		

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7  
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING	ACQUISITIONS			DISPOSALS	ENDING	FULLY
	BALANCES	PURCHASE	DONATION	TOTAL	AND	BALANCE	DEPRECIATED
	1	2	3	4	RETIREMENTS	6	ASSETS
					5		7
1 LAND	2,840,189				15,000	2,825,189	1
2 LAND IMPROVEMENTS	3,281,206	24,678		24,678		3,305,884	2
3 BUILDINGS AND FIXTURES	46,186,495	173,246		173,246	74,147	46,285,594	3
4 BUILDING IMPROVEMENTS	38,017,034	215,577		215,577		38,232,611	4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	51,835,238	2,248,259		2,248,259	1,182,847	52,900,650	6
7 HIT DESIGNATED ASSETS							7
8 SUBTOTAL (SUM OF LINES 1-7)	142,160,162	2,661,760		2,661,760	1,271,994	143,549,928	8
9 RECONCILING ITEMS							9
10 TOTAL (LINE 7 MINUS LINE 9)	142,160,162	2,661,760		2,661,760	1,271,994	143,549,928	10

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

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER	TOTAL(1)
						CAPITAL-RELATED COSTS (SEE INSTR.)	(SUM OF COLS. 9-14)
	9	10	11	(SEE INSTR.)	(SEE INSTR.)	14	15
				12	13		
1 CAP REL COSTS-BLDG & FIXT	3,415,073						3,415,073 1
1.01 CAP REL COST - 47 BLDG							1.01
1.02 CAP REL COST (PROF ARTS PLAZA)							1.02
1.03 CAP REL COST (ASBURY)							1.03
1.04 CAP REL COST (MED ARTS BLDG)							1.04
1.05 CAP REL COST (ENERGY CENTER)							1.05
1.06 CAP REL COST (RENTAL PROPERTIES)							1.06
1.07 CAP REL COST (PARKING DECK)							1.07
1.08 CAP REL COST (97 BLDG)							1.08
1.09 CAP REL COST (BELLEVUE CLINIC)							1.09
1.10 CAP REL COST (CASCADE CLINIC)							1.10
1.11 NEW CAP COST (RETAIL PHARMACY)							1.11
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL (SUM OF LINES 1-2)	3,415,073						3,415,073 3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS ALLOCATION OF OTHER CAPITAL

DESCRIPTION	GROSS ASSETS	CAPITALIZED LEASES	RATIO		INSURANCE	TAXES	OTHER	TOTAL
			FOR RATIO (COL. 1 - COL. 2)	(SEE INSTR.)			CAPITAL-RELATED COSTS	(SUM OF COLS. 5-7)
	1	2	3	4	5	6	7	8
1 CAP REL COSTS-BLDG & FIXT	90,649,278		90,649,278	0.631483				1
1.01 CAP REL COST - 47 BLDG								1.01
1.02 CAP REL COST (PROF ARTS PLAZA)								1.02
1.03 CAP REL COST (ASBURY)								1.03
1.04 CAP REL COST (MED ARTS BLDG)								1.04
1.05 CAP REL COST (ENERGY CENTER)								1.05
1.06 CAP REL COST (RENTAL PROPERTI								1.06
1.07 CAP REL COST (PARKING DECK)								1.07
1.08 CAP REL COST (97 BLDG)								1.08
1.09 CAP REL COST (BELLEVUE CLINIC)								1.09
1.10 CAP REL COST (CASCADE CLINIC)								1.10
1.11 NEW CAP COST (RETAIL PHARMACY)								1.11
2 CAP REL COSTS-MVBLE EQUIP	52,900,650		52,900,650	0.368517				2
3 TOTAL (SUM OF LINES 1-2)	143,549,928		143,549,928	1.000000				3

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER	TOTAL(2)
						CAPITAL-RELATED COSTS (SEE INSTR.)	(SUM OF COLS. 9-14)
	9	10	11	(SEE INSTR.)	(SEE INSTR.)	14	15
				12	13		
1 CAP REL COSTS-BLDG & FIXT	528,075						528,075 1
1.01 CAP REL COST - 47 BLDG	768,745						768,745 1.01
1.02 CAP REL COST (PROF ARTS PLAZA)	215,828						215,828 1.02
1.03 CAP REL COST (ASBURY)	3,445						3,445 1.03
1.04 CAP REL COST (MED ARTS BLDG)	3,636						3,636 1.04
1.05 CAP REL COST (ENERGY CENTER)	188,027						188,027 1.05
1.06 CAP REL COST (RENTAL PROPERTIES)	5,633						5,633 1.06
1.07 CAP REL COST (PARKING DECK)	63,843						63,843 1.07
1.08 CAP REL COST (97 BLDG)	980,408						980,408 1.08
1.09 CAP REL COST (BELLEVUE CLINIC)	2,041						2,041 1.09
1.10 CAP REL COST (CASCADE CLINIC)	2,314						2,314 1.10
1.11 NEW CAP COST (RETAIL PHARMACY)	50,680						50,680 1.11
2 CAP REL COSTS-MVBLE EQUIP	4,845,291						4,845,291 2

3 TOTAL

7,657,966

7,657,966 3

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-BUILDINGS & FIXTURES (CHAPTER 2)			CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-MOVABLE EQUIPMENT (CHAPTER 2)			CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-OTHER (CHAPTER 2)					3
4 TRADE, QUANTITY, AND TIME DISCOUNTS (CHAPTER 8)					4
5 REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)					5
6 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)					6
7 TELEPHONE SERVICES (PAY STATIONS EXCL) (CHAPTER 21)					7
8 TELEVISION AND RADIO SERVICE (CHAPTER 21)					8
9 PARKING LOT (CHAPTER 21)					9
10 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-1,347,880			10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)					11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST A-8-1	-2,476,053			12
13 LAUNDRY AND LINEN SERVICE					13
14 CAFETERIA - EMPLOYEES AND GUESTS					14
15 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					15
16 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					16
17 SALE OF DRUGS TO OTHER THAN PATIENTS					17
18 SALE OF MEDICAL RECORDS AND ABSTRACTS					18
19 NURSING SCHOOL (TUITION, FEES, BOOKS, ETC.)					19
20 VENDING MACHINES					20
21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)					21
22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					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 AND					32
33 CAFETERIA REVENUE	B	-983,252	DIETARY	10	33
33.01 VENDING MACHINE REVENUE	B	-14,524	DIETARY	10	33.01
33.02 TELEPHONE REVENUE	B	-10,373	COMMUNICATIONS	5.01	33.02
33.03 TELEPHONE REVENUE	B	-12,350	OTHER ADMIN & GENERAL	5.06	33.03
33.04 MISC OTHER REVENUE	B	-65,436	EMPLOYEE BENEFITS	4	33.04
33.05 MISC OTHER REVENUE	B	-829,089	CHILD CARE	4.01	33.05
33.06 MISC OTHER REVENUE	B	-200	PFS/COLLECTION	5.03	33.06
33.07 MISC OTHER REVENUE	B	-192,474	OTHER ADMIN & GENERAL	5.06	33.07
33.08 MISC OTHER REVENUE	B	-79	DIETARY	10	33.08
33.09 MISC OTHER REVENUE	B	-3,313	RADIOLOGY-DIAGNOSTIC	54	33.09
33.10 MISC OTHER REVENUE	B	-22,068	CARDIAC REHABILITATION	76.97	33.10
33.11 MISC OTHER REVENUE	B	-308	HOME HEALTH AGENCY	101	33.11
33.12 NON PATIENT SUPPLY REVENUE	B	-429	MEDICAL SUPPLIES CHRGD TO PATI	71	33.12
33.13 PHARMACY SUPPLIES SALES	B	-65,859	DRUGS CHARGED TO PATIENTS	73	33.13
33.14 PRINTING REVENUE	B	-19,752	OTHER ADMIN & GENERAL	5.06	33.14
33.15 PRINTING REVENUE	B	-1,298	ADULTS & PEDIATRICS	30	33.15
33.16 IC OTHER REVENUE	B	-3,011	OTHER ADMIN & GENERAL	5.06	33.16
33.17 IC OTHER REVENUE	B	-17,318	MAINTENANCE & REPAIRS	6	33.17
33.18 IC OTHER REVENUE	B	-24,012	LAUNDRY & LINEN SERVICE	8	33.18
33.19 IC OTHER REVENUE	B	-1,946	OPERATING ROOM	50	33.19
33.20 IC OTHER REVENUE	B	-22,998	RADIOLOGY-DIAGNOSTIC	54	33.20
33.21 IC OTHER REVENUE	B	-62,849	DRUGS CHARGED TO PATIENTS	73	33.21
33.22 MEDICAL RECORDS	B	-79,197	MEDICAL RECORDS & LIBRARY	16	33.22
33.23 HEALTH EDUCATION SERVICE	B	-11,419	NURSING ADMINISTRATION	13	33.23
33.24 HEALTH EDUCATION SERVICE	B	-5,750	ADULTS & PEDIATRICS	30	33.24
33.25 PHYSICAL THERAPY OTHER OP REV	B	-27,016	PHYSICAL THERAPY	66	33.25
33.26 CRNA EXPENSE OFFSET	A	-515,968	NONPHYSICIAN ANESTHETISTS	19	33.26
33.27 DYERSVILLE OPERATING EXPENSE	A	4,900,757	MMC DYERSVILLE	194.09	33.27
33.28 UTILIZATION REVIEW OFFSET	A	-200	UTILIZATION REVIEW-SNF	114	33.28

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		LINE NO. 4	WKST A-7 REF 5
			COST CENTER 3			
33.29 NON ALLOWABLE ADVERTISING	A	-537,332	OTHER ADMIN & GENERAL		5.06	33.29
33.30 PATIENT TV EXPENSE	A	-21,966	MAINTENANCE & REPAIRS		6	33.30
33.31 MEDICAID PROVIDER TAX ADJUSTMENT (	A	-724,989	OTHER ADMIN & GENERAL		5.06	33.31
33.32 DUES - LOBBYING ALLOCATION	A	-21,827	OTHER ADMIN & GENERAL		5.06	33.32
33.33 ATHLETIC TRAINER - MED ASSOC	A	-30,000	OTHER ADMIN & GENERAL		5.06	33.33
33.34 DONATIONS	A	-6,899	OTHER ADMIN & GENERAL		5.06	33.34
33.35 PURCHASED SERVICES OTHER	A	-20,486	OTHER ADMIN & GENERAL		5.06	33.35
33.36 TUITION ASSIST - PT EMPLOYEES	A	-27,403	EMPLOYEE BENEFITS		4	33.36
33.37 WS A-8 - LEGAL FEES	A	-1,566	OTHER ADMIN & GENERAL		5.06	33.37
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50 TOTAL (SUM OF LINES 1 THRU 49)		-3,308,132				50
TRANSFER TO WKST A, COL. 6, LINE 200)						

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL. 5)	NET ADJ- USTMENTS (COL. 4-5)	WKST A-7 REF	
1	2	3	4	5	6	7	
1	5.06	OTHER ADMIN & GENERAL	MALPRACTICE INSURANCE	155,406	312,337	-156,931	1
2	1	CAP REL COSTS-BLDG & FIXT	PROPERTY INTERGATE RISK	270,392	308,163	-37,771	9 2
3	4	EMPLOYEE BENEFITS	STOP LOSS RETIREE MEDICAL	391,283	132,798	258,485	3
4	4	EMPLOYEE BENEFITS	WORKS COMPENSATION	1,002,070	805,556	196,514	4
4.01	4	EMPLOYEE BENEFITS	PENSION EXPENSE	2,030,267	2,056,861	-26,594	4.01
4.02	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	6,274,231	6,419,058	-144,827	4.02
4.03	1	CAP REL COSTS-BLDG & FIXT	TRINITY CAPITAL	158,092		158,092	9 4.03
4.04	5.06	OTHER ADMIN & GENERAL	IC COMMUNICATIONS	140,414	140,414		4.04
4.05	5.06	OTHER ADMIN & GENERAL	IC AMORTIZATION	1,862,275	1,862,275		4.05
4.06	5.06	OTHER ADMIN & GENERAL	TIS EXPENSE	4,785,754	5,564,120	-778,366	4.06
4.07	1	CAP REL COSTS-BLDG & FIXT	TIS CAPITAL	60,502		60,502	9 4.07
4.08	1	CAP REL COSTS-BLDG & FIXT	INTERCOMPANY INTEREST	94,070	408,837	-314,767	9 4.08
4.09	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	78,450	340,948	-262,498	9 4.09
4.10	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	24,725	107,458	-82,733	9 4.10
4.11	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	5,508	23,939	-18,431	9 4.11
4.12	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	6,097	26,497	-20,400	9 4.12
4.13	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	5,089	22,119	-17,030	9 4.13
4.14	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	514	2,234	-1,720	9 4.14
4.15	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	514	2,234	-1,720	9 4.15
4.16	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	37,444	162,736	-125,292	9 4.16
4.17	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	559	2,428	-1,869	9 4.17
4.18	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	2,815	12,232	-9,417	9 4.18
4.19	1.11	NEW CAP COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	6,797	29,540	-22,743	9 4.19
4.20	60	LABORATORY	UNITED CLINICAL LAB SVS	4,474,714	5,601,251	-1,126,537	4.20
4.21	194.09	MMC DYERSVILLE	MISC EXPENSE	-41,101	-41,101		4.21
5		TOTALS (SUM OF LINES 1-4)		21,826,881	24,302,934	-2,476,053	5
		TRANSFER COL. 6, LINE 5 TO WKST A-8, COL. 2, LINE 12.					

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

THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(b)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THAT YOU FURNISH THE INFORMATION REQUESTED UNDER PART B OF THIS WORKSHEET.

THE INFORMATION IS USED BY THE HEALTH CARE FINANCING ADMINISTRATION AND ITS INTERMEDIARIES IN DETERMINING THAT THE COSTS APPLICABLE TO SERVICES, FACILITIES, AND SUPPLIES FURNISHED BY ORGANIZATIONS RELATED TO YOU BY COMMON OWNERSHIP OR CONTROL REPRESENT REASONABLE COSTS AS DETERMINED UNDER SECTION 1861 OF THE SOCIAL SECURITY ACT. IF YOU DO NOT PROVIDE ALL OR ANY PART OF THE REQUESTED INFORMATION, THE COST REPORT IS CONSIDERED INCOMPLETE AND NOT ACCEPTABLE FOR PURPOSES OF CLAIMING REIMBURSEMENT UNDER TITLE XVIII.

SYMBOL (1)	NAME	----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----			
		PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS
1	2	3	4	5	6
6	B	100.00	TRINITY HEALTH		HOME OFFICE
7	C		UNITED CLINICAL LABORATORIES	33.33	CONSOLIDATED LAB SERVICE
8	C		MERCY MEDICAL CENTER - DYERSVI	100.00	CRITICAL ACCESS HOSPITAL
9					
10					

(1) USE THE FOLLOWING SYMBOLS TO INDICATE THE INTERRELATIONSHIP TO RELATED ORGANIZATIONS:

- A. INDIVIDUAL HAS FINANCIAL INTEREST (STOCKHOLDER, PARTNER, ETC.) IN BOTH RELATED ORGANIZATION AND IN PROVIDER.
- B. CORPORATION, PARTNERSHIP, OR OTHER ORGANIZATION HAS FINANCIAL INTEREST IN PROVIDER.
- C. PROVIDER HAS FINANCIAL INTEREST IN CORPORATION, PARTNERSHIP, OR OTHER ORGANIZATION.
- D. DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF PROVIDER OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN RELATED ORGANIZATION.
- E. INDIVIDUAL IS DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF PROVIDER AND RELATED ORGANIZATION.
- F. DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF RELATED ORGANIZATION OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN PROVIDER.
- G. OTHER (FINANCIAL OR NON-FINANCIAL) SPECIFY:

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	5 PERCENT OF UNAD- JUSTED RCE LIMIT
1	2	3	4	5	6	7	8	9
1	5.06 OTHER ADMIN & GENERAL				171,400			1
2	13 NURSING ADMINISTRATION AGGREGATE	1,600	1,600		171,400			2
3	30 ADULTS & PEDIATRICS AGGREGATE	1,006,935	1,006,935		171,400			3
4	41 SUBPROVIDER - IRF	124,680		124,680	171,400	1,031	84,958	4,248
5	44 SKILLED NURSING FACILITY	200		200	171,400	2	165	8
7	54 RADIOLOGY-DIAGNOSTIC	46,342		46,342	231,100	346	38,443	1,922
8	65 RESPIRATORY THERAPY	11,160		11,160	171,400	93	7,664	383
9	69 ELECTROCARDIOLOGY AGGREGATE	72,333	39,738	32,595	342,800	191	31,478	1,574
10	76 BEHAVIORAL HEALTH COUNSE	16,118		16,118	171,400	108	8,900	445
11	91 EMERGENCY AGGREGATE	982,813	240,120	742,693	171,400	16,028	1,320,769	66,038
200	TOTAL	2,262,181	1,288,393	973,788		17,799	1,492,377	74,618

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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	COST OF MEMBERSHIP & CONTIN. EDUCATION	PROVIDER COMPONENT SHARE OF COLUMN 12	PHYSICIAN COST OF MALPRACTICE INSURANCE	PROVIDER COMPONENT SHARE OF COLUMN 14	ADJUSTED RCE LIMIT	RCE DIS- ALLOWANCE	ADJUST- MENT	
LINE NO.	11	12	13	14	15	16	17	18	
1	5.06 OTHER ADMIN & GENERAL								1
2	13 NURSING ADMINISTRATION	AGGREGATE						1,600	2
3	30 ADULTS & PEDIATRICS	AGGREGATE						1,006,935	3
4	41 SUBPROVIDER - IRF					84,958	39,722	39,722	4
5	44 SKILLED NURSING FACILITY					165	35	35	5
7	54 RADIOLOGY-DIAGNOSTIC					38,443	7,899	7,899	7
8	65 RESPIRATORY THERAPY					7,664	3,496	3,496	8
9	69 ELECTROCARDIOLOGY	AGGREGATE				31,478	1,117	40,855	9
10	76 BEHAVIORAL HEALTH COUNSEL					8,900	7,218	7,218	10
11	91 EMERGENCY	AGGREGATE				1,320,769		240,120	11
200	TOTAL					1,492,377	59,487	1,347,880	200

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS + FIXTURES 1	CAP 47 BLDG 1.01	CAP PROF ARTS PLAZA 1.02	CAP ASBURY 1.03	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	528,075	528,075				1
1.01 CAP REL COST - 47 BLDG	768,745		768,745			1.01
1.02 CAP REL COST (PROF ARTS PLAZA)	215,828			215,828		1.02
1.03 CAP REL COST (ASBURY)	3,445				3,445	1.03
1.04 CAP REL COST (MED ARTS BLDG)	3,636					1.04
1.05 CAP REL COST (ENERGY CENTER)	188,027					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)	5,633					1.06
1.07 CAP REL COST (PARKING DECK)	63,843					1.07
1.08 CAP REL COST (97 BLDG)	980,408					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)	2,041					1.09
1.10 CAP REL COST (CASCADE CLINIC)	2,314					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)	50,680					1.11
2 CAP REL COSTS-MVBLE EQUIP	4,845,291					2
4 EMPLOYEE BENEFITS	10,792,025		12,737			4
4.01 CHILD CARE	8,642			46,857		4.01
5.01 COMMUNICATIONS	266,905	1,841	2,778			5.01
5.02 PURCHASING	445,024	2,802				5.02
5.03 PFS/COLLECTION	2,312,673					5.03
5.06 OTHER ADMIN & GENERAL	9,894,934	75,709	189,101	31,479	2,459	5.06
6 MAINTENANCE & REPAIRS	4,452,333	53,116	84,897	1,176		6
7 OPERATION OF PLANT	130,049	1,977				7
8 LAUNDRY & LINEN SERVICE	861,005	1,371	50,435			8
9 HOUSEKEEPING	1,363,047	11,471	2,013	1,234		9
10 DIETARY	1,607,867	31,458				10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,331,454		16,033			13
14 CENTRAL SERVICES & SUPPLY	400,377	28,111				14
15 PHARMACY	2,081,081	4,822	4,841			15
16 MEDICAL RECORDS & LIBRARY	2,495,812	13,601	1,812		820	16
17 SOCIAL SERVICE	292,080	1,146	559			17
18 CENTRAL STERILIZATION	296,514	9,223				18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	7,129,074	102,509	65,497		166	30
31 INTENSIVE CARE UNIT	1,305,449		25,011			31
40 SUBPROVIDER - IPF	1,546,903		73,227			40
41 SUBPROVIDER - IRF	581,056		28,262			41
43 NURSERY	1,145,721		16,622			43
44 SKILLED NURSING FACILITY	1,351,092		53,927			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	3,776,527	50,106	6,628			50
51 RECOVERY ROOM	1,754,114		423			51
52 DELIVERY ROOM & LABOR ROOM	858,307		25,439			52
53 ANESTHESIOLOGY	104,167					53
54 RADIOLOGY-DIAGNOSTIC	2,348,643	30,610				54
58 MAGNETIC RESONANCE IMAGING (MRI)	206,710	2,265				58
60 LABORATORY	4,541,432	12,302	9,949			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	925,409					63
65 RESPIRATORY THERAPY	1,006,423		5,148			65
66 PHYSICAL THERAPY	2,382,634		3,291	22,199		66
69 ELECTROCARDIOLOGY	949,300		463			69
70 ELECTROENCEPHALOGRAPHY	330,407		13,416			70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	6,454,665					71
72 IMPL. DEV. CHARGED TO PATIENT	8,051,194					72
73 DRUGS CHARGED TO PATIENTS	4,315,292					73
76 BEHAVIORAL HEALTH COUNSELING	209,321	1,099		27,781		76
76.01 SHOCK THERAPY	23,763		6,738			76.01
76.97 CARDIAC REHABILITATION	182,512		21,926			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	2,500,643	28,731				91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	278,723					98
101 HOME HEALTH AGENCY	2,853,494	7,985	19,375			101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS + FIXTURES 1	CAP 47 BLDG 1.01	CAP PROF ARTS PLAZA 1.02	CAP ASBURY 1.03	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	103,802,763	472,255	740,548	130,726	3,445	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME	1,047,266					190.01
190.02 SHARED SERVICES	495,201			408		190.02
190.03 MATERNAL HEALTH	147,771			1,921		190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE		577				190.05
190.06 FUND DEVELOPMENT	624,120		2,461			190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER	621,723					194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	27,210	3,916	7,448	82,773		194.03
194.04 AUXILIARY		3,010	3,100			194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	109,244		3,704			194.05
194.06 RURAL OUTREACH PROGRAM	60,508					194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	113,548					194.08
194.09 MMC DYERSVILLE	4,379,810					194.09
194.10 CCH ELKADER	134,138					194.10
194.11 RETAIL PHARMACY	23,037,760					194.11
194.12 IDLE SPACE		48,317	11,484			194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	134,601,062	528,075	768,745	215,828	3,445	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CAP MED ARTS BLDG 1.04	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)	3,636					1.04
1.05 CAP REL COST (ENERGY CENTER)		188,027				1.05
1.06 CAP REL COST (RENTAL PROPERTIES)			5,633			1.06
1.07 CAP REL COST (PARKING DECK)				63,843		1.07
1.08 CAP REL COST (97 BLDG)					980,408	1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS					713	4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION					17,606	5.03
5.06 OTHER ADMIN & GENERAL				63,843	209,599	5.06
6 MAINTENANCE & REPAIRS		31,737			131,369	6
7 OPERATION OF PLANT		156,290				7
8 LAUNDRY & LINEN SERVICE					2,948	8
9 HOUSEKEEPING					10,606	9
10 DIETARY					10,539	10
11 CAFETERIA					86,022	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					538	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY					4,388	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION						18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					16,461	30
31 INTENSIVE CARE UNIT						31
40 SUBPROVIDER - IPF						40
41 SUBPROVIDER - IRF						41
43 NURSERY						43
44 SKILLED NURSING FACILITY						44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM					41,295	50
51 RECOVERY ROOM					180,188	51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY					5,505	53
54 RADIOLOGY-DIAGNOSTIC					4,805	54
58 MAGNETIC RESONANCE IMAGING (MRI)						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY					125,837	69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING					8,816	76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY					69,992	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY					26,664	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
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KPMG LLP COMPU-MAX MICRO SYSTEM  
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CAP MED ARTS BLDG 1.04	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)		188,027		63,843	953,891	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME						190.01
190.02 SHARED SERVICES						190.02
190.03 MATERNAL HEALTH						190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT						190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ			5,633			194.03
194.04 AUXILIARY					9,234	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY						194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE	3,070					194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	566				17,283	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	3,636	188,027	5,633	63,843	980,408	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	CAP RETAIL PHARMACY 1.11	CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 4	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)	2,041					1.09
1.10 CAP REL COST (CASCADE CLINIC)		2,314				1.10
1.11 NEW CAP COST (RETAIL PHARMACY)			50,680			1.11
2 CAP REL COSTS-MVBLE EQUIP				4,845,291		2
4 EMPLOYEE BENEFITS				5,509	10,810,984	4
4.01 CHILD CARE				5,793	167,879	4.01
5.01 COMMUNICATIONS				550	59,496	5.01
5.02 PURCHASING				63	59,293	5.02
5.03 PFS/COLLECTION					126,968	5.03
5.06 OTHER ADMIN & GENERAL				2,216,342	261,222	5.06
6 MAINTENANCE & REPAIRS				13,967	275,648	6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE				61,153	115,930	8
9 HOUSEKEEPING				8,253	249,487	9
10 DIETARY				21,328	367,417	10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION				33,049	232,180	13
14 CENTRAL SERVICES & SUPPLY				5,202	85,885	14
15 PHARMACY				89,329	405,577	15
16 MEDICAL RECORDS & LIBRARY				85,968	508,552	16
17 SOCIAL SERVICE					65,077	17
18 CENTRAL STERILIZATION				30,796	59,062	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS				82,656	1,617,890	30
31 INTENSIVE CARE UNIT				54,356	288,414	31
40 SUBPROVIDER - IPF				20,315	339,289	40
41 SUBPROVIDER - IRF				795	110,195	41
43 NURSERY				31,217	223,287	43
44 SKILLED NURSING FACILITY				9,084	296,026	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM				472,797	747,759	50
51 RECOVERY ROOM				49,859	380,708	51
52 DELIVERY ROOM & LABOR ROOM				16,685	151,298	52
53 ANESTHESIOLOGY				61,738	13,628	53
54 RADIOLOGY-DIAGNOSTIC				564,788	416,699	54
58 MAGNETIC RESONANCE IMAGING (MRI)				441,195	42,096	58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				1,646		63
65 RESPIRATORY THERAPY				40,867	196,898	65
66 PHYSICAL THERAPY	2,041	823		14,535	500,914	66
69 ELECTROCARDIOLOGY				145,820	186,078	69
70 ELECTROENCEPHALOGRAPHY				31,328	71,446	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				87,945		71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS					5,557	73
76 BEHAVIORAL HEALTH COUNSELING				53	41,825	76
76.01 SHOCK THERAPY				8,875	4,783	76.01
76.97 CARDIAC REHABILITATION				5,533	47,881	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY				35,986	377,965	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY				18,493	501,785	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	CAP RETAIL PHARMACY 1.11	CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 4	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	2,041	823		4,773,868	9,602,094	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				10,359	222,613	190.01
190.02 SHARED SERVICES				170	110,936	190.02
190.03 MATERNAL HEALTH		1,146			23,142	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT				60	111,188	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER					139,551	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ						194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY					22,710	194.05
194.06 RURAL OUTREACH PROGRAM					2,585	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE					4,301	194.08
194.09 MMC DYERSVILLE					541,692	194.09
194.10 CCH ELKADER					30,087	194.10
194.11 RETAIL PHARMACY		345	50,680	60,834	85	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,041	2,314	50,680	4,845,291	10,810,984	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CHILD	COMMUNICAT	PURCHASING	PFS	SUBTOTAL (COLS. 0-4) 4A	
	CARE			COLLECTION		
	4.01	5.01	5.02	5.03		
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE	229,171					4.01
5.01 COMMUNICATIONS	1,184	332,754				5.01
5.02 PURCHASING		2,161	509,343			5.02
5.03 PFS/COLLECTION	2,864	7,130	329	2,467,570		5.03
5.06 OTHER ADMIN & GENERAL	12,480	57,477	1,547		13,016,192	5.06
6 MAINTENANCE & REPAIRS	4,243	9,507	2,724		5,060,717	6
7 OPERATION OF PLANT		648	59		289,023	7
8 LAUNDRY & LINEN SERVICE	4,904	1,080	4,043		1,102,869	8
9 HOUSEKEEPING	411	1,513	2,050		1,650,085	9
10 DIETARY	3,623	6,914	12,412		2,061,558	10
11 CAFETERIA					86,022	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	5,006	4,321	292		1,622,873	13
14 CENTRAL SERVICES & SUPPLY	508	1,080	196		521,359	14
15 PHARMACY	24,778	3,457	701		2,614,586	15
16 MEDICAL RECORDS & LIBRARY		20,311	276		3,131,540	16
17 SOCIAL SERVICE	7,050	1,513	6		367,431	17
18 CENTRAL STERILIZATION		648	355		396,598	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	22,980	56,395	2,211	239,344	9,335,183	30
31 INTENSIVE CARE UNIT	10,611	7,130	489	40,976	1,732,436	31
40 SUBPROVIDER - IPF	488	9,075	292	58,212	2,047,801	40
41 SUBPROVIDER - IRF	1,029	4,970	22	13,172	739,501	41
43 NURSERY	470	3,457	671	25,104	1,446,549	43
44 SKILLED NURSING FACILITY	1,724	8,643	514	25,772	1,746,782	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	20,855	15,557	2,443	447,729	5,581,696	50
51 RECOVERY ROOM	13,434	13,829	1,610	65,912	2,460,077	51
52 DELIVERY ROOM & LABOR ROOM		6,050	719	17,934	1,076,432	52
53 ANESTHESIOLOGY	30		1,118	104,387	290,573	53
54 RADIOLOGY-DIAGNOSTIC	34,629	10,155	5,507	240,576	3,656,412	54
58 MAGNETIC RESONANCE IMAGING (MRI)		864	239	46,162	739,531	58
60 LABORATORY		8,643	67	211,374	4,783,767	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				16,992	944,047	63
65 RESPIRATORY THERAPY	3,539	1,513	1,378	62,013	1,317,779	65
66 PHYSICAL THERAPY	17,731	7,347	333	78,487	3,030,335	66
69 ELECTROCARDIOLOGY	7,159	5,186	806	230,801	1,651,450	69
70 ELECTROENCEPHALOGRAPHY	6,828	1,513	138	22,019	477,095	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS			81,502	100,880	6,724,992	71
72 IMPL. DEV. CHARGED TO PATIENT			104,078		8,155,272	72
73 DRUGS CHARGED TO PATIENTS			51,548	261,984	4,634,381	73
76 BEHAVIORAL HEALTH COUNSELING		4,105	90	6,172	299,262	76
76.01 SHOCK THERAPY			32	2,714	46,905	76.01
76.97 CARDIAC REHABILITATION		1,513	45	5,492	264,902	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	12,516	11,020	1,331	136,106	3,174,290	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES			1	6,127	284,851	98
101 HOME HEALTH AGENCY	8,097	14,477	5,397		3,455,767	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CHILD	COMMUNICAT	PURCHASING	PFS	SUBTOTAL (COLS.0-4) 4A	
	CARE			COLLECTION		
	4.01	5.01	5.02	5.03		
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	229,171	309,202	287,571	2,466,441	102,018,921	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		1,080			1,080	190
190.01 OAKCREST NURSING HOME			385		1,280,623	190.01
190.02 SHARED SERVICES		648	34		607,397	190.02
190.03 MATERNAL HEALTH		1,945	81	1,129	177,135	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE					577	190.05
190.06 FUND DEVELOPMENT		1,729	450		740,008	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER			38		761,312	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ		216	2		127,198	194.03
194.04 AUXILIARY					15,344	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY		1,513	41		137,212	194.05
194.06 RURAL OUTREACH PROGRAM		216	222		63,531	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE		864	39		118,752	194.08
194.09 MMC DYERSVILLE					4,924,572	194.09
194.10 CCH ELKADER					164,225	194.10
194.11 RETAIL PHARMACY		15,341	220,480		23,403,374	194.11
194.12 IDLE SPACE					59,801	194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	229,171	332,754	509,343	2,467,570	134,601,062	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	13,016,192					5.06
6 MAINTENANCE & REPAIRS	541,770	5,602,487				6
7 OPERATION OF PLANT	30,941	157,680	477,644			7
8 LAUNDRY & LINEN SERVICE	118,067	189,555	16,629	1,427,120		8
9 HOUSEKEEPING	176,648	96,193	8,438	42,487	1,973,851	9
10 DIETARY	220,698	206,678	18,131	13,834	79,075	10
11 CAFETERIA	9,209	113,050	9,917		43,253	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	173,735	57,065	5,006		21,833	13
14 CENTRAL SERVICES & SUPPLY	55,814	172,308	15,116	1,435	65,925	14
15 PHARMACY	279,902	46,575	4,086	1,744	17,820	15
16 MEDICAL RECORDS & LIBRARY	335,244	95,503	8,378		36,539	16
17 SOCIAL SERVICE	39,335	8,986	788		3,438	17
18 CENTRAL STERILIZATION	42,457	56,534	4,959		21,630	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	999,369	880,182	77,216	234,550	336,756	30
31 INTENSIVE CARE UNIT	185,464	87,914	7,712	28,420	33,636	31
40 SUBPROVIDER - IPF	219,225	257,392	22,580	27,242	98,478	40
41 SUBPROVIDER - IRF	79,167	99,341	8,715	10,064	38,008	41
43 NURSERY	154,859	58,427	5,125	20,520	22,354	43
44 SKILLED NURSING FACILITY	187,000	189,555	16,629	45,931	72,524	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	597,543	384,700	33,748	145,533	147,186	50
51 RECOVERY ROOM	263,361	238,288	20,904	42,660	91,169	51
52 DELIVERY ROOM & LABOR ROOM	115,236	89,418	7,844	18,154	34,211	52
53 ANESTHESIOLOGY	31,107	7,235	635		2,768	53
54 RADIOLOGY-DIAGNOSTIC	391,434	193,942	17,013	28,920	74,202	54
58 MAGNETIC RESONANCE IMAGING (MRI)	79,170	13,886	1,218		5,313	58
60 LABORATORY	512,121	110,379	9,683		42,231	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	101,064					63
65 RESPIRATORY THERAPY	141,074	18,096	1,587	536	6,923	65
66 PHYSICAL THERAPY	324,409	99,076	8,691	7,849	37,906	66
69 ELECTROCARDIOLOGY	176,794	167,002	14,650	20,294	63,895	69
70 ELECTROENCEPHALOGRAPHY	51,075	47,159	4,137	9,266	18,043	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	719,937					71
72 IMPL. DEV. CHARGED TO PATIENT	873,054					72
73 DRUGS CHARGED TO PATIENTS	496,129					73
76 BEHAVIORAL HEALTH COUNSELING	32,037					76
76.01 SHOCK THERAPY	5,021	23,686	2,078		9,062	76.01
76.97 CARDIAC REHABILITATION	28,359	204,909	17,976		78,398	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	339,820	268,094	23,518	103,486	102,573	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	30,494					98
101 HOME HEALTH AGENCY	369,954	152,090	13,342		58,189	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	9,528,097	4,790,898	406,449	802,925	1,663,338	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	116					190
190.01 OAKCREST NURSING HOME	137,096			67,765		190.01
190.02 SHARED SERVICES	65,024	1,610	141		616	190.02
190.03 MATERNAL HEALTH	18,963	7,571	664	918	2,897	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE	62	3,538	310		1,354	190.05
190.06 FUND DEVELOPMENT	79,221	8,650	759		3,309	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER	81,501					194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	13,617	376,474	33,026		144,039	194.03
194.04 AUXILIARY	1,643	41,481	3,639		15,870	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	14,689	13,019	1,142	504,669	4,981	194.05
194.06 RURAL OUTREACH PROGRAM	6,801					194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	12,713					194.08
194.09 MMC DYERSVILLE	527,195			28,254		194.09
194.10 CCH ELKADER	17,581			22,589		194.10
194.11 RETAIL PHARMACY	2,505,471	22,713	1,992		8,690	194.11
194.12 IDLE SPACE	6,402	336,533	29,522		128,757	194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	13,016,192	5,602,487	477,644	1,427,120	1,973,851	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	10	11	13	14	15	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY	2,599,974					10
11 CAFETERIA	154,974	416,425				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		10,207	1,890,719			13
14 CENTRAL SERVICES & SUPPLY		7,401	42,315	881,673		14
15 PHARMACY		15,251	87,202	1,272	3,068,438	15
16 MEDICAL RECORDS & LIBRARY		28,446		501		16
17 SOCIAL SERVICE		4,041		12		17
18 CENTRAL STERILIZATION		4,985	28,502	644		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	1,495,203	86,148	492,599	4,013	596	30
31 INTENSIVE CARE UNIT	85,522	13,667	78,146	887		31
40 SUBPROVIDER - IPF	286,620	17,484	99,969	530		40
41 SUBPROVIDER - IRF	71,024	5,655	32,334	39		41
43 NURSERY		9,914	56,684	1,218		43
44 SKILLED NURSING FACILITY	326,688	18,128	103,651	934		44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	406	38,636	220,913	4,434	1,100	50
51 RECOVERY ROOM	22,780	19,455	111,239	2,922		51
52 DELIVERY ROOM & LABOR ROOM		7,240	41,396	1,306		52
53 ANESTHESIOLOGY		1,264	7,226	2,030	4,026	53
54 RADIOLOGY-DIAGNOSTIC		21,005		9,996	10,151	54
58 MAGNETIC RESONANCE IMAGING (MRI)		1,853		433	2,599	58
60 LABORATORY				122		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY		10,090		2,501		65
66 PHYSICAL THERAPY		23,873		605		66
69 ELECTROCARDIOLOGY		8,269	47,278	1,463	4,376	69
70 ELECTROENCEPHALOGRAPHY		3,707		250		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				147,948		71
72 IMPL. DEV. CHARGED TO PATIENT				188,929		72
73 DRUGS CHARGED TO PATIENTS		193	1,101	93,574	1,563,868	73
76 BEHAVIORAL HEALTH COUNSELING		2,586	14,786	164		76
76.01 SHOCK THERAPY		260	1,489	58		76.01
76.97 CARDIAC REHABILITATION		2,201	12,586	81		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	5,386	18,285	104,551	2,416		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES				1		98
101 HOME HEALTH AGENCY		27,778	158,827	9,796		101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	10	11	13	14	15	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	2,448,603	408,022	1,742,794	479,079	1,586,716	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME			96,592	698		190.01
190.02 SHARED SERVICES		3,965		61		190.02
190.03 MATERNAL HEALTH		1,216	6,954	147		190.03
190.04 CAFETERIA VISITORS	151,371					190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT		1,911		816		190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER				68		194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ				3		194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY		924		74		194.05
194.06 RURAL OUTREACH PROGRAM		66		403		194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE		314		71		194.08
194.09 MMC DYERSVILLE			44,379			194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY		7		400,253	1,481,722	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,599,974	416,425	1,890,719	881,673	3,068,438	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	MEDICAL RECORDS + LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	I&R COST & POST STEP-DOWN ADJS 25	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION						13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	3,636,151					16
17 SOCIAL SERVICE		424,031				17
18 CENTRAL STERILIZATION			556,309			18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	352,693	286,107		14,580,615	-668,643	30
31 INTENSIVE CARE UNIT	60,381	6,052		2,320,237		31
40 SUBPROVIDER - IPF	85,781	58,832		3,221,934		40
41 SUBPROVIDER - IRF	19,410	4,999		1,108,257		41
43 NURSERY	36,993	36,257		1,848,900		43
44 SKILLED NURSING FACILITY	37,976	25,311		2,771,109		44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	659,756		412,937	8,228,588		50
51 RECOVERY ROOM	97,126			3,369,981	668,643	51
52 DELIVERY ROOM & LABOR ROOM	26,427		43,619	1,461,283		52
53 ANESTHESIOLOGY	153,823			500,687		53
54 RADIOLOGY-DIAGNOSTIC	354,508			4,757,583		54
58 MAGNETIC RESONANCE IMAGING (MRI)	68,024			912,027		58
60 LABORATORY	311,477			5,769,780		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	25,039			1,070,150		63
65 RESPIRATORY THERAPY	91,381			1,589,967		65
66 PHYSICAL THERAPY	115,656			3,648,400		66
69 ELECTROCARDIOLOGY	340,103		63,203	2,558,777		69
70 ELECTROENCEPHALOGRAPHY	32,447			643,179		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	148,654			7,741,531		71
72 IMPL. DEV. CHARGED TO PATIENT				9,217,255		72
73 DRUGS CHARGED TO PATIENTS	386,054			7,175,300		73
76 BEHAVIORAL HEALTH COUNSELING	9,094			357,929		76
76.01 SHOCK THERAPY	3,999			92,558		76.01
76.97 CARDIAC REHABILITATION	8,094			617,506		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	200,563		36,550	4,379,532		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	9,028			324,374		98
101 HOME HEALTH AGENCY				4,245,743		101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	MEDICAL RECORDS + LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	I&R COST & POST STEP-DOWN ADJS 25
114 UTILIZATION REVIEW-SNF					114
118 SUBTOTALS (SUM OF LINES 1-117)	3,634,487	417,558	556,309	94,513,182	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN				1,196	190
190.01 OAKCREST NURSING HOME		2,105		1,584,879	190.01
190.02 SHARED SERVICES				678,814	190.02
190.03 MATERNAL HEALTH	1,664			218,129	190.03
190.04 CAFETERIA VISITORS				151,371	190.04
190.05 TV SERVICE				5,841	190.05
190.06 FUND DEVELOPMENT				834,674	190.06
193.01 DAYCARE					193.01
193.05 PHYSICIAN BILLING					193.05
193.06 PHYSICIAN OFFICES					193.06
194 GUEST MEALS					194
194.01 KENNEDY LIVING CENTER				842,881	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM					194.02
194.03 RENTAL PROPERTIES DBQ				694,357	194.03
194.04 AUXILIARY				77,977	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY				676,710	194.05
194.06 RURAL OUTREACH PROGRAM				70,801	194.06
194.07 OTHER REV DEDUCTIONS					194.07
194.08 LIFELINE				131,850	194.08
194.09 MMC DYERSVILLE		4,368		5,528,768	194.09
194.10 CCH ELKADER				204,395	194.10
194.11 RETAIL PHARMACY				27,824,222	194.11
194.12 IDLE SPACE				561,015	194.12
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 TOTAL (SUM OF LINES 118-201)	3,636,151	424,031	556,309	134,601,062	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		TOTAL	
		26	
GENERAL SERVICE COST CENTERS			
1	CAP REL COSTS-BLDG & FIXT		1
1.01	CAP REL COST - 47 BLDG		1.01
1.02	CAP REL COST (PROF ARTS PLAZA)		1.02
1.03	CAP REL COST (ASBURY)		1.03
1.04	CAP REL COST (MED ARTS BLDG)		1.04
1.05	CAP REL COST (ENERGY CENTER)		1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		1.06
1.07	CAP REL COST (PARKING DECK)		1.07
1.08	CAP REL COST (97 BLDG)		1.08
1.09	CAP REL COST (BELLEVUE CLINIC)		1.09
1.10	CAP REL COST (CASCADE CLINIC)		1.10
1.11	NEW CAP COST (RETAIL PHARMACY)		1.11
2	CAP REL COSTS-MVBLE EQUIP		2
4	EMPLOYEE BENEFITS		4
4.01	CHILD CARE		4.01
5.01	COMMUNICATIONS		5.01
5.02	PURCHASING		5.02
5.03	PFS/COLLECTION		5.03
5.06	OTHER ADMIN & GENERAL		5.06
6	MAINTENANCE & REPAIRS		6
7	OPERATION OF PLANT		7
8	LAUNDRY & LINEN SERVICE		8
9	HOUSEKEEPING		9
10	DIETARY		10
11	CAFETERIA		11
12	MAINTENANCE OF PERSONNEL		12
13	NURSING ADMINISTRATION		13
14	CENTRAL SERVICES & SUPPLY		14
15	PHARMACY		15
16	MEDICAL RECORDS & LIBRARY		16
17	SOCIAL SERVICE		17
18	CENTRAL STERILIZATION		18
19	NONPHYSICIAN ANESTHETISTS		19
20	NURSING SCHOOL		20
21	I&R SRVCES-SALARY & FRINGES APPRVD		21
22	I&R SRVCES-OTHER PRGM COSTS APPRVD		22
23	PARAMED ED PRGM-(SPECIFY)		23
INPATIENT ROUTINE SERV COST CENTERS			
30	ADULTS & PEDIATRICS	13,911,972	30
31	INTENSIVE CARE UNIT	2,320,237	31
40	SUBPROVIDER - IPF	3,221,934	40
41	SUBPROVIDER - IRF	1,108,257	41
43	NURSERY	1,848,900	43
44	SKILLED NURSING FACILITY	2,771,109	44
ANCILLARY SERVICE COST CENTERS			
50	OPERATING ROOM	8,228,588	50
51	RECOVERY ROOM	4,038,624	51
52	DELIVERY ROOM & LABOR ROOM	1,461,283	52
53	ANESTHESIOLOGY	500,687	53
54	RADIOLOGY-DIAGNOSTIC	4,757,583	54
58	MAGNETIC RESONANCE IMAGING (MRI)	912,027	58
60	LABORATORY	5,769,780	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS		62.30
63	BLOOD STORING, PROCESSING & TRANS.	1,070,150	63
65	RESPIRATORY THERAPY	1,589,967	65
66	PHYSICAL THERAPY	3,648,400	66
69	ELECTROCARDIOLOGY	2,558,777	69
70	ELECTROENCEPHALOGRAPHY	643,179	70
71	MEDICAL SUPPLIES CHRGD TO PATIENTS	7,741,531	71
72	IMPL. DEV. CHARGED TO PATIENT	9,217,255	72
73	DRUGS CHARGED TO PATIENTS	7,175,300	73
76	BEHAVIORAL HEALTH COUNSELING	357,929	76
76.01	SHOCK THERAPY	92,558	76.01
76.97	CARDIAC REHABILITATION	617,506	76.97
76.98	HYPERBARIC OXYGEN THERAPY		76.98
76.99	LITHOTRIPSY		76.99
OUTPATIENT SERVICE COST CENTERS			
91	EMERGENCY	4,379,532	91
92	OBSERVATION BEDS		92
OTHER REIMBURSABLE COST CENTERS			
98	PURCHASED DIALYSIS SERVICES	324,374	98
101	HOME HEALTH AGENCY	4,245,743	101
SPECIAL PURPOSE COST CENTERS			
113	INTEREST EXPENSE		113

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		TOTAL	
		26	
114	UTILIZATION REVIEW-SNF		114
118	SUBTOTALS (SUM OF LINES 1-117)	94,513,182	118
	NONREIMBURSABLE COST CENTERS		
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,196	190
190.01	OAKCREST NURSING HOME	1,584,879	190.01
190.02	SHARED SERVICES	678,814	190.02
190.03	MATERNAL HEALTH	218,129	190.03
190.04	CAFETERIA VISITORS	151,371	190.04
190.05	TV SERVICE	5,841	190.05
190.06	FUND DEVELOPMENT	834,674	190.06
193.01	DAYCARE		193.01
193.05	PHYSICIAN BILLING		193.05
193.06	PHYSICIAN OFFICES		193.06
194	GUEST MEALS		194
194.01	KENNEDY LIVING CENTER	842,881	194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM		194.02
194.03	RENTAL PROPERTIES DBQ	694,357	194.03
194.04	AUXILIARY	77,977	194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	676,710	194.05
194.06	RURAL OUTREACH PROGRAM	70,801	194.06
194.07	OTHER REV DEDUCTIONS		194.07
194.08	LIFELINE	131,850	194.08
194.09	MMC DYERSVILLE	5,528,768	194.09
194.10	CCH ELKADER	204,395	194.10
194.11	RETAIL PHARMACY	27,824,222	194.11
194.12	IDLE SPACE	561,015	194.12
200	CROSS FOOT ADJUSTMENTS		200
201	NEGATIVE COST CENTER		201
202	TOTAL (SUM OF LINES 118-201)	134,601,062	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	CAP BLDGS + FIXTURES 1	CAP 47 BLDG 1.01	CAP PROF ARTS PLAZA 1.02	CAP ASBURY 1.03	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS			12,737			4
4.01 CHILD CARE				46,857		4.01
5.01 COMMUNICATIONS	4,533	1,841	2,778			5.01
5.02 PURCHASING	908	2,802				5.02
5.03 PFS/COLLECTION	1,323					5.03
5.06 OTHER ADMIN & GENERAL	131,998	75,709	189,101	31,479	2,459	5.06
6 MAINTENANCE & REPAIRS	104	53,116	84,897	1,176		6
7 OPERATION OF PLANT		1,977				7
8 LAUNDRY & LINEN SERVICE		1,371	50,435			8
9 HOUSEKEEPING		11,471	2,013	1,234		9
10 DIETARY		31,458				10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	748		16,033			13
14 CENTRAL SERVICES & SUPPLY		28,111				14
15 PHARMACY	1,020	4,822	4,841			15
16 MEDICAL RECORDS & LIBRARY	23	13,601	1,812		820	16
17 SOCIAL SERVICE		1,146	559			17
18 CENTRAL STERILIZATION		9,223				18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	325	102,509	65,497		166	30
31 INTENSIVE CARE UNIT			25,011			31
40 SUBPROVIDER - IPF			73,227			40
41 SUBPROVIDER - IRF	444		28,262			41
43 NURSERY			16,622			43
44 SKILLED NURSING FACILITY			53,927			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	18,398	50,106	6,628			50
51 RECOVERY ROOM	551		423			51
52 DELIVERY ROOM & LABOR ROOM			25,439			52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	4,620	30,610				54
58 MAGNETIC RESONANCE IMAGING (MRI)		2,265				58
60 LABORATORY		12,302	9,949			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY	6,943		5,148			65
66 PHYSICAL THERAPY	10,430		3,291	22,199		66
69 ELECTROCARDIOLOGY	783		463			69
70 ELECTROENCEPHALOGRAPHY	1,440		13,416			70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	51,652					71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING		1,099		27,781		76
76.01 SHOCK THERAPY			6,738			76.01
76.97 CARDIAC REHABILITATION	449		21,926			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		28,731				91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY		7,985	19,375			101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIR ASSGND	CAP	CAP	CAP	CAP	
	CAP-REL COSTS 0	BLDGS + FIXTURES 1	47 BLDG 1.01	PROF ARTS PLAZA 1.02	ASBURY 1.03	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	236,692	472,255	740,548	130,726	3,445	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME	446					190.01
190.02 SHARED SERVICES				408		190.02
190.03 MATERNAL HEALTH	621			1,921		190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE		577				190.05
190.06 FUND DEVELOPMENT			2,461			190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ		3,916	7,448	82,773		194.03
194.04 AUXILIARY		3,010	3,100			194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY			3,704			194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	90,169					194.08
194.09 MMC DYERSVILLE						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	27,415					194.11
194.12 IDLE SPACE		48,317	11,484			194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	355,343	528,075	768,745	215,828	3,445	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	CAP MED ARTS BLDG 1.04	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS					713	4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION					17,606	5.03
5.06 OTHER ADMIN & GENERAL				63,843	209,599	5.06
6 MAINTENANCE & REPAIRS		31,737			131,369	6
7 OPERATION OF PLANT		156,290				7
8 LAUNDRY & LINEN SERVICE					2,948	8
9 HOUSEKEEPING					10,606	9
10 DIETARY					10,539	10
11 CAFETERIA					86,022	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					538	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY					4,388	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION						18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					16,461	30
31 INTENSIVE CARE UNIT						31
40 SUBPROVIDER - IPF						40
41 SUBPROVIDER - IRF						41
43 NURSERY						43
44 SKILLED NURSING FACILITY						44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM					41,295	50
51 RECOVERY ROOM					180,188	51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY					5,505	53
54 RADIOLOGY-DIAGNOSTIC					4,805	54
58 MAGNETIC RESONANCE IMAGING (MRI)						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY					125,837	69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING					8,816	76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY					69,992	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY					26,664	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	CAP MED ARTS BLDG 1.04	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)		188,027		63,843	953,891	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME						190.01
190.02 SHARED SERVICES						190.02
190.03 MATERNAL HEALTH						190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT						190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ			5,633			194.03
194.04 AUXILIARY					9,234	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY						194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE	3,070					194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	566				17,283	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	3,636	188,027	5,633	63,843	980,408	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	CAP RETAIL PHARMACY 1.11	CAP MOVABLE EQUIPMENT 2	SUBTOTAL 2A	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS				5,509	18,959	4
4.01 CHILD CARE				5,793	52,650	4.01
5.01 COMMUNICATIONS				550	9,702	5.01
5.02 PURCHASING				63	3,773	5.02
5.03 PFS/COLLECTION					18,929	5.03
5.06 OTHER ADMIN & GENERAL				2,216,342	2,920,530	5.06
6 MAINTENANCE & REPAIRS				13,967	316,366	6
7 OPERATION OF PLANT					158,267	7
8 LAUNDRY & LINEN SERVICE				61,153	115,907	8
9 HOUSEKEEPING				8,253	33,577	9
10 DIETARY				21,328	63,325	10
11 CAFETERIA					86,022	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION				33,049	50,368	13
14 CENTRAL SERVICES & SUPPLY				5,202	33,313	14
15 PHARMACY				89,329	100,012	15
16 MEDICAL RECORDS & LIBRARY				85,968	106,612	16
17 SOCIAL SERVICE					1,705	17
18 CENTRAL STERILIZATION				30,796	40,019	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS				82,656	267,614	30
31 INTENSIVE CARE UNIT				54,356	79,367	31
40 SUBPROVIDER - IPF				20,315	93,542	40
41 SUBPROVIDER - IRF				795	29,501	41
43 NURSERY				31,217	47,839	43
44 SKILLED NURSING FACILITY				9,084	63,011	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM				472,797	589,224	50
51 RECOVERY ROOM				49,859	231,021	51
52 DELIVERY ROOM & LABOR ROOM				16,685	42,124	52
53 ANESTHESIOLOGY				61,738	67,243	53
54 RADIOLOGY-DIAGNOSTIC				564,788	604,823	54
58 MAGNETIC RESONANCE IMAGING (MRI)				441,195	443,460	58
60 LABORATORY					22,251	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				1,646	1,646	63
65 RESPIRATORY THERAPY				40,867	52,958	65
66 PHYSICAL THERAPY	2,041	823		14,535	53,319	66
69 ELECTROCARDIOLOGY				145,820	272,903	69
70 ELECTROENCEPHALOGRAPHY				31,328	46,184	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				87,945	139,597	71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING				53	37,749	76
76.01 SHOCK THERAPY				8,875	15,613	76.01
76.97 CARDIAC REHABILITATION				5,533	27,908	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY				35,986	134,709	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY				18,493	72,517	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	CAP RETAIL PHARMACY 1.11	CAP MOVABLE EQUIPMENT 2	SUBTOTAL 2A	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	2,041	823		4,773,868	7,566,159	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				10,359	10,805	190.01
190.02 SHARED SERVICES				170	578	190.02
190.03 MATERNAL HEALTH		1,146			3,688	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE					577	190.05
190.06 FUND DEVELOPMENT				60	2,521	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ					99,770	194.03
194.04 AUXILIARY					15,344	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY					3,704	194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE					90,169	194.08
194.09 MMC DYERSVILLE					3,070	194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY		345	50,680	60,834	157,123	194.11
194.12 IDLE SPACE					59,801	194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,041	2,314	50,680	4,845,291	8,013,309	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	EMPLOYEE	CHILD	COMMUNICAT	PURCHASING	PFS	
	BENEFITS	CARE			COLLECTION	
	4	4.01	5.01	5.02	5.03	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	18,959					4
4.01 CHILD CARE	294	52,944				4.01
5.01 COMMUNICATIONS	104	273	10,079			5.01
5.02 PURCHASING	104		65	3,942		5.02
5.03 PFS/COLLECTION	223	662	216	3	20,033	5.03
5.06 OTHER ADMIN & GENERAL	458	2,883	1,736	12		5.06
6 MAINTENANCE & REPAIRS	483	980	288	21		6
7 OPERATION OF PLANT			20			7
8 LAUNDRY & LINEN SERVICE	203	1,133	33	31		8
9 HOUSEKEEPING	437	95	46	16		9
10 DIETARY	644	837	209	96		10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	407	1,156	131	2		13
14 CENTRAL SERVICES & SUPPLY	151	117	33	2		14
15 PHARMACY	711	5,724	105	5		15
16 MEDICAL RECORDS & LIBRARY	892		615	2		16
17 SOCIAL SERVICE	114	1,629	46			17
18 CENTRAL STERILIZATION	104		20	3		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	2,838	5,309	1,708	17	1,952	30
31 INTENSIVE CARE UNIT	506	2,451	216	4	334	31
40 SUBPROVIDER - IPF	595	113	275	2	475	40
41 SUBPROVIDER - IRF	193	238	151		107	41
43 NURSERY	392	109	105	5	205	43
44 SKILLED NURSING FACILITY	519	398	262	4	210	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	1,311	4,818	471	19	3,560	50
51 RECOVERY ROOM	668	3,104	419	12	538	51
52 DELIVERY ROOM & LABOR ROOM	265		183	6	146	52
53 ANESTHESIOLOGY	24	7		9	851	53
54 RADIOLOGY-DIAGNOSTIC	731	8,000	308	43	1,962	54
58 MAGNETIC RESONANCE IMAGING (MRI)	74		26	2	376	58
60 LABORATORY			262	1	1,724	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					139	63
65 RESPIRATORY THERAPY	345	818	46	11	506	65
66 PHYSICAL THERAPY	878	4,096	223	3	640	66
69 ELECTROCARDIOLOGY	326	1,654	157	6	1,882	69
70 ELECTROENCEPHALOGRAPHY	125	1,577	46	1	180	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				630	823	71
72 IMPL. DEV. CHARGED TO PATIENT				805		72
73 DRUGS CHARGED TO PATIENTS	10			399	2,137	73
76 BEHAVIORAL HEALTH COUNSELING	73		124	1	50	76
76.01 SHOCK THERAPY	8				22	76.01
76.97 CARDIAC REHABILITATION	84		46		45	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	663	2,892	334	10	1,110	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES					50	98
101 HOME HEALTH AGENCY	880	1,871	439	42		101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	CHILD CARE	COMMUNICAT	PURCHASING	PFS COLLECTION	
	4	4.01	5.01	5.02	5.03	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	16,837	52,944	9,364	2,225	20,024	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			33			190
190.01 OAKCREST NURSING HOME	390			3		190.01
190.02 SHARED SERVICES	195		20			190.02
190.03 MATERNAL HEALTH	41		59	1	9	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT	195		52	3		190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER	245					194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ			7			194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	40		46			194.05
194.06 RURAL OUTREACH PROGRAM	5		7	2		194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	8		26			194.08
194.09 MMC DYERSVILLE	950					194.09
194.10 CCH ELKADER	53					194.10
194.11 RETAIL PHARMACY			465	1,708		194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	18,959	52,944	10,079	3,942	20,033	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	2,925,619					5.06
6 MAINTENANCE & REPAIRS	121,771	439,909				6
7 OPERATION OF PLANT	6,954	12,381	177,622			7
8 LAUNDRY & LINEN SERVICE	26,537	14,884	6,184	164,912		8
9 HOUSEKEEPING	39,704	7,553	3,138	4,910	89,476	9
10 DIETARY	49,605	16,228	6,742	1,599	3,585	10
11 CAFETERIA	2,070	8,877	3,688		1,961	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	39,050	4,481	1,862		990	13
14 CENTRAL SERVICES & SUPPLY	12,545	13,530	5,621	166	2,988	14
15 PHARMACY	62,912	3,657	1,519	202	808	15
16 MEDICAL RECORDS & LIBRARY	75,351	7,499	3,116		1,656	16
17 SOCIAL SERVICE	8,841	706	293		156	17
18 CENTRAL STERILIZATION	9,543	4,439	1,844		980	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	224,623	69,113	28,712	27,103	15,265	30
31 INTENSIVE CARE UNIT	41,686	6,903	2,868	3,284	1,525	31
40 SUBPROVIDER - IPF	49,274	20,211	8,397	3,148	4,464	40
41 SUBPROVIDER - IRF	17,794	7,800	3,241	1,163	1,723	41
43 NURSERY	34,807	4,588	1,906	2,371	1,013	43
44 SKILLED NURSING FACILITY	42,031	14,884	6,184	5,308	3,288	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	134,307	30,207	12,550	16,817	6,672	50
51 RECOVERY ROOM	59,194	18,710	7,774	4,930	4,133	51
52 DELIVERY ROOM & LABOR ROOM	25,901	7,021	2,917	2,098	1,551	52
53 ANESTHESIOLOGY	6,992	568	236		125	53
54 RADIOLOGY-DIAGNOSTIC	87,981	15,228	6,327	3,342	3,364	54
58 MAGNETIC RESONANCE IMAGING (MRI)	17,795	1,090	453		241	58
60 LABORATORY	115,107	8,667	3,601		1,914	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	22,716					63
65 RESPIRATORY THERAPY	31,708	1,421	590	62	314	65
66 PHYSICAL THERAPY	72,916	7,779	3,232	907	1,718	66
69 ELECTROCARDIOLOGY	39,737	13,113	5,448	2,345	2,896	69
70 ELECTROENCEPHALOGRAPHY	11,480	3,703	1,538	1,071	818	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	161,817					71
72 IMPL. DEV. CHARGED TO PATIENT	196,232					72
73 DRUGS CHARGED TO PATIENTS	111,512					73
76 BEHAVIORAL HEALTH COUNSELING	7,201					76
76.01 SHOCK THERAPY	1,129	1,860	773		411	76.01
76.97 CARDIAC REHABILITATION	6,374	16,090	6,685		3,554	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	76,380	21,051	8,746	11,958	4,650	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	6,854					98
101 HOME HEALTH AGENCY	83,153	11,942	4,962		2,638	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	2,141,584	376,184	151,147	92,784	75,401	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	26					190
190.01 OAKCREST NURSING HOME	30,814			7,831		190.01
190.02 SHARED SERVICES	14,615	126	53		28	190.02
190.03 MATERNAL HEALTH	4,262	594	247	106	131	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE	14	278	115		61	190.05
190.06 FUND DEVELOPMENT	17,806	679	282		150	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER	18,319					194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	3,061	29,561	12,281		6,529	194.03
194.04 AUXILIARY	369	3,257	1,353		719	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	3,302	1,022	425	58,316	226	194.05
194.06 RURAL OUTREACH PROGRAM	1,529					194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	2,857					194.08
194.09 MMC DYERSVILLE	118,495			3,265		194.09
194.10 CCH ELKADER	3,952			2,610		194.10
194.11 RETAIL PHARMACY	563,175	1,783	741		394	194.11
194.12 IDLE SPACE	1,439	26,425	10,978		5,837	194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,925,619	439,909	177,622	164,912	89,476	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	10	11	13	14	15	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY	142,870					10
11 CAFETERIA	8,516	111,134				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		2,724	101,171			13
14 CENTRAL SERVICES & SUPPLY		1,975	2,264	72,705		14
15 PHARMACY		4,070	4,666	105	184,496	15
16 MEDICAL RECORDS & LIBRARY		7,591		41		16
17 SOCIAL SERVICE		1,078		1		17
18 CENTRAL STERILIZATION		1,330	1,525	53		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	82,162	22,992	26,359	331	36	30
31 INTENSIVE CARE UNIT	4,699	3,647	4,182	73		31
40 SUBPROVIDER - IPF	15,750	4,666	5,349	44		40
41 SUBPROVIDER - IRF	3,903	1,509	1,730	3		41
43 NURSERY		2,646	3,033	100		43
44 SKILLED NURSING FACILITY	17,952	4,838	5,546	77		44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	22	10,311	11,821	366	66	50
51 RECOVERY ROOM	1,252	5,192	5,952	241		51
52 DELIVERY ROOM & LABOR ROOM		1,932	2,215	108		52
53 ANESTHESIOLOGY		337	387	167	242	53
54 RADIOLOGY-DIAGNOSTIC		5,606		824	610	54
58 MAGNETIC RESONANCE IMAGING (MRI)		495		36	156	58
60 LABORATORY				10		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY		2,693		206		65
66 PHYSICAL THERAPY		6,371		50		66
69 ELECTROCARDIOLOGY		2,207	2,530	121	263	69
70 ELECTROENCEPHALOGRAPHY		989		21		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				12,200		71
72 IMPL. DEV. CHARGED TO PATIENT				15,579		72
73 DRUGS CHARGED TO PATIENTS		51	59	7,716	94,032	73
76 BEHAVIORAL HEALTH COUNSELING		690	791	14		76
76.01 SHOCK THERAPY		70	80	5		76.01
76.97 CARDIAC REHABILITATION		587	673	7		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	296	4,880	5,594	199		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY		7,413	8,499	808		101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	10	11	13	14	15	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)	134,552	108,890	93,255	39,506	95,405	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME			5,169	58		190.01
190.02 SHARED SERVICES		1,058		5		190.02
190.03 MATERNAL HEALTH		325	372	12		190.03
190.04 CAFETERIA VISITORS	8,318					190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT		510		67		190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER				6		194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ						194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY		247		6		194.05
194.06 RURAL OUTREACH PROGRAM		18		33		194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE		84		6		194.08
194.09 MMC DYERSVILLE			2,375			194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY		2		33,006	89,091	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	142,870	111,134	101,171	72,705	184,496	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	MEDICAL RECORDS + LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	I&R COST & POST STEP-DOWN ADJS 25
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COST - 47 BLDG					1.01
1.02 CAP REL COST (PROF ARTS PLAZA)					1.02
1.03 CAP REL COST (ASBURY)					1.03
1.04 CAP REL COST (MED ARTS BLDG)					1.04
1.05 CAP REL COST (ENERGY CENTER)					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)					1.06
1.07 CAP REL COST (PARKING DECK)					1.07
1.08 CAP REL COST (97 BLDG)					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1.09
1.10 CAP REL COST (CASCADE CLINIC)					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)					1.11
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
4.01 CHILD CARE					4.01
5.01 COMMUNICATIONS					5.01
5.02 PURCHASING					5.02
5.03 PFS/COLLECTION					5.03
5.06 OTHER ADMIN & GENERAL					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY	203,375				16
17 SOCIAL SERVICE		14,569			17
18 CENTRAL STERILIZATION			59,860		18
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES APPRVD					21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	19,739	9,830		805,703	30
31 INTENSIVE CARE UNIT	3,379	208		155,332	31
40 SUBPROVIDER - IPF	4,801	2,021		213,127	40
41 SUBPROVIDER - IRF	1,086	172		70,314	41
43 NURSERY	2,070	1,246		102,435	43
44 SKILLED NURSING FACILITY	2,125	870		167,507	44
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	36,797		44,433	903,772	50
51 RECOVERY ROOM	5,436			348,576	51
52 DELIVERY ROOM & LABOR ROOM	1,479		4,693	92,639	52
53 ANESTHESIOLOGY	8,609			85,797	53
54 RADIOLOGY-DIAGNOSTIC	19,841			758,990	54
58 MAGNETIC RESONANCE IMAGING (MRI)	3,807			468,011	58
60 LABORATORY	17,432			170,969	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.	1,401			25,902	63
65 RESPIRATORY THERAPY	5,114			96,792	65
66 PHYSICAL THERAPY	6,473			158,605	66
69 ELECTROCARDIOLOGY	19,035		6,801	371,424	69
70 ELECTROENCEPHALOGRAPHY	1,816			69,549	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	8,320			323,387	71
72 IMPL. DEV. CHARGED TO PATIENT				212,616	72
73 DRUGS CHARGED TO PATIENTS	21,606			237,522	73
76 BEHAVIORAL HEALTH COUNSELING	509			47,202	76
76.01 SHOCK THERAPY	224			20,195	76.01
76.97 CARDIAC REHABILITATION	453			62,506	76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	11,225		3,933	288,630	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
98 PURCHASED DIALYSIS SERVICES	505			7,409	98
101 HOME HEALTH AGENCY				195,164	101
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	MEDICAL RECORDS + LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	I&R COST & POST STEP-DOWN ADJS 25
114 UTILIZATION REVIEW-SNF					114
118 SUBTOTALS (SUM OF LINES 1-117)	203,282	14,347	59,860	6,460,075	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN				59	190
190.01 OAKCREST NURSING HOME		72		55,142	190.01
190.02 SHARED SERVICES				16,678	190.02
190.03 MATERNAL HEALTH	93			9,940	190.03
190.04 CAFETERIA VISITORS				8,318	190.04
190.05 TV SERVICE				1,045	190.05
190.06 FUND DEVELOPMENT				22,265	190.06
193.01 DAYCARE					193.01
193.05 PHYSICIAN BILLING					193.05
193.06 PHYSICIAN OFFICES					193.06
194 GUEST MEALS					194
194.01 KENNEDY LIVING CENTER				18,570	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM					194.02
194.03 RENTAL PROPERTIES DBQ				151,209	194.03
194.04 AUXILIARY				21,042	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY				67,334	194.05
194.06 RURAL OUTREACH PROGRAM				1,594	194.06
194.07 OTHER REV DEDUCTIONS					194.07
194.08 LIFELINE				93,150	194.08
194.09 MMC DYERSVILLE		150		128,305	194.09
194.10 CCH ELKADER				6,615	194.10
194.11 RETAIL PHARMACY				847,488	194.11
194.12 IDLE SPACE				104,480	194.12
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 TOTAL (SUM OF LINES 118-201)	203,375	14,569	59,860	8,013,309	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION		TOTAL	
		26	
GENERAL SERVICE COST CENTERS			
1	CAP REL COSTS-BLDG & FIXT		1
1.01	CAP REL COST - 47 BLDG		1.01
1.02	CAP REL COST (PROF ARTS PLAZA)		1.02
1.03	CAP REL COST (ASBURY)		1.03
1.04	CAP REL COST (MED ARTS BLDG)		1.04
1.05	CAP REL COST (ENERGY CENTER)		1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		1.06
1.07	CAP REL COST (PARKING DECK)		1.07
1.08	CAP REL COST (97 BLDG)		1.08
1.09	CAP REL COST (BELLEVUE CLINIC)		1.09
1.10	CAP REL COST (CASCADE CLINIC)		1.10
1.11	NEW CAP COST (RETAIL PHARMACY)		1.11
2	CAP REL COSTS-MVBLE EQUIP		2
4	EMPLOYEE BENEFITS		4
4.01	CHILD CARE		4.01
5.01	COMMUNICATIONS		5.01
5.02	PURCHASING		5.02
5.03	PFS/COLLECTION		5.03
5.06	OTHER ADMIN & GENERAL		5.06
6	MAINTENANCE & REPAIRS		6
7	OPERATION OF PLANT		7
8	LAUNDRY & LINEN SERVICE		8
9	HOUSEKEEPING		9
10	DIETARY		10
11	CAFETERIA		11
12	MAINTENANCE OF PERSONNEL		12
13	NURSING ADMINISTRATION		13
14	CENTRAL SERVICES & SUPPLY		14
15	PHARMACY		15
16	MEDICAL RECORDS & LIBRARY		16
17	SOCIAL SERVICE		17
18	CENTRAL STERILIZATION		18
19	NONPHYSICIAN ANESTHETISTS		19
20	NURSING SCHOOL		20
21	I&R SRVCES-SALARY & FRINGES APPRVD		21
22	I&R SRVCES-OTHER PRGM COSTS APPRVD		22
23	PARAMED ED PRGM-(SPECIFY)		23
INPATIENT ROUTINE SERV COST CENTERS			
30	ADULTS & PEDIATRICS	805,703	30
31	INTENSIVE CARE UNIT	155,332	31
40	SUBPROVIDER - IPF	213,127	40
41	SUBPROVIDER - IRF	70,314	41
43	NURSERY	102,435	43
44	SKILLED NURSING FACILITY	167,507	44
ANCILLARY SERVICE COST CENTERS			
50	OPERATING ROOM	903,772	50
51	RECOVERY ROOM	348,576	51
52	DELIVERY ROOM & LABOR ROOM	92,639	52
53	ANESTHESIOLOGY	85,797	53
54	RADIOLOGY-DIAGNOSTIC	758,990	54
58	MAGNETIC RESONANCE IMAGING (MRI)	468,011	58
60	LABORATORY	170,969	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS		62.30
63	BLOOD STORING, PROCESSING & TRANS.	25,902	63
65	RESPIRATORY THERAPY	96,792	65
66	PHYSICAL THERAPY	158,605	66
69	ELECTROCARDIOLOGY	371,424	69
70	ELECTROENCEPHALOGRAPHY	69,549	70
71	MEDICAL SUPPLIES CHRGD TO PATIENTS	323,387	71
72	IMPL. DEV. CHARGED TO PATIENT	212,616	72
73	DRUGS CHARGED TO PATIENTS	237,522	73
76	BEHAVIORAL HEALTH COUNSELING	47,202	76
76.01	SHOCK THERAPY	20,195	76.01
76.97	CARDIAC REHABILITATION	62,506	76.97
76.98	HYPERBARIC OXYGEN THERAPY		76.98
76.99	LITHOTRIPSY		76.99
OUTPATIENT SERVICE COST CENTERS			
91	EMERGENCY	288,630	91
92	OBSERVATION BEDS		92
OTHER REIMBURSABLE COST CENTERS			
98	PURCHASED DIALYSIS SERVICES	7,409	98
101	HOME HEALTH AGENCY	195,164	101
SPECIAL PURPOSE COST CENTERS			
113	INTEREST EXPENSE		113

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	TOTAL	
	26	
114 UTILIZATION REVIEW-SNF		114
118 SUBTOTALS (SUM OF LINES 1-117)	6,460,075	118
NONREIMBURSABLE COST CENTERS		
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	59	190
190.01 OAKCREST NURSING HOME	55,142	190.01
190.02 SHARED SERVICES	16,678	190.02
190.03 MATERNAL HEALTH	9,940	190.03
190.04 CAFETERIA VISITORS	8,318	190.04
190.05 TV SERVICE	1,045	190.05
190.06 FUND DEVELOPMENT	22,265	190.06
193.01 DAYCARE		193.01
193.05 PHYSICIAN BILLING		193.05
193.06 PHYSICIAN OFFICES		193.06
194 GUEST MEALS		194
194.01 KENNEDY LIVING CENTER	18,570	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM		194.02
194.03 RENTAL PROPERTIES DBQ	151,209	194.03
194.04 AUXILIARY	21,042	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	67,334	194.05
194.06 RURAL OUTREACH PROGRAM	1,594	194.06
194.07 OTHER REV DEDUCTIONS		194.07
194.08 LIFELINE	93,150	194.08
194.09 MMC DYERSVILLE	128,305	194.09
194.10 CCH ELKADER	6,615	194.10
194.11 RETAIL PHARMACY	847,488	194.11
194.12 IDLE SPACE	104,480	194.12
200 CROSS FOOT ADJUSTMENTS		200
201 NEGATIVE COST CENTER		201
202 TOTAL (SUM OF LINES 118-201)	8,013,309	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS + FIXTURES SQUARE FEET	CAP 47 BLDG SQUARE FEET	CAP PROF ARTS PLAZA SQUARE FEET	CAP ASBURY SQUARE FEET	CAP MED ARTS BLDG SQUARE FEET	
	1	1.01	1.02	1.03	1.04	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	182,990					1
1.01 CAP REL COST - 47 BLDG		152,759				1.01
1.02 CAP REL COST (PROF ARTS PLAZA)			48,097			1.02
1.03 CAP REL COST (ASBURY)				10,715		1.03
1.04 CAP REL COST (MED ARTS BLDG)					11,750	1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS		2,531				4
4.01 CHILLD CARE			10,442			4.01
5.01 COMMUNICATIONS	638	552				5.01
5.02 PURCHASING	971					5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	26,235	37,577	7,015	7,648		5.06
6 MAINTENANCE & REPAIRS	18,406	16,870	262			6
7 OPERATION OF PLANT	685					7
8 LAUNDRY & LINEN SERVICE	475	10,022				8
9 HOUSEKEEPING	3,975	400	275			9
10 DIETARY	10,901					10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		3,186				13
14 CENTRAL SERVICES & SUPPLY	9,741					14
15 PHARMACY	1,671	962				15
16 MEDICAL RECORDS & LIBRARY	4,713	360		2,552		16
17 SOCIAL SERVICE	397	111				17
18 CENTRAL STERILIZATION	3,196					18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	35,521	13,015		515		30
31 INTENSIVE CARE UNIT		4,970				31
40 SUBPROVIDER - IPF		14,551				40
41 SUBPROVIDER - IRF		5,616				41
43 NURSERY		3,303				43
44 SKILLED NURSING FACILITY		10,716				44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	17,363	1,317				50
51 RECOVERY ROOM		84				51
52 DELIVERY ROOM & LABOR ROOM		5,055				52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	10,607					54
58 MAGNETIC RESONANCE IMAGING (MRI)	785					58
60 LABORATORY	4,263	1,977				60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY		1,023				65
66 PHYSICAL THERAPY		654	4,947			66
69 ELECTROCARDIOLOGY		92				69
70 ELECTROENCEPHALOGRAPHY		2,666				70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING	381		6,191			76
76.01 SHOCK THERAPY		1,339				76.01
76.97 CARDIAC REHABILITATION		4,357				76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	9,956					91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY	2,767	3,850				101
SPECIAL PURPOSE COST CENTERS						

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS + FIXTURES SQUARE FEET	CAP 47 BLDG SQUARE FEET	CAP PROF ARTS PLAZA SQUARE FEET	CAP ASBURY SQUARE FEET	CAP MED ARTS BLDG SQUARE FEET	
	1	1.01	1.02	1.03	1.04	
118 SUBTOTALS (SUM OF LINES 1-117)	163,647	147,156	29,132	10,715		118
190 NONREIMBURSABLE COST CENTERS						190
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME						190.01
190.02 SHARED SERVICES			91			190.02
190.03 MATERNAL HEALTH			428			190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE	200					190.05
190.06 FUND DEVELOPMENT		489				190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	1,357	1,480	18,446			194.03
194.04 AUXILIARY	1,043	616				194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY		736				194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE					9,920	194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY					1,830	194.11
194.12 IDLE SPACE	16,743	2,282				194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	528,075	768,745	215,828	3,445	3,636	202
203 UNIT COST MULT-WS B PT I	2.885813	5.032404	4.487348	0.321512	0.309447	203
204 COST TO BE ALLOC PER B PT II						204
205 UNIT COST MULT-WS B PT II						205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP ENERGY CENTER SQUARE FEET	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	
	1.05	1.06	1.07	1.08	1.09	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)	9,900					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)		1,000				1.06
1.07 CAP REL COST (PARKING DECK)			1,000			1.07
1.08 CAP REL COST (97 BLDG)				72,839		1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1,087	1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS				53		4
4.01 CHILD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION				1,308		5.03
5.06 OTHER ADMIN & GENERAL			1,000	15,572		5.06
6 MAINTENANCE & REPAIRS	1,671			9,760		6
7 OPERATION OF PLANT	8,229					7
8 LAUNDRY & LINEN SERVICE				219		8
9 HOUSEKEEPING				788		9
10 DIETARY				783		10
11 CAFETERIA				6,391		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION				40		13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY				326		16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION						18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS				1,223		30
31 INTENSIVE CARE UNIT						31
40 SUBPROVIDER - IPF						40
41 SUBPROVIDER - IRF						41
43 NURSERY						43
44 SKILLED NURSING FACILITY						44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM				3,068		50
51 RECOVERY ROOM				13,387		51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY				409		53
54 RADIOLOGY-DIAGNOSTIC				357		54
58 MAGNETIC RESONANCE IMAGING (MRI)						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY					1,087	66
69 ELECTROCARDIOLOGY				9,349		69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING				655		76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY				5,200		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY				1,981		101
SPECIAL PURPOSE COST CENTERS						

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP ENERGY CENTER SQUARE FEET	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	
	1.05	1.06	1.07	1.08	1.09	
118 SUBTOTALS (SUM OF LINES 1-117)	9,900		1,000	70,869	1,087	118
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME						190.01
190.02 SHARED SERVICES						190.02
190.03 MATERNAL HEALTH						190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT						190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ		1,000				194.03
194.04 AUXILIARY				686		194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY						194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY				1,284		194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	188,027	5,633	63,843	980,408	2,041	202
203 UNIT COST MULT-WS B PT I	18.992626	5.633000	63.843000	13.459932	1.877645	203
204 COST TO BE ALLOC PER B PT II						204
205 UNIT COST MULT-WS B PT II						205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP CASCADE CLINIC SQUARE FEET 1.10	CAP RETAIL PHARMACY SQUARE FEET 1.11	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS GROSS SALARIES 4	CHILD CARE PAYROLL DEDUCTIONS 4.01	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)	5,475					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)		13,222				1.11
2 CAP REL COSTS-MVBLE EQUIP			4,845,291			2
4 EMPLOYEE BENEFITS			5,509	45,134,395		4
4.01 CHLD CARE			5,793	700,871	343,809	4.01
5.01 COMMUNICATIONS			550	248,389	1,776	5.01
5.02 PURCHASING			63	247,542		5.02
5.03 PFS/COLLECTION				530,074	4,296	5.03
5.06 OTHER ADMIN & GENERAL			2,216,342	1,090,566	18,723	5.06
6 MAINTENANCE & REPAIRS			13,967	1,150,791	6,365	6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE			61,153	483,990	7,357	8
9 HOUSEKEEPING			8,253	1,041,572	616	9
10 DIETARY			21,328	1,533,913	5,436	10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			33,049	969,317	7,510	13
14 CENTRAL SERVICES & SUPPLY			5,202	358,558	762	14
15 PHARMACY			89,329	1,693,228	37,173	15
16 MEDICAL RECORDS & LIBRARY			85,968	2,123,133		16
17 SOCIAL SERVICE				271,688	10,577	17
18 CENTRAL STERILIZATION			30,796	246,575		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS			82,656	6,754,536	34,475	30
31 INTENSIVE CARE UNIT			54,356	1,204,087	15,919	31
40 SUBPROVIDER - IPF			20,315	1,416,482	732	40
41 SUBPROVIDER - IRF			795	460,050	1,544	41
43 NURSERY			31,217	932,192	705	43
44 SKILLED NURSING FACILITY			9,084	1,235,865	2,586	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM			472,797	3,121,788	31,288	50
51 RECOVERY ROOM			49,859	1,589,401	20,154	51
52 DELIVERY ROOM & LABOR ROOM			16,685	631,650		52
53 ANESTHESIOLOGY			61,738	56,895	45	53
54 RADIOLOGY-DIAGNOSTIC			564,788	1,739,661	51,953	54
58 MAGNETIC RESONANCE IMAGING (MRI)			441,195	175,746		58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.			1,646			63
65 RESPIRATORY THERAPY			40,867	822,021	5,309	65
66 PHYSICAL THERAPY	1,948		14,535	2,091,244	26,601	66
69 ELECTROCARDIOLOGY			145,820	776,850	10,740	69
70 ELECTROENCEPHALOGRAPHY			31,328	298,275	10,243	70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS			87,945			71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS				23,201		73
76 BEHAVIORAL HEALTH COUNSELING			53	174,613		76
76.01 SHOCK THERAPY			8,875	19,968		76.01
76.97 CARDIAC REHABILITATION			5,533	199,895		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY			35,986	1,577,949	18,777	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY			18,493	2,094,882	12,147	101
SPECIAL PURPOSE COST CENTERS						

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP	CAP	CAP	EMPLOYEE	CHILD	
	CASCADE	RETAIL	MOVABLE	BENEFITS	CARE	
	CLINIC	PHARMACY	EQUIPMENT	GROSS	PAYROLL	
	SQUARE	SQUARE	DOLLAR	SALARIES	DEDUCTIONS	
	FEET	FEET	VALUE	4	4.01	
	1.10	1.11	2			
118 SUBTOTALS (SUM OF LINES 1-117)	1,948		4,773,868	40,087,458	343,809	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				10,359	929,376	190.01
190.02 SHARED SERVICES				170	463,141	190.02
190.03 MATERNAL HEALTH	2,710				96,614	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT			60		464,195	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER					582,605	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ						194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY					94,810	194.05
194.06 RURAL OUTREACH PROGRAM					10,792	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE					17,954	194.08
194.09 MMC DYERSVILLE					2,261,489	194.09
194.10 CCH ELKADER					125,608	194.10
194.11 RETAIL PHARMACY	817	13,222	60,834		353	194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	2,314	50,680	4,845,291	10,810,984	229,171	202
203 UNIT COST MULT-WS B PT I	0.422648	3.833006	1.000000	0.239529	0.666565	203
204 COST TO BE ALLOC PER B PT II				18,959	52,944	204
205 UNIT COST MULT-WS B PT II				0.000420	0.153992	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	COMMUNICAT	PURCHASING	PFS	RECON-	OTHER
	DUBUQUE	PURCHASING	COLLECTION		
	PHONES	REQUISITIO	GROSS	CILIAATION	GENERAL
	5.01	5.02	CHARGES	5A.06	ACCUM
					COST
					5.06
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COST - 47 BLDG					1.01
1.02 CAP REL COST (PROF ARTS PLAZA)					1.02
1.03 CAP REL COST (ASBURY)					1.03
1.04 CAP REL COST (MED ARTS BLDG)					1.04
1.05 CAP REL COST (ENERGY CENTER)					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)					1.06
1.07 CAP REL COST (PARKING DECK)					1.07
1.08 CAP REL COST (97 BLDG)					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1.09
1.10 CAP REL COST (CASCADE CLINIC)					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)					1.11
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
4.01 CHILLD CARE					4.01
5.01 COMMUNICATIONS	1,540				5.01
5.02 PURCHASING	10	39,402,028			5.02
5.03 PFS/COLLECTION	33	25,488	283,425,791		5.03
5.06 OTHER ADMIN & GENERAL	266	119,692		-13,016,192	121,584,870
6 MAINTENANCE & REPAIRS	44	210,716			5,060,717
7 OPERATION OF PLANT	3	4,582			289,023
8 LAUNDRY & LINEN SERVICE	5	312,729			1,102,869
9 HOUSEKEEPING	7	158,562			1,650,085
10 DIETARY	32	960,161			2,061,558
11 CAFETERIA					86,022
12 MAINTENANCE OF PERSONNEL					
13 NURSING ADMINISTRATION	20	22,566			1,622,873
14 CENTRAL SERVICES & SUPPLY	5	15,135			521,359
15 PHARMACY	16	54,212			2,614,586
16 MEDICAL RECORDS & LIBRARY	94	21,330			3,131,540
17 SOCIAL SERVICE	7	501			367,431
18 CENTRAL STERILIZATION	3	27,430			396,598
19 NONPHYSICIAN ANESTHETISTS					
20 NURSING SCHOOL					
21 I&R SRVCES-SALARY & FRINGES APPRVD					
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					
23 PARAMED ED PRGM-(SPECIFY)					
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	261	171,024	27,491,873		9,335,183
31 INTENSIVE CARE UNIT	33	37,795	4,706,595		1,732,436
40 SUBPROVIDER - IPF	42	22,603	6,686,460		2,047,801
41 SUBPROVIDER - IRF	23	1,664	1,512,968		739,501
43 NURSERY	16	51,921	2,883,570		1,446,549
44 SKILLED NURSING FACILITY	40	39,798	2,960,204		1,746,782
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	72	188,974	51,420,458		5,581,696
51 RECOVERY ROOM	64	124,507	7,570,849		2,460,077
52 DELIVERY ROOM & LABOR ROOM	28	55,652	2,059,932		1,076,432
53 ANESTHESIOLOGY		86,511	11,990,268		290,573
54 RADIOLOGY-DIAGNOSTIC	47	425,979	27,633,336		3,656,412
58 MAGNETIC RESONANCE IMAGING (MRI)	4	18,471	5,302,332		739,531
60 LABORATORY	40	5,203	24,279,165		4,783,767
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					
63 BLOOD STORING, PROCESSING & TRANS.			1,951,727		944,047
65 RESPIRATORY THERAPY	7	106,586	7,122,972		1,317,779
66 PHYSICAL THERAPY	34	25,787	9,015,220		3,030,335
69 ELECTROCARDIOLOGY	24	62,366	26,510,514		1,651,450
70 ELECTROENCEPHALOGRAPHY	7	10,655	2,529,168		477,095
71 MEDICAL SUPPLIES CHRGED TO PATIENTS		6,304,781	11,587,355		6,724,992
72 IMPL. DEV. CHARGED TO PATIENT		8,051,194			8,155,272
73 DRUGS CHARGED TO PATIENTS		3,987,640	30,092,303		4,634,381
76 BEHAVIORAL HEALTH COUNSELING	19	6,983	708,879		299,262
76.01 SHOCK THERAPY		2,473	311,751		46,905
76.97 CARDIAC REHABILITATION	7	3,453	630,885		264,902
76.98 HYPERBARIC OXYGEN THERAPY					
76.99 LITHOTRIPSY					
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	51	102,964	15,633,563		3,174,290
92 OBSERVATION BEDS					
OTHER REIMBURSABLE COST CENTERS					
98 PURCHASED DIALYSIS SERVICES		55	703,751		284,851
101 HOME HEALTH AGENCY	67	417,470			3,455,767
SPECIAL PURPOSE COST CENTERS					

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	COMMUNICAT	PURCHASING	PFS	RECON-	OTHER	
	DUBUQUE	PURCHASING	COLLECTION			
	PHONES	REQUISITIO	GROSS		GENERAL	
	5.01	5.02	CHARGES	5A.06	ACCUM	
			5.03		COST	
					5.06	
118 SUBTOTALS (SUM OF LINES 1-117)	1,431	22,245,613	283,296,098	-13,016,192	89,002,729	118
190 NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	5				1,080	190
190.01 OAKCREST NURSING HOME		29,751			1,280,623	190.01
190.02 SHARED SERVICES	3	2,612			607,397	190.02
190.03 MATERNAL HEALTH	9	6,274	129,693		177,135	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE					577	190.05
190.06 FUND DEVELOPMENT	8	34,795			740,008	190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER		2,907			761,312	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	1	130			127,198	194.03
194.04 AUXILIARY					15,344	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	7	3,167			137,212	194.05
194.06 RURAL OUTREACH PROGRAM	1	17,195			63,531	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	4	3,038			118,752	194.08
194.09 MMC DYERSVILLE					4,924,572	194.09
194.10 CCH ELKADER					164,225	194.10
194.11 RETAIL PHARMACY	71	17,056,546			23,403,374	194.11
194.12 IDLE SPACE					59,801	194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	332,754	509,343	2,467,570		13,016,192	202
203 UNIT COST MULT-WS B PT I	216.074026	0.012927	0.008706		0.107054	203
204 COST TO BE ALLOC PER B PT II	10,079	3,942	20,033		2,925,619	204
205 UNIT COST MULT-WS B PT II	6.544805	0.000100	0.000071		0.024062	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MAIN-	OPERATION	LAUNDRY	HOUSE-	DIETARY
	TENANCE & REPAIRS SQUARE FEET	OF PLANT SQUARE FEET	& LINEN SERVICE POUNDS OF LAUNDRY	KEEPING HOURS OF SERVICE	MEALS SERVED
	6	7	8	9	10
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COST - 47 BLDG					1.01
1.02 CAP REL COST (PROF ARTS PLAZA)					1.02
1.03 CAP REL COST (ASBURY)					1.03
1.04 CAP REL COST (MED ARTS BLDG)					1.04
1.05 CAP REL COST (ENERGY CENTER)					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)					1.06
1.07 CAP REL COST (PARKING DECK)					1.07
1.08 CAP REL COST (97 BLDG)					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1.09
1.10 CAP REL COST (CASCADE CLINIC)					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)					1.11
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
4.01 CHILD CARE					4.01
5.01 COMMUNICATIONS					5.01
5.02 PURCHASING					5.02
5.03 PFS/COLLECTION					5.03
5.06 OTHER ADMIN & GENERAL					5.06
6 MAINTENANCE & REPAIRS	316,722				6
7 OPERATION OF PLANT	8,914	307,808			7
8 LAUNDRY & LINEN SERVICE	10,716	10,716	1,750,021		8
9 HOUSEKEEPING	5,438	5,438	52,100	291,654	9
10 DIETARY	11,684	11,684	16,964	11,684	147,234
11 CAFETERIA	6,391	6,391		6,391	8,776
12 MAINTENANCE OF PERSONNEL					11
13 NURSING ADMINISTRATION	3,226	3,226		3,226	12
14 CENTRAL SERVICES & SUPPLY	9,741	9,741	1,760	9,741	13
15 PHARMACY	2,633	2,633	2,139	2,633	14
16 MEDICAL RECORDS & LIBRARY	5,399	5,399		5,399	15
17 SOCIAL SERVICE	508	508		508	16
18 CENTRAL STERILIZATION	3,196	3,196		3,196	17
19 NONPHYSICIAN ANESTHETISTS					18
20 NURSING SCHOOL					19
21 I&R SRVCES-SALARY & FRINGES APPRVD					20
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					21
23 PARAMED ED PRGM-(SPECIFY)					22
INPATIENT ROUTINE SERV COST CENTERS					23
30 ADULTS & PEDIATRICS	49,759	49,759	287,619	49,759	84,672
31 INTENSIVE CARE UNIT	4,970	4,970	34,850	4,970	4,843
40 SUBPROVIDER - IPF	14,551	14,551	33,406	14,551	16,231
41 SUBPROVIDER - IRF	5,616	5,616	12,341	5,616	4,022
43 NURSEY	3,303	3,303	25,163	3,303	
44 SKILLED NURSING FACILITY	10,716	10,716	56,324	10,716	18,500
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	21,748	21,748	178,462	21,748	23
51 RECOVERY ROOM	13,471	13,471	52,312	13,471	1,290
52 DELIVERY ROOM & LABOR ROOM	5,055	5,055	22,262	5,055	
53 ANESTHESIOLOGY	409	409		409	
54 RADIOLOGY-DIAGNOSTIC	10,964	10,964	35,464	10,964	
58 MAGNETIC RESONANCE IMAGING (MRI)	785	785		785	
60 LABORATORY	6,240	6,240		6,240	
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					60
63 BLOOD STORING, PROCESSING & TRANS.					62.30
65 RESPIRATORY THERAPY	1,023	1,023	657	1,023	63
66 PHYSICAL THERAPY	5,601	5,601	9,625	5,601	65
69 ELECTROCARDIOLOGY	9,441	9,441	24,886	9,441	66
70 ELECTROENCEPHALOGRAPHY	2,666	2,666	11,363	2,666	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS					70
72 IMPL. DEV. CHARGED TO PATIENT					71
73 DRUGS CHARGED TO PATIENTS					72
76 BEHAVIORAL HEALTH COUNSELING					73
76.01 SHOCK THERAPY	1,339	1,339		1,339	76
76.97 CARDIAC REHABILITATION	11,584	11,584		11,584	76.01
76.98 HYPERBARIC OXYGEN THERAPY					76.97
76.99 LITHOTRIPSY					76.98
OUTPATIENT SERVICE COST CENTERS					76.99
91 EMERGENCY	15,156	15,156	126,901	15,156	305
92 OBSERVATION BEDS					91
OTHER REIMBURSABLE COST CENTERS					92
98 PURCHASED DIALYSIS SERVICES					98
101 HOME HEALTH AGENCY	8,598	8,598		8,598	101
SPECIAL PURPOSE COST CENTERS					

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MAIN-	OPERATION	LAUNDRY	HOUSE-	DIETARY	
	TENANCE & REPAIRS SQUARE FEET	OF PLANT SQUARE FEET	& LINEN SERVICE POUNDS OF LAUNDRY	KEEPING HOURS OF SERVICE	MEALS SERVED	
	6	7	8	9	10	
118 SUBTOTALS (SUM OF LINES 1-117)	270,841	261,927	984,598	245,773	138,662	118
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME			83,097			190.01
190.02 SHARED SERVICES	91	91		91		190.02
190.03 MATERNAL HEALTH	428	428	1,126	428		190.03
190.04 CAFETERIA VISITORS					8,572	190.04
190.05 TV SERVICE	200	200		200		190.05
190.06 FUND DEVELOPMENT	489	489		489		190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	21,283	21,283		21,283		194.03
194.04 AUXILIARY	2,345	2,345		2,345		194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	736	736	618,853	736		194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE			34,647			194.09
194.10 CCH ELKADER			27,700			194.10
194.11 RETAIL PHARMACY	1,284	1,284		1,284		194.11
194.12 IDLE SPACE	19,025	19,025		19,025		194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	5,602,487	477,644	1,427,120	1,973,851	2,599,974	202
203 UNIT COST MULT-WS B PT I	17.688973	1.551760	0.815487	6.767783	17.658788	203
204 COST TO BE ALLOC PER B PT II	439,909	177,622	164,912	89,476	142,870	204
205 UNIT COST MULT-WS B PT II	1.388944	0.577055	0.094234	0.306788	0.970360	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAFETERIA	NURSING ADMINIS- TRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RECORDS + LIBRARY GROSS CHARGES	
	HOURS OF SERVICE	11	13	14	15	16
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COST - 47 BLDG						1.01
1.02 CAP REL COST (PROF ARTS PLAZA)						1.02
1.03 CAP REL COST (ASBURY)						1.03
1.04 CAP REL COST (MED ARTS BLDG)						1.04
1.05 CAP REL COST (ENERGY CENTER)						1.05
1.06 CAP REL COST (RENTAL PROPERTIES)						1.06
1.07 CAP REL COST (PARKING DECK)						1.07
1.08 CAP REL COST (97 BLDG)						1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 NEW CAP COST (RETAIL PHARMACY)						1.11
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
4.01 CHILLD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA	1,386,316					11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	33,980	1,100,838				13
14 CENTRAL SERVICES & SUPPLY	24,637	24,637	37,572,397			14
15 PHARMACY	50,772	50,772	54,212	19,988,656		15
16 MEDICAL RECORDS & LIBRARY	94,698		21,330		283,425,791	16
17 SOCIAL SERVICE	13,452		501			17
18 CENTRAL STERILIZATION	16,595	16,595	27,430			18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	286,807	286,807	171,024	3,880	27,491,873	30
31 INTENSIVE CARE UNIT	45,499	45,499	37,795		4,706,595	31
40 SUBPROVIDER - IPF	58,205	58,205	22,603		6,686,460	40
41 SUBPROVIDER - IRF	18,826	18,826	1,664		1,512,968	41
43 NURSERY	33,003	33,003	51,921		2,883,570	43
44 SKILLED NURSING FACILITY	60,349	60,349	39,798		2,960,204	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	128,623	128,623	188,974	7,163	51,420,458	50
51 RECOVERY ROOM	64,767	64,767	124,507		7,570,849	51
52 DELIVERY ROOM & LABOR ROOM	24,102	24,102	55,652		2,059,932	52
53 ANESTHESIOLOGY	4,207	4,207	86,511	26,227	11,990,268	53
54 RADIOLOGY-DIAGNOSTIC	69,928		425,979	66,129	27,633,336	54
58 MAGNETIC RESONANCE IMAGING (MRI)	6,169		18,471	16,928	5,302,332	58
60 LABORATORY			5,203		24,279,165	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					1,951,727	63
65 RESPIRATORY THERAPY	33,590		106,586		7,122,972	65
66 PHYSICAL THERAPY	79,475		25,787		9,015,220	66
69 ELECTROCARDIOLOGY	27,527	27,527	62,366	28,509	26,510,514	69
70 ELECTROENCEPHALOGRAPHY	12,341		10,655		2,529,168	70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS			6,304,781		11,587,355	71
72 IMPL. DEV. CHARGED TO PATIENT			8,051,194			72
73 DRUGS CHARGED TO PATIENTS	641	641	3,987,640	10,187,468	30,092,303	73
76 BEHAVIORAL HEALTH COUNSELING	8,609	8,609	6,983		708,879	76
76.01 SHOCK THERAPY	867	867	2,473		311,751	76.01
76.97 CARDIAC REHABILITATION	7,328	7,328	3,453		630,885	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	60,873	60,873	102,964		15,633,563	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES			55		703,751	98
101 HOME HEALTH AGENCY	92,474	92,474	417,470	3		101
SPECIAL PURPOSE COST CENTERS						

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAFETERIA	NURSING	CENTRAL	PHARMACY	MEDICAL	
	HOURS OF SERVICE	ADMINIS-TRATION DIRECT NRSING HRS	SUPPLY COSTED REQUIS.	COSTED REQUIS.	RECORDS + LIBRARY GROSS CHARGES	
	11	13	14	15	16	
118 SUBTOTALS (SUM OF LINES 1-117)	1,358,344	1,014,711	20,415,982	10,336,307	283,296,098	118
190 NONREIMBURSABLE COST CENTERS						190
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190.01
190.01 OAKCREST NURSING HOME		56,239	29,751			190.02
190.02 SHARED SERVICES	13,199		2,612			190.03
190.03 MATERNAL HEALTH	4,049	4,049	6,274		129,693	190.04
190.04 CAFETERIA VISITORS						190.05
190.05 TV SERVICE						190.06
190.06 FUND DEVELOPMENT	6,362		34,795			193.01
193.01 DAYCARE						193.05
193.05 PHYSICIAN BILLING						193.06
193.06 PHYSICIAN OFFICES						194
194 GUEST MEALS						194.01
194.01 KENNEDY LIVING CENTER			2,907			194.02
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.03
194.03 RENTAL PROPERTIES DBQ			130			194.04
194.04 AUXILIARY						194.05
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	3,076		3,167			194.06
194.06 RURAL OUTREACH PROGRAM	219		17,195			194.07
194.07 OTHER REV DEDUCTIONS						194.08
194.08 LIFELINE	1,044		3,038			194.09
194.09 MMC DYERSVILLE		25,839				194.10
194.10 CCH ELKADER						194.11
194.11 RETAIL PHARMACY	23		17,056,546	9,652,349		194.12
194.12 IDLE SPACE						200
200 CROSS FOOT ADJUSTMENTS						201
201 NEGATIVE COST CENTER						202
202 COST TO BE ALLOC PER B PT I	416,425	1,890,719	881,673	3,068,438	3,636,151	203
203 UNIT COST MULT-WS B PT I	0.300382	1.717527	0.023466	0.153509	0.012829	204
204 COST TO BE ALLOC PER B PT II	111,134	101,171	72,705	184,496	203,375	205
205 UNIT COST MULT-WS B PT II	0.080165	0.091904	0.001935	0.009230	0.000718	

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT HOURS	
	TIME SPENT		
	17	18	
GENERAL SERVICE COST CENTERS			
1 CAP REL COSTS-BLDG & FIXT			1
1.01 CAP REL COST - 47 BLDG			1.01
1.02 CAP REL COST (PROF ARTS PLAZA)			1.02
1.03 CAP REL COST (ASBURY)			1.03
1.04 CAP REL COST (MED ARTS BLDG)			1.04
1.05 CAP REL COST (ENERGY CENTER)			1.05
1.06 CAP REL COST (RENTAL PROPERTIES)			1.06
1.07 CAP REL COST (PARKING DECK)			1.07
1.08 CAP REL COST (97 BLDG)			1.08
1.09 CAP REL COST (BELLEVUE CLINIC)			1.09
1.10 CAP REL COST (CASCADE CLINIC)			1.10
1.11 NEW CAP COST (RETAIL PHARMACY)			1.11
2 CAP REL COSTS-MVBLE EQUIP			2
4 EMPLOYEE BENEFITS			4
4.01 CHILD CARE			4.01
5.01 COMMUNICATIONS			5.01
5.02 PURCHASING			5.02
5.03 PFS/COLLECTION			5.03
5.06 OTHER ADMIN & GENERAL			5.06
6 MAINTENANCE & REPAIRS			6
7 OPERATION OF PLANT			7
8 LAUNDRY & LINEN SERVICE			8
9 HOUSEKEEPING			9
10 DIETARY			10
11 CAFETERIA			11
12 MAINTENANCE OF PERSONNEL			12
13 NURSING ADMINISTRATION			13
14 CENTRAL SERVICES & SUPPLY			14
15 PHARMACY			15
16 MEDICAL RECORDS & LIBRARY			16
17 SOCIAL SERVICE	8,058		17
18 CENTRAL STERILIZATION		10,624	18
19 NONPHYSICIAN ANESTHETISTS			19
20 NURSING SCHOOL			20
21 I&R SRVCES-SALARY & FRINGES APPRVD			21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD			22
23 PARAMED ED PRGM-(SPECIFY)			23
INPATIENT ROUTINE SERV COST CENTERS			
30 ADULTS & PEDIATRICS	5,437		30
31 INTENSIVE CARE UNIT	115		31
40 SUBPROVIDER - IPF	1,118		40
41 SUBPROVIDER - IRF	95		41
43 NURSERY	689		43
44 SKILLED NURSING FACILITY	481		44
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM		7,886	50
51 RECOVERY ROOM			51
52 DELIVERY ROOM & LABOR ROOM		833	52
53 ANESTHESIOLOGY			53
54 RADIOLOGY-DIAGNOSTIC			54
58 MAGNETIC RESONANCE IMAGING (MRI)			58
60 LABORATORY			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRANS.			63
65 RESPIRATORY THERAPY			65
66 PHYSICAL THERAPY			66
69 ELECTROCARDIOLOGY		1,207	69
70 ELECTROENCEPHALOGRAPHY			70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS			71
72 IMPL. DEV. CHARGED TO PATIENT			72
73 DRUGS CHARGED TO PATIENTS			73
76 BEHAVIORAL HEALTH COUNSELING			76
76.01 SHOCK THERAPY			76.01
76.97 CARDIAC REHABILITATION			76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY		698	91
92 OBSERVATION BEDS			92
OTHER REIMBURSABLE COST CENTERS			
98 PURCHASED DIALYSIS SERVICES			98
101 HOME HEALTH AGENCY			101
SPECIAL PURPOSE COST CENTERS			

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	SOCIAL SERVICE TIME SPENT	OTH GEN SV CENTRAL STERILIZAT HOURS	
118 SUBTOTALS (SUM OF LINES 1-117)	7,935	10,624	118
190 NONREIMBURSABLE COST CENTERS			190
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			190
190.01 OAKCREST NURSING HOME	40		190.01
190.02 SHARED SERVICES			190.02
190.03 MATERNAL HEALTH			190.03
190.04 CAFETERIA VISITORS			190.04
190.05 TV SERVICE			190.05
190.06 FUND DEVELOPMENT			190.06
193.01 DAYCARE			193.01
193.05 PHYSICIAN BILLING			193.05
193.06 PHYSICIAN OFFICES			193.06
194 GUEST MEALS			194
194.01 KENNEDY LIVING CENTER			194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM			194.02
194.03 RENTAL PROPERTIES DBQ			194.03
194.04 AUXILIARY			194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY			194.05
194.06 RURAL OUTREACH PROGRAM			194.06
194.07 OTHER REV DEDUCTIONS			194.07
194.08 LIFELINE			194.08
194.09 MMC DYERSVILLE	83		194.09
194.10 CCH ELKADER			194.10
194.11 RETAIL PHARMACY			194.11
194.12 IDLE SPACE			194.12
200 CROSS FOOT ADJUSTMENTS			200
201 NEGATIVE COST CENTER			201
202 COST TO BE ALLOC PER B PT I	424,031	556,309	202
203 UNIT COST MULT-WS B PT I	52.622363	52.363422	203
204 COST TO BE ALLOC PER B PT II	14,569	59,860	204
205 UNIT COST MULT-WS B PT II	1.808017	5.634413	205

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POST STEP DOWN ADJUSTMENTS

WORKSHEET B-2

DESCRIPTION		----- WORKSHEET B -----		
1		PART	LINE NO.	AMOUNT
		2	3	4
1				1
2				2
3				3
4				4
5	ADULTS & PEDS TO SAME DAY SURGERY	1	30	-668,643
6	SAME DAY SURGERY TO ADULTS & PEDS	1	51	668,643
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I

COST CENTER DESCRIPTION	TOTAL COST	THERAPY	TOTAL COSTS	RCE DISALLOWANCE	TOTAL COSTS	
	(FROM WKST B, PART I, COL 26)	LIMIT ADJUSTMENT				
	1	2	3	4	5	
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	13,911,972		13,911,972		13,911,972	30
31 INTENSIVE CARE UNIT	2,320,237		2,320,237		2,320,237	31
40 SUBPROVIDER - IPF	3,221,934		3,221,934		3,221,934	40
41 SUBPROVIDER - IRF	1,108,257		1,108,257	39,722	1,147,979	41
43 NURSERY	1,848,900		1,848,900		1,848,900	43
44 SKILLED NURSING FACILITY	2,771,109		2,771,109	35	2,771,144	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	8,228,588		8,228,588		8,228,588	50
51 RECOVERY ROOM	4,038,624		4,038,624		4,038,624	51
52 DELIVERY ROOM & LABOR ROOM	1,461,283		1,461,283		1,461,283	52
53 ANESTHESIOLOGY	500,687		500,687		500,687	53
54 RADIOLOGY-DIAGNOSTIC	4,757,583		4,757,583	7,899	4,765,482	54
58 MAGNETIC RESONANCE IMAGING	912,027		912,027		912,027	58
60 LABORATORY	5,769,780		5,769,780		5,769,780	60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	1,070,150		1,070,150		1,070,150	63
65 RESPIRATORY THERAPY	1,589,967		1,589,967	3,496	1,593,463	65
66 PHYSICAL THERAPY	3,648,400		3,648,400		3,648,400	66
69 ELECTROCARDIOLOGY	2,558,777		2,558,777	1,117	2,559,894	69
70 ELECTROENCEPHALOGRAPHY	643,179		643,179		643,179	70
71 MEDICAL SUPPLIES CHRGD TO	7,741,531		7,741,531		7,741,531	71
72 IMPL. DEV. CHARGED TO PATIE	9,217,255		9,217,255		9,217,255	72
73 DRUGS CHARGED TO PATIENTS	7,175,300		7,175,300		7,175,300	73
76 BEHAVIORAL HEALTH COUNSELIN	357,929		357,929	7,218	365,147	76
76.01 SHOCK THERAPY	92,558		92,558		92,558	76.01
76.97 CARDIAC REHABILITATION	617,506		617,506		617,506	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	4,379,532		4,379,532		4,379,532	91
92 OBSERVATION BEDS	939,489		939,489		939,489	92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	324,374		324,374		324,374	98
101 HOME HEALTH AGENCY	4,245,743		4,245,743		4,245,743	101
113 INTEREST EXPENSE						113
114 UTILIZATION REVIEW-SNF						114
200 SUBTOTAL (SEE INSTRUCTIONS)	95,452,671		95,452,671	59,487	95,512,158	200
201 LESS OBSERVATION BEDS	939,489		939,489		939,489	201
202 TOTAL (SEE INSTRUCTIONS)	94,513,182		94,513,182		94,572,669	202

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL (COLS. 6 + 7) 8			
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	27,153,463		27,153,463			30
31 INTENSIVE CARE UNIT	4,662,483		4,662,483			31
40 SUBPROVIDER - IPF	6,654,801		6,654,801			40
41 SUBPROVIDER - IRF	1,509,263		1,509,263			41
43 NURSERY	2,862,330		2,862,330			43
44 SKILLED NURSING FACILITY	2,940,204		2,940,204			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	21,354,057	19,171,469	40,525,526	0.203047	0.203047	0.203047 50
51 RECOVERY ROOM	2,795,643	4,193,222	6,988,865	0.577866	0.577866	0.577866 51
52 DELIVERY ROOM & LABOR ROOM	2,059,932		2,059,932	0.709384	0.709384	0.709384 52
53 ANESTHESIOLOGY	6,515,600	5,118,585	11,634,185	0.043036	0.043036	0.043036 53
54 RADIOLOGY-DIAGNOSTIC	8,877,604	17,672,184	26,549,788	0.179195	0.179195	0.179195 54
58 MAGNETIC RESONANCE IMAGING	1,115,063	3,784,780	4,899,843	0.186134	0.186134	0.186134 58
60 LABORATORY	15,941,411	7,905,436	23,846,847	0.241951	0.241951	0.241951 60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	1,479,365	434,526	1,913,891	0.559149	0.559149	0.559149 63
65 RESPIRATORY THERAPY	6,264,855	773,318	7,038,173	0.225906	0.225906	0.226403 65
66 PHYSICAL THERAPY	4,622,286	4,063,479	8,685,765	0.420044	0.420044	0.420044 66
69 ELECTROCARDIOLOGY	11,043,726	10,707,840	21,751,566	0.117636	0.117636	0.117688 69
70 ELECTROENCEPHALOGRAPHY	336,331	2,102,103	2,438,434	0.263767	0.263767	0.263767 70
71 MEDICAL SUPPLIES CHRGD TO	6,986,622	4,549,968	11,536,590	0.671042	0.671042	0.671042 71
72 IMPL. DEV. CHARGED TO PATIE	9,478,186	3,871,379	13,349,565	0.690454	0.690454	0.690454 72
73 DRUGS CHARGED TO PATIENTS	22,008,842	7,437,043	29,445,885	0.243678	0.243678	0.243678 73
76 BEHAVIORAL HEALTH COUNSELIN	44,316	645,677	689,993	0.518743	0.518743	0.529204 76
76.01 SHOCK THERAPY	90,651	212,256	302,907	0.305566	0.305566	0.305566 76.01
76.97 CARDIAC REHABILITATION	426	622,045	622,471	0.992024	0.992024	0.992024 76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	4,923,958	10,440,352	15,364,310	0.285046	0.285046	0.285046 91
92 OBSERVATION BEDS	375,743	3,134,785	3,510,528	0.267620	0.267620	0.267620 92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	565,241	131,439	696,680	0.465600	0.465600	0.465600 98
101 HOME HEALTH AGENCY		5,845,697	5,845,697			101
113 INTEREST EXPENSE						113
114 UTILIZATION REVIEW-SNF						114
200 SUBTOTAL (SEE INSTRUCTIONS)	172,662,402	112,817,583	285,479,985			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	172,662,402	112,817,583	285,479,985			202

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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

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

COST CENTER DESCRIPTION	CAP-REL COST	REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT (COL. 1 MINUS COL. 2)	(COL. 1 MINUS COL. 2)	(COL. 3 + COL. 4)	PGM DAYS	(COL. 5 x COL. 6)	
	1	2	3	5	6	7	
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS	805,703		805,703	23,382	34.46	13,879	478,270 30
31 INTENSIVE CARE UNIT	155,332		155,332	1,838	84.51	1,168	98,708 31
32 CORONARY CARE UNIT							32
33 BURN INTENSIVE CARE UNIT							33
34 SURGICAL INTENSIVE CARE UNIT							34
35 OTHER SPECIAL CARE (SPECIFY)							35
40 SUBPROVIDER - IPF	213,127		213,127	4,861	43.84	1,527	66,944 40
41 SUBPROVIDER - IRF	70,314		70,314	1,223	57.49	826	47,487 41
42 SUBPROVIDER I							42
43 NURSERY	102,435		102,435	2,614	39.19		43
44 SKILLED NURSING FACILITY	167,507		167,507	5,733	29.22	4,887	142,798 44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	1,514,418		1,514,418	39,651		22,287	834,207 200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK APPLICABLE BOXES	[ ] TITLE V [XX] TITLE XVIII-PT A [ ] TITLE XIX	[XX] [ ] [ ]	HOSPITAL (16-0069) IPF IRF	[ ] SUB (OTHER)	[XX] [ ]	PPS TEFRA		
COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26)	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2)	INPATIENT PROGRAM CHARGES	CAPITAL (COL.3 x COL.4)			
	1	2	3	4	5			
ANCILLARY SERVICE COST CENTERS								
50	OPERATING ROOM	903,772	40,525,526	0.022301	15,034,641	335,288		50
51	RECOVERY ROOM	348,576	6,988,865	0.049876	1,728,120	86,192		51
52	DELIVERY ROOM & LABOR ROOM	92,639	2,059,932	0.044972				52
53	ANESTHESIOLOGY	85,797	11,634,185	0.007375	4,039,294	29,790		53
54	RADIOLOGY-DIAGNOSTIC	758,990	26,549,788	0.028587	5,684,304	162,497		54
58	MAGNETIC RESONANCE IMAGING (M	468,011	4,899,843	0.095516	762,189	72,801		58
60	LABORATORY	170,969	23,846,847	0.007169	9,514,070	68,206		60
62.30	BLOOD CLOTTING FOR HEMOPHILIA							62.30
63	BLOOD STORING, PROCESSING & T	25,902	1,913,891	0.013534	1,106,333	14,973		63
65	RESPIRATORY THERAPY	96,792	7,038,173	0.013752	3,977,937	54,705		65
66	PHYSICAL THERAPY	158,605	8,685,765	0.018260	1,868,562	34,120		66
69	ELECTROCARDIOLOGY	371,424	21,751,566	0.017076	5,914,570	100,997		69
70	ELECTROENCEPHALOGRAPHY	69,549	2,438,434	0.028522	209,413	5,973		70
71	MEDICAL SUPPLIES CHRGED TO PA	323,387	11,536,590	0.028031	4,090,171	114,652		71
72	IMPL. DEV. CHARGED TO PATIENT	212,616	13,349,565	0.015927	5,926,738	94,395		72
73	DRUGS CHARGED TO PATIENTS	237,522	29,445,885	0.008066	12,147,614	97,983		73
76	BEHAVIORAL HEALTH COUNSELING	47,202	689,993	0.068409	741	51		76
76.01	SHOCK THERAPY	20,195	302,907	0.066671				76.01
76.97	CARDIAC REHABILITATION	62,506	622,471	0.100416	426	43		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS								
91	EMERGENCY	288,630	15,364,310	0.018786	2,823,651	53,045		91
92	OBSERVATION BEDS	54,410	3,510,528	0.015499	216,364	3,353		92
OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	7,409	696,680	0.010635	285,932	3,041		98
200	TOTAL (SUM OF LINES 50-199)	4,804,903	233,851,744		75,331,070	1,332,105		200

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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

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

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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

COST CENTER DESCRIPTION	TOTAL PATIENT DAYS 6	PER DIEM COL.5 ÷ COL.6) 7	INPATIENT PROGRAM DAYS 8	INPAT PGM PASS THRU COSTS (COL.7 x COL.8) 9	
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	23,382		13,879		30
31 INTENSIVE CARE UNIT	1,838		1,168		31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF	4,861		1,527		40
41 SUBPROVIDER - IRF	1,223		826		41
42 SUBPROVIDER I					42
43 NURSERY	2,614				43
44 SKILLED NURSING FACILITY	5,733		4,887		44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	39,651		22,287		200

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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1					
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT PGM	INPAT PGM	O/P PGM	O/P PGM
	CHARGES	COST TO	OF COST TO				
	(FROM WKST	CHARGES	CHARGES	INPAT	COSTS	CHARGES	COSTS
	C, PT. I,	(COL. 5 +	(COL. 6 +	PGM	(COL. 8 x		(COL. 9 x
	COL. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)		COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	40,525,526			15,034,641		8,792,651	50
51 RECOVERY ROOM	6,988,865			1,728,120		1,319,129	51
52 DELIVERY ROOM & LABOR ROOM	2,059,932						52
53 ANESTHESIOLOGY	11,634,185			4,039,294		1,969,903	53
54 RADIOLOGY-DIAGNOSTIC	26,549,788			5,684,304		6,711,209	54
58 MAGNETIC RESONANCE IMAGING (	4,899,843			762,189		1,251,057	58
60 LABORATORY	23,846,847			9,514,070		1,006,764	60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	1,913,891			1,106,333		434,525	63
65 RESPIRATORY THERAPY	7,038,173			3,977,937		407,177	65
66 PHYSICAL THERAPY	8,685,765			1,868,562			66
69 ELECTROCARDIOLOGY	21,751,566			5,914,570		5,653,317	69
70 ELECTROENCEPHALOGRAPHY	2,438,434			209,413		699,265	70
71 MEDICAL SUPPLIES CHRGED TO P	11,536,590			4,090,171		2,034,027	71
72 IMPL. DEV. CHARGED TO PATIEN	13,349,565			5,926,738		2,009,334	72
73 DRUGS CHARGED TO PATIENTS	29,445,885			12,147,614		3,377,681	73
76 BEHAVIORAL HEALTH COUNSELING	689,993			741		50,825	76
76.01 SHOCK THERAPY	302,907					78,122	76.01
76.97 CARDIAC REHABILITATION	622,471			426		370,278	76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	15,364,310			2,823,651		3,148,060	91
92 OBSERVATION BEDS	3,510,528			216,364		993,266	92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	696,680			285,932		30,248	98
200 TOTAL (SUM OF LINES 50-199)	233,851,744			75,331,070		40,336,838	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS			
	COST TO CHARGE FROM WKST C, PT I, COL. 9 1	RATIO PPS REIMBURSED SERVICES 2	COST REIMB. SERVICES SUBJECT TO DED & COINS 3	COST REIMB. SVCS NOT SUBJECT TO DED & COINS 4	PPS SERVICES 5	COST SERVICES SUBJECT TO DED & COINS 6	COST SVCS NOT SUBJECT TO DED & COINS 7	
ANCILLARY SERVICE COST CENTERS								
50 OPERATING ROOM	0.203047	8,792,651			1,785,321			50
51 RECOVERY ROOM	0.577866	1,319,129			762,280			51
52 DELIVERY ROOM & LABOR ROOM	0.709384							52
53 ANESTHESIOLOGY	0.043036	1,969,903			84,777			53
54 RADIOLOGY-DIAGNOSTIC	0.179195	6,711,209			1,202,615			54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134	1,251,057			232,864			58
60 LABORATORY	0.241951	1,006,764			243,588			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149	434,525			242,964			63
65 RESPIRATORY THERAPY	0.225906	407,177			91,984			65
66 PHYSICAL THERAPY	0.420044							66
69 ELECTROCARDIOLOGY	0.117636	5,653,317			665,034			69
70 ELECTROENCEPHALOGRAPHY	0.263767	699,265			184,443			70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042	2,034,027	7,000		1,364,918	4,697		71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454	2,009,334			1,387,353			72
73 DRUGS CHARGED TO PATIENTS	0.243678	3,377,681		134,955	823,067		32,886	73
76 BEHAVIORAL HEALTH COUNSELING	0.518743	50,825			26,365			76
76.01 SHOCK THERAPY	0.305566	78,122			23,871			76.01
76.97 CARDIAC REHABILITATION	0.992024	370,278			367,325			76.97
76.98 HYPERBARIC OXYGEN THERAPY								76.98
76.99 LITHOTRIPSY								76.99
OUTPATIENT SERVICE COST CENTERS								
91 EMERGENCY	0.285046	3,148,060			897,342			91
92 OBSERVATION BEDS	0.267620	993,266			265,818			92
OTHER REIMBURSABLE COST CENTERS								
98 PURCHASED DIALYSIS SERVICES	0.465600	30,248			14,083			98
200 SUBTOTAL (SEE INSTRUCTIONS)		40,336,838	7,000	134,955	10,666,012	4,697	32,886	200
201 LESS PBP CLINIC LAB SERVICES								201
202 NET CHARGES (LINE 200 - LINE 201)		40,336,838	7,000	134,955	10,666,012	4,697	32,886	202

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK APPLICABLE BOXES	[ ] TITLE V [XX] TITLE XVIII-PT A [ ] TITLE XIX	[ ] HOSPITAL [XX] IPF (16-S069) [ ] IRF	[ ] SUB (OTHER)	[XX] PPS [ ] TEFRA	
COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5
ANCILLARY SERVICE COST CENTERS					
50	OPERATING ROOM	903,772	40,525,526	0.022301	50
51	RECOVERY ROOM	348,576	6,988,865	0.049876	1,044
52	DELIVERY ROOM & LABOR ROOM	92,639	2,059,932	0.044972	52
53	ANESTHESIOLOGY	85,797	11,634,185	0.007375	53
54	RADIOLOGY-DIAGNOSTIC	758,990	26,549,788	0.028587	16,642
58	MAGNETIC RESONANCE IMAGING (M	468,011	4,899,843	0.095516	5,026
60	LABORATORY	170,969	23,846,847	0.007169	128,645
62.30	BLOOD CLOTTING FOR HEMOPHILIA				922
63	BLOOD STORING, PROCESSING & T	25,902	1,913,891	0.013534	62.30
65	RESPIRATORY THERAPY	96,792	7,038,173	0.013752	54,680
66	PHYSICAL THERAPY	158,605	8,685,765	0.018260	19,320
69	ELECTROCARDIOLOGY	371,424	21,751,566	0.017076	3,279
70	ELECTROENCEPHALOGRAPHY	69,549	2,438,434	0.028522	1,340
71	MEDICAL SUPPLIES CHRGED TO PA	323,387	11,536,590	0.028031	809
72	IMPL. DEV. CHARGED TO PATIENT	212,616	13,349,565	0.015927	38
73	DRUGS CHARGED TO PATIENTS	237,522	29,445,885	0.008066	265,470
76	BEHAVIORAL HEALTH COUNSELING	47,202	689,993	0.068409	4,009
76.01	SHOCK THERAPY	20,195	302,907	0.066671	56,749
76.97	CARDIAC REHABILITATION	62,506	622,471	0.100416	3,784
76.98	HYPERBARIC OXYGEN THERAPY				2,141
76.99	LITHOTRIPSY				274
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	288,630	15,364,310	0.018786	133,505
92	OBSERVATION BEDS	54,410	3,510,528	0.015499	2,508
OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	7,409	696,680	0.010635	98
200	TOTAL (SUM OF LINES 50-199)	4,804,903	233,851,744		690,518
					11,859
					200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S069) [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S069) [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT PGM	O/P PGM	O/P PGM
	CHARGES	COST TO	OF COST TO			
	(FROM WKST	CHARGES	CHARGES	INPAT	PASS-THRU	PASS-THRU
	C, PT. I,	(COL. 5 +	(COL. 6 +	PGM	(COL. 8 x	(COL. 9 x
	COL. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)	COL. 12)
	7	8	9	10	11	12
						13
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	40,525,526					50
51 RECOVERY ROOM	6,988,865			1,044		51
52 DELIVERY ROOM & LABOR ROOM	2,059,932					52
53 ANESTHESIOLOGY	11,634,185					53
54 RADIOLOGY-DIAGNOSTIC	26,549,788			16,642		54
58 MAGNETIC RESONANCE IMAGING (	4,899,843			5,026		58
60 LABORATORY	23,846,847			128,645		60
62.30 BLOOD CLOTTING FOR HEMOPHILI						62.30
63 BLOOD STORING, PROCESSING &	1,913,891					63
65 RESPIRATORY THERAPY	7,038,173			54,680		65
66 PHYSICAL THERAPY	8,685,765			19,320		66
69 ELECTROCARDIOLOGY	21,751,566			3,279		69
70 ELECTROENCEPHALOGRAPHY	2,438,434			1,340		70
71 MEDICAL SUPPLIES CHRGED TO P	11,536,590			809		71
72 IMPL. DEV. CHARGED TO PATIEN	13,349,565					72
73 DRUGS CHARGED TO PATIENTS	29,445,885			265,470		73
76 BEHAVIORAL HEALTH COUNSELING	689,993			4,009		76
76.01 SHOCK THERAPY	302,907			56,749		76.01
76.97 CARDIAC REHABILITATION	622,471					76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	15,364,310			133,505		91
92 OBSERVATION BEDS	3,510,528					92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES	696,680					98
200 TOTAL (SUM OF LINES 50-199)	233,851,744			690,518		200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [XX] IPF (16-S069) [ ] SNF [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO CHARGE RATIO FROM WKST C, PT I, COL. 9 1	PPS REIMBURSED SERVICES 2	COST REIMB. SERVICES DED & COINS 3	COST REIMB. SVCES NOT SUBJECT TO DED & COINS 4	PPS SERVICES 5	COST SERVICES DED & COINS 6	COST SVCES NOT SUBJECT TO DED & COINS 7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK APPLICABLE BOXES	[ ] TITLE V [XX] TITLE XVIII-PT A [ ] TITLE XIX	[ ] HOSPITAL [ ] IPF [XX] IRF (16-T069)	[ ] SUB (OTHER)	[XX] PPS [ ] TEFRA	
COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5
ANCILLARY SERVICE COST CENTERS					
50	OPERATING ROOM	903,772	40,525,526	0.022301	50
51	RECOVERY ROOM	348,576	6,988,865	0.049876	732 37 51
52	DELIVERY ROOM & LABOR ROOM	92,639	2,059,932	0.044972	52
53	ANESTHESIOLOGY	85,797	11,634,185	0.007375	53
54	RADIOLOGY-DIAGNOSTIC	758,990	26,549,788	0.028587	25,166 719 54
58	MAGNETIC RESONANCE IMAGING (M	468,011	4,899,843	0.095516	5,214 498 58
60	LABORATORY	170,969	23,846,847	0.007169	64,988 466 60
62.30	BLOOD CLOTTING FOR HEMOPHILIA				
63	BLOOD STORING, PROCESSING & T	25,902	1,913,891	0.013534	1,197 16 63
65	RESPIRATORY THERAPY	96,792	7,038,173	0.013752	74,022 1,018 65
66	PHYSICAL THERAPY	158,605	8,685,765	0.018260	566,029 10,336 66
69	ELECTROCARDIOLOGY	371,424	21,751,566	0.017076	8,735 149 69
70	ELECTROENCEPHALOGRAPHY	69,549	2,438,434	0.028522	70
71	MEDICAL SUPPLIES CHRGED TO PA	323,387	11,536,590	0.028031	4,714 132 71
72	IMPL. DEV. CHARGED TO PATIENT	212,616	13,349,565	0.015927	3,900 62 72
73	DRUGS CHARGED TO PATIENTS	237,522	29,445,885	0.008066	151,765 1,224 73
76	BEHAVIORAL HEALTH COUNSELING	47,202	689,993	0.068409	76
76.01	SHOCK THERAPY	20,195	302,907	0.066671	76.01
76.97	CARDIAC REHABILITATION	62,506	622,471	0.100416	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	288,630	15,364,310	0.018786	91
92	OBSERVATION BEDS	54,410	3,510,528	0.015499	92
OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	7,409	696,680	0.010635	98
200	TOTAL (SUM OF LINES 50-199)	4,804,903	233,851,744		906,462 14,657 200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [XX] IRF (16-T069) [ ] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ] TITLE V	[ ] HOSPITAL	[ ] SUB (OTHER)	[ ] ICF/MR	[XX] PPS
APPLICABLE	[XX] TITLE XVIII-PT A	[ ] IPF	[ ] SNF		[ ] TEFRA
BOXES	[ ] TITLE XIX	[XX] IRF (16-T069)	[ ] NF		
COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT PGM	O/P PGM
	CHARGES	COST TO	OF COST TO	PASS-THRU	PASS-THRU
	(FROM WKST	CHARGES	CHARGES	INPAT	COSTS
	C, PT. I,	(COL. 5 +	(COL. 6 +	PGM	(COL. 8 x
	COL. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)
	7	8	9	10	11
					O/P PGM
					CHARGES
					12
					(COL. 9 x
					COL. 12)
					13
ANCILLARY SERVICE COST CENTERS					
50	OPERATING ROOM	40,525,526			50
51	RECOVERY ROOM	6,988,865		732	51
52	DELIVERY ROOM & LABOR ROOM	2,059,932			52
53	ANESTHESIOLOGY	11,634,185			53
54	RADIOLOGY-DIAGNOSTIC	26,549,788		25,166	54
58	MAGNETIC RESONANCE IMAGING (	4,899,843		5,214	58
60	LABORATORY	23,846,847		64,988	60
62.30	BLOOD CLOTTING FOR HEMOPHILI				62.30
63	BLOOD STORING, PROCESSING &	1,913,891		1,197	63
65	RESPIRATORY THERAPY	7,038,173		74,022	65
66	PHYSICAL THERAPY	8,685,765		566,029	66
69	ELECTROCARDIOLOGY	21,751,566		8,735	69
70	ELECTROENCEPHALOGRAPHY	2,438,434			70
71	MEDICAL SUPPLIES CHRGED TO P	11,536,590		4,714	71
72	IMPL. DEV. CHARGED TO PATIEN	13,349,565		3,900	72
73	DRUGS CHARGED TO PATIENTS	29,445,885		151,765	73
76	BEHAVIORAL HEALTH COUNSELING	689,993			76
76.01	SHOCK THERAPY	302,907			76.01
76.97	CARDIAC REHABILITATION	622,471			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	15,364,310			91
92	OBSERVATION BEDS	3,510,528			92
OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	696,680			98
200	TOTAL (SUM OF LINES 50-199)	233,851,744		906,462	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [XX] IRF (16-T069) [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCS NOT SUBJECT TO	PPS	COST SERVICES	COST SVCS NOT SUBJECT TO
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ] TITLE V	[ ] HOSPITAL	[ ] SUB (OTHER)	[ ] ICF/MR	[XX] PPS		
APPLICABLE	[XX] TITLE XVIII-PT A	[ ] IPF	[XX] SNF (16-5116)		[ ] TEFRA		
BOXES	[ ] TITLE XIX	[ ] IRF	[ ] NF				
COST CENTER DESCRIPTION	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 7	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7) 8	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7) 9	INPAT PGM CHARGES 10	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10) 11	O/P PGM CHARGES 12	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12) 13
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	40,525,526					50
51	RECOVERY ROOM	6,988,865			11,600		51
52	DELIVERY ROOM & LABOR ROOM	2,059,932					52
53	ANESTHESIOLOGY	11,634,185					53
54	RADIOLOGY-DIAGNOSTIC	26,549,788			134,945		54
58	MAGNETIC RESONANCE IMAGING (	4,899,843					58
60	LABORATORY	23,846,847			554,790		60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	1,913,891			44,287		63
65	RESPIRATORY THERAPY	7,038,173			466,691		65
66	PHYSICAL THERAPY	8,685,765			1,257,333		66
69	ELECTROCARDIOLOGY	21,751,566			38,928		69
70	ELECTROENCEPHALOGRAPHY	2,438,434			670		70
71	MEDICAL SUPPLIES CHRGED TO P	11,536,590			101,197		71
72	IMPL. DEV. CHARGED TO PATIEN	13,349,565					72
73	DRUGS CHARGED TO PATIENTS	29,445,885			1,614,216		73
76	BEHAVIORAL HEALTH COUNSELING	689,993					76
76.01	SHOCK THERAPY	302,907					76.01
76.97	CARDIAC REHABILITATION	622,471					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	15,364,310					91
92	OBSERVATION BEDS	3,510,528					92
OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	696,680			152,801		98
200	TOTAL (SUM OF LINES 50-199)	233,851,744			4,377,458		200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] IPF [XX] SNF (16-5116) [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCES NOT SUBJECT TO	COST SERVICES	COST SVCES NOT SUBJECT TO	
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	PPS SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

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

COST CENTER DESCRIPTION	CAP-REL COST	REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT (COL.1 MINUS COL.2)	(COL.1 MINUS COL.2)	(COL.3 + COL.4)	PGM DAYS	(COL.5 x COL.6)	
	1	2	3	5	6	7	
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS	805,703		805,703	34.46	1,233	42,489	30
31 INTENSIVE CARE UNIT	155,332		155,332	84.51	82	6,930	31
32 CORONARY CARE UNIT							32
33 BURN INTENSIVE CARE UNIT							33
34 SURGICAL INTENSIVE CARE UNIT							34
35 OTHER SPECIAL CARE (SPECIFY)							35
40 SUBPROVIDER - IPF	213,127		213,127	43.84	1,081	47,391	40
41 SUBPROVIDER - IRF	70,314		70,314	57.49	34	1,955	41
42 SUBPROVIDER I							42
43 NURSERY	102,435		102,435	39.19	856	33,547	43
44 SKILLED NURSING FACILITY	167,507		167,507	29.22	428	12,506	44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	1,514,418		1,514,418		3,714	144,818	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER)  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF  
 BOXES [XX] TITLE XIX [ ] IRF

[ ] PPS  
 [ ] TEFRA  
 [XX] OTHER

COST CENTER DESCRIPTION	CAP-REL	TOTAL	RATIO OF	INPATIENT PROGRAM CHARGES	CAPITAL
	COST (FROM WKST B, PT. II, COL. 26)	CHARGES (FROM WKST C, PT. I, COL. 8)	COST TO CHARGES (COL.1 ÷ COL.2)		(COL.3 x COL.4)
	1	2	3	4	5
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	903,772	40,525,526	0.022301		50
51 RECOVERY ROOM	348,576	6,988,865	0.049876		51
52 DELIVERY ROOM & LABOR ROOM	92,639	2,059,932	0.044972		52
53 ANESTHESIOLOGY	85,797	11,634,185	0.007375		53
54 RADIOLOGY-DIAGNOSTIC	758,990	26,549,788	0.028587		54
58 MAGNETIC RESONANCE IMAGING (M	468,011	4,899,843	0.095516		58
60 LABORATORY	170,969	23,846,847	0.007169		60
62.30 BLOOD CLOTTING FOR HEMOPHILIA					62.30
63 BLOOD STORING, PROCESSING & T	25,902	1,913,891	0.013534		63
65 RESPIRATORY THERAPY	96,792	7,038,173	0.013752		65
66 PHYSICAL THERAPY	158,605	8,685,765	0.018260		66
69 ELECTROCARDIOLOGY	371,424	21,751,566	0.017076		69
70 ELECTROENCEPHALOGRAPHY	69,549	2,438,434	0.028522		70
71 MEDICAL SUPPLIES CHRGED TO PA	323,387	11,536,590	0.028031		71
72 IMPL. DEV. CHARGED TO PATIENT	212,616	13,349,565	0.015927		72
73 DRUGS CHARGED TO PATIENTS	237,522	29,445,885	0.008066		73
76 BEHAVIORAL HEALTH COUNSELING	47,202	689,993	0.068409		76
76.01 SHOCK THERAPY	20,195	302,907	0.066671		76.01
76.97 CARDIAC REHABILITATION	62,506	622,471	0.100416		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	288,630	15,364,310	0.018786		91
92 OBSERVATION BEDS	54,410	3,510,528	0.015499		92
OTHER REIMBURSABLE COST CENTERS					
98 PURCHASED DIALYSIS SERVICES	7,409	696,680	0.010635		98
200 TOTAL (SUM OF LINES 50-199)	4,804,903	233,851,744			200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

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

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

COST CENTER DESCRIPTION	TOTAL PATIENT DAYS 6	PER DIEM COL.5 ÷ COL.6) 7	INPATIENT PROGRAM DAYS 8	INPAT PGM PASS THRU COSTS (COL.7 x COL.8) 9	
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	23,382		1,233		30
31 INTENSIVE CARE UNIT	1,838		82		31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF	4,861		1,081		40
41 SUBPROVIDER - IRF	1,223		34		41
42 SUBPROVIDER I					42
43 NURSERY	2,614		856		43
44 SKILLED NURSING FACILITY	5,733		428		44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	39,651		3,714		200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT PGM	INPAT PGM	O/P PGM	O/P PGM
	CHARGES	COST TO	OF COST TO				
	(FROM WKST	CHARGES	CHARGES	INPAT	COSTS	CHARGES	COSTS
	C, PT. I,	(COL. 5 +	(COL. 6 +	PGM	(COL. 8 x	(COL. 9 x	(COL. 9 x
	COL. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)	COL. 12)	COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	40,525,526						50
51 RECOVERY ROOM	6,988,865						51
52 DELIVERY ROOM & LABOR ROOM	2,059,932						52
53 ANESTHESIOLOGY	11,634,185						53
54 RADIOLOGY-DIAGNOSTIC	26,549,788						54
58 MAGNETIC RESONANCE IMAGING (	4,899,843						58
60 LABORATORY	23,846,847						60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	1,913,891						63
65 RESPIRATORY THERAPY	7,038,173						65
66 PHYSICAL THERAPY	8,685,765						66
69 ELECTROCARDIOLOGY	21,751,566						69
70 ELECTROENCEPHALOGRAPHY	2,438,434						70
71 MEDICAL SUPPLIES CHRGED TO P	11,536,590						71
72 IMPL. DEV. CHARGED TO PATIEN	13,349,565						72
73 DRUGS CHARGED TO PATIENTS	29,445,885						73
76 BEHAVIORAL HEALTH COUNSELING	689,993						76
76.01 SHOCK THERAPY	302,907						76.01
76.97 CARDIAC REHABILITATION	622,471						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	15,364,310						91
92 OBSERVATION BEDS	3,510,528						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	696,680						98
200 TOTAL (SUM OF LINES 50-199)	233,851,744						200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [XX] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO CHARGE RATIO FROM WKST C, PT I, COL. 9 1	PPS REIMBURSED SERVICES 2	COST REIMB. SERVICES SUBJECT TO DED & COINS 3	COST REIMB. SVCES NOT SUBJECT TO DED & COINS 4	PPS SERVICES 5	COST SERVICES SUBJECT TO DED & COINS 6	COST SVCES NOT SUBJECT TO DED & COINS 7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK APPLICABLE BOXES	[ ] TITLE V [ ] TITLE XVIII-PT A [XX] TITLE XIX	[ ] HOSPITAL [ ] IPF [XX] IRF (16-T069)	[ ] SUB (OTHER)	[ ] PPS [ ] TEFRA [XX] OTHER	
COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5
ANCILLARY SERVICE COST CENTERS					
50	OPERATING ROOM	903,772	40,525,526	0.022301	50
51	RECOVERY ROOM	348,576	6,988,865	0.049876	51
52	DELIVERY ROOM & LABOR ROOM	92,639	2,059,932	0.044972	52
53	ANESTHESIOLOGY	85,797	11,634,185	0.007375	53
54	RADIOLOGY-DIAGNOSTIC	758,990	26,549,788	0.028587	54
58	MAGNETIC RESONANCE IMAGING (M	468,011	4,899,843	0.095516	58
60	LABORATORY	170,969	23,846,847	0.007169	60
62.30	BLOOD CLOTTING FOR HEMOPHILIA				62.30
63	BLOOD STORING, PROCESSING & T	25,902	1,913,891	0.013534	63
65	RESPIRATORY THERAPY	96,792	7,038,173	0.013752	65
66	PHYSICAL THERAPY	158,605	8,685,765	0.018260	66
69	ELECTROCARDIOLOGY	371,424	21,751,566	0.017076	69
70	ELECTROENCEPHALOGRAPHY	69,549	2,438,434	0.028522	70
71	MEDICAL SUPPLIES CHRGED TO PA	323,387	11,536,590	0.028031	71
72	IMPL. DEV. CHARGED TO PATIENT	212,616	13,349,565	0.015927	72
73	DRUGS CHARGED TO PATIENTS	237,522	29,445,885	0.008066	73
76	BEHAVIORAL HEALTH COUNSELING	47,202	689,993	0.068409	76
76.01	SHOCK THERAPY	20,195	302,907	0.066671	76.01
76.97	CARDIAC REHABILITATION	62,506	622,471	0.100416	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	288,630	15,364,310	0.018786	91
92	OBSERVATION BEDS	54,410	3,510,528	0.015499	92
OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	7,409	696,680	0.010635	98
200	TOTAL (SUM OF LINES 50-199)	4,804,903	233,851,744		200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

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 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [XX] IRF (16-T069) [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGED TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [XX] IRF (16-T069) [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT PGM	INPAT PGM	O/P PGM	O/P PGM
	CHARGES	COST TO	OF COST TO		PASS-THRU		PASS-THRU
	(FROM WKST	CHARGES	CHARGES	INPAT	COSTS	CHARGES	COSTS
	C, PT. I,	(COL. 5 +	(COL. 6 +	PGM	(COL. 8 x	(COL. 9 x	(COL. 9 x
	COL. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)	CHARGES	COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	40,525,526						50
51 RECOVERY ROOM	6,988,865						51
52 DELIVERY ROOM & LABOR ROOM	2,059,932						52
53 ANESTHESIOLOGY	11,634,185						53
54 RADIOLOGY-DIAGNOSTIC	26,549,788						54
58 MAGNETIC RESONANCE IMAGING (	4,899,843						58
60 LABORATORY	23,846,847						60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	1,913,891						63
65 RESPIRATORY THERAPY	7,038,173						65
66 PHYSICAL THERAPY	8,685,765						66
69 ELECTROCARDIOLOGY	21,751,566						69
70 ELECTROENCEPHALOGRAPHY	2,438,434						70
71 MEDICAL SUPPLIES CHRGED TO P	11,536,590						71
72 IMPL. DEV. CHARGED TO PATIEN	13,349,565						72
73 DRUGS CHARGED TO PATIENTS	29,445,885						73
76 BEHAVIORAL HEALTH COUNSELING	689,993						76
76.01 SHOCK THERAPY	302,907						76.01
76.97 CARDIAC REHABILITATION	622,471						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	15,364,310						91
92 OBSERVATION BEDS	3,510,528						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	696,680						98
200 TOTAL (SUM OF LINES 50-199)	233,851,744						200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [XX] TITLE XIX - O/P [XX] IRF (16-T069) [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCES NOT SUBJECT TO	COST SERVICES	COST SVCES NOT SUBJECT TO	
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	PPS SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
 11/26/2012 21:08

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
58 MAGNETIC RESONANCE IMAGING (M						58
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T						63
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
76 BEHAVIORAL HEALTH COUNSELING						76
76.01 SHOCK THERAPY						76.01
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
98 PURCHASED DIALYSIS SERVICES						98
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK APPLICABLE BOXES	[ ] TITLE V [ ] TITLE XVIII-PT A [XX] TITLE XIX	[ ] HOSPITAL [ ] IPF [ ] IRF	[ ] SUB (OTHER) [XX] SNF (16-5116) [ ] NF	[ ] ICF/MR	[ ] PPS [ ] TEFRA [XX] OTHER	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 7	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7) 8	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7) 9	INPAT PGM CHARGES PGM 10	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10) 11	O/P PGM CHARGES 12	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12) 13
ANCILLARY SERVICE COST CENTERS												
50						OPERATING ROOM	40,525,526					50
51						RECOVERY ROOM	6,988,865					51
52						DELIVERY ROOM & LABOR ROOM	2,059,932					52
53						ANESTHESIOLOGY	11,634,185					53
54						RADIOLOGY-DIAGNOSTIC	26,549,788					54
58						MAGNETIC RESONANCE IMAGING (	4,899,843					58
60						LABORATORY	23,846,847					60
62.30						BLOOD CLOTTING FOR HEMOPHILI						62.30
63						BLOOD STORING, PROCESSING &	1,913,891					63
65						RESPIRATORY THERAPY	7,038,173					65
66						PHYSICAL THERAPY	8,685,765					66
69						ELECTROCARDIOLOGY	21,751,566					69
70						ELECTROENCEPHALOGRAPHY	2,438,434					70
71						MEDICAL SUPPLIES CHRGED TO P	11,536,590					71
72						IMPL. DEV. CHARGED TO PATIEN	13,349,565					72
73						DRUGS CHARGED TO PATIENTS	29,445,885					73
76						BEHAVIORAL HEALTH COUNSELING	689,993					76
76.01						SHOCK THERAPY	302,907					76.01
76.97						CARDIAC REHABILITATION	622,471					76.97
76.98						HYPERBARIC OXYGEN THERAPY						76.98
76.99						LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS												
91						EMERGENCY	15,364,310					91
92						OBSERVATION BEDS	3,510,528					92
OTHER REIMBURSABLE COST CENTERS												
98						PURCHASED DIALYSIS SERVICES	696,680					98
200						TOTAL (SUM OF LINES 50-199)	233,851,744					200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] IPF [XX] SNF (16-5116) [ ] S/B-NF  
 BOXES [XX] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCS NOT SUBJECT TO	COST SERVICES	COST SVCS NOT SUBJECT TO	
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	PPS SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.203047						50
51 RECOVERY ROOM	0.577866						51
52 DELIVERY ROOM & LABOR ROOM	0.709384						52
53 ANESTHESIOLOGY	0.043036						53
54 RADIOLOGY-DIAGNOSTIC	0.179195						54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134						58
60 LABORATORY	0.241951						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149						63
65 RESPIRATORY THERAPY	0.225906						65
66 PHYSICAL THERAPY	0.420044						66
69 ELECTROCARDIOLOGY	0.117636						69
70 ELECTROENCEPHALOGRAPHY	0.263767						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.671042						71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454						72
73 DRUGS CHARGED TO PATIENTS	0.243678						73
76 BEHAVIORAL HEALTH COUNSELING	0.518743						76
76.01 SHOCK THERAPY	0.305566						76.01
76.97 CARDIAC REHABILITATION	0.992024						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.285046						91
92 OBSERVATION BEDS	0.267620						92
OTHER REIMBURSABLE COST CENTERS							
98 PURCHASED DIALYSIS SERVICES	0.465600						98
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

WORKSHEET D-1  
PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] NF [ ] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	23,382	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	23,382	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	21,803	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	13,879	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	13,911,972	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	13,911,972	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	13,911,972	37

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 594.99 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 8,257,866 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) 8,257,866 41

	TOTAL INPATIENT COST 1	TOTAL INPATIENT DAYS 2	AVERAGE PER DIEM (COL. 1 ÷ COL. 2) 3	PROGRAM DAYS 4	PROGRAM COST (COL. 3 x COL. 4) 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	2,320,237	1,838	1,262.37	1,168	1,474,448	43
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					21,538,342	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					31,270,656	49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 576,978 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 1,332,105 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 1,909,083 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 29,361,573 53

TARGET AMOUNT AND LIMIT COMPUTATION  
 54 PROGRAM DISCHARGES 54  
 55 TARGET AMOUNT PER DISCHARGE 55  
 56 TARGET AMOUNT (LINE 54 x LINE 55) 56  
 57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT 57  
 58 BONUS PAYMENT (SEE INSTRUCTIONS) 58  
 59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET 59  
 60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET 60  
 61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS) 61  
 62 RELIEF PAYMENT (SEE INSTRUCTIONS) 62  
 63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS) 63

PROGRAM INPATIENT ROUTINE SWING BED COST  
 64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 64  
 65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 65  
 66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS) 66  
 67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19) 67  
 68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20) 68  
 69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68) 69

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 1,579 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 594.99 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 939,489 89

	COST 1	ROUTINE COST (FROM LINE 27) 2	COL. 1 ÷ COL. 2 3	TOTAL OBS. BED COST (FROM LINE 89) 4	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) 5	
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST						
90 CAPITAL-RELATED COST	805,703	13,911,972	0.057914	939,489	54,410	90
91 NURSING SCHOOL COST						91
92 ALLIED HEALTH COST						92
93 ALL OTHER MEDICAL EDUCATION						93

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK	[ ]	TITLE V-INPT	[ ]	HOSPITAL	[ ]	SUB (OTHER)	[ ]	ICF/MR	[XX]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[XX]	IPF (16-S069)	[ ]	SNF	[ ]		[ ]	TEFRA
BOXES	[ ]	TITLE XIX-INPT	[ ]	IRF	[ ]	NF	[ ]		[ ]	OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS										
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	4,861	1							
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	4,861	2							
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3							
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4,861	4							
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5							
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6							
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7							
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8							
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1,527	9							
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10							
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11							
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12							
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13							
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14							
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15							
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16							
SWING-BED ADJUSTMENT										
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17							
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18							
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19							
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20							
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	3,221,934	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	3,221,934	27							
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT										
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28							
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29							
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30							
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31							
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32							
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33							
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34							
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35							
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36							
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	3,221,934	37							

COMPUTATION OF INPATIENT OPERATING COST

CHECK	[ ]	TITLE V-INPT	[ ]	HOSPITAL	[ ]	SUB (OTHER)	[XX]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[XX]	IPF (16-S069)			[ ]	TEFRA
BOXES	[ ]	TITLE XIX-INPT	[ ]	IRF			[ ]	OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS		
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS)	662.81 38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	1,012,111 39
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM (LINE 14 x LINE 35)	40
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 39 + LINE 40)	1,012,111 41
48	PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	179,636 48
49	TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	1,191,747 49
PASS-THROUGH COST ADJUSTMENTS		
50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	66,944 50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV)	11,859 51
52	TOTAL PROGRAM EXCLUDABLE COST	78,803 52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52)	1,112,944 53
TARGET AMOUNT AND LIMIT COMPUTATION		
54	PROGRAM DISCHARGES	54
55	TARGET AMOUNT PER DISCHARGE	55
56	TARGET AMOUNT (LINE 54 x LINE 55)	56
57	DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	57
58	BONUS PAYMENT (SEE INSTRUCTIONS)	58
59	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET	59
60	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET	60
61	IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS)	61
62	RELIEF PAYMENT (SEE INSTRUCTIONS)	62
63	ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)	63
PROGRAM INPATIENT ROUTINE SWING BED COST		
64	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	64
65	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	65
66	TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS)	66
67	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19)	67
68	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20)	68
69	TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68)	69

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [XX] IRF (16-T069) [ ] NF [ ] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	1,223	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,223	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,223	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	826	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	1,147,979	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	1,147,979	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	1,147,979	37

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [XX] PPS  
APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
BOXES [ ] TITLE XIX-INPT [XX] IRF (16-T069) [ ] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS)	938.66 38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	775,333 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)	775,333 41
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	320,686 48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	1,096,019 49
PASS-THROUGH COST ADJUSTMENTS	
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	47,487 50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV)	14,657 51
52 TOTAL PROGRAM EXCLUDABLE COST	62,144 52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52)	1,033,875 53
TARGET AMOUNT AND LIMIT COMPUTATION	
54 PROGRAM DISCHARGES	54
55 TARGET AMOUNT PER DISCHARGE	55
56 TARGET AMOUNT (LINE 54 x LINE 55)	56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	57
58 BONUS PAYMENT (SEE INSTRUCTIONS)	58
59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET	59
60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET	60
61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS)	61
62 RELIEF PAYMENT (SEE INSTRUCTIONS)	62
63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)	63
PROGRAM INPATIENT ROUTINE SWING BED COST	
64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	64
65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	65
66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS)	66
67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19)	67
68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20)	68
69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68)	69

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK	[ ]	TITLE V-INPT	[ ]	HOSPITAL	[ ]	SUB (OTHER)	[ ]	ICF/MR	[XX]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[ ]	IPF	[XX]	SNF (16-5116)			[ ]	TEFRA
BOXES	[ ]	TITLE XIX-INPT	[ ]	IRF	[ ]	NF			[ ]	OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS										
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	5,733	1							
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	5,733	2							
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3							
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5,733	4							
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5							
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6							
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7							
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8							
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	4,887	9							
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10							
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11							
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12							
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13							
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14							
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15							
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16							
SWING-BED ADJUSTMENT										
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17							
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18							
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19							
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20							
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	2,771,144	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	2,771,144	27							
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT										
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28							
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29							
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30							
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31							
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32							
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33							
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34							
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35							
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36							
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	2,771,144	37							

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
11/26/2012 21:08

WORKSHEET D-1  
PARTS III & IV

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] TEFRA  
BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] NF [ ] OTHER

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY

70	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COSTS (LINE 37)	2,771,144	70
71	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (LINE 70 ÷ LINE 2)	483.37	71
72	PROGRAM ROUTINE SERVICE COST (LINE 9 x LINE 71)	2,362,229	72
73	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM (LINE 14 x LINE 35)		73
74	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS (LINE 72 + LINE 73)	2,362,229	74
75	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS (FROM WKST B, PART II, COL. 26, LINE 45)		75
76	PER DIEM CAPITAL-RELATED COSTS (LINE 75 ÷ LINE 2)		76
77	PROGRAM CAPITAL-RELATED COSTS (LINE 9 x LINE 76)		77
78	INPATIENT ROUTINE SERVICE COST (LINE 74 MINUS LINE 77)		78
79	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS (FROM PROVIDER RECORDS)		79
80	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION (LINE 78 MINUS LINE 79)		80
81	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		81
82	INPATIENT ROUTINE SERVICE COST LIMITATION (LINE 9 x LINE 81)		82
83	REASONABLE INPATIENT ROUTINE SERVICE COSTS (SEE INSTRUCTIONS)	2,362,229	83
84	PROGRAM INPATIENT ANCILLARY SERVICES (SEE INSTRUCTIONS)	1,360,598	84
85	UTILIZATION REVIEW--PHYSICIAN COMPENSATION (SEE INSTRUCTIONS)		85
86	TOTAL PROGRAM INPATIENT OPERATING COSTS (SUM OF LINES 83 THROUGH 85)	3,722,827	86

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [ ] NF [XX] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	23,382	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	23,382	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	21,803	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1,233	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	2,614	15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	856	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)	13,911,972	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	13,911,972	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	13,911,972	37

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [XX] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 594.99 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 733,623 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) 733,623 41

	TOTAL INPATIENT COST 1	TOTAL INPATIENT DAYS 2	AVERAGE PER DIEM (COL. 1 ÷ COL. 2) 3	PROGRAM DAYS 4	PROGRAM COST (COL. 3 x COL. 4) 5
42 NURSERY (TITLES V AND XIX ONLY)	1,848,900	2,614	707.31	856	605,457 42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43 INTENSIVE CARE UNIT	2,320,237	1,838	1,262.37	82	103,514 43
44 CORONARY CARE UNIT					44
45 BURN INTENSIVE CARE UNIT					45
46 SURGICAL INTENSIVE CARE UNIT					46
47 OTHER SPECIAL CARE (SPECIFY)					47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					1,442,594 49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 82,966 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 82,966 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 53

TARGET AMOUNT AND LIMIT COMPUTATION  
 54 PROGRAM DISCHARGES 54  
 55 TARGET AMOUNT PER DISCHARGE 55  
 56 TARGET AMOUNT (LINE 54 x LINE 55) 56  
 57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT 57  
 58 BONUS PAYMENT (SEE INSTRUCTIONS) 58  
 59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET 59  
 60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET 60  
 61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS) 61  
 62 RELIEF PAYMENT (SEE INSTRUCTIONS) 62  
 63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS) 63

PROGRAM INPATIENT ROUTINE SWING BED COST  
 64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 64  
 65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 65  
 66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS) 66  
 67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19) 67  
 68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20) 68  
 69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68) 69

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 1,579 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 + LINE 2) 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 89

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

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [XX] IRF (16-T069) [ ] NF [XX] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	1,223	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,223	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,223	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	34	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	1,108,257	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	1,108,257	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	1,108,257	37

COMPUTATION OF INPATIENT OPERATING COST

CHECK	[ ]	TITLE V-INPT	[ ]	HOSPITAL	[ ]	SUB (OTHER)	[ ]	PPS
APPLICABLE	[ ]	TITLE XVIII-PT A	[ ]	IPF			[ ]	TEFRA
BOXES	[XX]	TITLE XIX-INPT	[XX]	IRF (16-T069)			[XX]	OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS		
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS)	906.18 38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	30,810 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)	30,810 41
48	PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	48
49	TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	30,810 49
PASS-THROUGH COST ADJUSTMENTS		
50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	1,955 50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV)	51
52	TOTAL PROGRAM EXCLUDABLE COST	1,955 52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52)	53
TARGET AMOUNT AND LIMIT COMPUTATION		
54	PROGRAM DISCHARGES	54
55	TARGET AMOUNT PER DISCHARGE	55
56	TARGET AMOUNT (LINE 54 x LINE 55)	56
57	DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	57
58	BONUS PAYMENT (SEE INSTRUCTIONS)	58
59	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET	59
60	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET	60
61	IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS)	61
62	RELIEF PAYMENT (SEE INSTRUCTIONS)	62
63	ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)	63
PROGRAM INPATIENT ROUTINE SWING BED COST		
64	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	64
65	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY)	65
66	TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS)	66
67	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19)	67
68	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20)	68
69	TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68)	69

WORKSHEET D-1  
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [ ] NF [XX] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	5,733	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	5,733	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5,733	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	428	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	2,771,109	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	2,771,109	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	2,771,109	37

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
11/26/2012 21:08

WORKSHEET D-1  
PARTS III & IV

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [ ] HOSPITAL [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] TEFRA  
BOXES [XX] TITLE XIX-INPT [ ] IRF [ ] NF [XX] OTHER

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY

70	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COSTS (LINE 37)	2,771,109	70
71	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (LINE 70 ÷ LINE 2)	483.36	71
72	PROGRAM ROUTINE SERVICE COST (LINE 9 x LINE 71)	206,878	72
73	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM (LINE 14 x LINE 35)		73
74	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS (LINE 72 + LINE 73)	206,878	74
75	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS (FROM WKST B, PART II, COL. 26, LINE 45)	167,507	75
76	PER DIEM CAPITAL-RELATED COSTS (LINE 75 ÷ LINE 2)	29.22	76
77	PROGRAM CAPITAL-RELATED COSTS (LINE 9 x LINE 76)	12,506	77
78	INPATIENT ROUTINE SERVICE COST (LINE 74 MINUS LINE 77)	194,372	78
79	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS (FROM PROVIDER RECORDS)		79
80	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION (LINE 78 MINUS LINE 79)	194,372	80
81	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		81
82	INPATIENT ROUTINE SERVICE COST LIMITATION (LINE 9 x LINE 81)		82
83	REASONABLE INPATIENT ROUTINE SERVICE COSTS (SEE INSTRUCTIONS)	12,506	83
84	PROGRAM INPATIENT ANCILLARY SERVICES (SEE INSTRUCTIONS)		84
85	UTILIZATION REVIEW--PHYSICIAN COMPENSATION (SEE INSTRUCTIONS)		85
86	TOTAL PROGRAM INPATIENT OPERATING COSTS (SUM OF LINES 83 THROUGH 85)	12,506	86

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [ ] OTHER

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS (COL.1 x COL.2) 3		
INPATIENT ROUTINE SERVICE COST CENTERS					
30 ADULTS & PEDIATRICS		18,198,965			30
31 INTENSIVE CARE UNIT		2,978,400			31
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	0.203047	15,034,641	3,052,739		50
51 RECOVERY ROOM	0.577866	1,728,120	998,622		51
52 DELIVERY ROOM & LABOR ROOM	0.709384				52
53 ANESTHESIOLOGY	0.043036	4,039,294	173,835		53
54 RADIOLOGY-DIAGNOSTIC	0.179492	5,684,304	1,020,287		54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134	762,189	141,869		58
60 LABORATORY	0.241951	9,514,070	2,301,939		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149	1,106,333	618,605		63
65 RESPIRATORY THERAPY	0.226403	3,977,937	900,617		65
66 PHYSICAL THERAPY	0.420044	1,868,562	784,878		66
69 ELECTROCARDIOLOGY	0.117688	5,914,570	696,074		69
70 ELECTROENCEPHALOGRAPHY	0.263767	209,413	55,236		70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042	4,090,171	2,744,677		71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454	5,926,738	4,092,140		72
73 DRUGS CHARGED TO PATIENTS	0.243678	12,147,614	2,960,106		73
76 BEHAVIORAL HEALTH COUNSELING	0.529204	741	392		76
76.01 SHOCK THERAPY	0.305566				76.01
76.97 CARDIAC REHABILITATION	0.992024	426	423		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	0.285046	2,823,651	804,870		91
92 OBSERVATION BEDS	0.267620	216,364	57,903		92
OTHER REIMBURSABLE COST CENTERS					
98 PURCHASED DIALYSIS SERVICES	0.465600	285,932	133,130		98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		75,331,070	21,538,342		200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES					201
202 NET CHARGES (LINE 200 MINUS LINE 201)		75,331,070			202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S069) [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [ ] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2) 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF		2,099,604		40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.203047			50
51 RECOVERY ROOM	0.577866	1,044	603	51
52 DELIVERY ROOM & LABOR ROOM	0.709384			52
53 ANESTHESIOLOGY	0.043036			53
54 RADIOLOGY-DIAGNOSTIC	0.179492	16,642	2,987	54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134	5,026	936	58
60 LABORATORY	0.241951	128,645	31,126	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149			63
65 RESPIRATORY THERAPY	0.226403	54,680	12,380	65
66 PHYSICAL THERAPY	0.420044	19,320	8,115	66
69 ELECTROCARDIOLOGY	0.117688	3,279	386	69
70 ELECTROENCEPHALOGRAPHY	0.263767	1,340	353	70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042	809	543	71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454			72
73 DRUGS CHARGED TO PATIENTS	0.243678	265,470	64,689	73
76 BEHAVIORAL HEALTH COUNSELING	0.529204	4,009	2,122	76
76.01 SHOCK THERAPY	0.305566	56,749	17,341	76.01
76.97 CARDIAC REHABILITATION	0.992024			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.285046	133,505	38,055	91
92 OBSERVATION BEDS	0.267620			92
OTHER REIMBURSABLE COST CENTERS				
98 PURCHASED DIALYSIS SERVICES	0.465600			98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		690,518	179,636	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		690,518		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [XX] IRF (16-T069) [ ] NF [ ] ICF/MR [ ] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2)	3
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF		1,020,110		41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.203047			50
51 RECOVERY ROOM	0.577866	732	423	51
52 DELIVERY ROOM & LABOR ROOM	0.709384			52
53 ANESTHESIOLOGY	0.043036			53
54 RADIOLOGY-DIAGNOSTIC	0.179492	25,166	4,517	54
58 MAGNETIC RESONANCE IMAGING (MRI	0.186134	5,214	971	58
60 LABORATORY	0.241951	64,988	15,724	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149	1,197	669	63
65 RESPIRATORY THERAPY	0.226403	74,022	16,759	65
66 PHYSICAL THERAPY	0.420044	566,029	237,757	66
69 ELECTROCARDIOLOGY	0.117688	8,735	1,028	69
70 ELECTROENCEPHALOGRAPHY	0.263767			70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042	4,714	3,163	71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454	3,900	2,693	72
73 DRUGS CHARGED TO PATIENTS	0.243678	151,765	36,982	73
76 BEHAVIORAL HEALTH COUNSELING	0.529204			76
76.01 SHOCK THERAPY	0.305566			76.01
76.97 CARDIAC REHABILITATION	0.992024			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.285046			91
92 OBSERVATION BEDS	0.267620			92
OTHER REIMBURSABLE COST CENTERS				
98 PURCHASED DIALYSIS SERVICES	0.465600			98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		906,462	320,686	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		906,462		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [XX] SNF (16-5116) [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [ ] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2)	3
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.203047			50
51 RECOVERY ROOM	0.577866	11,600	6,703	51
52 DELIVERY ROOM & LABOR ROOM	0.709384			52
53 ANESTHESIOLOGY	0.043036			53
54 RADIOLOGY-DIAGNOSTIC	0.179195	134,945	24,181	54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134			58
60 LABORATORY	0.241951	554,790	134,232	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149	44,287	24,763	63
65 RESPIRATORY THERAPY	0.225906	466,691	105,428	65
66 PHYSICAL THERAPY	0.420044	1,257,333	528,135	66
69 ELECTROCARDIOLOGY	0.117636	38,928	4,579	69
70 ELECTROENCEPHALOGRAPHY	0.263767	670	177	70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042	101,197	67,907	71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454			72
73 DRUGS CHARGED TO PATIENTS	0.243678	1,614,216	393,349	73
76 BEHAVIORAL HEALTH COUNSELING	0.518743			76
76.01 SHOCK THERAPY	0.305566			76.01
76.97 CARDIAC REHABILITATION	0.992024			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.285046			91
92 OBSERVATION BEDS	0.267620			92
OTHER REIMBURSABLE COST CENTERS				
98 PURCHASED DIALYSIS SERVICES	0.465600	152,801	71,144	98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		4,377,458	1,360,598	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		4,377,458		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SUB (OTHER) [ ] S/B SNF [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [XX] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS
	1	2	(COL.1 x COL.2) 3
INPATIENT ROUTINE SERVICE COST CENTERS			
30 ADULTS & PEDIATRICS			30
31 INTENSIVE CARE UNIT			31
40 SUBPROVIDER - IPF			40
41 SUBPROVIDER - IRF			41
43 NURSERY			43
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	0.203047		50
51 RECOVERY ROOM	0.577866		51
52 DELIVERY ROOM & LABOR ROOM	0.709384		52
53 ANESTHESIOLOGY	0.043036		53
54 RADIOLOGY-DIAGNOSTIC	0.179195		54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134		58
60 LABORATORY	0.241951		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149		63
65 RESPIRATORY THERAPY	0.225906		65
66 PHYSICAL THERAPY	0.420044		66
69 ELECTROCARDIOLOGY	0.117636		69
70 ELECTROENCEPHALOGRAPHY	0.263767		70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042		71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454		72
73 DRUGS CHARGED TO PATIENTS	0.243678		73
76 BEHAVIORAL HEALTH COUNSELING	0.518743		76
76.01 SHOCK THERAPY	0.305566		76.01
76.97 CARDIAC REHABILITATION	0.992024		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	0.285046		91
92 OBSERVATION BEDS	0.267620		92
OTHER REIMBURSABLE COST CENTERS			
98 PURCHASED DIALYSIS SERVICES	0.465600		98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)			200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			201
202 NET CHARGES (LINE 200 MINUS LINE 201)			202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB (OTHER) [ ] S/B SNF [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [XX] TITLE XIX [XX] IRF (16-T069) [ ] NF [ ] ICF/MR [XX] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS
	1	2	(COL.1 x COL.2) 3
INPATIENT ROUTINE SERVICE COST CENTERS			
30 ADULTS & PEDIATRICS			30
31 INTENSIVE CARE UNIT			31
40 SUBPROVIDER - IPF			40
41 SUBPROVIDER - IRF			41
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	0.203047		50
51 RECOVERY ROOM	0.577866		51
52 DELIVERY ROOM & LABOR ROOM	0.709384		52
53 ANESTHESIOLOGY	0.043036		53
54 RADIOLOGY-DIAGNOSTIC	0.179195		54
58 MAGNETIC RESONANCE IMAGING (MRI)	0.186134		58
60 LABORATORY	0.241951		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRA	0.559149		63
65 RESPIRATORY THERAPY	0.225906		65
66 PHYSICAL THERAPY	0.420044		66
69 ELECTROCARDIOLOGY	0.117636		69
70 ELECTROENCEPHALOGRAPHY	0.263767		70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.671042		71
72 IMPL. DEV. CHARGED TO PATIENT	0.690454		72
73 DRUGS CHARGED TO PATIENTS	0.243678		73
76 BEHAVIORAL HEALTH COUNSELING	0.518743		76
76.01 SHOCK THERAPY	0.305566		76.01
76.97 CARDIAC REHABILITATION	0.992024		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	0.285046		91
92 OBSERVATION BEDS	0.267620		92
OTHER REIMBURSABLE COST CENTERS			
98 PURCHASED DIALYSIS SERVICES	0.465600		98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)			200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			201
202 NET CHARGES (LINE 200 MINUS LINE 201)			202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK	[ ]	TITLE V	[ ]	HOSPITAL	[ ]	SUB (OTHER)	[ ]	S/B SNF	[ ]	PPS
APPLICABLE	[ ]	TITLE XVIII-PT A	[ ]	IPF	[XX]	SNF (16-5116)	[ ]	S/B NF	[ ]	TEFRA
BOXES	[XX]	TITLE XIX	[ ]	IRF	[ ]	NF	[ ]	ICF/MR	[XX]	OTHER

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS (COL.1 x COL.2) 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
30				30
31				31
40				40
41				41
ANCILLARY SERVICE COST CENTERS				
50	0.203047			50
51	0.577866			51
52	0.709384			52
53	0.043036			53
54	0.179195			54
58	0.186134			58
60	0.241951			60
62.30				62.30
63	0.559149			63
65	0.225906			65
66	0.420044			66
69	0.117636			69
70	0.263767			70
71	0.671042			71
72	0.690454			72
73	0.243678			73
76	0.518743			76
76.01	0.305566			76.01
76.97	0.992024			76.97
76.98				76.98
76.99				76.99
OUTPATIENT SERVICE COST CENTERS				
91	0.285046			91
92	0.267620			92
OTHER REIMBURSABLE COST CENTERS				
98	0.465600			98
200				200
201				201
202				202

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A

CHECK [XX] HOSPITAL (16-0069)  
APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS	28,342,785	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	377,430	2
2.01	OUTLIER RECONCILIATION AMOUNT		2.01
3	MANAGED CARE SIMULATED PAYMENTS		3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	167.69	4
INDIRECT MEDICAL EDUCATION ADJUSTMENT CALCULATION FOR HOSPITALS			
5	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996 (SEE INSTRUCTIONS)		5
6	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.79(e)		6
7	MMA SECTION 422 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(1)		7
7.01	ACA SECTION 5503 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(2). IF THE COST REPORT STRADDLES JULY 1, 2011 THEN SEE INSTRUCTIONS.		7.01
8	ADJUSTMENT (INCREASE OR DECREASE) TO THE FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR §413.75(b), §413.79(c)(2) AND VOL. 64 FEDERAL REGISTER, MAY 12, 1998, PAGE 26340 AND VOL. 67 FEDERAL REGISTER, PAGE 50069, AUGUST 1, 2002.		8
8.01	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS UNDER SECTION 5503 OF THE ACA. IF THE COST REPORT STRADDLES JULY 1, 2011, SEE INSTRUCTIONS.		8.01
8.02	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS FROM A CLOSED TEACHING HOSPITAL UNDER SECTION 5506 OF ACA. (SEE INSTRUCTIONS)		8.02
9	SUM OF LINES 5 PLUS 6 MINUS LINES (7 AND 7.01) PLUS/MINUS LINES (8, 8.01 AND 8.02) (SEE INSTRUCTIONS)		9
10	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS		10
11	FTE COUNT FOR RESIDENTS IN DENTAL AND AND PODIATRIC PROGRAMS		11
12	CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)		12
13	TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR		13
14	TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO		14
15	SUM OF LINES 12 THROUGH 14 DIVIDED BY 3		15
16	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF THE PROGRAM		16
17	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE		17
18	ADJUSTED ROLLING AVERAGE FTE COUNT		18
19	CURRENT YEAR RESIDENT TO BED RATIO (LINE 18 DIVIDED BY LINE 4)		19
20	PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)		20
21	ENTER THE LESSER OF LINES 19 OR 20 (SEE INSTRUCTIONS)		21
22	IME PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)		22
INDIRECT MEDICAL EDUCATION ADJUSTMENT FOR THE ADD-ON			
23	NUMBER OF ADDITIONAL ALLOPATHIC AND OSTEOPATHIC IME FTE RESIDENT CAP SLOTS UNDER 42 SEC. 412.105(f)(1)(iv)(C)		23
24	IME FTE RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)		24
25	IF THE AMOUNT ON LINE 24 IS GREATER THAN -0-, THEN ENTER THE LOWER OF LINE 23 OR LINE 24 (SEE INSTRUCTIONS)		25
26	RESIDENT TO BED RATIO (DIVIDE LINE 25 BY LINE 4)		26
27	IME PAYMENTS ADJUSTMENT (SEE INSTRUCTIONS)		27
28	IME ADJUSTMENT (SEE INSTRUCTIONS)		28
29	TOTAL IME PAYMENT (SUM OF LINES 22 AND 28)		29
DISPROPORTIONATE SHARE ADJUSTMENT			
30	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)		30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-2, PART I, LINE 24 (SEE INSTRUCTIONS)		31
32	SUM OF LINES 30 AND 31		32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)		33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)		34
ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES			
40	TOTAL MEDICARE DISCHARGES ON WORKSHEET S-3, PART I EXCLUDING DISCHARGES FOR MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		40
41	TOTAL ESRD MEDICARE DISCHARGES EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		41
42	DIVIDE LINE 41 BY LINE 40 (IF LESS THAN 10%, YOU DO NOT QUALIFY FOR ADJUSTMENT)		42
43	TOTAL MEDICARE ESRD INPATIENT DAYS EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		43
44	RATIO OF AVERAGE LENGTH OF STAY TO ONE WEEK (LINE 43 DIVIDED BY LINE 41 DIVIDED BY 7 DAYS)		44
45	AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUCTIONS)		45
46	TOTAL ADDITIONAL PAYMENT (LINE 45 TIMES LINE 44 TIMES LINE 41)		46
47	SUBTOTAL (SEE INSTRUCTIONS)	28,720,215	47
48	HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY (SEE INSTRUCTIONS)		48
49	TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	28,720,215	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	2,340,110	50

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A

CHECK [XX] HOSPITAL (16-0069)  
APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

51	EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WKST L, PART III) (SEE INSTRUCTIONS)		51
52	DIRECT GRADUATE MEDICAL EDUCATION PAYMENT (FROM WKST E-4, LINE 49) (SEE INSTRUCTIONS)		52
53	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT		53
54	SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		54
55	NET ORGAN ACQUISITION COST (WKST D-4, PART III, COL. 1, LINE 69)		55
56	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)		56
57	ROUTINE SERVICE OTHER PASS THROUGH COSTS		57
58	ANCILLARY SERVICE OTHER PASS THROUGH COSTS (WKST D, PART IV, COL. 11, LINE 200)		58
59	TOTAL (SUM OF AMOUNTS ON LINES 49 THROUGH 58)	31,060,325	59
60	PRIMARY PAYER PAYMENTS	18,402	60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	31,041,923	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	3,358,400	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES	31,822	63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	84,444	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	59,111	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	57,652	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	27,710,812	67
68	CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)		68
69	OUTLIER PAYMENTS RECONCILIATION		69
70	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		70
71	AMOUNT DUE PROVIDER (LINE 67 MINUS LINE 68 PLUS/MINUS LINES 69 AND 70)	27,710,812	71
72	INTERIM PAYMENTS	27,691,571	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS THE SUM OF LINES 72 AND 73)	19,241	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		75
TO BE COMPLETED BY CONTRACTOR			
90	OPERATING OUTLIER AMOUNT FROM WORKSHEET E, PART A, LINE 2		90
91	CAPITAL OUTLIER FROM WORKSHEET L, PART I, LINE 2		91
92	OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		92
93	CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		93
94	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		94
95	TIME VALUE OF MONEY FOR OPERATING EXPENSES (SEE INSTRUCTIONS)		95
96	TIME VALUE OF MONEY FOR CAPITAL RELATED EXPENSES (SEE INSTRUCTIONS)		96





CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART B

CHECK APPLICABLE BOX:         HOSPITAL                                 IPF                                 IRF (16-T069)  
    SUB (OTHER)                                 SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

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 PLUS LINE 4 DIVIDED BY LINE 6		7
8	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)		8
9	ANCILLARY SERVICE OTHER PASS THROUGH COSTS FROM WKST D, PART 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, LINE 69, COL. 4)		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 TEACHING PHYSICIANS (SEE INSTR., 42 CFR 415.160 AND CMS PUB. 15-1 §2148)		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 - 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 (SUM OF LINES 32, 33 AND 34 OR 35) (LINE 35 HOSPITAL AND SUBPROVIDERS ONLY)		37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R		38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (LINE 37 PLUS OR MINUS LINES 39 MINUS 38)		40
41	INTERIM PAYMENTS		41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS THE SUM OF LINES 41 AND 42)		43
44	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 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



ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [XX] HOSPITAL (16-0069) [ ] SUB (OTHER)  
 APPLICABLE [ ] IPF [ ] SNF  
 BOX: [ ] IRF [ ] SWING BED SNF

INPATIENT  
 PART A

PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT	
	1	2	3	4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		27,691,571		7,682,259	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.		NONE		NONE	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.	.01 .02 PROGRAM .03 TO .04 PROVIDER .05 .06 .07 .08 .09 .50 .51 PROVIDER .52 TO .53 PROGRAM .54 .55 .56 .57 .58 .59 .99	NONE		NONE	3.01 3.02 3.03 3.04 3.05 3.06 3.07 3.08 3.09 3.50 3.51 3.52 3.53 3.54 3.55 3.56 3.57 3.58 3.59 3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)					
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		27,691,571		7,682,259	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.	PROGRAM .01 TO .02 PROVIDER .03 .04 .05 .06 .07 .08 .09 PROVIDER .50 TO .51 PROGRAM .52 .53 .54 .55 .56 .57 .58 .59 .99				5.01 5.02 5.03 5.04 5.05 5.06 5.07 5.08 5.09 5.50 5.51 5.52 5.53 5.54 5.55 5.56 5.57 5.58 5.59 5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)					
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM TO .01 PROVIDER PROVIDER TO .02 PROGRAM				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)					7
8 NAME OF CONTRACTOR:		CONTRACTOR NUMBER:	NPR DATE:		8

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [ ] HOSPITAL [ ] SUB (OTHER)  
 APPLICABLE [XX] IPF (16-S069) [ ] SNF  
 BOX: [ ] IRF [ ] SWING BED SNF

INPATIENT  
 PART A

PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		932,630		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.		NONE		NONE 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.	.01 .02 PROGRAM .03 TO .04 PROVIDER .05 .06 .07 .08 .09 .50 .51 PROVIDER .52 TO .53 PROGRAM .54 .55 .56 .57 .58 .59 .99	NONE		NONE 3.01 3.02 3.03 3.04 3.05 3.06 3.07 3.08 3.09 3.50 3.51 3.52 3.53 3.54 3.55 3.56 3.57 3.58 3.59 3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)				
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		932,630		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.	PROGRAM .01 TO .02 PROVIDER .03 .04 .05 .06 .07 .08 .09 PROVIDER .50 TO .51 PROGRAM .52 .53 .54 .55 .56 .57 .58 .59 .99			5.01 5.02 5.03 5.04 5.05 5.06 5.07 5.08 5.09 5.50 5.51 5.52 5.53 5.54 5.55 5.56 5.57 5.58 5.59 5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)				
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM TO .01 PROVIDER PROVIDER TO .02 PROGRAM			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)				7
8 NAME OF CONTRACTOR:		CONTRACTOR NUMBER:	NPR DATE:	8

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [ ] HOSPITAL [ ] SUB (OTHER)  
 APPLICABLE [ ] IPF [ ] SNF  
 BOX: [XX] IRF (16-T069) [ ] SWING BED SNF

INPATIENT  
 PART A

PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,001,141		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.		NONE		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.	.01 .02 PROGRAM .03 TO .04 PROVIDER .05 .06 .07 .08 .09 .50 .51 PROVIDER .52 TO .53 PROGRAM .54 .55 .56 .57 .58 .59 .99	NONE	NONE	3.01 3.02 3.03 3.04 3.05 3.06 3.07 3.08 3.09 3.50 3.51 3.52 3.53 3.54 3.55 3.56 3.57 3.58 3.59 3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)				
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		1,001,141		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.	PROGRAM .01 TO .02 PROVIDER .03 .04 .05 .06 .07 .08 .09 PROVIDER .50 TO .51 PROGRAM .52 .53 .54 .55 .56 .57 .58 .59 .99			5.01 5.02 5.03 5.04 5.05 5.06 5.07 5.08 5.09 5.50 5.51 5.52 5.53 5.54 5.55 5.56 5.57 5.58 5.59 5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)				
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM TO .01 PROVIDER PROVIDER TO .02 PROGRAM			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)				7

8 NAME OF CONTRACTOR: \_\_\_\_\_ CONTRACTOR NUMBER: \_\_\_\_\_ NPR DATE: \_\_\_\_\_ 8

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [ ] HOSPITAL [ ] SUB (OTHER)  
 APPLICABLE [ ] IPF [XX] SNF (16-5116)  
 BOX: [ ] IRF [ ] SWING BED SNF

INPATIENT  
 PART A

PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,746,728		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.		NONE		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.	.01 .02 PROGRAM .03 TO .04 PROVIDER .05 .06 .07 .08 .09 .50 .51 PROVIDER .52 TO .53 PROGRAM .54 .55 .56 .57 .58 .59 .99	NONE	NONE	3.01 3.02 3.03 3.04 3.05 3.06 3.07 3.08 3.09 3.50 3.51 3.52 3.53 3.54 3.55 3.56 3.57 3.58 3.59 3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)				
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		1,746,728		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.	PROGRAM .01 TO .02 PROVIDER .03 .04 .05 .06 .07 .08 .09 PROVIDER .50 TO .51 PROGRAM .52 .53 .54 .55 .56 .57 .58 .59 .99			5.01 5.02 5.03 5.04 5.05 5.06 5.07 5.08 5.09 5.50 5.51 5.52 5.53 5.54 5.55 5.56 5.57 5.58 5.59 5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)				
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM TO .01 PROVIDER PROVIDER TO .02 PROGRAM			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)				7

8 NAME OF CONTRACTOR: \_\_\_\_\_ CONTRACTOR NUMBER: \_\_\_\_\_ NPR DATE: \_\_\_\_\_ 8

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
11/26/2012 21:08

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1  
PART II

CHECK [XX] HOSPITAL (16-0069) [ ] CAH  
APPLICABLE BOX

TO BE COMPLETED BY CONTRACTOR FOR NONSTANDARD COST REPORTS

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION

1	TOTAL HOSPITAL DISCHARGES AS DEFINED IN AARA §4102 FROM WKST S-3, PART I, COLUMN 15, LINE 14	6,706	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	15,047	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	154	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	23,641	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	285,479,985	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	3,334,731	6
7	CAH ONLY - THE REASONABLE COST INCURRED FOR THE PURCHASE OF CERTIFIED HIT TECHNOLOGY FROM WORKSHEET S-2, PART I, LINE 168		7
8	CALCULATION OF THE HIT INCENTIVE PAYMENT (SEE INSTRUCTIONS)	1,518,180	8
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH			
30	INITIAL/INTERIM HIT PAYMENT(S)		30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 MINUS LINE 30 ± LINE 31)	1,518,180	32

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
PART II

CHECK [ ] HOSPITAL  
APPLICABLE BOX: [XX] IPF (16-S069)

PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS

1	NET FEDERAL IPF PPS PAYMENT (EXCLUDING OUTLIER, ECT, AND MEDICAL EDUCATION PAYMENTS)	1,066,461	1
2	NET IPF PPS OUTLIER PAYMENT	6,826	2
3	NET IPF PPS ECT PAYMENT	20,751	3
4	UNWEIGHTED INTERN AND RESIDENT FTE COUNT IN THE MOST RECENT COST REPORT FILED ON OR BEFORE NOVEMBER 15, 2004 (SEE INSTRUCTIONS)		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 §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 OTHER THAN FTEs IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		6
7	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS 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)	13.281421	9
10	MEDICAL EDUCATION ADJUSTMENT FACTOR $\{(1 + (\text{LINE 8}/\text{LINE 9})) \text{ RAISED TO THE POWER OF } .5150 - 1\}$		10
11	MEDICAL EDUCATION ADJUSTMENT (LINE 1 MULTIPLIED BY LINE 10)		11
12	ADJUSTED NET IPF PPS PAYMENTS (SUM OF LINES 1, 2, 3 AND 11)	1,094,038	12
13	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)		13
14	ORGAN ACQUISITION		14
15	COST OF TEACHING PHYSICIANS (FROM WKST D-5, PART II, COL. 3, LINE 20) (SEE INSTRUCTIONS)		15
16	SUBTOTAL (SEE INSTRUCTIONS)	1,094,038	16
17	PRIMARY PAYER PAYMENTS	1,275	17
18	SUBTOTAL (LINE 16 LESS LINE 17)	1,092,763	18
19	DEDUCTIBLES	166,929	19
20	SUBTOTAL (LINE 18 MINUS LINE 19)	925,834	20
21	COINSURANCE	7,803	21
22	SUBTOTAL (LINE 20 MINUS LINE 21)	918,031	22
23	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)	3,334	23
24	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	2,334	24
25	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	1,046	25
26	SUBTOTAL (SUM OF LINES 22 AND 24)	920,365	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
31	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	920,365	31
32	INTERIM PAYMENTS	932,630	32
33	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		33
34	BALANCE DUE PROVIDER/PROGRAM (LINE 31 MINUS THE SUM OF LINES 32 AND 33)	-12,265	34
35	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART III

CHECK [ ] HOSPITAL  
 APPLICABLE BOX: [XX] IRF (16-T069)

PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS

1	NET FEDERAL PPS PAYMENT (SEE INSTRUCTIONS)	934,721	1
2	MEDICARE SSI RATIO (SEE INSTRUCTIONS)		2
3	INPATIENT REHABILITATION LIP PAYMENTS (SEE INSTRUCTIONS)	11,870	3
4	OUTLIER PAYMENTS	57,330	4
5	UNWEIGHTED INTERN AND RESIDENT FTE COUNT IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR PRIOR TO NOVEMBER 15, 2004 (SEE INSTRUCTIONS)		5
5.01	CAP INCREASES FOR THE UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR RESIDENTS THAT WERE DISPLACED BY PROGRAM OR HOSPITAL CLOSURE, THAT WOULD NOT BE COUNTED WITHOUT A TEMPORARY CAP ADJUSTMENT UNDER §412.424(d)(1)(iii)(F)(1) OR (2) (SEE INSTRUCTIONS)		5.01
6	NEW TEACHING PROGRAM ADJUSTMENT (SEE INSTRUCTIONS)		6
7	CURRENT YEAR UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTEs IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM (SEE INSTRUCTIONS)		7
8	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM (SEE INSTRUCTIONS)		8
9	INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)		9
10	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	3.341530	10
11	MEDICAL EDUCATION ADJUSTMENT FACTOR $\{(1 + (\text{LINE 9}/\text{LINE 10})) \text{ RAISED TO THE POWER OF } .6876 - 1\}$		11
12	MEDICAL EDUCATION ADJUSTMENT (LINE 1 MULTIPLIED BY LINE 11)		12
13	TOTAL PPS PAYMENT (SUM OF LINES 1, 3, 4 AND 12)	1,003,921	13
14	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)		14
15	ORGAN ACQUISITION		15
16	COST OF TEACHING PHYSICIANS (FROM WKST D-5, PART II, COL. 3, LINE 20) (SEE INSTRUCTIONS)		16
17	SUBTOTAL (SEE INSTRUCTIONS)	1,003,921	17
18	PRIMARY PAYER PAYMENTS		18
19	SUBTOTAL LINE 17b LESS LINE 18)	1,003,921	19
20	DEDUCTIBLES	1,156	20
21	SUBTOTAL (LINE 19 MINUS LINE 20)	1,002,765	21
22	COINSURANCE	283	22
23	SUBTOTAL (LINE 21 MINUS LINE 22)	1,002,482	23
24	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)	1,156	24
25	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	809	25
26	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	1,156	26
27	SUBTOTAL (SUM OF LINES 23 AND 25)	1,003,291	27
28	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 49) (FOR FREESTANDING IRF ONLY)		28
29	OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)		29
30	OUTLIER PAYMENTS RECONCILIATION		30
31	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		31
32	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	1,003,291	32
33	INTERIM PAYMENTS	1,001,141	33
34	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		34
35	BALANCE DUE PROVIDER/PROGRAM (LINE 32 MINUS THE SUM OF LINES 33 AND 34)	2,150	35
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2		36

TO BE COMPLETED BY CONTRACTOR

50	ORIGINAL OUTLIER AMOUNT FROM WORKSHEET E-3, PART III, LINE 4 (SEE INSTRUCTIONS)		50
51	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		51
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		52
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		53

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2011 TO 06/30/2012

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

VERSION: 2011.10  
11/26/2012 21:08

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
PART VI

PART VI - CALCULATION OF REIMBURSEMENT SETTLEMENT - ALL OTHER HEALTH SERVICES FOR TITLE XVIII PART A PPS SNF SERVICES

1	PROSPECTIVE PAYMENT AMOUNT		
2	RESOURCE UTILIZATION GROUP (RUGS) PAYMENT	1,878,719	1
3	ROUTINE SERVICE OTHER PASS THROUGH COSTS		2
4	ANCILLARY SERVICE OTHER PASS THROUGH COSTS		3
5	SUBTOTAL (SUM OF LINES 1-3)	1,878,719	4
6	COMPUTATION OF NET COST OF COVERED SERVICES		
7	MEDICAL AND OTHER SERVICES		5
8	DEDUCTIBLES		6
9	COINSURANCE	137,491	7
10	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)		8
11	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		9
12	ALLOWABLE REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		10
13	UTILIZATION REVIEW		11
14	SUBTOTAL (SUM OF LINES 4, 5 MINUS 6 & 7 PLUS 10 AND 11) (SEE INSTRUCTIONS)	1,741,228	12
15	INPATIENT PRIMARY PAYER PAYMENTS		13
16	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		14
17	SUBTOTAL (LINE 12 MINUS 13 ± LINE 14)	1,741,228	15
18	INTERIM PAYMENTS	1,746,728	16
19	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		17
20	BALANCE DUE PROVIDER/PROGRAM (LINE 15 MINUS THE SUM OF LINES 16 AND 17)	-5,500	18
21	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2		19

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART VII

CHECK [ ] TITLE V [XX] HOSPITAL (16-0069) [ ] SNF [ ] PPS  
 APPLICABLE [XX] TITLE XIX [ ] IPF [ ] NF [ ] TEFRA  
 BOXES: [ ] IRF [ ] ICF/MR [XX] OTHER  
 [ ] SUB (OTHER)

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

	INPATIENT TITLE V OR TITLE XIX	OUTPATIENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1 INPATIENT HOSPITAL SNF/NF SERVICES	1,442,594		1
2 MEDICAL AND OTHER SERVICES			2
3 ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)			3
4 SUBTOTAL (SUM OF LINES 1, 2 AND 3)	1,442,594		4
5 INPATIENT PRIMARY PAYER PAYMENTS			5
6 OUTPATIENT PRIMARY PAYER PAYMENTS			6
7 SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	1,442,594		7
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES			
8 ROUTINE SERVICE CHARGES			8
9 ANCILLARY SERVICE CHARGES			9
10 ORGAN ACQUISITION CHARGES, NET OF REVENUE			10
11 INCENTIVE FROM TARGET AMOUNT COMPUTATION			11
12 TOTAL REASONABLE CHARGES (SUM OF LINES 8-11)			12
CUSTOMARY CHARGES			
13 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			13
14 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			14
15 RATIO OF LINE 13 TO LINE 14 (NOT TO EXCEED 1.000000)	1.000000	1.000000	15
16 TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			16
17 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 16 EXCEEDS LINE 4 (SEE INSTRUCTIONS))			17
18 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 4 EXCEEDS LINE 16 (SEE INSTRUCTIONS))	1,442,594		18
19 INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			19
20 COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			20
21 COST OF COVERED SERVICES (LESSER OF LINE 4 OR LINE 16) (FOR CAH, SEE INSTRUCTIONS)			21
PROSPECTIVE PAYMENT AMOUNT			
22 OTHER THAN OUTLIER PAYMENTS			22
23 OUTLIER PAYMENTS			23
24 PROGRAM CAPITAL PAYMENTS			24
25 CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			25
26 ROUTINE AND ANCILLARY SERVICE OTHER PASS THROUGH COSTS			26
27 SUBTOTAL (SUM OF LINES 22 THROUGH 26)			27
28 CUSTOMARY CHARGES (TITLES V OR XIX PPS COVERED SERVICES ONLY)			28
29 SUM OF LINES 27 AND 21			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30 EXCESS OF REASONABLE COST (FROM LINE 18)			30
31 SUBTOTAL (SUM OF LINES 19 AND 20 PLUS 29 MINUS LINES 5 AND 6)			31
32 DEDUCTIBLES			32
33 COINSURANCE			33
34 ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)			34
35 UTILIZATION REVIEW			35
36 SUBTOTAL (SUM OF LINES 31, 34 AND 35 MINUS THE SUM OF LINES 32 AND 33)			36
37 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			37
38 SUBTOTAL (LINE 36 ± LINE 37)			38
39 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4)			39
40 TOTAL AMOUNT PAYABLE TO THE PROVIDER (SUM OF LINES 38 AND 39)			40
41 INTERIM PAYMENTS			41
42 BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS 41)			42
43 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2			43

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART VII

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SNF [ ] PPS  
 APPLICABLE [XX] TITLE XIX [ ] IPF [ ] NF [ ] TEFRA  
 BOXES: [XX] IRF (16-T069) [ ] ICF/MR [XX] OTHER  
 [ ] SUB (OTHER)

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

	INPATIENT	OUTPATIENT	
	TITLE V OR	TITLE V OR	
	TITLE XIX	TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1 INPATIENT HOSPITAL SNF/NF SERVICES	30,810		1
2 MEDICAL AND OTHER SERVICES			2
3 ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)			3
4 SUBTOTAL (SUM OF LINES 1, 2 AND 3)	30,810		4
5 INPATIENT PRIMARY PAYER PAYMENTS			5
6 OUTPATIENT PRIMARY PAYER PAYMENTS			6
7 SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	30,810		7
COMPUTATION OF LESSER OF COST OR CHARGES			
REASONABLE CHARGES			
8 ROUTINE SERVICE CHARGES			8
9 ANCILLARY SERVICE CHARGES			9
10 ORGAN ACQUISITION CHARGES, NET OF REVENUE			10
11 INCENTIVE FROM TARGET AMOUNT COMPUTATION			11
12 TOTAL REASONABLE CHARGES (SUM OF LINES 8-11)			12
CUSTOMARY CHARGES			
13 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			13
14 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			14
15 RATIO OF LINE 13 TO LINE 14 (NOT TO EXCEED 1.000000)	1.000000	1.000000	15
16 TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			16
17 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 16 EXCEEDS LINE 4 (SEE INSTRUCTIONS))			17
18 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 4 EXCEEDS LINE 16 (SEE INSTRUCTIONS))	30,810		18
19 INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			19
20 COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			20
21 COST OF COVERED SERVICES (LESSER OF LINE 4 OR LINE 16) (FOR CAH, SEE INSTRUCTIONS)			21
PROSPECTIVE PAYMENT AMOUNT			
22 OTHER THAN OUTLIER PAYMENTS			22
23 OUTLIER PAYMENTS			23
24 PROGRAM CAPITAL PAYMENTS			24
25 CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			25
26 ROUTINE AND ANCILLARY SERVICE OTHER PASS THROUGH COSTS			26
27 SUBTOTAL (SUM OF LINES 22 THROUGH 26)			27
28 CUSTOMARY CHARGES (TITLES V OR XIX PPS COVERED SERVICES ONLY)			28
29 SUM OF LINES 27 AND 21			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30 EXCESS OF REASONABLE COST (FROM LINE 18)			30
31 SUBTOTAL (SUM OF LINES 19 AND 20 PLUS 29 MINUS LINES 5 AND 6)			31
32 DEDUCTIBLES			32
33 COINSURANCE			33
34 ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)			34
35 UTILIZATION REVIEW			35
36 SUBTOTAL (SUM OF LINES 31, 34 AND 35 MINUS THE SUM OF LINES 32 AND 33)			36
37 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			37
38 SUBTOTAL (LINE 36 ± LINE 37)			38
39 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4)			39
40 TOTAL AMOUNT PAYABLE TO THE PROVIDER (SUM OF LINES 38 AND 39)			40
41 INTERIM PAYMENTS			41
42 BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS 41)			42
43 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2			43

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART VII

CHECK [ ] TITLE V [ ] HOSPITAL [XX] SNF (16-5116) [ ] PPS  
 APPLICABLE [XX] TITLE XIX [ ] IPF [ ] NF [ ] TEFRA  
 BOXES: [ ] IRF [ ] ICF/MR [XX] OTHER  
 [ ] SUB (OTHER)

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

	INPATIENT TITLE V OR TITLE XIX	OUTPATIENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1 INPATIENT HOSPITAL SNF/NF SERVICES	12,506		1
2 MEDICAL AND OTHER SERVICES			2
3 ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)			3
4 SUBTOTAL (SUM OF LINES 1, 2 AND 3)	12,506		4
5 INPATIENT PRIMARY PAYER PAYMENTS			5
6 OUTPATIENT PRIMARY PAYER PAYMENTS			6
7 SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	12,506		7
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES			
8 ROUTINE SERVICE CHARGES			8
9 ANCILLARY SERVICE CHARGES			9
10 ORGAN ACQUISITION CHARGES, NET OF REVENUE			10
11 INCENTIVE FROM TARGET AMOUNT COMPUTATION			11
12 TOTAL REASONABLE CHARGES (SUM OF LINES 8-11)			12
CUSTOMARY CHARGES			
13 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			13
14 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			14
15 RATIO OF LINE 13 TO LINE 14 (NOT TO EXCEED 1.000000)	1.000000	1.000000	15
16 TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			16
17 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 16 EXCEEDS LINE 4 (SEE INSTRUCTIONS))			17
18 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 4 EXCEEDS LINE 16 (SEE INSTRUCTIONS))	12,506		18
19 INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			19
20 COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			20
21 COST OF COVERED SERVICES (LESSER OF LINE 4 OR LINE 16) (FOR CAH, SEE INSTRUCTIONS)			21
PROSPECTIVE PAYMENT AMOUNT			
22 OTHER THAN OUTLIER PAYMENTS			22
23 OUTLIER PAYMENTS			23
24 PROGRAM CAPITAL PAYMENTS			24
25 CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			25
26 ROUTINE AND ANCILLARY SERVICE OTHER PASS THROUGH COSTS			26
27 SUBTOTAL (SUM OF LINES 22 THROUGH 26)			27
28 CUSTOMARY CHARGES (TITLES V OR XIX PPS COVERED SERVICES ONLY)			28
29 SUM OF LINES 27 AND 21			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30 EXCESS OF REASONABLE COST (FROM LINE 18)			30
31 SUBTOTAL (SUM OF LINES 19 AND 20 PLUS 29 MINUS LINES 5 AND 6)			31
32 DEDUCTIBLES			32
33 COINSURANCE			33
34 ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)			34
35 UTILIZATION REVIEW			35
36 SUBTOTAL (SUM OF LINES 31, 34 AND 35 MINUS THE SUM OF LINES 32 AND 33)			36
37 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			37
38 SUBTOTAL (LINE 36 ± LINE 37)			38
39 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4)			39
40 TOTAL AMOUNT PAYABLE TO THE PROVIDER (SUM OF LINES 38 AND 39)			40
41 INTERIM PAYMENTS			41
42 BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS 41)			42
43 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2			43

BALANCE SHEET

WORKSHEET G

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT ASSETS					
1	CASH ON HAND AND IN BANKS	2,057,701			1
2	TEMPORARY INVESTMENTS	35,582,826			2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	16,221,985			4
5	OTHER RECEIVABLES	7,301,821			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-2,435,000			6
7	INVENTORY	6,369,129			7
8	PREPAID EXPENSES	462,217			8
9	OTHER CURRENT ASSETS				9
10	DUE FROM OTHER FUNDS	48,548			10
11	TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	65,609,227			11
FIXED ASSETS					
12	LAND	2,825,189			12
13	LAND IMPROVEMENTS				13
14	ACCUMULATED DEPRECIATION				14
15	BUILDINGS	87,824,090			15
16	ACCUMULATED DEPRECIATION	-62,974,369			16
17	LEASEHOLD IMPROVEMENTS				17
18	ACCUMULATED AMORTIZATION				18
19	FIXED EQUIPMENT				19
20	ACCUMULATED DEPRECIATION				20
21	AUTOMOBILES AND TRUCKS				21
22	ACCUMULATED DEPRECIATION				22
23	MAJOR MOVABLE EQUIPMENT	52,976,107			23
24	ACCUMULATED DEPRECIATION	-43,278,828			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)	37,372,189			30
OTHER ASSETS					
31	INVESTMENTS	26,192,605			31
32	DEPOSITS ON LEASES				32
33	DUE FROM OWNERS/OFFICERS				33
34	OTHER ASSETS	21,722,192			34
35	TOTAL OTHER ASSETS (SUM OF LINES 31-34)	47,914,797			35
36	TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	150,896,213			36
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
37	ACCOUNTS PAYABLE	7,723,139			37
38	SALARIES, WAGES & FEES PAYABLE	7,323,555			38
39	PAYROLL TAXES PAYABLE	273,163			39
40	NOTES & LOANS PAYABLE (SHORT TERM)	573,130			40
41	DEFERRED INCOME				41
42	ACCELERATED PAYMENTS				42
43	DUE TO OTHER FUNDS				43
44	OTHER CURRENT LIABILITIES	1,618,613			44
45	TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	17,511,600			45
LONG-TERM LIABILITIES					
46	MORTGAGE PAYABLE				46
47	NOTES PAYABLE	32,062,296			47
48	UNSECURED LOANS				48
49	OTHER LONG TERM LIABILITIES	674,991			49
50	TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	32,737,287			50
51	TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	50,248,887			51
CAPITAL ACCOUNTS					
52	GENERAL FUND BALANCE	100,647,326			52
53	SPECIFIC PURPOSE FUND BALANCE				53
54	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				54
55	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				55
56	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				56
57	PLANT FUND BALANCE - INVESTED IN PLANT				57
58	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				58
59	TOTAL FUND BALANCES (SUM OF LINES 52-58)	100,647,326			59
60	TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	150,896,213			60

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	2	SPECIFIC PURPOSE FUND 3	4	ENDOWMENT FUND 5	6	PLANT FUND 7	8	
1 FUND BALANCES AT BEGINNING OF PERIOD		96,421,406							1
2 NET INCOME (LOSS) (FROM WKST G-3, LINE 29)		3,635,809							2
3 TOTAL (SUM OF LINE 1 AND LINE 2)		100,057,215							3
4 ADDITIONS (CREDIT ADJUSTMENTS)									4
5 UNRESTRICTED TRANSFER EQUITY	627,000								5
6									6
7									7
8									8
9									9
10 TOTAL ADDITIONS (SUM OF LINES 4-9)		627,000							10
11 SUBTOTAL (LINE 3 PLUS LINE 10)		100,684,215							11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)									12
13 TEMPORARY RESTRICTED ASSETS	36,889								13
14									14
15									15
16									16
17									17
18 TOTAL DEDUCTIONS (SUM OF LINES 12-17)		36,889							18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET (LINE 11 MINUS LINE 18)		100,647,326							19

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	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				
2 HOSPITAL	30,237,435		30,237,435	1
3 SUBPROVIDER IPF	6,686,460		6,686,460	2
5 SUBPROVIDER IRF	1,512,968		1,512,968	3
6 SWING BED - SNF				5
7 SWING BED - NF				6
8 SKILLED NURSING FACILITY	2,960,204		2,960,204	7
9 NURSING FACILITY				8
10 OTHER LONG TERM CARE				9
TOTAL GENERAL INPATIENT CARE SERVICES (SUM OF LINES 1-9)	41,397,067		41,397,067	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
12 INTENSIVE CARE UNIT	4,708,049		4,708,049	11
13 CORONARY CARE UNIT				12
14 BURN INTENSIVE CARE UNIT				13
15 SURGICAL INTENSIVE CARE UNIT				14
16 OTHER SPECIAL CARE (SPECIFY)				15
TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)	4,708,049		4,708,049	16
17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	46,105,116		46,105,116	17
18 ANCILLARY SERVICES	124,035,547	101,140,069	225,175,616	18
19 OUTPATIENT SERVICES	4,984,392	10,658,481	15,642,873	19
20 RHC				20
21 FQHC				21
22 HOME HEALTH AGENCY		5,845,697	5,845,697	22
23 AMBULANCE				23
25 ASC				25
26 HOSPICE				26
27 OTHER PATIENT REVENUES		7,006	7,006	27
27.01 OAKCREST NURSING FACILITY	2,305,323		2,305,323	27.01
28 TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	177,430,378	117,651,253	295,081,631	28

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		137,909,194	29
30 ADD (SPECIFY)			30
31 BAD DEBT EXPENSE	4,677,193		31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)		4,677,193	36
37 DEDUCT (SPECIFY)			37
38			38
39			39
40			40
41			41
42 TOTAL DEDUCTIONS (SUM OF LINES 37-41)			42
43 TOTAL OPERATING EXPENSES (SUM OF LINES 29 AND 36 MINUS LINE 42) (TRANSFER TO WKST G-3, LINE 4)		142,586,387	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	295,081,631	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	181,134,295	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	113,947,336	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	142,586,387	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	-28,639,051	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	-362,326	7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	22,723	8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	427,446	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	1,055,383	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REVENUE FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	65,859	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	4,597	20
21	RENTAL OF VENDING MACHINES	14,524	21
22	RENTAL OF HOSPITAL SPACE	319,559	22
23	GOVERNMENTAL APPROPRIATIONS		23
24			24
24.01	OTHER (OTHER OPERATING REVENUE)	28,591,798	24.01
24.03	OTHER (RESTRICTED NET ASSETS RELEASED)	12,051	24.03
24.04	OTHER (EQUITY GAINS (LOSS) IN UNCONSOLIDAT)	2,431,765	24.04
24.05	OTHER (NON OPERATING DERIVATIVES)	-183,519	24.05
24.06	OTHER (OTHER NON OPERATING GAIN/LOSS)	-125,000	24.06
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	32,274,860	25
26	TOTAL (LINE 5 PLUS LINE 25)	3,635,809	26
27			27
28	TOTAL OTHER EXPENSES (SUM OF LINE 27 AND SUBSCRIPTS)		28
29	NET INCOME (OR LOSS) FOR THE PERIOD (LINE 26 MINUS LINE 28)	3,635,809	29

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 16-7145

WORKSHEET H

	SALARIES 1	EMPLOYEE BENEFITS 2	TRANSPOR- TATION (SEE INSTR.) 3	CONTRACTED/ PURCHASED SERVICES 4	OTHER COSTS 5	TOTAL (SUM OF (COLS.1-5) 6
GENERAL SERVICE COST CENTER						
1 CAPITAL RELATED-BLDGS & FIXTURES						1
2 CAPITAL RELATED-MOVABLE EQUIPMENT						2
3 PLANT OPERATION & MAINTENANCE						3
4 TRANSPORTATION (SEE INSTRUCTIONS)						4
5 ADMINISTRATIVE AND GENERAL	838,356	212,622	257		18,534	1,069,769
HHA REIMBURSABLE SERVICES						
6 SKILLED NURSING CARE	748,079	189,727	63,081		20,911	1,021,798
7 PHYSICAL THERAPY	204,614	51,894	20,912		5,719	283,139
8 OCCUPATIONAL THERAPY	44,091	11,182	-106		1,232	56,399
9 SPEECH PATHOLOGY	1,728	438	-4		48	2,210
10 MEDICAL SOCIAL SERVICES						10
11 HOME HEALTH AIDE	59,576	15,110	12,009		1,665	88,360
12 SUPPLIES (SEE INSTRUCTIONS)						12
13 DRUGS						13
14 DME	110,712	28,079	26,328		993,178	1,158,297
HHA NONREIMBURSABLE SERVICES						
15 HOME DIALYSIS AIDE SERVICES						15
16 RESPIRATORY THERAPY	87,726	22,249	515		240	110,730
17 PRIVATE DUTY NURSING						17
18 CLINIC						18
19 HEALTH PROMOTION ACTIVITIES						19
20 DAY CARE PROGRAM						20
21 HOME DELIVERED MEALS PROGRAM						21
22 HOMEMAKER SERVICE						22
23 ALL OTHERS						23
24 TOTAL (SUM OF LINES 1-23)	2,094,882	531,301	122,992		1,041,527	3,790,702

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 16-7145

WORKSHEET H  
 (CONTINUED)

	RECLASS- IFICATIONS 7	RECLASSIFIED TRIAL BALANCE (COL.6 + COL.7) 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION (COL.8 + COL.9) 10	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
GENERAL SERVICE COST CENTER					
CAPITAL RELATED-BLDGS & FIXTURES					
CAPITAL RELATED-MOVABLE EQUIPMENT					
PLANT OPERATION & MAINTENANCE					
TRANSPORTATION (SEE INSTRUCTIONS)					
ADMINISTRATIVE AND GENERAL	-75,819	993,950	-308	993,642	
HHA REIMBURSABLE SERVICES					
SKILLED NURSING CARE	-151,217	870,581		870,581	
PHYSICAL THERAPY	-41,372	241,767		241,767	
OCCUPATIONAL THERAPY	-8,913	47,486		47,486	
SPEECH PATHOLOGY	-349	1,861		1,861	
MEDICAL SOCIAL SERVICES					
HOME HEALTH AIDE	-12,044	76,316		76,316	
SUPPLIES (SEE INSTRUCTIONS)					
DRUGS					
DME	-628,065	530,232		530,232	
HHA NONREIMBURSABLE SERVICES					
HOME DIALYSIS AIDE SERVICES					
RESPIRATORY THERAPY	-19,121	91,609		91,609	
PRIVATE DUTY NURSING					
CLINIC					
HEALTH PROMOTION ACTIVITIES					
DAY CARE PROGRAM					
HOME DELIVERED MEALS PROGRAM					
HOMEMAKER SERVICE					
ALL OTHERS					
TOTAL (SUM OF LINES 1-23)	-936,900	2,853,802	-308	2,853,494	

COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 16-7145

WORKSHEET H-1  
 PART I

	NET EXPENSES FOR COST ALLOCATION	CAP REL COSTS BLDG & FIXTURES	CAP REL COSTS MVBL EQUIPMENT	PLANT OPERATN MAINT	& TRANSPORT- ATION	SUBTOTAL (COLS.0-4) 4A	ADMIN & GENERAL 5	TOTAL (COLS.4A+5) 6	
	0	1	2	3	4	4A	5	6	
GENERAL SERVICE COST CENTER									
1 CAPITAL RELATED-BLDGS & FIXT									1
2 CAPITAL RELATED-MOVABLE EQUIP									2
3 PLANT OPERATION & MAINTENANCE									3
4 TRANSPORTATION (SEE INSTR.)									4
5 ADMINISTRATIVE AND GENERAL	993,642					993,642	993,642		5
HHA REIMBURSABLE SERVICES									
6 SKILLED NURSING CARE	870,581					870,581	457,227	1,327,808	6
7 PHYSICAL THERAPY	241,767					241,767	126,976	368,743	7
8 OCCUPATIONAL THERAPY	47,486					47,486	24,940	72,426	8
9 SPEECH PATHOLOGY	1,861					1,861	977	2,838	9
10 MEDICAL SOCIAL SERVICES									10
11 HOME HEALTH AIDE	76,316					76,316	56,932	133,248	11
12 SUPPLIES (SEE INSTRUCTIONS)									12
13 DRUGS									13
14 DME	530,232					530,232	278,477	808,709	14
HHA NONREIMBURSABLE SERVICES									
15 HOME DIALYSIS AIDE SERVICES									15
16 RESPIRATORY THERAPY	91,609					91,609	48,113	139,722	16
17 PRIVATE DUTY NURSING									17
18 CLINIC									18
19 HEALTH PROMOTION ACTIVITIES									19
20 DAY CARE PROGRAM									20
21 HOME DELIVERED MEALS PROGRAM									21
22 HOMEMAKER SERVICE									22
23 ALL OTHERS									23
24 TOTAL (SUM OF LINES 1-23)	2,853,494					2,853,494		2,853,494	24

COST ALLOCATION - HHA STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-1  
 PART II

	CAP REL COSTS BLDG & FIXTURES (SQUARE FEET) 1	CAP REL COSTS MVBL EQUIPMENT (DOLLAR VALUE) 2	PLANT OPERATN & MAINT (SQUARE FEET) 3	TRANSPORT- ATION (MILEAGE) 4	RECONCIL- IATION 5A	ADMIN & GENERAL (ACCUM COST) 5	
GENERAL SERVICE COST CENTER							
1 CAPITAL RELATED-BLDGS & FIXT							1
2 CAPITAL RELATED-MOVABLE EQUIP							2
3 PLANT OPERATION & MAINTENANCE							3
4 TRANSPORTATION (SEE INSTR.)							4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-993,642	1,891,936	5
6 SKILLED NURSING CARE						870,581	6
7 PHYSICAL THERAPY						241,767	7
8 OCCUPATIONAL THERAPY						47,486	8
9 SPEECH PATHOLOGY						1,861	9
10 MEDICAL SOCIAL SERVICES							10
11 HOME HEALTH AIDE					32,084	108,400	11
12 SUPPLIES (SEE INSTRUCTIONS)							12
13 DRUGS							13
14 DME						530,232	14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY						91,609	16
17 PRIVATE DUTY NURSING							17
18 CLINIC							18
19 HEALTH PROMOTION ACTIVITIES							19
20 DAY CARE PROGRAM							20
21 HOME DELIVERED MEALS PROGRAM							21
22 HOMEMAKER SERVICE							22
23 ALL OTHERS							23
23.50 TELEMEDICINE							23.50
24 TOTAL (SUM OF LINES 1-23)					-961,558	1,891,936	24
25 COST TO BE ALLOC (PER W/S H)						993,642	25
26 UNIT COST MULTIPLIER						0.525199	26











ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART I

HHA COST CENTER	SUBTOTAL (SUM OF COL. 4A-23) 24	I&R COST & POST STEP- DOWN ADJS 25	SUBTOTAL (SUM OF COL. 4A-23) 26	ALLOCATED HHA A&G (SEE PT.2) 27	TOTAL HHA COSTS 28	
1 ADMINISTRATIVE AND GENERAL	445,239		445,239			1
2 SKILLED NURSING CARE	1,727,324		1,727,324	202,360	1,929,684	2
3 PHYSICAL THERAPY	475,066		475,066	55,655	530,721	3
4 OCCUPATIONAL THERAPY	94,823		94,823	11,109	105,932	4
5 SPEECH PATHOLOGY	3,713		3,713	435	4,148	5
6 MEDICAL SOCIAL SERVICES						6
7 HOME HEALTH AIDE	173,854		173,854	20,368	194,222	7
8 SUPPLIES						8
9 DRUGS						9
10 DME	1,139,572		1,139,572	133,504	1,273,076	10
11 HOME DIALYSIS AIDE SERVICES						11
12 RESPIRATORY THERAPY	186,152		186,152	21,808	207,960	12
13 PRIVATE DUTY NURSING						13
14 CLINIC						14
15 HEALTH PROMOTION ACTIVITIES						15
16 DAY CARE PROGRAM						16
17 HOME DELIVERED MEALS PROGRAM						17
18 HOMEMAKER SERVICE						18
19 ALL OTHERS						19
20 TOTAL (SUM OF LINES 1-19)	4,245,743		4,245,743	445,239	4,245,743	20
21 UNIT COST MULTIPLIER: COL. 26, LINE 1 DIVIDED BY THE SUM OF COL. 26, LINE 20 MINUS COL. 26, LINE 1, ROUNDED TO 6 DECIMAL PLACES.				0.117153		21

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	CAP BLDGS + FIXTURES SQUARE FEET	CAP 47 BLDG SQUARE FEET	CAP PROF ARTS PLAZA SQUARE FEET	CAP ASBURY SQUARE FEET	CAP MED ARTS BLDG SQUARE FEET	CAP ENERGY CENTER SQUARE FEET	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET
	1	1.01	1.02	1.03	1.04	1.05	1.06	1.07
1 ADMINISTRATIVE AND GENERAL		3,850						
2 SKILLED NURSING CARE								
3 PHYSICAL THERAPY								
4 OCCUPATIONAL THERAPY								
5 SPEECH PATHOLOGY								
6 MEDICAL SOCIAL SERVICES								
7 HOME HEALTH AIDE								
8 SUPPLIES								
9 DRUGS								
10 DME	2,767							
11 HOME DIALYSIS AIDE SERVICES								
12 RESPIRATORY THERAPY								
13 PRIVATE DUTY NURSING								
14 CLINIC								
15 HEALTH PROMOTION ACTIVITIES								
16 DAY CARE PROGRAM								
17 HOME DELIVERED MEALS PROGRAM								
18 HOMEMAKER SERVICE								
19 ALL OTHERS								
19.50 TELEMEDICINE								
20 TOTAL (SUM OF LINES 1-19)	2,767	3,850						
21 TOTAL COST TO BE ALLOCATED	7,985	19,375						
22 UNIT COST MULTIPLIER	2.885797							
22 UNIT COST MULTIPLIER		5.032468						

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	OTHER CAP REL COSTS NOT USED	EMPLOYEE BENEFITS GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	
	1.08	1.09	1.10	1.11	2	3	4	4.01	
1 ADMINISTRATIVE AND GENERAL					1,104		838,356	12,147	1
2 SKILLED NURSING CARE							748,079		2
3 PHYSICAL THERAPY							204,614		3
4 OCCUPATIONAL THERAPY							44,091		4
5 SPEECH PATHOLOGY							1,728		5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE							59,576		7
8 SUPPLIES									8
9 DRUGS									9
10 DME	1,981				17,389		110,712		10
11 HOME DIALYSIS AIDE SERVICES									11
12 RESPIRATORY THERAPY							87,726		12
13 PRIVATE DUTY NURSING									13
14 CLINIC									14
15 HEALTH PROMOTION ACTIVITIES									15
16 DAY CARE PROGRAM									16
17 HOME DELIVERED MEALS PROGRAM									17
18 HOMEMAKER SERVICE									18
19 ALL OTHERS									19
19.50 TELEMEDICINE									19.50
20 TOTAL (SUM OF LINES 1-19)	1,981				18,493		2,094,882	12,147	20
21 TOTAL COST TO BE ALLOCATED	26,664				18,493		501,785	8,097	21
22 UNIT COST MULTIPLIER	13.459869				1.000000		0.239529		22
22 UNIT COST MULTIPLIER								0.666584	22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	COMMUNICAT	PURCHASING	PFS	RECON- CILATION	OTHER	MAIN-	OPERATION	LAUNDRY
	DUBUQUE PHONES 5.01	PURCHASING REQUISITIO 5.02	GROSS CHARGES 5.03		ADMIN & GENERAL ACCUM COST 5.06	TENANCE & REPAIRS SQUARE FEET 6	OF PLANT SQUARE FEET 7	& LINEN SERVICE POUNDS OF LAUNDRY 8
1 ADMINISTRATIVE AND GENERAL	42	7,874			238,563	3,850	3,850	1
2 SKILLED NURSING CARE	2	5,914			1,507,503			2
3 PHYSICAL THERAPY					417,754			3
4 OCCUPATIONAL THERAPY					82,987			4
5 SPEECH PATHOLOGY					3,252			5
6 MEDICAL SOCIAL SERVICES								6
7 HOME HEALTH AIDE					147,518			7
8 SUPPLIES								8
9 DRUGS								9
10 DME	23	403,543			897,453	4,748	4,748	10
11 HOME DIALYSIS AIDE SERVICES								11
12 RESPIRATORY THERAPY		139			160,737			12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIES								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGRAM								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTAL (SUM OF LINES 1-19)	67	417,470			3,455,767	8,598	8,598	20
21 TOTAL COST TO BE ALLOCATED	14,477	5,397			369,954	152,090	13,342	21
22 UNIT COST MULTIPLIER	216.074627				0.107054		1.551756	22
22 UNIT COST MULTIPLIER		0.012928				17.688997		22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	HOUSE-KEEPING HOURS OF SERVICE 9	DIETARY MEALS SERVED 10	CAFETERIA HOURS OF SERVICE 11	MAIN-TENANCE OF PERSONNEL NUMBER HOUSED 12	NURSING ADMINIS-TRATION DIRECT NRSING HRS 13	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS + LIBRARY GROSS CHARGES 16
1 ADMINISTRATIVE AND GENERAL	3,850		40,050		40,050	7,874		1
2 SKILLED NURSING CARE			28,890		28,890	5,914		2
3 PHYSICAL THERAPY			6,239		6,239			3
4 OCCUPATIONAL THERAPY			1,463		1,463			4
5 SPEECH PATHOLOGY			56		56			5
6 MEDICAL SOCIAL SERVICES								6
7 HOME HEALTH AIDE			5,225		5,225			7
8 SUPPLIES								8
9 DRUGS								9
10 DME	4,748		6,485		6,485	403,543	3	10
11 HOME DIALYSIS AIDE SERVICES								11
12 RESPIRATORY THERAPY			4,066		4,066	139		12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIES								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGRAM								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTAL (SUM OF LINES 1-19)	8,598		92,474		92,474	417,470	3	20
21 TOTAL COST TO BE ALLOCATED	58,189		27,778		158,827	9,796		21
22 UNIT COST MULTIPLIER	6.767737		0.300387		1.717531			22
22 UNIT COST MULTIPLIER						0.023465		22



APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7145

WORKSHEET H-3  
 PARTS I & II

CHECK APPLICABLE BOX: [ ] TITLE V [ XX ] TITLE XVIII [ ] TITLE XIX

PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST

COST PER VISIT COMPUTATION		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-2, PART I, COL 28, LINE	COSTS (FROM WKST H-2, PART I)	ANCILLARY COSTS (FROM PART II)	COSTS (COLS. 1+2)	VISITS	COST PER VISIT (COL.3 ÷ COL.4)	
1	SKILLED NURSING CARE	2	1,929,684	2	1,929,684	10,465	184.39	1
2	PHYSICAL THERAPY	3	530,721	53,729	584,450	3,009	194.23	2
3	OCCUPATIONAL THERAPY	4	105,932		105,932	644	164.49	3
4	SPEECH PATHOLOGY	5	4,148		4,148	26	159.54	4
5	MEDICAL SOCIAL SERVICES	6				4		5
6	HOME HEALTH AIDE	7	194,222		194,222	4,466	43.49	6
7	TOTAL (SUM OF LINES 1-6)		2,764,707	53,729	2,818,436	18,614		7

PATIENT SERVICES

8	SKILLED NURSING CARE							8
8.01	SKILLED NURSING CARE							8.01
8.02	SKILLED NURSING CARE							8.02
8.03	SKILLED NURSING CARE							8.03
8.04	SKILLED NURSING CARE							8.04
9	PHYSICAL THERAPY							9
9.01	PHYSICAL THERAPY							9.01
9.02	PHYSICAL THERAPY							9.02
9.03	PHYSICAL THERAPY							9.03
9.04	PHYSICAL THERAPY							9.04
10	OCCUPATIONAL THERAPY							10
10.01	OCCUPATIONAL THERAPY							10.01
10.02	OCCUPATIONAL THERAPY							10.02
10.03	OCCUPATIONAL THERAPY							10.03
10.04	OCCUPATIONAL THERAPY							10.04
11	SPEECH PATHOLOGY							11
11.01	SPEECH PATHOLOGY							11.01
11.02	SPEECH PATHOLOGY							11.02
11.03	SPEECH PATHOLOGY							11.03
11.04	SPEECH PATHOLOGY							11.04
12	MEDICAL SOCIAL SERVICES							12
12.01	MEDICAL SOCIAL SERVICES							12.01
12.02	MEDICAL SOCIAL SERVICES							12.02
12.03	MEDICAL SOCIAL SERVICES							12.03
12.04	MEDICAL SOCIAL SERVICES							12.04
13	HOME HEALTH AIDE							13
13.01	HOME HEALTH AIDE							13.01
13.02	HOME HEALTH AIDE							13.02
13.03	HOME HEALTH AIDE							13.03
13.04	HOME HEALTH AIDE							13.04
14	TOTAL (SUM OF LINES 8-13)							14

SUPPLIES AND DRUGS COST COMPUTATIONS		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	RATIO	
OTHER PATIENT SERVICES		WKST H-2, PART I, COL 28, LINE	COSTS (FROM WKST H-2, PART I)	ANCILLARY COSTS (FROM PART II)	COSTS (COLS. 1+2)	CHARGES (FROM HHA RECORD)	(COL.3 ÷ COL.4)	
15	COST OF MEDICAL SUPPLIES	8		18,576	18,576	21,798	0.852188	15
16	COST OF DRUGS	9						16

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7145

WORKSHEET H-3  
 PARTS I & II  
 (CONTINUED)

CHECK APPLICABLE BOX: [ ] TITLE V [ XX ] TITLE XVIII [ ] TITLE XIX

PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST

COST PER VISIT COMPUTATION	PROGRAM VISITS				COST OF SERVICES				TOTAL PROGRAM COST (SUM OF COLS. 9-10)
	PART A		PART B		PART A		PART B		
PATIENT SERVICES	6	7	8	9	10	11	12	13	14
	PART A	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR	PART A	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR			
1 SKILLED NURSING CARE	4,647	1,582		856,860	291,705		1,148,565		1
2 PHYSICAL THERAPY	1,622	550		315,041	106,827		421,868		2
3 OCCUPATIONAL THERAPY	424	156		69,744	25,660		95,404		3
4 SPEECH PATHOLOGY	1	1		160	160		320		4
5 MEDICAL SOCIAL SERVICES	2								5
6 HOME HEALTH AIDE	265	240		11,525	10,438		21,963		6
7 TOTAL (SUM OF LINES 1-6)	6,961	2,529		1,253,330	434,790		1,688,120		7

PATIENT SERVICES	CBSA NO.	PROGRAM VISITS			
		PART A	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR	TOTAL
		2	3	4	8
8 SKILLED NURSING CARE	16300	6			8
8.01 SKILLED NURSING CARE	20220	3,234	1,214		8.01
8.02 SKILLED NURSING CARE	99914	370	201		8.02
8.03 SKILLED NURSING CARE	99916	377	85		8.03
8.04 SKILLED NURSING CARE	99952	660	82		8.04
9 PHYSICAL THERAPY	16300	3			9
9.01 PHYSICAL THERAPY	20220	1,134	391		9.01
9.02 PHYSICAL THERAPY	99914	113	106		9.02
9.03 PHYSICAL THERAPY	99916	154	26		9.03
9.04 PHYSICAL THERAPY	99952	218	27		9.04
10 OCCUPATIONAL THERAPY	16300	4			10
10.01 OCCUPATIONAL THERAPY	20220	313	119		10.01
10.02 OCCUPATIONAL THERAPY	99914	25	29		10.02
10.03 OCCUPATIONAL THERAPY	99916	34	3		10.03
10.04 OCCUPATIONAL THERAPY	99952	48	5		10.04
11 SPEECH PATHOLOGY	16300				11
11.01 SPEECH PATHOLOGY	20220		1		11.01
11.02 SPEECH PATHOLOGY	99914	1			11.02
11.03 SPEECH PATHOLOGY	99916				11.03
11.04 SPEECH PATHOLOGY	99952				11.04
12 MEDICAL SOCIAL SERVICES	16300				12
12.01 MEDICAL SOCIAL SERVICES	20220	2			12.01
12.02 MEDICAL SOCIAL SERVICES	99914				12.02
12.03 MEDICAL SOCIAL SERVICES	99916				12.03
12.04 MEDICAL SOCIAL SERVICES	99952				12.04
13 HOME HEALTH AIDE	16300				13
13.01 HOME HEALTH AIDE	20220	232	205		13.01
13.02 HOME HEALTH AIDE	99914	6	9		13.02
13.03 HOME HEALTH AIDE	99916	12	23		13.03
13.04 HOME HEALTH AIDE	99952	15	3		13.04
14 TOTAL (SUM OF LINES 8-13)		6,961	2,529		14

SUPPLIES AND DRUGS COST COMPUTATIONS	PROGRAM COVERED CHARGES				COST OF SERVICES			
	PART A		PART B		PART A		PART B	
OTHER PATIENT SERVICES	6	7	8	9	10	11	12	13
	PART A	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR	PART A	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR		
15 COST OF MEDICAL SUPPLIES								15
16 COST OF DRUGS								16

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

FROM WKST C, PART I, COL. 9, LINE	COST TO CHARGE RATIO	TOTAL HHA CHARGES (FROM PROVIDER RECORDS)	HHA SHARED ANCILLARY COSTS (COL. 1 x COL. 2)	TRANSFER TO PART I AS INDICATED	TOTAL
1 PHYSICAL THERAPY	66	0.420044	127,913	53,729	COL 2, LINE 2
2 OCCUPATIONAL THERAPY	67		11,372		COL 2, LINE 3
3 SPEECH PATHOLOGY	68		4,080		COL 2, LINE 4
4 MEDICAL SUPPLIES CHRGD TO PAT	71	0.671042	27,683	18,576	COL 2, LINE 15
5 DRUGS CHARGED TO PATIENTS	73	0.243678			COL 2, LINE 16

CALCULATION OF HHA REMBURSEMENT SETTLEMENT

HHA NO.: 16-7145

WORKSHEET H-4  
 PARTS I & II

CHECK APPLICABLE BOX: [ ] TITLE V [ XX ] TITLE XVIII [ ] TITLE XIX

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

DESCRIPTION	PART A 1	----- PART B -----		
		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2	SUBJECT TO DEDUCTIBLES & COINSURANCE 3	
1 REASONABLE COST OF PART A & PART B SERVICES				1
2 REASONABLE COST OF SERVICES (SEE INSTRUCTIONS)				2
3 TOTAL CHARGES				3
CUSTOMARY CHARGES				
4 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS (FROM YOUR RECORDS)				4
5 AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)				5
6 RATIO OF LINE 3 TO LINE 4 (NOT TO EXCEED 1.000000)				6
7 TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)				7
8 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST (COMPLETE ONLY IF LINE 6 EXCEEDS LINE 1)				8
9 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 1 EXCEEDS LINE 6)				9
PRIMARY PAYER PAYMENTS				

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

DESCRIPTION	PART A SERVICES 1	PART B SERVICES 2	
10 TOTAL REASONABLE COST (SEE INSTRUCTIONS)			10
11 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	1,120,078	413,610	11
12 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	6,924	4,625	12
13 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	13,095	8,519	13
14 TOTAL PPS REIMBURSEMENT - PEP EPISODES	16,622	5,915	14
15 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	3,267	3,721	15
16 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES			16
17 TOTAL OTHER PAYMENTS			17
18 DME PAYMENTS			18
19 OXYGEN PAYMENTS			19
20 PROSTHETIC AND ORTHOTIC PAYMENTS			20
21 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCLUDE COINSURANCE)			21
22 SUBTOTAL (SUM OF LINES 10-20 MINUS LINE 21)	1,159,986	436,390	22
23 EXCESS REASONABLE COST (FROM LINE 8)			23
24 SUBTOTAL (LINE 22 MINUS LINE 23)	1,159,986	436,390	24
25 COINSURANCE BILLED TO PROGRAM PATIENTS (FROM YOUR RECORDS)			25
26 NET COST (LINE 24 MINUS LINE 25)	1,159,986	436,390	26
27 REIMBURSABLE BAD DEBTS (FROM YOUR RECORDS)			27
28 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			28
29 TOTAL COSTS - CURRENT COST REPORTING PERIOD (LINE 26 PLUS LINE 27)	1,159,986	436,390	29
30 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			30
31 SUBTOTAL (LINE 29 PLUS/MINUS LINE 30)	1,159,986	436,390	31
32 INTERIM PAYMENTS (SEE INSTRUCTIONS)	1,159,986	436,390	32
33 TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)			33
34 BALANCE DUE PROVIDER/PROGRAM (LINE 31 MINUS LINES 32 AND 33)			34
35 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2			35

ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHA'S  
 FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA NO.: 16-7145

WORKSHEET H-5

DESCRIPTION	PART A		PART B	
	MO/DAY/YR 1	AMOUNT 2	MO/DAY/YR 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,159,986		436,390
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.		NONE		NONE
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.	.01 .02 PROGRAM .03 TO .04 PROVIDER .05 .06 .07 .08 .09 .50 .51 PROVIDER .52 TO .53 PROGRAM .54 .55 .56 .57 .58 .59 .99	NONE		NONE
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)				NONE
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST H-4, PART II, COLUMN AS APPROPRIATE, LINE 32)		1,159,986		436,390
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 .04 .05 .06 .07 .08 .09 PROVIDER .50 TO .51 PROGRAM .52 .53 .54 .55 .56 .57 .58 .59 .99			
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)				
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT (SEE INSTR.)	PROGRAM TO .01 PROVIDER PROVIDER TO .02 PROGRAM			
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)				
8 NAME OF CONTRACTOR:		CONTRACTOR NUMBER:	NPR DATE:	

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [ ] TITLE V [XX] HOSPITAL ((16-006) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB (OTHER) [ ] COST METHOD  
 BOXES [ ] TITLE XIX

PART I - FULLY PROSPECTIVE METHOD

1	CAPITAL FEDERAL AMOUNT			
2	CAPITAL DRG OTHER THAN OUTLIER	2,264,652		1
3	CAPITAL DRG OUTLIER PAYMENTS	27,900		2
4	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	65.98		3
5	NUMBER OF INTERNS & RESIDENTS (SEE INSTRUCTIONS)			4
6	INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)			5
7	INDIRECT MEDICAL EDUCATION ADJUSTMENT (LINE 1 TIMES LINE 5)			6
8	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (WKST E, PART A, LINE 30) (SEE INSTRUCTIONS)	0.0265		7
9	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I (SEE INSTRUCTIONS)	0.0763		8
10	SUM OF LINES 7 AND 8	0.1028		9
11	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0210		10
12	DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)	47,558		11
13	TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)	2,340,110		12

PART II - PAYMENT UNDER REASONABLE COST

1	PROGRAM INPATIENT ROUTINE CAPITAL COST (SEE INSTRUCTIONS)			1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST (SEE INSTRUCTIONS)			2
3	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 1 PLUS LINE 2)			3
4	CAPITAL COST PAYMENT FACTOR (SEE INSTRUCTIONS)			4
5	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 3 TIMES LINE 4)			5

PART III - COMPUTATION OF EXCEPTION PAYMENTS

1	PROGRAM INPATIENT CAPITAL COSTS (SEE INSTRUCTIONS)			1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)			2
3	NET PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (LINE 1 MINUS LINE 2)			3
4	APPLICABLE EXCEPTION PERCENTAGE (SEE INSTRUCTIONS)			4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS (LINE 3 TIMES LINE 4)			5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)			6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 2 TIMES LINE 6)			7
8	CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 5 PLUS LINE 7)			8
9	CURRENT YEAR CAPITAL PAYMENTS (FROM PART I, LINE 12 AS APPLICABLE)			9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 8 LESS LINE 9)			10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (FROM PRIOR YEAR WKST L, PART III, LINE 14)			11
12	NET COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 10 PLUS LINE 11)			12
13	CURRENT YEAR EXCEPTION PAYMENT (IF LINE 12 IS POSITIVE, ENTER THE AMOUNT ON THIS LINE)			13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (IF LINE 12 IS NEGATIVE, ENTER THE AMOUNT ON THIS LINE)			14
15	CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)			15
16	CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)			16
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT (SEE INSTRUCTIONS)			17

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

COST CENTER DESCRIPTION	EXTRAORDI-	SUBTOTAL (COLS.0-4)	SUBTOTAL 24	I&R COST &	TOTAL 26
	NARY CAP- REL COSTS 0			POST STEP- DOWN ADJS 25	
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COST - 47 BLDG					1.01
1.02 CAP REL COST (PROF ARTS PLAZA)					1.02
1.03 CAP REL COST (ASBURY)					1.03
1.04 CAP REL COST (MED ARTS BLDG)					1.04
1.05 CAP REL COST (ENERGY CENTER)					1.05
1.06 CAP REL COST (RENTAL PROPERTIE)					1.06
1.07 CAP REL COST (PARKING DECK)					1.07
1.08 CAP REL COST (97 BLDG)					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1.09
1.10 CAP REL COST (CASCADE CLINIC)					1.10
1.11 NEW CAP COST (RETAIL PHARMACY)					1.11
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
4.01 CHILD CARE					4.01
5.01 COMMUNICATIONS					5.01
5.02 PURCHASING					5.02
5.03 PFS/COLLECTION					5.03
5.06 OTHER ADMIN & GENERAL					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY					16
17 SOCIAL SERVICE					17
18 CENTRAL STERILIZATION					18
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES AP					21
22 I&R SRVCES-OTHER PRGM COSTS AP					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
43 NURSERY					43
44 SKILLED NURSING FACILITY					44
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM					50
51 RECOVERY ROOM					51
52 DELIVERY ROOM & LABOR ROOM					52
53 ANESTHESIOLOGY					53
54 RADIOLOGY-DIAGNOSTIC					54
58 MAGNETIC RESONANCE IMAGING (MR					58
60 LABORATORY					60
62.30 BLOOD CLOTTING FOR HEMOPHILIAC					62.30
63 BLOOD STORING, PROCESSING & TR					63
65 RESPIRATORY THERAPY					65
66 PHYSICAL THERAPY					66
69 ELECTROCARDIOLOGY					69
70 ELECTROENCEPHALOGRAPHY					70
71 MEDICAL SUPPLIES CHRGD TO PAT					71
72 IMPL. DEV. CHARGED TO PATIENT					72
73 DRUGS CHARGED TO PATIENTS					73
76 BEHAVIORAL HEALTH COUNSELING					76
76.01 SHOCK THERAPY					76.01
76.97 CARDIAC REHABILITATION					76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY					91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
98 PURCHASED DIALYSIS SERVICES					98
101 HOME HEALTH AGENCY					101
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (COLS.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	0	2A	24	25	26	
114 UTILIZATION REVIEW-SNF						114
118 SUBTOTALS (SUM OF LINES 1-117)						118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CA						190
190.01 OAKCREST NURSING HOME						190.01
190.02 SHARED SERVICES						190.02
190.03 MATERNAL HEALTH						190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT						190.06
193.01 DAYCARE						193.01
193.05 PHYSICIAN BILLING						193.05
193.06 PHYSICIAN OFFICES						193.06
194 GUEST MEALS						194
194.01 KENNEDY LIVING CENTER						194.01
194.02 MERCY-CRESCENT DIABETES PROGRA						194.02
194.03 RENTAL PROPERTIES DBQ						194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LA						194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE						194.08
194.09 MMC DYERSVILLE						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY						194.11
194.12 IDLE SPACE						194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINE 118 AND LINES 190-201)						202
203 TOTAL STATISTICAL BASIS						203
204 UNIT COST MULTIPLIER						204
204 UNIT COST MULTIPLIER						204