

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: 11-22-2013 TIME: 14:16  
 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 07/01/2012 AND ENDING 06/30/2013, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

PART III - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		HIT 4	TITLE XIX 5
		PART A 2	PART B 3		
1 HOSPITAL		934,783	13,124	-34,105	1
2 SUBPROVIDER - IPF		-6,010			2
3 SUBPROVIDER - IRF		24,122			3
4 SUBPROVIDER (OTHER)					4
5 SWING BED - SNF					5
6 SWING BED - NF					6
7 SKILLED NURSING FACILITY		1,766			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		954,661	13,124	-34,105	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: IA

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)				
						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: 07/01/2012				TO: 06/30/2013				20
21	TYPE OF CONTROL									21

INPATIENT PPS INFORMATION

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

		IN-STATE		OUT-OF-STATE		MEDICAID HMO PAID DAYS	OTHER MEDICAID DAYS			
		MEDICAID PAID DAYS	ELIGIBLE UNPAID DAYS	MEDICAID PAID DAYS	ELIGIBLE UNPAID 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.	2,621	970	81	156	4	91	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 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.		79					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 OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:		ENDING:		38		
39	DOES THIS FACILITY QUALIFY FOR THE INPATIENT HOSPITAL PAYMENT ADJUSTMENT FOR LOW VOLUME HOSPITALS IN ACCORDANCE WITH 42 CFR §412.101(b)(2)(ii)? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. DOES THE FACILITY MEET THE MILEAGE REQUIREMENTS IN ACCORDANCE WITH 42 CFR 412.101(b)(2)(ii)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. (SEE INSTRUCTIONS)							1 N	2 N	39

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

56	IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS? ENTER 'Y' FOR YES OR 'N' FOR NO.	1 N	2	3	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

61	DID YOUR HOSPITAL RECEIVE FTE SLOTS UNDER ACA SECTION 5503? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. )(SEE INSTRUCTIONS)	Y/N N	IME	DIRECT GME	61
61.01	ENTER THE AVERAGE NUMBER OF UNWEIGHTED PRIMARY CARE FTEs FROM THE HOSPITAL'S 3 MOST RECENT COST REPORTS ENDING AND SUBMITTED BEFORE MARCH 23, 2010. (SEE INSTRUCTIONS)				61.01
61.02	ENTER THE CURRENT YEAR TOTAL UNWEIGHTED PRIMARY CARE FTE COUNT (EXCLUDING OB/GYN AND GENERAL SURGERY) ADDED AS A RESULT OF SECTION 5503. (SEE INSTRUCTIONS)				61.02
61.03	ENTER THE BASE LINE FTE COUNT FOR PRIMARY CARE AND/OR GENERAL SURGERY RESIDENTS, WHICH IS USED FOR DETERMINING COMPLIANCE WITH THE 75% TEST. (SEE INSTRUCTIONS)				61.03
61.04	ENTER THE NUMBER OF UNWEIGHTED PRIMARY CARE/OR SURGERY ALLOPATHIC AND/OR OSTEOPATHIC FTEs IN THE CURRENT COST REPORTING PERIOD. (SEE INSTRUCTIONS)				61.04
61.05	ENTER THE DIFFERENCE BETWEEN THE BASELINE PRIMARY AND/OR GENERAL SURGERY FTE AND THE CURRENT YEAR'S PRIMARY CARE AND/OR GENERAL SURGERY FTE COUNTS (LINE 61.04 MINUS LINE 61.03). (SEE INSTRUCTIONS)				61.05
61.06	ENTER THE AMOUNT OF ACA §5503 AWARD THAT IS BEING USED FOR CAP RELIEF AND/OR FTEs THAT ARE NONPRIMARY CARE OR GENERAL SURGERY. (SEE INSTRUCTIONS)				61.06

OF THE FTEs IN LINE 61.05, SPECIFY EACH NEW PROGRAM SPECIALTY, IF ANY, AND  
 THE NUMBER OF FTE RESIDENTS FOR EACH NEW PROGRAM (SEE INSTRUCTIONS)  
 ENTER IN COLUMN 1 THE PROGRAM NAME, ENTER IN COLUMN 2 THE PROGRAM CODE,  
 ENTER IN COLUMN 3 THE IME FTE UNWEIGHTED COUNT AND ENTER IN COLUMN 4  
 DIRECT GME FTE UNWEIGHTED COUNT.

PROGRAM NAME  
 1

PROGRAM CODE  
 2

UNWEIGHTED  
 IME  
 FTE COUNT  
 3

UNWEIGHTED  
 DIRECT GME  
 FTE COUNT  
 4

61.10

OF THE FTEs IN LINE 61.05, SPECIFY EACH EXPANDED PROGRAM SPECIALTY, IF ANY,  
 AND THE NUMBER OF FTE RESIDENTS FOR EACH EXPANDED PROGRAM (SEE INSTRUCTIONS)  
 ENTER IN COLUMN 1 THE PROGRAM NAME, ENTER IN COLUMN 2 THE PROGRAM CODE,  
 ENTER IN COLUMN 3 THE IME FTE UNWEIGHTED COUNT AND ENTER IN COLUMN 4  
 DIRECT GME FTE UNWEIGHTED COUNT.

61.20

ACA PROVISIONS AFFECTING THE HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA)

62	ENTER THE NUMBER OF FTE RESIDENTS THAT YOUR HOSPITAL TRAINED IN THIS 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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HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

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

UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))
64		64

ENTER IN COLUMN 1, IF LINE 63 IS YES, OR YOUR FACILITY TRAINED  
 RESIDENTS IN THE BASE YEAR PERIOD, THE NUMBER OF UNWEIGHTED NON-PRIMARY  
 CARE RESIDENT FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL  
 NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED  
 NON-PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN  
 COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE  
 INSTRUCTIONS)

ENTER IN LINES 65-65.49 IN COLUMN 1, IF LINE 63 IS YES, OR YOUR  
 FACILITY TRAINED RESIDENTS IN THE BASE YEAR PERIOD, THE PROGRAM NAME.  
 ENTER IN COLUMN 2 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF  
 UNWEIGHTED PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS  
 OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER  
 OF UNWEIGHTED PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL.  
 ENTER IN COLUMN 5 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 + COLUMN 4)).  
 (SEE INSTRUCTIONS)

PROGRAM NAME 1	PROGRAM CODE 2	UNWEIGHTED FTEs NONPROVIDER SITE 3	UNWEIGHTED FTEs IN HOSPITAL 4	RATIO (COL.3+COL.4) 5
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SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS  
 EFFECTIVE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2010

UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))
66		66

ENTER IN COLUMN 1, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT  
 FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS.  
 ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT  
 FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF  
 (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)

ENTER IN LINES 67-67.49, COLUMN 1 THE PROGRAM NAME. ENTER IN COLUMN 2  
 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF UNWEIGHTED PRIMARY  
 CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-  
 PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER OF UNWEIGHTED  
 PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER  
 IN COLUMN 5 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 + COLUMN 4)).  
 (SEE INSTRUCTIONS)

PROGRAM NAME 1	PROGRAM CODE 2	UNWEIGHTED FTEs NONPROVIDER SITE 3	UNWEIGHTED FTEs IN HOSPITAL 4	RATIO (COL.1/ (COL.3+COL.4)) 5
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INPATIENT PSYCHIATRIC FACILITY PPS

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	N	71

INPATIENT REHABILITATION FACILITY PPS

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	N	76

LONG TERM CARE HOSPITAL PPS

80	IS THIS A LONG TERM CARE HOSPITAL (LTCH)? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		80
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TEFRA PROVIDERS

85	IS THIS A NEW HOSPITAL UNDER 42 CFR §413.40(f)(1)(i) TEFRA?. ENTER 'Y' FOR YES OR 'N' FOR NO.	N		85
86	DID THIS FACILITY ESTABLISH A NEW OTHER SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR §413.40(f)(1)(ii)? ENTER 'Y' FOR YES, OR 'N' FOR NO.	N		86

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

		V	XIX	
<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.	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)?	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- RESPI- SICAL ATIONAL SPEECH RATORY N	109
<b>MISCELLANEOUS COST REPORTING INFORMATION</b>				
115	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2. IF COLUMN 2 IS 'E', ENTER IN COLUMN 3 EITHER '93' PERCENT FOR SHORT TERM HOSPITAL OR '98' PERCENT FOR LONG TERM CARE (INCLUDES PSYCHIATRIC, REHABILITATION AND LONG TERM HOSPITALS PROVIDERS) BASED ON THE DEFINITION IN CMS 15-1§ 2208.1.		N	115
116	IS THIS FACILITY CLASSIFIED AS A REFERRAL CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO.		N	116
117	IS THIS FACILITY LEGALLY REQUIRED TO CARRY MALPRACTICE INSURANCE? ENTER 'Y' FOR YES OR 'N' FOR NO.		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: 12,721 PAID LOSSES: 73,767 SELF INSURANCE: 87,381			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
<b>TRANSPLANT CENTER INFORMATION</b>				
125	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, ENTER CERTIFICATION DATE(S) (MM/DD/YYYY) BELOW.		N	125
126	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			126
127	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			127
128	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			128
129	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			129
130	IF THIS IS A MEDICARE CERTIFIED PANCREAS TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			130
131	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			131
132	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			132
133	IF THIS IS A MEDICARE CERTIFIED OTHER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			133
134	IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			134

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

ALL PROVIDERS

140 ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1,  
 CHAPTER 10? ENTER 'Y' FOR YES, OR 'N' FOR NO IN COLUMN 1. IF YES, AND HOME OFFICE COSTS  
 ARE CLAIMED, ENTER IN COLUMN 2 THE HOME OFFICE CHAIN NUMBER. 1  
 Y 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: CHE TRINITY HEALTH CONTRACTOR'S NAME: WPS CONTRACTOR'S NUMBER: 08000 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	XIX
	1	2	3	4
155 HOSPITAL	N	N		N 155
156 SUBPROVIDER - IPF	N	N		156
157 SUBPROVIDER - IRF	N	N		N 157
158 SUBPROVIDER - (OTHER)	N	N		158
159 SNF	N	N		N 159
160 HHA	N	N		160
161 CMHC		N		161
161.10 CORF				161.10

MULTICAMPUS

165 IS THIS HOSPITAL PART OF A MULTICAMPUS HOSPITAL THAT HAS ONE OR MORE CAMPUSES IN DIFFERENT CBSAS?  
 ENTER 'Y' FOR YES OR 'N' FOR NO. N 165

166 IF LINE 165 IS YES, FOR EACH CAMPUS, ENTER THE NAME IN COLUMN 0, COUNTY IN COLUMN 1, STATE IN  
 COLUMN 2, ZIP IN COLUMN 3, CBSA IN COLUMN 4, FTE/CAMPUS IN COLUMN 5.

NAME	COUNTY	STATE	ZIP CODE	CBSA	FTE/CAMPUS
0	1	2	3	4	5

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

167 IS THIS PROVIDER A MEANINGFUL USER UNDER §1886(n)? ENTER 'Y' FOR YES OR 'N' FOR NO. 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  
 (LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR. 0.75 169  
 170 IF LINE 167 IS 'Y', ENTER IN COLUMNS 1 AND 2 THE EHR BEGINNING DATE AND ENDING DATE  
 FOR THE REPORTING PERIOD, RESPECTIVELY. (mmddyyyy) (SEE INSTRUCTIONS) 07/01/2012 06/30/2013 170

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
 PART II

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

COMPLETED BY ALL HOSPITALS

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)	1 N	2	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.	Y/N 1 N	DATE 2	V/I 3	
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.	1 Y	2 A	3 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?		1 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/N 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				Y 15	
15	DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.			Y 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)	1 N	2	3 N	4 16
17	WAS THE COST REPORT PREPARED USING THE PS&R REPORT FOR TOTALS AND THE PROVIDER'S RECORDS FOR ALLOCATION? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	Y	10/22/2013	Y	10/22/2013 17
18	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR ADDITIONAL CLAIMS THAT HAVE BEEN BILLED BUT ARE NOT INCLUDED ON THE PS&R REPORT USED TO FILE THE COST REPORT? IF YES, SEE INSTRUCTIONS.	N		N	18
19	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR CORRECTIONS OF OTHER PS&R REPORT INFORMATION? IF YES, SEE INSTRUCTIONS.	N		N	19
20	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR OTHER? DESCRIBE THE OTHER ADJUSTMENTS:	N		N	20
21	WAS THE COST REPORT PREPARED ONLY USING THE PROVIDER'S RECORDS? IF YES, SEE INSTRUCTIONS.	N		N	21

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
PART II

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

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

CAPITAL RELATED COST

22	HAVE ASSETS BEEN RELIEFED FOR MEDICARE PURPOSES? IF YES, SEE INSTRUCTIONS.	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.	27

INTEREST EXPENSE

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

PURCHASED SERVICES

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

PROVIDER-BASED PHYSICIANS

34	ARE SERVICES FURNISHED AT THE PROVIDER FACILITY UNDER AN ARRANGEMENT WITH PROVIDER-BASED PHYSICIANS? IF YES, SEE INSTRUCTIONS.	34
35	IF LINE 34 IS YES, WERE THERE NEW AGREEMENTS OR AMENDED EXISTING AGREEMENTS WITH THE PROVIDER-BASED PHYSICIANS DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	35

HOME OFFICE COSTS

	Y/N	DATE	
	1	2	
36			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	N		IF LINE 36 IS YES, WAS THE FISCAL YEAR END OF THE HOME OFFICE DIFFERENT FROM THAT OF THE PROVIDER? IF YES, ENTER IN COLUMN 2 THE FISCAL YEAR END OF THE HOME OFFICE. 38
39			IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO OTHER CHAIN COMPONENTS? IF YES, SEE INSTRUCTIONS. 39
40			IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO THE HOME OFFICE? IF YES, SEE INSTRUCTIONS. 40

COST REPORT PREPARER CONTACT INFORMATION

41	FIRST NAME: NORMA	LAST NAME: SZAJNER	TITLE: INTERIM REGIONAL DIR	41
42	EMPLOYER: CHE TRINITY HEALTH			42
43	PHONE NUMBER: 734-343-0263	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		44,233,145	1,969,026.00	22.46	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						8
9	SNF	44		1,050,706	50,528.00	20.79	9
10	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)		205,031	5,707,475	257,143.00	22.20	10
OTHER WAGES & RELATED COSTS							
11	CONTRACT LABOR (SEE INSTRUCTIONS)			2,605,423	82,517.43	31.57	11
12	CONTRACT MANAGEMENT AND ADMINISTRATIVE SERVICES						12
13	CONTRACT LABOR: PHYSICIAN-PART A - ADMINISTRATIVE			401,651	3,259.28	123.23	13
14	HOME OFFICE SALARIES & WAGE-RELATED COSTS			8,608,307	167,928.00	51.26	14
15	HOME OFFICE: PHYSICIAN-PART A - ADMINISTRATIVE						15
16	HOME OFFICE & CONTRACT PHYSICIANS-PART A - TEACHING						16
WAGE-RELATED COSTS							
17	WAGE-RELATED COSTS (CORE)			17,605,265			17
18	WAGE-RELATED COSTS (OTHER)						18
19	EXCLUDED AREAS			2,608,173			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)						25
OVERHEAD COSTS - DIRECT SALARIES							
26	EMPLOYEE BENEFITS DEPARTMENT			1,379,936	90,167.00	15.30	26
27	ADMINISTRATIVE & GENERAL		-205,031	2,142,096	102,726.00	20.85	27
28	ADMINISTRATIVE & GENERAL UNDER CONTACT (SEE INST.)			21,673	111.98	193.54	28
29	MAINTENANCE & REPAIRS			1,151,613	55,833.00	20.63	29
30	OPERATION OF PLANT						30
31	LAUNDRY & LINEN SERVICE			480,438	39,063.00	12.30	31
32	HOUSEKEEPING			1,047,285	83,559.00	12.53	32
33	HOUSEKEEPING UNDER CONTRACT (SEE INSTRUCTIONS)			9,625	1,327.50	7.25	33
34	DIETARY			1,550,598	108,325.00	14.31	34
35	DIETARY UNDER CONTRACT (SEE INSTRUCTIONS)						35
36	CAFETERIA						36
37	MAINTENANCE OF PERSONNEL						37
38	NURSING ADMINISTRATION			1,030,976	34,248.00	30.10	38
39	CENTRAL SERVICES AND SUPPLY			362,775	24,361.00	14.89	39
40	PHARMACY			1,752,086	52,315.00	33.49	40
41	MEDICAL RECORDS & MEDICAL RECORDS LIBRARY			2,131,091	93,612.00	22.77	41
42	SOCIAL SERVICE			277,377	13,258.00	20.92	42
43	OTHER GENERAL SERVICE			243,659	16,138.00	15.10	43

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	44,264,443		44,264,443	1,970,465.48	22.46	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	6,553,150	205,031	6,758,181	307,671.00	21.97	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	37,711,293	-205,031	37,506,262	1,662,794.48	22.56	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	11,615,381		11,615,381	253,704.71	45.78	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	17,605,265		17,605,265		46.94	5
6	TOTAL (SUM OF LINES 3 THRU 5)	66,931,939	-205,031	66,726,908	1,916,499.19	34.82	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	13,786,259	-205,031	13,581,228	715,044.48	18.99	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	471,250	2
3 NONQUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)		3
4 QUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)	3,434,344	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	331,845	7
HEALTH AND INSURANCE COST		
8 HEALTH INSURANCE (PURCHASED OR SELF FUNDED)	10,156,545	8
9 PRESCRIPTION DRUG PLAN	45,972	9
10 DENTAL, HEARING AND VISION PLAN	562,780	10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)	80,885	11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	8,106	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	883,903	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	3,300,684	17
18 MEDICARE TAXES - EMPLOYERS PORTION ONLY		18
19 UNEMPLOYMENT INSURANCE	37,394	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	660,410	22
23 TUITION REIMBURSEMENT	239,319	23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	20,213,437	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 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

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		529	1,890	499	2,918	1
2 UNDUPLICATED CENSUS COUNT (SEE INSTRUCTION		755.00	96.00	338.00	1,156.00	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)	19.67			19.67	3
4 DIRECTOR(S) AND ASSISTANT DIRECTOR(S)					4
5 OTHER ADMINISTRATIVE PERSONNEL					5
6 DIRECT NURSING SERVICE	13.22			13.22	6
7 NURSING SUPERVISOR					7
8 PHYSICAL THERAPY SERVICE	2.93			2.93	8
9 PHYSICAL THERAPY SUPERVISOR					9
10 OCCUPATIONAL THERAPY SERVICE	0.61			0.61	10
11 OCCUPATIONAL THERAPY SUPERVISOR					11
12 SPEECH PATHOLOGY SERVICE	0.02			0.02	12
13 SPEECH PATHOLOGY SUPERVISOR					13
14 MEDICAL SOCIAL SERVICE					14
15 MEDICAL SOCIAL SERVICE SUPERVISOR					15
16 HOME HEALTH AIDE	2.48			2.48	16
17 HOME HEALTH AIDE SUPERVISOR					17
18 DME/RT OTHER (CLICK HERE TO CHANG	5.27			5.27	18

HOME HEALTH AGENCY CBSA CODES

19 ENTER IN COLUMN 1 THE NUMBER OF CBSAs WHERE YOU PROVIDED SERVICES DURING THE COST REPORTING PERIOD.	4	19
20 LIST THOSE CBSA CODE(S) IN COLUMN 1 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE).	20220	20
20.01	99914	20.01
20.02	99916	20.02
20.03	99952	20.03

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	5,434	382	126	381	6,323	21
22 SKILLED NURSING VISIT CHARGES	757,734	53,721	16,497	53,580	881,532	22
23 PHYSICAL THERAPY VISITS	1,900	16	48	111	2,075	23
24 PHYSICAL THERAPY VISIT CHARGES	320,420	2,720	8,160	18,700	350,000	24
25 OCCUPATIONAL THERAPY VISITS	446	8	1	34	489	25
26 OCCUPATIONAL THERAPY VISIT CHARGES	75,650	1,360	170	5,780	82,960	26
27 SPEECH PATHOLOGY VISITS	16				16	27
28 SPEECH PATHOLOGY VISIT CHARGES	2,720				2,720	28
29 MEDICAL SOCIAL SERVICE VISITS	2			1	3	29
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	416			208	624	30
31 HOME HEALTH AIDE VISITS	541	76		64	681	31
32 HOME HEALTH AIDE VISIT CHARGES	38,411	5,396		4,544	48,351	32
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29, AND 31)	8,339	482	175	591	9,587	33
34 OTHER CHARGES						34
35 TOTAL CHARGES (SUM OF LINES 22, 24, 26, 28, 30, 32 AND 34)	1,195,351	63,197	24,827	82,812	1,366,187	35
36 TOTAL NUMBER OF EPISODES (STANDARD/ NON-OUTLIER)	770		53	40	863	36
37 TOTAL NUMBER OF OUTLIER EPISODES		11		6	17	37
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	27,596	1,061	1,350	912	30,919	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 (COLS. 2 + 3) 4
	GROUP				SNF	SWING BED
	1				DAYS	SNF DAYS
					2	3
3	RUX					3
4	RUL					4
5	RVX				14	5
6	RVL					6
7	RHX					7
8	RHL				1	8
9	RMX					9
10	RML					10
11	RLX					11
12	RUC				82	12
13	RUB					13
14	RUA					14
15	RVC				384	15
16	RVB				174	16
17	RVA				74	17
18	RHC				343	18
19	RHB				390	19
20	RHA				246	20
21	RMC				87	21
22	RMB				56	22
23	RMA				112	23
24	RLB					24
25	RLA					25
26	ES3					26
27	ES2				46	27
28	ES1					28
29	HE2				191	29
30	HE1				36	30
31	HD2				524	31
32	HD1				21	32
33	HC2				271	33
34	HC1				10	34
35	HB2				304	35
36	HB1				204	36
37	LE2					37
38	LE1					38
39	LD2				14	39
40	LD1				4	40
41	LC2					41
42	LC1					42
43	LB2					43
44	LB1					44
45	CE2				14	45
46	CE1					46
47	CD2				14	47
48	CD1					48
49	CC2					49
50	CC1					50
51	CB2					51
52	CB1				15	52
53	CA2				22	53
54	CA1				135	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				74
75	PB2				75
76	PB1		5		5 76
77	PA2				77
78	PA1				78
199	AAA				199
200	TOTAL		3,793		3,793 200

		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	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	1,359,949	52.61%	Y	202
203	RECRUITMENT				203
204	RETENTION OF EMPLOYEES				204
205	TRAINING				205
206	OTHER (OTHER)	98,487	3.81%	Y	206
207	TOTAL SNF REVENUE (WORKSHEET G-2, PART I, LINE 7, COLUMN 3)	2,584,748			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)				0.328704	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)						
2	NET REVENUE FROM MEDICAID				4,773,386	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				18,715,830	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)				6,151,968	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.				1,378,582	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)				147,876	13
14	CHARGES FOR PATIENTS COVERED UNDER STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED IN LINES 6 OR 10)				722,955	14
15	STATE OR LOCAL INDIGENT CARE PROGRAM COST (LINE 1 TIMES LINE 14)				237,638	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.				89,762	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				40,235	18
19	TOTAL UNREIMBURSED COST FOR MEDICAID, SCHIP AND STATE AND LOCAL INDIGENT CARE PROGRAMS (SUM OF LINES 8, 12 AND 16)				1,468,344	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	3,334,332	667,986	4,002,318		20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)	1,096,008	219,570	1,315,578		21
22	PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE	205,468	240,897	446,365		22
23	COST OF CHARITY CARE	890,540	-21,327	869,213		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)			3,907,598		26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS) WORKSHEET E-3, PART V			74,402		27
28	NON-MEDICARE AND NON-REIMBURSABLE MEDICARE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)			3,833,196		28
29	COST OF NON-MEDICARE AND NON-REIMBURSABLE MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)			1,259,987		29
30	COST OF UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)			2,129,200		30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)			3,597,544		31

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
GENERAL SERVICE COST CENTERS					
1	00100		3,452,205	3,452,205	-2,384,331
1.01	00101				1,036,021
1.02	00102				305,236
1.03	00103				24,096
1.04	00104				26,495
1.05	00105				208,307
1.06	00106				5,380
1.07	00107				65,516
1.08	00108				1,049,857
1.09	00109				4,129
1.10	00110				12,864
1.11	00111				74,700
1.12	00112				38,938
2	00200				5,431,379
3	00300				
4	00400	611,180	1,392,577	2,003,757	9,800,564
4.01	00401	768,756	406,804	1,175,560	-271,950
5.01	01160	256,202	97,460	353,662	-66,497
5.02	00560	260,237	513,517	773,754	-57,805
5.03	00580	539,409	1,889,564	2,428,973	-142,247
5.06	00590	1,291,279	14,185,545	15,476,824	-2,412,413
6	00600	1,151,613	3,804,751	4,956,364	-268,732
7	00700		131,076	131,076	-14,616
8	00800	480,438	648,759	1,129,197	-213,024
9	00900	1,047,285	671,447	1,718,732	-341,179
10	01000	1,550,598	1,575,417	3,126,015	-546,105
11	01100				
12	01200				
13	01300	1,030,976	721,005	1,751,981	-230,435
14	01400	362,775	140,823	503,598	-102,466
15	01500	1,752,086	844,212	2,596,298	-416,253
16	01600	2,131,091	1,189,040	3,320,131	-542,985
17	01700	277,377	81,335	358,712	-61,522
18	01850	243,659	280,251	523,910	-211,845
19	01900				507,019
20	02000				
21	02100				
22	02200				
23	02300				
INPATIENT ROUTINE SERV COST CENTERS					
30	03000	9,265,566	4,703,868	13,969,434	-4,204,372
31	03100	1,195,870	557,881	1,753,751	-451,273
40	04000	362,021	112,860	474,881	-79,706
41	04100	439,973	147,673	587,646	15,340
43	04300	515,295	295,363	810,658	399,876
44	04400	1,050,706	407,730	1,458,436	-302,813
ANCILLARY SERVICE COST CENTERS					
50	05000	3,177,164	11,806,335	14,983,499	-10,960,844
51	05100	1,604,078	667,867	2,271,945	-533,552
52	05200				1,057,637
53	05300	73,070	812,334	885,404	-738,975
54	05400	1,669,299	1,538,034	3,207,333	-978,246
58	05800	168,693	326,057	494,750	-292,886
60	06000		5,936,449	5,936,449	-4,605
62.30	06250				
63	06300		898,317	898,317	-1,646
65	06500	835,071	486,886	1,321,957	-289,299
66	06600	2,140,122	771,581	2,911,703	-473,029
69	06900	882,244	3,238,563	4,120,807	-3,042,189
70	07000	290,992	138,027	429,019	-109,790
71	07100		318,156	318,156	6,456,252
72	07200				7,803,119
73	07300		4,233,622	4,233,622	392,854
74	07400				
76	03950	180,494	66,761	247,255	-25,196
76.01	03951	23,978	22,840	46,818	-19,233
76.97	07697	269,052	88,201	357,253	-148,971
76.98	07698				
76.99	07699				
OUTPATIENT SERVICE COST CENTERS					
91	09100	1,634,046	1,703,752	3,337,798	-548,912
92	09200				
OTHER REIMBURSABLE COST CENTERS					
94	09400				
98	05950		197,191	197,191	-298
101	10100	2,094,464	1,859,550	3,954,014	-1,063,590

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	
SPECIAL PURPOSE COST CENTERS						
113	11300		1,143,037	1,143,037	-1,143,037	113
118		41,627,159	74,504,723	116,131,882	1,018,712	118
NONREIMBURSABLE COST CENTERS						
190	19000					190
190.01	19001	962,557	403,322	1,365,879	-278,155	190.01
190.02	19002	464,651	107,996	572,647	-78,834	190.02
190.03	19003	100,457	57,357	157,814	-8,132	190.03
190.04	19004					190.04
190.05	19005					190.05
190.06	19006	228,695	166,679	395,374	185,150	190.06
193.01	19301					193.01
193.05	19302					193.05
193.06	19303					193.06
194	07950					194
194.01	07951	596,214	205,317	801,531	-163,788	194.01
194.02	07952					194.02
194.03	07953		26,284	26,284	14,616	194.03
194.04	07954					194.04
194.05	07955	113,376	33,402	146,778	-21,073	194.05
194.06	07956		31,733	31,733	-300	194.06
194.07	07957		71,712	71,712		194.07
194.08	07958	18,242	89,849	108,091	-4,529	194.08
194.09	07959				-545,399	194.09
194.10	07960	121,794	25,916	147,710	-17,291	194.10
194.11	07961		21,891,474	21,891,474	-100,977	194.11
194.12	07962					194.12
200		44,233,145	97,615,764	141,848,909		200
TOTAL (SUM OF LINES 118-199)						

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		
GENERAL SERVICE COST CENTERS						
1	00100	CAP REL COSTS-BLDG & FIXT	1,067,874	-312,687	755,187	1
1.01	00101	CAP REL COST - 47 BLDG	1,036,021	-333,204	702,817	1.01
1.02	00102	CAP REL COST (PROF ARTS PLAZA)	305,236	-105,240	199,996	1.02
1.03	00103	CAP REL COST (ASBURY)	24,096	-23,446	650	1.03
1.04	00104	CAP REL COST (MED ARTS BLDG)	26,495	-25,951	544	1.04
1.05	00105	CAP REL COST (ENERGY CENTER)	208,307	-21,662	186,645	1.05
1.06	00106	CAP REL COST (RENTAL PROPERTIES)	5,380	-2,187	3,193	1.06
1.07	00107	CAP REL COST (PARKING DECK)	65,516	-2,187	63,329	1.07
1.08	00108	CAP REL COST (97 BLDG)	1,049,857	-159,001	890,856	1.08
1.09	00109	CAP REL COST (BELLEVUE CLINIC)	4,129	-2,378	1,751	1.09
1.10	00110	CAP REL COST (CASCADE CLINIC)	12,864	-11,980	884	1.10
1.11	00111	CAP REL COST (RETAIL PHARMACY)	74,700	-28,931	45,769	1.11
1.12	00112	CAP REL COST (OAKCREST NURSING HOME)	38,938	-23,944	14,994	1.12
2	00200	CAP REL COSTS-MVBLE EQUIP	5,431,379		5,431,379	2
3	00300	OTHER CAP REL COSTS				3
4	00400	EMPLOYEE BENEFITS DEPARTMENT	11,804,321	1,967,608	13,771,929	4
4.01	00401	CHILD CARE	903,610	-903,610		4.01
5.01	01160	COMMUNICATIONS	287,165	-10,910	276,255	5.01
5.02	00560	PURCHASING	715,949		715,949	5.02
5.03	00580	PFS/COLLECTION	2,286,726		2,286,726	5.03
5.06	00590	OTHER ADMIN & GENERAL	13,064,411	-2,390,266	10,674,145	5.06
6	00600	MAINTENANCE & REPAIRS	4,687,632	-30,656	4,656,976	6
7	00700	OPERATION OF PLANT	116,460		116,460	7
8	00800	LAUNDRY & LINEN SERVICE	916,173	-23,040	893,133	8
9	00900	HOUSEKEEPING	1,377,553		1,377,553	9
10	01000	DIETARY	2,579,910	-964,361	1,615,549	10
11	01100	CAFETERIA				11
12	01200	MAINTENANCE OF PERSONNEL				12
13	01300	NURSING ADMINISTRATION	1,521,546	-20,322	1,501,224	13
14	01400	CENTRAL SERVICES & SUPPLY	401,132		401,132	14
15	01500	PHARMACY	2,180,045	-4,601	2,175,444	15
16	01600	MEDICAL RECORDS & LIBRARY	2,777,146	-79,127	2,698,019	16
17	01700	SOCIAL SERVICE	297,190		297,190	17
18	01850	CENTRAL STERILIZATION	312,065		312,065	18
19	01900	NONPHYSICIAN ANESTHETISTS	507,019	-507,019		19
20	02000	NURSING SCHOOL				20
21	02100	I&R SERVICES-SALARY & FRINGES APPRVD				21
22	02200	I&R SERVICES-OTHER PRGM COSTS APPRVD				22
23	02300	PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	ADULTS & PEDIATRICS	9,765,062	-942,386	8,822,676	30
31	03100	INTENSIVE CARE UNIT	1,302,478		1,302,478	31
40	04000	SUBPROVIDER - IPF	395,175	-380	394,795	40
41	04100	SUBPROVIDER - IRF	602,986	-39,847	563,139	41
43	04300	NURSERY	1,210,534	-11	1,210,523	43
44	04400	SKILLED NURSING FACILITY	1,155,623		1,155,623	44
ANCILLARY SERVICE COST CENTERS						
50	05000	OPERATING ROOM	4,022,655	-427	4,022,228	50
51	05100	RECOVERY ROOM	1,738,393		1,738,393	51
52	05200	DELIVERY ROOM & LABOR ROOM	1,057,637		1,057,637	52
53	05300	ANESTHESIOLOGY	146,429		146,429	53
54	05400	RADIOLOGY-DIAGNOSTIC	2,229,087	-31,627	2,197,460	54
58	05800	MRI	201,864		201,864	58
60	06000	LABORATORY	5,931,844	-1,149,757	4,782,087	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	06300	BLOOD STORING, PROCESSING & TRANS.	896,671		896,671	63
65	06500	RESPIRATORY THERAPY	1,032,658	-3,572	1,029,086	65
66	06600	PHYSICAL THERAPY	2,438,674	-48,585	2,390,089	66
69	06900	ELECTROCARDIOLOGY	1,078,618	-3,591	1,075,027	69
70	07000	ELECTROENCEPHALOGRAPHY	319,229		319,229	70
71	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,774,408	-46	6,774,362	71
72	07200	IMPL. DEV. CHARGED TO PATIENTS	7,803,119		7,803,119	72
73	07300	DRUGS CHARGED TO PATIENTS	4,626,476	-129,440	4,497,036	73
74	07400	RENAL DIALYSIS				74
76	03950	BEHAVIORAL HEALTH COUNSELING	222,059	-6,145	215,914	76
76.01	03951	SHOCK THERAPY	27,585		27,585	76.01
76.97	07697	CARDIAC REHABILITATION	208,282	-19,347	188,935	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY				76.98
76.99	07699	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	EMERGENCY	2,788,886	-859,624	1,929,262	91
92	09200	OBSERVATION BEDS (NON-DISTINCT PART)				92
OTHER REIMBURSABLE COST CENTERS						
94	09400	HOME PROGRAM DIALYSIS				94
98	05950	PURCHASED DIALYSIS SERVICES	196,893		196,893	98
101	10100	HOME HEALTH AGENCY	2,890,424	-121	2,890,303	101

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	
SPECIAL PURPOSE COST CENTERS					
113	11300 INTEREST EXPENSE				113
118	SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	117,150,594	-7,254,008	109,896,586	118
190	19000 GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
190.01	19001 OAKCREST NURSING HOME	1,087,724		1,087,724	190.01
190.02	19002 SHARED SERVICES	493,813		493,813	190.02
190.03	19003 MATERNAL HEALTH	149,682		149,682	190.03
190.04	19004 CAFETERIA VISITORS				190.04
190.05	19005 TV SERVICE				190.05
190.06	19006 FUND DEVELOPMENT	580,524		580,524	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	637,743		637,743	194.01
194.02	07952 MERCY-CRESCENT DIABETES PROGRAM				194.02
194.03	07953 RENTAL PROPERTIES DBQ	40,900		40,900	194.03
194.04	07954 AUXILIARY				194.04
194.05	07955 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	125,705		125,705	194.05
194.06	07956 RURAL OUTREACH PROGRAM	31,433		31,433	194.06
194.07	07957 OTHER REV DEDUCTIONS	71,712		71,712	194.07
194.08	07958 LIFELINE	103,562		103,562	194.08
194.09	07959 MMC DYERSVILLE	-545,399	4,854,511	4,309,112	194.09
194.10	07960 CCH ELKADER	130,419		130,419	194.10
194.11	07961 RETAIL PHARMACY	21,790,497		21,790,497	194.11
194.12	07962 IDLE SPACE				194.12
200	TOTAL (SUM OF LINES 118-199)	141,848,909	-2,399,497	139,449,412	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----		SALARY	OTHER	
		COST CENTER	LINE #			
	1	2	3	4	5	
1 EQUIPMENT DEPRECIATION	A	CAP REL COSTS-MVBLE EQUIP	2		5,431,379	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
500 TOTAL RECLASSIFICATIONS					5,431,379	500
CODE LETTER - A						
1 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST - 47 BLDG	1.01		695,822	1
2 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PROF ARTS PLAZA	1.02		197,787	2
3 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ASBURY)	1.03		159	3
4 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ENERGY CENTER)	1.05		186,191	4
5 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (RENTAL PROPERTI	1.06		3,146	5
6 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PARKING DECK)	1.07		63,282	6
7 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (97 BLDG)	1.08		887,519	7
8 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (BELLEVUE CLINIC	1.09		1,701	8
9 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (CASCADE CLINIC)	1.10		633	9
10 DEPRECIATION EXPENSE TO INDIVIDUAL	B	CAP REL COST (OAKCREST NURSIN	1.12		14,491	10
500 TOTAL RECLASSIFICATIONS					2,050,731	500
CODE LETTER - B						
1 RETAIL PHARMACY DEPRECIATION	D	CAP REL COST (RETAIL PHARMACY	1.11		45,162	1
500 TOTAL RECLASSIFICATIONS					45,162	500
CODE LETTER - D						
1 CRNA FEES	F	NONPHYSICIAN ANESTHETISTS	19		507,019	1
500 TOTAL RECLASSIFICATIONS					507,019	500
CODE LETTER - F						
1 PAP PROPERTY TAX	G	RENTAL PROPERTIES DBQ	194.03		14,616	1
500 TOTAL RECLASSIFICATIONS					14,616	500
CODE LETTER - G						
1 NON ALLOWABLE ADVERTISING	H	FUND DEVELOPMENT	190.06	205,031	15,685	1
500 TOTAL RECLASSIFICATIONS				205,031	15,685	500
CODE LETTER - H						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	-----		INCREASE	-----	
		COST	CENTER		LINE #	SALARY
	1	2		3	4	5
1 BIRTH CENTER COSTS	J	NURSERY		43	388,370	198,914 1
2 BIRTH CENTER COSTS	J	DELIVERY ROOM & LABOR ROOM		52	699,414	358,223 2
500 TOTAL RECLASSIFICATIONS					1,087,784	557,137 500
CODE LETTER - J						
1 GENERAL INSURANCE	K	OTHER ADMIN & GENERAL		5.06		540,381 1
500 TOTAL RECLASSIFICATIONS						540,381 500
CODE LETTER - K						
1 INTEREST EXPENSE	L	CAP REL COSTS-BLDG & FIXT		1		416,717 1
2 INTEREST EXPENSE	L	CAP REL COST - 47 BLDG		1.01		326,996 2
3 INTEREST EXPENSE	L	CAP REL COST (PROF ARTS PLAZA		1.02		103,279 3
4 INTEREST EXPENSE	L	CAP REL COST (ASBURY)		1.03		23,008 4
5 INTEREST EXPENSE	L	CAP REL COST (MED ARTS BLDG)		1.04		25,467 5
6 INTEREST EXPENSE	L	CAP REL COST (ENERGY CENTER)		1.05		21,258 6
7 INTEREST EXPENSE	L	CAP REL COST (RENTAL PROPERTI		1.06		2,147 7
8 INTEREST EXPENSE	L	CAP REL COST (PARKING DECK)		1.07		2,147 8
9 INTEREST EXPENSE	L	CAP REL COST (97 BLDG)		1.08		156,038 9
10 INTEREST EXPENSE	L	CAP REL COST (BELLEVUE CLINIC		1.09		2,334 10
11 INTEREST EXPENSE	L	CAP REL COST (CASCADE CLINIC)		1.10		11,756 11
12 INTEREST EXPENSE	L	CAP REL COST (RETAIL PHARMACY		1.11		28,392 12
13 INTEREST EXPENSE	L	CAP REL COST (OAKCREST NURSIN		1.12		23,498 13
500 TOTAL RECLASSIFICATIONS						1,143,037 500
CODE LETTER - L						
1 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST - 47 BLDG		1.01		13,203 1
2 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PROF ARTS PLAZA		1.02		4,170 2
3 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ASBURY)		1.03		929 3
4 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (MED ARTS BLDG)		1.04		1,028 4
5 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ENERGY CENTER)		1.05		858 5
6 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (RENTAL PROPERTI		1.06		87 6
7 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PARKING DECK)		1.07		87 7
8 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (97 BLDG)		1.08		6,300 8
9 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (BELLEVUE CLINIC		1.09		94 9
10 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (CASCADE CLINIC)		1.10		475 10
11 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (RETAIL PHARMACY		1.11		1,146 11
12 LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (OAKCREST NURSIN		1.12		949 12
500 TOTAL RECLASSIFICATIONS						29,326 500
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 CHARGED TO P	71		6,541,326	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
500 TOTAL RECLASSIFICATIONS					6,541,326	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	408,412	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
33 DRUGS CHARGED TO PATIENTS RECLASS	0				33
500 TOTAL RECLASSIFICATIONS				408,412	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 DEPARTMENT		4		9,284,873	1
2 DIRECT ASSIGNED EMP BENE	P	MATERNAL HEALTH		190.03		56	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
500 TOTAL RECLASSIFICATIONS						9,284,929	500
CODE LETTER - P							
1 IMPLANTABLE SUPPLIES	Q	IMPL. DEV. CHARGED TO PATIENT		72		7,803,119	1
2 IMPLANTABLE SUPPLIES	Q						2
3 IMPLANTABLE SUPPLIES	Q						3
4 IMPLANTABLE SUPPLIES	Q						4
5 IMPLANTABLE SUPPLIES	Q						5
500 TOTAL RECLASSIFICATIONS						7,803,119	500
CODE LETTER - Q							
1 CARDIAC REHAB	S	ADULTS & PEDIATRICS		30	64,250	21,062	1
500 TOTAL RECLASSIFICATIONS					64,250	21,062	500
CODE LETTER - S							
1 DYERSVILLE BENEFIT RECLASS	T	EMPLOYEE BENEFITS DEPARTMENT		4		522,359	1
500 TOTAL RECLASSIFICATIONS						522,359	500
CODE LETTER - T							
1 DYERSVILLE LAUNDRY RECLASS	U	LAUNDRY & LINEN SERVICE		8		23,040	1
500 TOTAL RECLASSIFICATIONS						23,040	500
CODE LETTER - U							
1 PROFESSIONAL LIABILITY	V	OTHER ADMIN & GENERAL		5.06		180,610	1
500 TOTAL RECLASSIFICATIONS						180,610	500
CODE LETTER - V							

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		OTHER
			LINE #	SALARY	
	1	2	3	4	5
1 MEDICAL DIRECTOR	W	SUBPROVIDER - IRF	41		127,112 1
2 MEDICAL DIRECTOR	W	RADIOLOGY-DIAGNOSTIC	54		43,696 2
3 MEDICAL DIRECTOR	W	RESPIRATORY THERAPY	65		11,400 3
4 MEDICAL DIRECTOR	W	ELECTROCARDIOLOGY	69		6,290 4
5 MEDICAL DIRECTOR	W	BEHAVIORAL HEALTH COUNSELING	76		15,625 5
6 MEDICAL DIRECTOR	W	OAKCREST NURSING HOME	190.01		2,825 6
500 TOTAL RECLASSIFICATIONS					206,948 500
CODE LETTER - W					
GRAND TOTAL (INCREASES)				1,357,065	35,326,278

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	EMPLOYEE BENEFITS DEPARTMENT	4		5,145	9 1
2 EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		6,410	2
3 EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		987	3
4 EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		2,443,505	4
5 EQUIPMENT DEPRECIATION	A	MAINTENANCE & REPAIRS	6		10,181	5
6 EQUIPMENT DEPRECIATION	A	LAUNDRY & LINEN SERVICE	8		63,420	6
7 EQUIPMENT DEPRECIATION	A	HOUSEKEEPING	9		8,156	7
8 EQUIPMENT DEPRECIATION	A	DIETARY	10		105,586	8
9 EQUIPMENT DEPRECIATION	A	NURSING ADMINISTRATION	13		41,395	9
10 EQUIPMENT DEPRECIATION	A	CENTRAL SERVICES & SUPPLY	14		1,301	10
11 EQUIPMENT DEPRECIATION	A	PHARMACY	15		90,019	11
12 EQUIPMENT DEPRECIATION	A	MEDICAL RECORDS & LIBRARY	16		91,147	12
13 EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		47,983	13
14 EQUIPMENT DEPRECIATION	A	ADULTS & PEDIATRICS	30		228,614	14
15 EQUIPMENT DEPRECIATION	A	INTENSIVE CARE UNIT	31		113,960	15
16 EQUIPMENT DEPRECIATION	A	SUBPROVIDER - IPF	40		5,270	16
17 EQUIPMENT DEPRECIATION	A	SUBPROVIDER - IRF	41		5,413	17
18 EQUIPMENT DEPRECIATION	A	NURSERY	43		23,550	18
19 EQUIPMENT DEPRECIATION	A	SKILLED NURSING FACILITY	44		13,845	19
20 EQUIPMENT DEPRECIATION	A	OPERATING ROOM	50		772,446	20
21 EQUIPMENT DEPRECIATION	A	RECOVERY ROOM	51		46,986	21
22 EQUIPMENT DEPRECIATION	A	ANESTHESIOLOGY	53		54,178	22
23 EQUIPMENT DEPRECIATION	A	RADIOLOGY-DIAGNOSTIC	54		558,831	23
24 EQUIPMENT DEPRECIATION	A	MRI	58		257,373	24
25 EQUIPMENT DEPRECIATION	A	LABORATORY	60		789	25
26 EQUIPMENT DEPRECIATION	A	BLOOD STORING, PROCESSING & T	63		1,646	26
27 EQUIPMENT DEPRECIATION	A	RESPIRATORY THERAPY	65		43,239	27
28 EQUIPMENT DEPRECIATION	A	PHYSICAL THERAPY	66		14,684	28
29 EQUIPMENT DEPRECIATION	A	ELECTROCARDIOLOGY	69		128,395	29
30 EQUIPMENT DEPRECIATION	A	ELECTROENCEPHALOGRAPHY	70		31,963	30
31 EQUIPMENT DEPRECIATION	A	MEDICAL SUPPLIES CHARGED TO P	71		84,153	31
32 EQUIPMENT DEPRECIATION	A	BEHAVIORAL HEALTH COUNSELING	76		53	32
33 EQUIPMENT DEPRECIATION	A	SHOCK THERAPY	76.01		7,421	33
34 EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		9,129	34
35 EQUIPMENT DEPRECIATION	A	EMERGENCY	91		31,462	35
36 EQUIPMENT DEPRECIATION	A	HOME HEALTH AGENCY	101		15,525	36
37 EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		11,235	37
38 EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		169	38
39 EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		55,815	39
500 TOTAL RECLASSIFICATIONS CODE LETTER - A					5,431,379	500
1 DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COSTS-BLDG & FIXT	1		2,050,731	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	B					9 10
500 TOTAL RECLASSIFICATIONS CODE LETTER - B					2,050,731	500
1 RETAIL PHARMACY DEPRECIATION	D	RETAIL PHARMACY	194.11		45,162	9 1
500 TOTAL RECLASSIFICATIONS CODE LETTER - D					45,162	500
1 CRNA FEES	F	ANESTHESIOLOGY	53		507,019	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - F					507,019	500
1 PAP PROPERTY TAX	G	OPERATION OF PLANT	7		14,616	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - G					14,616	500
1 NON ALLOWABLE ADVERTISING	H	OTHER ADMIN & GENERAL	5.06	205,031	15,685	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - H				205,031	15,685	500

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 BIRTH CENTER COSTS	J	ADULTS & PEDIATRICS	30	1,087,784	557,137		1
2 BIRTH CENTER COSTS	J						2
500 TOTAL RECLASSIFICATIONS CODE LETTER - J				1,087,784	557,137		500
1 GENERAL INSURANCE	K	CAP REL COSTS-BLDG & FIXT	1		540,381		9 1
500 TOTAL RECLASSIFICATIONS CODE LETTER - K					540,381		500
1 INTEREST EXPENSE	L	INTEREST EXPENSE	113		1,143,037		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
13 INTEREST EXPENSE	L						9 13
500 TOTAL RECLASSIFICATIONS CODE LETTER - L					1,143,037		500
1 LAND IMPROVEMENT DEPR EXP	M	CAP REL COSTS-BLDG & FIXT	1		29,326		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
12 LAND IMPROVEMENT DEPR EXP	M						9 12
500 TOTAL RECLASSIFICATIONS CODE LETTER - M					29,326		500

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	EMPLOYEE BENEFITS DEPARTMENT	4		378	1
2 MEDICAL SUPPLIES RECLASS	N	CHILD CARE	4.01		12,840	2
3 MEDICAL SUPPLIES RECLASS	N	COMMUNICATIONS	5.01		92	3
4 MEDICAL SUPPLIES RECLASS	N	PFS/COLLECTION	5.03		254	4
5 MEDICAL SUPPLIES RECLASS	N	OTHER ADMIN & GENERAL	5.06		11,964	5
6 MEDICAL SUPPLIES RECLASS	N	MAINTENANCE & REPAIRS	6		259	6
7 MEDICAL SUPPLIES RECLASS	N	LAUNDRY & LINEN SERVICE	8		22,259	7
8 MEDICAL SUPPLIES RECLASS	N	HOUSEKEEPING	9		10,262	8
9 MEDICAL SUPPLIES RECLASS	N	DIETARY	10		3,470	9
10 MEDICAL SUPPLIES RECLASS	N	NURSING ADMINISTRATION	13		401	10
11 MEDICAL SUPPLIES RECLASS	N	CENTRAL SERVICES & SUPPLY	14		1,683	11
12 MEDICAL SUPPLIES RECLASS	N	PHARMACY	15		489	12
13 MEDICAL SUPPLIES RECLASS	N	MEDICAL RECORDS & LIBRARY	16		35	13
14 MEDICAL SUPPLIES RECLASS	N	CENTRAL STERILIZATION	18		97,694	14
15 MEDICAL SUPPLIES RECLASS	N	ADULTS & PEDIATRICS	30		429,465	15
16 MEDICAL SUPPLIES RECLASS	N	INTENSIVE CARE UNIT	31		87,615	16
17 MEDICAL SUPPLIES RECLASS	N	SUBPROVIDER - IPF	40		1,473	17
18 MEDICAL SUPPLIES RECLASS	N	SUBPROVIDER - IRF	41		15,166	18
19 MEDICAL SUPPLIES RECLASS	N	NURSERY	43		65,121	19
20 MEDICAL SUPPLIES RECLASS	N	SKILLED NURSING FACILITY	44		41,466	20
21 MEDICAL SUPPLIES RECLASS	N	OPERATING ROOM	50		3,637,962	21
22 MEDICAL SUPPLIES RECLASS	N	RECOVERY ROOM	51		93,289	22
23 MEDICAL SUPPLIES RECLASS	N	ANESTHESIOLOGY	53		117,466	23
24 MEDICAL SUPPLIES RECLASS	N	RADIOLOGY-DIAGNOSTIC	54		112,481	24
25 MEDICAL SUPPLIES RECLASS	N	MRI	58		1,694	25
26 MEDICAL SUPPLIES RECLASS	N	LABORATORY	60		3,816	26
27 MEDICAL SUPPLIES RECLASS	N	RESPIRATORY THERAPY	65		85,294	27
28 MEDICAL SUPPLIES RECLASS	N	PHYSICAL THERAPY	66		39,453	28
29 MEDICAL SUPPLIES RECLASS	N	ELECTROCARDIOLOGY	69		818,278	29
30 MEDICAL SUPPLIES RECLASS	N	ELECTROENCEPHALOGRAPHY	70		16,882	30
31 MEDICAL SUPPLIES RECLASS	N	DRUGS CHARGED TO PATIENTS	73		14,874	31
32 MEDICAL SUPPLIES RECLASS	N	BEHAVIORAL HEALTH COUNSELING	76		87	32
33 MEDICAL SUPPLIES RECLASS	N	SHOCK THERAPY	76.01		6,741	33
34 MEDICAL SUPPLIES RECLASS	N	CARDIAC REHABILITATION	76.97		3,555	34
35 MEDICAL SUPPLIES RECLASS	N	EMERGENCY	91		156,949	35
36 MEDICAL SUPPLIES RECLASS	N	PURCHASED DIALYSIS SERVICES	98		202	36
37 MEDICAL SUPPLIES RECLASS	N	HOME HEALTH AGENCY	101		601,789	37
38 MEDICAL SUPPLIES RECLASS	N	OAKCREST NURSING HOME	190.01		26,982	38
39 MEDICAL SUPPLIES RECLASS	N	SHARED SERVICES	190.02		524	39
40 MEDICAL SUPPLIES RECLASS	N	MATERNAL HEALTH	190.03		578	40
41 MEDICAL SUPPLIES RECLASS	N	KENNEDY LIVING CENTER	194.01		44	41
500 TOTAL RECLASSIFICATIONS					6,541,326	500
CODE LETTER - N						

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 DRUGS CHARGED TO PATIENTS RECLASS	O	EMPLOYEE BENEFITS DEPARTMENT	4		1,145	1
2 DRUGS CHARGED TO PATIENTS RECLASS	O	COMMUNICATIONS	5.01		19	2
3 DRUGS CHARGED TO PATIENTS RECLASS	O	PFS/COLLECTION	5.03		3	3
4 DRUGS CHARGED TO PATIENTS RECLASS	O	OTHER ADMIN & GENERAL	5.06		19	4
5 DRUGS CHARGED TO PATIENTS RECLASS	O	MAINTENANCE & REPAIRS	6		19	5
6 DRUGS CHARGED TO PATIENTS RECLASS	O	CENTRAL SERVICES & SUPPLY	14		1	6
7 DRUGS CHARGED TO PATIENTS RECLASS	O	PHARMACY	15		20,608	7
8 DRUGS CHARGED TO PATIENTS RECLASS	O	MEDICAL RECORDS & LIBRARY	16		16	8
9 DRUGS CHARGED TO PATIENTS RECLASS	O	ADULTS & PEDIATRICS	30		109,030	9
10 DRUGS CHARGED TO PATIENTS RECLASS	O	INTENSIVE CARE UNIT	31		20,564	10
11 DRUGS CHARGED TO PATIENTS RECLASS	O	SUBPROVIDER - IPF	40		98	11
12 DRUGS CHARGED TO PATIENTS RECLASS	O	SUBPROVIDER - IRF	41		1	12
13 DRUGS CHARGED TO PATIENTS RECLASS	O	NURSERY	43		1,873	13
14 DRUGS CHARGED TO PATIENTS RECLASS	O	SKILLED NURSING FACILITY	44		13,058	14
15 DRUGS CHARGED TO PATIENTS RECLASS	O	OPERATING ROOM	50		43,921	15
16 DRUGS CHARGED TO PATIENTS RECLASS	O	RECOVERY ROOM	51		67,636	16
17 DRUGS CHARGED TO PATIENTS RECLASS	O	ANESTHESIOLOGY	53		42,596	17
18 DRUGS CHARGED TO PATIENTS RECLASS	O	RADIOLOGY-DIAGNOSTIC	54		9,804	18
19 DRUGS CHARGED TO PATIENTS RECLASS	O	MRI	58		1,652	19
20 DRUGS CHARGED TO PATIENTS RECLASS	O	RESPIRATORY THERAPY	65		963	20
21 DRUGS CHARGED TO PATIENTS RECLASS	O	PHYSICAL THERAPY	66		883	21
22 DRUGS CHARGED TO PATIENTS RECLASS	O	ELECTROCARDIOLOGY	69		18,093	22
23 DRUGS CHARGED TO PATIENTS RECLASS	O	ELECTROENCEPHALOGRAPHY	70		566	23
24 DRUGS CHARGED TO PATIENTS RECLASS	O	MEDICAL SUPPLIES CHARGED TO P	71		921	24
25 DRUGS CHARGED TO PATIENTS RECLASS	O	SHOCK THERAPY	76.01		146	25
26 DRUGS CHARGED TO PATIENTS RECLASS	O	CARDIAC REHABILITATION	76.97		30	26
27 DRUGS CHARGED TO PATIENTS RECLASS	O	EMERGENCY	91		44,648	27
28 DRUGS CHARGED TO PATIENTS RECLASS	O	PURCHASED DIALYSIS SERVICES	98		96	28
29 DRUGS CHARGED TO PATIENTS RECLASS	O	HOME HEALTH AGENCY	101		1,600	29
30 DRUGS CHARGED TO PATIENTS RECLASS	O	OAKCREST NURSING HOME	190.01		487	30
31 DRUGS CHARGED TO PATIENTS RECLASS	O	SHARED SERVICES	190.02		6	31
32 DRUGS CHARGED TO PATIENTS RECLASS	O	MATERNAL HEALTH	190.03		7,610	32
33 DRUGS CHARGED TO PATIENTS RECLASS	O	RURAL OUTREACH PROGRAM	194.06		300	33
500 TOTAL RECLASSIFICATIONS					408,412	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	CHILD CARE	4.01		252,700	1
2 DIRECT ASSIGNED EMP BENE	P	COMMUNICATIONS	5.01		65,399	2
3 DIRECT ASSIGNED EMP BENE	P	PURCHASING	5.02		57,805	3
4 DIRECT ASSIGNED EMP BENE	P	PFS/COLLECTION	5.03		141,990	4
5 DIRECT ASSIGNED EMP BENE	P	OTHER ADMIN & GENERAL	5.06		250,252	5
6 DIRECT ASSIGNED EMP BENE	P	MAINTENANCE & REPAIRS	6		258,273	6
7 DIRECT ASSIGNED EMP BENE	P	LAUNDRY & LINEN SERVICE	8		150,385	7
8 DIRECT ASSIGNED EMP BENE	P	HOUSEKEEPING	9		322,761	8
9 DIRECT ASSIGNED EMP BENE	P	DIETARY	10		437,049	9
10 DIRECT ASSIGNED EMP BENE	P	NURSING ADMINISTRATION	13		188,639	10
11 DIRECT ASSIGNED EMP BENE	P	CENTRAL SERVICES & SUPPLY	14		99,481	11
12 DIRECT ASSIGNED EMP BENE	P	PHARMACY	15		305,137	12
13 DIRECT ASSIGNED EMP BENE	P	MEDICAL RECORDS & LIBRARY	16		451,787	13
14 DIRECT ASSIGNED EMP BENE	P	SOCIAL SERVICE	17		61,522	14
15 DIRECT ASSIGNED EMP BENE	P	CENTRAL STERILIZATION	18		66,168	15
16 DIRECT ASSIGNED EMP BENE	P	ADULTS & PEDIATRICS	30		1,877,004	16
17 DIRECT ASSIGNED EMP BENE	P	INTENSIVE CARE UNIT	31		229,134	17
18 DIRECT ASSIGNED EMP BENE	P	SUBPROVIDER - IPF	40		72,865	18
19 DIRECT ASSIGNED EMP BENE	P	SUBPROVIDER - IRF	41		91,192	19
20 DIRECT ASSIGNED EMP BENE	P	NURSERY	43		96,864	20
21 DIRECT ASSIGNED EMP BENE	P	SKILLED NURSING FACILITY	44		234,444	21
22 DIRECT ASSIGNED EMP BENE	P	OPERATING ROOM	50		644,465	22
23 DIRECT ASSIGNED EMP BENE	P	RECOVERY ROOM	51		325,641	23
24 DIRECT ASSIGNED EMP BENE	P	ANESTHESIOLOGY	53		17,716	24
25 DIRECT ASSIGNED EMP BENE	P	RADIOLOGY-DIAGNOSTIC	54		340,217	25
26 DIRECT ASSIGNED EMP BENE	P	MRI	58		32,167	26
27 DIRECT ASSIGNED EMP BENE	P	RESPIRATORY THERAPY	65		171,203	27
28 DIRECT ASSIGNED EMP BENE	P	PHYSICAL THERAPY	66		418,009	28
29 DIRECT ASSIGNED EMP BENE	P	ELECTROCARDIOLOGY	69		144,217	29
30 DIRECT ASSIGNED EMP BENE	P	ELECTROENCEPHALOGRAPHY	70		60,379	30
31 DIRECT ASSIGNED EMP BENE	P	DRUGS CHARGED TO PATIENTS	73		684	31
32 DIRECT ASSIGNED EMP BENE	P	BEHAVIORAL HEALTH COUNSELING	76		40,681	32
33 DIRECT ASSIGNED EMP BENE	P	SHOCK THERAPY	76.01		4,925	33
34 DIRECT ASSIGNED EMP BENE	P	CARDIAC REHABILITATION	76.97		50,945	34
35 DIRECT ASSIGNED EMP BENE	P	EMERGENCY	91		315,853	35
36 DIRECT ASSIGNED EMP BENE	P	HOME HEALTH AGENCY	101		444,362	36
37 DIRECT ASSIGNED EMP BENE	P	OAKCREST NURSING HOME	190.01		242,276	37
38 DIRECT ASSIGNED EMP BENE	P	SHARED SERVICES	190.02		78,304	38
39 DIRECT ASSIGNED EMP BENE	P	FUND DEVELOPMENT	190.06		35,397	39
40 DIRECT ASSIGNED EMP BENE	P	KENNEDY LIVING CENTER	194.01		163,744	40
41 DIRECT ASSIGNED EMP BENE	P	COMMUNITY EDUCATION/OUTSIDE L	194.05		21,073	41
42 DIRECT ASSIGNED EMP BENE	P	LIFELINE	194.08		4,529	42
43 DIRECT ASSIGNED EMP BENE	P	CCH ELKADER	194.10		17,291	43
500 TOTAL RECLASSIFICATIONS					9,284,929	500
CODE LETTER - P						
1 IMPLANTABLE SUPPLIES	Q	ADULTS & PEDIATRICS	30		650	1
2 IMPLANTABLE SUPPLIES	Q	OPERATING ROOM	50		5,862,050	2
3 IMPLANTABLE SUPPLIES	Q	RADIOLOGY-DIAGNOSTIC	54		609	3
4 IMPLANTABLE SUPPLIES	Q	ELECTROCARDIOLOGY	69		1,939,496	4
5 IMPLANTABLE SUPPLIES	Q	HOME HEALTH AGENCY	101		314	5
500 TOTAL RECLASSIFICATIONS					7,803,119	500
CODE LETTER - Q						
1 CARDIAC REHAB	S	CARDIAC REHABILITATION	76.97	64,250	21,062	1
500 TOTAL RECLASSIFICATIONS				64,250	21,062	500
CODE LETTER - S						
1 DYERSVILLE BENEFIT RECLASS	T	MMC DYERSVILLE	194.09		522,359	1
500 TOTAL RECLASSIFICATIONS					522,359	500
CODE LETTER - T						
1 DYERSVILLE LAUNDRY RECLASS	U	MMC DYERSVILLE	194.09		23,040	1
500 TOTAL RECLASSIFICATIONS					23,040	500
CODE LETTER - U						
1 PROFESSIONAL LIABILITY	V	CAP REL COSTS-BLDG & FIXT	1		180,610	9 1
500 TOTAL RECLASSIFICATIONS					180,610	500
CODE LETTER - V						

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE		OTHER	WKST A-7 REF.
			LINE #	SALARY		
	1	6	7	8	9	10
1 MEDICAL DIRECTOR	W	OTHER ADMIN & GENERAL	5.06		206,948	1
2 MEDICAL DIRECTOR	W					2
3 MEDICAL DIRECTOR	W					3
4 MEDICAL DIRECTOR	W					4
5 MEDICAL DIRECTOR	W					5
6 MEDICAL DIRECTOR	W					6
500 TOTAL RECLASSIFICATIONS					206,948	500
CODE LETTER - W						
GRAND TOTAL (DECREASES)				1,357,065	35,326,278	

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7  
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	ACQUISITIONS			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
		PURCHASE 2	DONATION 3	TOTAL 4			
1 LAND	2,825,189					2,825,189	1
2 LAND IMPROVEMENTS	3,305,884	400		400		3,306,284	2
3 BUILDINGS AND FIXTURES	46,285,595	5,073,552		5,073,552		51,359,147	3
4 BUILDING IMPROVEMENTS	38,232,611	4,891,422		4,891,422		43,124,033	4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	52,900,651	6,887,751		6,887,751	2,293,387	57,495,015	6
7 HIT DESIGNATED ASSETS							7
8 SUBTOTAL (SUM OF LINES 1-7)	143,549,930	16,853,125		16,853,125	2,293,387	158,109,668	8
9 RECONCILING ITEMS							9
10 TOTAL (LINE 7 MINUS LINE 9)	143,549,930	16,853,125		16,853,125	2,293,387	158,109,668	10

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

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL(1)
							(SUM OF COLS. 9-14) 15
1 CAP REL COSTS-BLDG & FIXT	2,883,603		21,327	534,931	5,450	6,894	3,452,205 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 CAP REL COST (RETAIL PHARMACY)							1.11
1.12 CAP REL COST (OAKCREST NURSING HOM							1.12
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL (SUM OF LINES 1-2)	2,883,603		21,327	534,931	5,450	6,894	3,452,205 3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS ALLOCATION OF OTHER CAPITAL

DESCRIPTION	GROSS ASSETS 1	CAPITALIZED LEASES 2	OF RATIOS	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS 7	TOTAL
			(COL. 1 - COL. 2) 3				(SEE INSTR.) 4
1 CAP REL COSTS-BLDG & FIXT	100,614,653		100,614,653	0.636360			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 CAP REL COST (RETAIL PHARMACY)							1.11
1.12 CAP REL COST (OAKCREST NURSIN							1.12
2 CAP REL COSTS-MVBLE EQUIP	57,495,015		57,495,015	0.363640			2
3 TOTAL (SUM OF LINES 1-2)	158,109,668		158,109,668	1.000000			3

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL(2)
							(SUM OF COLS. 9-14) 15
1 CAP REL COSTS-BLDG & FIXT	186,585		21,327	534,931	5,450	6,894	755,187 1
1.01 CAP REL COST - 47 BLDG	702,817						702,817 1.01
1.02 CAP REL COST (PROF ARTS PLAZA)	199,996						199,996 1.02
1.03 CAP REL COST (ASBURY)	650						650 1.03
1.04 CAP REL COST (MED ARTS BLDG)	544						544 1.04
1.05 CAP REL COST (ENERGY CENTER)	186,645						186,645 1.05
1.06 CAP REL COST (RENTAL PROPERTIES)	3,193						3,193 1.06
1.07 CAP REL COST (PARKING DECK)	63,329						63,329 1.07
1.08 CAP REL COST (97 BLDG)	890,856						890,856 1.08
1.09 CAP REL COST (BELLEVUE CLINIC)	1,751						1,751 1.09
1.10 CAP REL COST (CASCADE CLINIC)	884						884 1.10

1.11	CAP REL COST (RETAIL PHARMACY)	45,769				45,769	1.11
1.12	CAP REL COST (OAKCREST NURSING H	14,994				14,994	1.12
2	CAP REL COSTS-MVBLE EQUIP	5,431,379				5,431,379	2
3	TOTAL	7,729,392	21,327	534,931	5,450	6,894	8,297,994 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	-1,859,851			10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)					11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST A-8-1	-531,551			12
13 LAUNDRY AND LINEN SERVICE					13
14 CAFETERIA - EMPLOYEES AND GUESTS	B	-952,403	DIETARY	10	14
15 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					15
16 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	B	-46	MEDICAL SUPPLIES CHARGED TO PAT	71	16
17 SALE OF DRUGS TO OTHER THAN PATIENTS	B	-74,611	DRUGS CHARGED TO PATIENTS	73	17
18 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-78,569	MEDICAL RECORDS & LIBRARY	16	18
19 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					19
20 VENDING MACHINES					20
21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)					21
22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE 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 VENDING MACHINE REVENUE	B	-11,619	DIETARY	10	33
33.01 TELEPHONE REVENUE	B	-10,910	COMMUNICATIONS	5.01	33.01
33.02 TELEPHONE REVENUE	B	-17,230	OTHER ADMIN & GENERAL	5.06	33.02
33.03 CONSULTING REVENUE	B	-4,601	PHARMACY	15	33.03
33.04 MISC OTHER REVENUE	B	-78,306	EMPLOYEE BENEFITS DEPARTMENT	4	33.04
33.05 MISC OTHER REVENUE	B	-903,610	CHILD CARE	4.01	33.05
33.06 MISC OTHER REVENUE	B	-179,559	OTHER ADMIN & GENERAL	5.06	33.06
33.07 MISC OTHER REVENUE	B	-339	DIETARY	10	33.07
33.08 MISC OTHER REVENUE	B	-558	MEDICAL RECORDS & LIBRARY	16	33.08
33.09 MISC OTHER REVENUE	B	-11	NURSERY	43	33.09
33.10 MISC OTHER REVENUE	B	-150	LABORATORY	60	33.10
33.11 MISC OTHER REVENUE	B	-19,347	CARDIAC REHABILITATION	76.97	33.11
33.12 MISC OTHER REVENUE	B	-121	HOME HEALTH AGENCY	101	33.12
33.13 CASH OVER SHORT	B	-5	OTHER ADMIN & GENERAL	5.06	33.13
33.14 PRINTING REVENUE	B	-16,973	OTHER ADMIN & GENERAL	5.06	33.14
33.15 PRINTING REVENUE	B	-882	ADULTS & PEDIATRICS	30	33.15
33.16 IC OTHER REVENUE	B	-2,673	OTHER ADMIN & GENERAL	5.06	33.16
33.17 IC OTHER REVENUE	B	-2,318	MAINTENANCE & REPAIRS	6	33.17
33.18 IC OTHER REVENUE	B	-23,040	LAUNDRY & LINEN SERVICE	8	33.18
33.19 IC OTHER REVENUE	B	-427	OPERATING ROOM	50	33.19
33.20 IC OTHER REVENUE	B	-22,596	RADIOLOGY-DIAGNOSTIC	54	33.20
33.21 IC OTHER REVENUE	B	-54,829	DRUGS CHARGED TO PATIENTS	73	33.21
33.22 HEALTH EDUCATION SERVICE	B	-20,322	NURSING ADMINISTRATION	13	33.22
33.23 HEALTH EDUCATION SERVICE	B	-5,135	ADULTS & PEDIATRICS	30	33.23
33.24 PHYSICAL THERAPY OTHER OP REV	B	-48,585	PHYSICAL THERAPY	66	33.24
33.25 CRNA EXPENSE OFFSET	A	-507,019	NONPHYSICIAN ANESTHETISTS	19	33.25
33.26 DYERSVILLE OPERATING EXPENSE	A	4,854,511	MMC DYERSVILLE	194.09	33.26
33.27 NON ALLOWABLE ADVERTISING	A	-126	EMPLOYEE BENEFITS DEPARTMENT	4	33.27
33.28 NON ALLOWABLE ADVERTISING	A	-670,191	OTHER ADMIN & GENERAL	5.06	33.28

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
			COST CENTER	LINE NO.	
	1	2	3	4	5
33.29 PATIENT TV EXPENSE	A	-28,338	MAINTENANCE & REPAIRS	6	33.29
33.30 DUES - LOBBYING ALLOCATION	A	-24,027	OTHER ADMIN & GENERAL	5.06	33.30
33.31 ATHLETIC TRAINER - MED ASSOC	A	-25,000	OTHER ADMIN & GENERAL	5.06	33.31
33.32 DONATIONS	A	-19,337	OTHER ADMIN & GENERAL	5.06	33.32
33.33 PURCHASED SERVICES OTHER	A	-41,948	OTHER ADMIN & GENERAL	5.06	33.33
33.34 TUITION ASSIST - PT EMPLOYESS	A	-37,850	EMPLOYEE BENEFITS DEPARTMENT	4	33.34
33.35 WS A-8 - LEGAL FEES	A	-21,335	OTHER ADMIN & GENERAL	5.06	33.35
33.36 MEDICAID PROVIDER TAX ADJUSTMENT (	A	-708,840	OTHER ADMIN & GENERAL	5.06	33.36
33.37 WS A-8 - INTEREST EXP TO EXTENT OF	A	-90,712	CAP REL COSTS-BLDG & FIXT	1	9 33.37
33.38 WS A-8 - INTEREST EXP TO EXTENT OF	A	-71,182	CAP REL COST - 47 BLDG	1.01	9 33.38
33.39 WS A-8 - INTEREST EXP TO EXTENT OF	A	-22,482	CAP REL COST (PROF ARTS PLAZA)	1.02	9 33.39
33.40 WS A-8 - INTEREST EXP TO EXTENT OF	A	-5,009	CAP REL COST (ASBURY)	1.03	9 33.40
33.41 WS A-8 - INTEREST EXP TO EXTENT OF	A	-5,544	CAP REL COST (MED ARTS BLDG)	1.04	9 33.41
33.42 WS A-8 - INTEREST EXP TO EXTENT OF	A	-4,628	CAP REL COST (ENERGY CENTER)	1.05	9 33.42
33.43 WS A-8 - INTEREST EXP TO EXTENT OF	A	-467	CAP REL COST (RENTAL PROPERTIES)	1.06	9 33.43
33.44 WS A-8 - INTEREST EXP TO EXTENT OF	A	-467	CAP REL COST (PARKING DECK)	1.07	9 33.44
33.45 WS A-8 - INTEREST EXP TO EXTENT OF	A	-33,967	CAP REL COST (97 BLDG)	1.08	9 33.45
33.46 WS A-8 - INTEREST EXP TO EXTENT OF	A	-508	CAP REL COST (BELLEVUE CLINIC)	1.09	9 33.46
33.47 WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,559	CAP REL COST (CASCADE CLINIC)	1.10	9 33.47
33.48 WS A-8 - INTEREST EXP TO EXTENT OF	A	-6,180	CAP REL COST (RETAIL PHARMACY)	1.11	9 33.48
33.49 WS A-8 - INTEREST EXP TO EXTENT OF	A	-5,115	CAP REL COST (OAKCREST NURSING	1.12	9 33.49
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)	-2,399,497			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	173,869	180,610	-6,741	1
2	1	CAP REL COSTS-BLDG & FIXT	PROPERTY INTEGRATED RISK	273,700	354,321	-80,621	9 2
3	4	EMPLOYEE BENEFITS DEPARTMENT	STOP LOSS INSURANCE	409,256	-30,643	439,899	3
3.01	4	EMPLOYEE BENEFITS DEPARTMENT	WORKERS COMPENSATION	391,039	823,140	-432,101	4.01
3.02	4	EMPLOYEE BENEFITS DEPARTMENT	PENSION EXPENSE	5,410,092	3,334,000	2,076,092	4.02
3.03	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	7,263,739	6,729,508	534,231	4.03
3.04	1	CAP REL COSTS-BLDG & FIXT	TRINITY CAPITAL	151,862		151,862	9 4.04
3.05	5.06	OTHER ADMIN & GENERAL	IC COMMUNICATIONS	161,077	161,077		4.05
3.06	5.06	OTHER ADMIN & GENERAL	IC AMORTIZATION	2,023,702	2,023,702		4.06
3.07	5.06	OTHER ADMIN & GENERAL	TIS EXPENSE	4,928,541	6,117,887	-1,189,346	4.07
3.08	1	CAP REL COSTS-BLDG & FIXT	TIS CAPITAL	40,699		40,699	9 4.08
3.09	1	CAP REL COSTS-BLDG & FIXT	INTERCOMPANY INTEREST	116,588	450,503	-333,915	9 4.09
3.10	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	91,487	353,509	-262,022	9 4.10
3.11	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	28,895	111,653	-82,758	9 4.11
3.12	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	6,437	24,874	-18,437	9 4.12
3.13	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	7,125	27,532	-20,407	9 4.13
3.14	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	5,948	22,982	-17,034	9 4.14
3.15	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	601	2,321	-1,720	9 4.15
3.16	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	601	2,321	-1,720	9 4.16
3.17	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	43,656	168,690	-125,034	9 4.17
3.18	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	653	2,523	-1,870	9 4.18
3.19	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	3,289	12,710	-9,421	9 4.19
3.20	1.11	CAP REL COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	7,943	30,694	-22,751	9 4.20
3.21	1.12	CAP REL COST (OAKCREST NURSING)	INTERCOMPANY INTEREST	6,574	25,403	-18,829	9 4.21
3.22	60	LABORATORY	UCL LABORATORY	4,731,989	5,881,596	-1,149,607	4.22
3.23	194.09	MMC DYERSVILLE	TIS EXPENSE	-11,232	-11,232		4.23
4							4
5		TOTALS (SUM OF LINES 1-4)		26,268,130	26,799,681	-531,551	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 -----		TYPE OF BUSINESS		
		PERCENT OF OWNERSHIP	NAME			PERCENT OF OWNERSHIP
1	2	3	4	5	6	
6	B	100.00	CHE TRINITY HEALTH		HOME OFFICE	6
7	C		UNITED CLINICAL LABORATORIES	33.33	CONSOLIDATED LAB SERVICE	7
8	C		MERCY MEDICAL CTR DYERSVILLE	100.00	CRITICAL ACCESS HOSPITAL	8
9						9
10						10

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST 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	5,000		5,000	171,400	45	3,708	185	1
2	30 ADULTS & PEDIATRICS	948,153	930,278	17,875	171,400	143	11,784	589	2
3	40 SUBPROVIDER - IPF	380	380		171,400				3
4	41 SUBPROVIDER - IRF	127,113		127,113	171,400	1,059	87,266	4,363	4
5	53 ANESTHESIOLOGY				171,400				5
6	54 RADIOLOGY-DIAGNOSTIC	43,696		43,696	231,100	312	34,665	1,733	6
7	65 RESPIRATORY THERAPY	11,400		11,400	171,400	95	7,828	391	7
8	69 ELECTROCARDIOLOGY	6,970		6,970	171,400	41	3,379	169	8
9	76 BEHAVIORAL HEALTH COUNSE	16,445	820	15,625	171,400	125	10,300	515	9
10	91 EMERGENCY	978,286	804,313	173,973	171,400	1,440	118,662	5,933	10
200	TOTAL	2,137,443	1,735,791	401,652		3,260	277,592	13,878	200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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					3,708	1,292	1,292	1
2	30 ADULTS & PEDIATRICS		AGGREGATE			11,784	6,091	936,369	2
3	40 SUBPROVIDER - IPF		AGGREGATE					380	3
4	41 SUBPROVIDER - IRF					87,266	39,847	39,847	4
5	53 ANESTHESIOLOGY								5
6	54 RADIOLOGY-DIAGNOSTIC					34,665	9,031	9,031	6
7	65 RESPIRATORY THERAPY					7,828	3,572	3,572	7
8	69 ELECTROCARDIOLOGY					3,379	3,591	3,591	8
9	76 BEHAVIORAL HEALTH COUNSE		AGGREGATE			10,300	5,325	6,145	9
10	91 EMERGENCY		AGGREGATE			118,662	55,311	859,624	10
200	TOTAL					277,592	124,060	1,859,851	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	755,187	755,187				1
1.01 CAP REL COST - 47 BLDG	702,817		702,817			1.01
1.02 CAP REL COST (PROF ARTS PLAZA)	199,996			199,996		1.02
1.03 CAP REL COST (ASBURY)	650				650	1.03
1.04 CAP REL COST (MED ARTS BLDG)	544					1.04
1.05 CAP REL COST (ENERGY CENTER)	186,645					1.05
1.06 CAP REL COST (RENTAL PROPERTIES)	3,193					1.06
1.07 CAP REL COST (PARKING DECK)	63,329					1.07
1.08 CAP REL COST (97 BLDG)	890,856					1.08
1.09 CAP REL COST (BELLEVUE CLINIC)	1,751					1.09
1.10 CAP REL COST (CASCADE CLINIC)	884					1.10
1.11 CAP REL COST (RETAIL PHARMACY)	45,769					1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)	14,994					1.12
2 CAP REL COSTS-MVBLE EQUIP	5,431,379					2
4 EMPLOYEE BENEFITS DEPARTMENT	13,771,929		12,789			4
4.01 CHLD CARE				43,420		4.01
5.01 COMMUNICATIONS	276,255	2,483	2,548			5.01
5.02 PURCHASING	715,949	3,779				5.02
5.03 PFS/COLLECTION	2,286,726					5.03
5.06 OTHER ADMIN & GENERAL	10,674,145	117,128	189,925	29,170	464	5.06
6 MAINTENANCE & REPAIRS	4,656,976	97,628	77,310	1,089		6
7 OPERATION OF PLANT	116,460	829				7
8 LAUNDRY & LINEN SERVICE	893,133	1,848	46,254			8
9 HOUSEKEEPING	1,377,553	15,823	1,846	1,143		9
10 DIETARY	1,615,549	42,421				10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,501,224		9,055			13
14 CENTRAL SERVICES & SUPPLY	401,132	37,906				14
15 PHARMACY	2,175,444	6,503	4,440			15
16 MEDICAL RECORDS & LIBRARY	2,698,019	18,340	942		155	16
17 SOCIAL SERVICE	297,190	1,545	849			17
18 CENTRAL STERILIZATION	312,065	12,437				18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	8,822,676	171,838	85,160		31	30
31 INTENSIVE CARE UNIT	1,302,478	41,039				31
40 SUBPROVIDER - IPF	394,795		15,955			40
41 SUBPROVIDER - IRF	563,139		25,919			41
43 NURSERY	1,210,523		14,907			43
44 SKILLED NURSING FACILITY	1,155,623		47,606			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,022,228	67,567	8,192			50
51 RECOVERY ROOM	1,738,393		388			51
52 DELIVERY ROOM & LABOR ROOM	1,057,637		23,330			52
53 ANESTHESIOLOGY	146,429					53
54 RADIOLOGY-DIAGNOSTIC	2,197,460	39,486	840			54
58 MRI	201,864	3,055				58
60 LABORATORY	4,782,087	16,589	9,124			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	896,671					63
65 RESPIRATORY THERAPY	1,029,086		6,051			65
66 PHYSICAL THERAPY	2,390,089		3,018	20,571		66
69 ELECTROCARDIOLOGY	1,075,027		425			69
70 ELECTROENCEPHALOGRAPHY	319,229		11,409			70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	6,774,362					71
72 IMPL. DEV. CHARGED TO PATIENTS	7,803,119					72
73 DRUGS CHARGED TO PATIENTS	4,497,036					73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	215,914		20,109			76
76.01 SHOCK THERAPY	27,585		6,180			76.01
76.97 CARDIAC REHABILITATION	188,935			25,743		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,929,262	38,743				91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	196,893	148				98

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	
101	HOME HEALTH AGENCY	2,890,303	10,768	17,769			101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	109,896,586	747,903	642,340	121,136	650	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01	OAKCREST NURSING HOME	1,087,724					190.01
190.02	SHARED SERVICES	493,813			378		190.02
190.03	MATERNAL HEALTH	149,682			1,780		190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE		778				190.05
190.06	FUND DEVELOPMENT	580,524		3,904			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	637,743					194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ	40,900	6,506	5,026	76,702		194.03
194.04	AUXILIARY			2,843			194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	125,705		7,347			194.05
194.06	RURAL OUTREACH PROGRAM	31,433					194.06
194.07	OTHER REV DEDUCTIONS	71,712					194.07
194.08	LIFELINE	103,562					194.08
194.09	MMC DYERSVILLE	4,309,112					194.09
194.10	CCH ELKADER	130,419					194.10
194.11	RETAIL PHARMACY	21,790,497					194.11
194.12	IDLE SPACE			41,357			194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	139,449,412	755,187	702,817	199,996	650	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)	544					1.04
1.05 CAP REL COST (ENERGY CENTER)		186,645				1.05
1.06 CAP REL COST (RENTAL PROPERTIES)			3,193			1.06
1.07 CAP REL COST (PARKING DECK)				63,329		1.07
1.08 CAP REL COST (97 BLDG)					890,856	1.08
1.09 CAP REL COST (BELLEVUE CLINIC)						1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT					650	4
4.01 CHLD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION					16,035	5.03
5.06 OTHER ADMIN & GENERAL				63,329	188,796	5.06
6 MAINTENANCE & REPAIRS		31,503			119,652	6
7 OPERATION OF PLANT		155,142				7
8 LAUNDRY & LINEN SERVICE					2,685	8
9 HOUSEKEEPING					9,660	9
10 DIETARY					9,599	10
11 CAFETERIA					78,350	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					490	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY					3,997	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION						18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					14,993	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					37,612	50
51 RECOVERY ROOM					164,117	51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY					5,014	53
54 RADIOLOGY-DIAGNOSTIC					4,377	54
58 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					114,613	69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING					8,030	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					63,749	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES						98

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	
101 HOME HEALTH AGENCY					24,286	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)		186,645		63,329	866,705	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			3,193			194.03
194.04 AUXILIARY					8,410	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	460					194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	84				15,741	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)	544	186,645	3,193	63,329	890,856	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 OAKCREST NURSING HM 1.12	CAP MOVABLE EQUIPMENT 2	
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)	1,751					1.09
1.10 CAP REL COST (CASCADE CLINIC)		884				1.10
1.11 CAP REL COST (RETAIL PHARMACY)			45,769			1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)				14,994		1.12
2 CAP REL COSTS-MVBLE EQUIP					5,431,379	2
4 EMPLOYEE BENEFITS DEPARTMENT					5,145	4
4.01 CHLD CARE					6,410	4.01
5.01 COMMUNICATIONS					987	5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL					2,443,504	5.06
6 MAINTENANCE & REPAIRS					10,181	6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE					63,420	8
9 HOUSEKEEPING					8,156	9
10 DIETARY					105,586	10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					41,395	13
14 CENTRAL SERVICES & SUPPLY					1,301	14
15 PHARMACY					90,019	15
16 MEDICAL RECORDS & LIBRARY					91,147	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION					47,983	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					200,832	30
31 INTENSIVE CARE UNIT					113,960	31
40 SUBPROVIDER - IPF					5,270	40
41 SUBPROVIDER - IRF					5,413	41
43 NURSERY					34,248	43
44 SKILLED NURSING FACILITY					13,845	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM					772,446	50
51 RECOVERY ROOM					46,986	51
52 DELIVERY ROOM & LABOR ROOM					19,265	52
53 ANESTHESIOLOGY					54,178	53
54 RADIOLOGY-DIAGNOSTIC					558,831	54
58 MRI					257,373	58
60 LABORATORY					789	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					1,646	63
65 RESPIRATORY THERAPY					43,239	65
66 PHYSICAL THERAPY	1,751	315			14,684	66
69 ELECTROCARDIOLOGY					128,395	69
70 ELECTROENCEPHALOGRAPHY					31,963	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS					84,153	71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING					53	76
76.01 SHOCK THERAPY					7,421	76.01
76.97 CARDIAC REHABILITATION					6,949	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY					31,462	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES						98

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	CAP	CAP	CAP	CAP	CAP		
	BELLEVUE CLINIC 1.09	CASCADE CLINIC 1.10	RETAIL PHARMACY 1.11	OAKCREST NURSING HM 1.12	MOVABLE EQUIPMENT 2		
101 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS						15,525	101
113 INTEREST EXPENSE							113
118 SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	1,751	315				5,364,160	118
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN							190
190.01 OAKCREST NURSING HOME				14,994		11,235	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						169	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		437					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							194.09
194.10 CCH ELKADER							194.10
194.11 RETAIL PHARMACY		132	45,769			55,815	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)	1,751	884	45,769	14,994		5,431,379	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS DEPARTMENT 4	CHILD CARE 4.01	COMMUNICAT 5.01	PURCHASING 5.02	PFS COLLECTION 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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT	13,790,513					4
4.01 CHILD CARE	231,087	280,917				4.01
5.01 COMMUNICATIONS	77,014	602	359,889			5.01
5.02 PURCHASING	78,227		2,337	800,292		5.02
5.03 PFS/COLLECTION	162,146	3,397	7,712	504	2,476,520	5.03
5.06 OTHER ADMIN & GENERAL	326,525	13,215	62,163	3,185		5.06
6 MAINTENANCE & REPAIRS	346,174	1,185	10,283	4,500		6
7 OPERATION OF PLANT			701	91		7
8 LAUNDRY & LINEN SERVICE	144,419	5,497	1,168	7,599		8
9 HOUSEKEEPING	314,813	117	1,636	3,386		9
10 DIETARY	466,108	485	7,478	19,253		10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	309,910	5,454	4,674	312		13
14 CENTRAL SERVICES & SUPPLY	109,050	37	1,168	250		14
15 PHARMACY	526,675	36,652	3,739	1,095		15
16 MEDICAL RECORDS & LIBRARY	640,604	1,757	21,967	445		16
17 SOCIAL SERVICE	83,379	8,943	1,636	14		17
18 CENTRAL STERILIZATION	73,244		701	1,078		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	2,477,531	31,174	68,471	4,589	306,008	30
31 INTENSIVE CARE UNIT	359,477	11,774	7,712	833	38,334	31
40 SUBPROVIDER - IPF	108,823	323	2,337	143	15,083	40
41 SUBPROVIDER - IRF	132,255	170	5,375	49	12,270	41
43 NURSERY	271,641	2,399	3,505	900	22,601	43
44 SKILLED NURSING FACILITY	315,841	4,216	9,348	804	21,376	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	955,052	23,618	16,826	5,104	403,104	50
51 RECOVERY ROOM	482,184	22,193	14,956	1,875	68,533	51
52 DELIVERY ROOM & LABOR ROOM	210,243		6,543	1,109	17,929	52
53 ANESTHESIOLOGY	21,965			2,298	107,722	53
54 RADIOLOGY-DIAGNOSTIC	501,790	36,100	10,984	7,283	239,112	54
58 MRI	50,709		935	467	42,078	58
60 LABORATORY			9,348	11	207,586	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					15,077	63
65 RESPIRATORY THERAPY	251,022	1,675	1,636	2,375	56,597	65
66 PHYSICAL THERAPY	643,319	22,566	7,946	415	77,370	66
69 ELECTROCARDIOLOGY	265,202	12,879	5,609	1,311	185,064	69
70 ELECTROENCEPHALOGRAPHY	87,472	5,203	1,636	150	19,730	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS				138,523	96,073	71
72 IMPL. DEV. CHARGED TO PATIENTS				164,240	107,443	72
73 DRUGS CHARGED TO PATIENTS				88,782	261,972	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	54,256		4,440	172	5,384	76
76.01 SHOCK THERAPY	7,208			43	3,221	76.01
76.97 CARDIAC REHABILITATION	61,564		1,870	88	5,222	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	491,193	12,902	11,918	2,097	137,260	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES				2	3,299	98

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		EMPLOYEE BENEFITS DEPARTMENT 4	CHILD CARE 4.01	COMMUNICAT 5.01	PURCHASING 5.02	PFS COLLECTION 5.03	
101	HOME HEALTH AGENCY	629,594	12,719	15,658	9,468		101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	12,267,716	277,252	334,416	474,843	2,475,448	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN			1,168			190
190.01	OAKCREST NURSING HOME	289,344			623		190.01
190.02	SHARED SERVICES	139,674		701	35		190.02
190.03	MATERNAL HEALTH	30,197		2,103	214	1,072	190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE						190.05
190.06	FUND DEVELOPMENT	130,378	2,368	1,870	537		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	179,221			42		194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ			234			194.03
194.04	AUXILIARY						194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	34,081	1,297	1,636	24		194.05
194.06	RURAL OUTREACH PROGRAM			234	155		194.06
194.07	OTHER REV DEDUCTIONS						194.07
194.08	LIFELINE	5,484		935	103		194.08
194.09	MMC DYERSVILLE	677,807					194.09
194.10	CCH ELKADER	36,611					194.10
194.11	RETAIL PHARMACY			16,592	323,716		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)	13,790,513	280,917	359,889	800,292	2,476,520	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	SUBTOTAL (COLS.0-4) 4A	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHLD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	14,111,549	14,111,549				5.06
6 MAINTENANCE & REPAIRS	5,356,481	603,075	5,959,556			6
7 OPERATION OF PLANT	273,223	30,762	160,697	464,682		7
8 LAUNDRY & LINEN SERVICE	1,166,023	131,280	203,984	16,346	1,517,633	8
9 HOUSEKEEPING	1,734,133	195,243	105,247	8,434	38,298	9
10 DIETARY	2,266,479	255,178	222,410	17,822	14,235	10
11 CAFETERIA	78,350	8,821	121,655	9,749		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,872,514	210,823	38,109	3,054		13
14 CENTRAL SERVICES & SUPPLY	550,844	62,018	185,424	14,859	3,346	14
15 PHARMACY	2,844,567	320,264	50,120	4,016	1,618	15
16 MEDICAL RECORDS & LIBRARY	3,477,373	391,510	99,803	7,998		16
17 SOCIAL SERVICE	393,556	44,310	11,060	886		17
18 CENTRAL STERILIZATION	447,508	50,384	60,837	4,875		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	12,183,303	1,371,694	1,215,092	97,369	262,779	30
31 INTENSIVE CARE UNIT	1,875,607	211,171	200,748	16,087	26,883	31
40 SUBPROVIDER - IPF	542,729	61,105	65,805	5,273	7,860	40
41 SUBPROVIDER - IRF	744,590	83,832	106,903	8,566	11,671	41
43 NURSEY	1,560,724	175,719	61,484	4,927	21,000	43
44 SKILLED NURSING FACILITY	1,568,659	176,612	196,350	15,734	40,495	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	6,311,749	710,627	422,701	33,872	142,581	50
51 RECOVERY ROOM	2,539,625	285,931	256,426	20,548	44,953	51
52 DELIVERY ROOM & LABOR ROOM	1,336,056	150,424	96,224	7,711	19,695	52
53 ANESTHESIOLOGY	337,606	38,010	7,785	624		53
54 RADIOLOGY-DIAGNOSTIC	3,596,263	404,896	203,413	16,300	31,169	54
58 MRI	556,481	62,653	14,943	1,197		58
60 LABORATORY	5,025,534	565,815	118,781	9,518		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	913,394	102,837				63
65 RESPIRATORY THERAPY	1,391,681	156,687	24,955	2,000	453	65
66 PHYSICAL THERAPY	3,182,044	358,260	106,617	8,544	8,752	66
69 ELECTROCARDIOLOGY	1,788,525	201,366	179,714	14,401	20,194	69
70 ELECTROENCEPHALOGRAPHY	476,792	53,681	47,056	3,771	10,907	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	7,093,111	798,599				71
72 IMPL. DEV. CHARGED TO PATIENTS	8,074,802	909,126				72
73 DRUGS CHARGED TO PATIENTS	4,847,790	545,803				73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	308,358	34,717	95,406	7,645		76
76.01 SHOCK THERAPY	51,658	5,816	25,488	2,042		76.01
76.97 CARDIAC REHABILITATION	290,371	32,692	117,848	9,444		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	2,718,586	306,080	288,501	23,119	119,159	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	200,342	22,556	723	58		98

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		SUBTOTAL (COLS.0-4) 4A	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	
101	HOME HEALTH AGENCY	3,626,090	408,254	163,667	13,115		101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	107,715,070	10,538,631	5,275,976	409,904	826,048	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,168	132				190
190.01	OAKCREST NURSING HOME	1,403,920	158,065			73,532	190.01
190.02	SHARED SERVICES	634,601	71,448	1,732	139		190.02
190.03	MATERNAL HEALTH	185,048	20,834	8,147	653	1,206	190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE	778	88	3,807	305		190.05
190.06	FUND DEVELOPMENT	719,750	81,035	16,104	1,290		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	817,006	91,985				194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ	132,998	14,974	403,684	32,349		194.03
194.04	AUXILIARY	11,253	1,267	24,784	1,986		194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	170,090	19,150	30,304	2,428	562,366	194.05
194.06	RURAL OUTREACH PROGRAM	31,822	3,583				194.06
194.07	OTHER REV DEDUCTIONS	71,712	8,074				194.07
194.08	LIFELINE	110,084	12,394				194.08
194.09	MMC DYERSVILLE	4,987,379	561,519			29,064	194.09
194.10	CCH ELKADER	167,030	18,806			25,417	194.10
194.11	RETAIL PHARMACY	22,248,346	2,504,908	24,441	1,959		194.11
194.12	IDLE SPACE	41,357	4,656	170,577	13,669		194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	139,449,412	14,111,549	5,959,556	464,682	1,517,633	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	HOUSE-	DIETARY	CAFETERIA	NURSING	CENTRAL	
	KEEPING			ADMINIS-	SERVICES &	
	9	10	11	TRATION	SUPPLY	
				13	14	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						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	2,081,355					9
10 DIETARY	84,325	2,860,449				10
11 CAFETERIA	46,125	149,637	414,337			11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	14,449		10,189	2,149,138		13
14 CENTRAL SERVICES & SUPPLY	70,302		7,248		894,041	14
15 PHARMACY	19,003		15,565		1,286	15
16 MEDICAL RECORDS & LIBRARY	37,840		27,852		523	16
17 SOCIAL SERVICE	4,193		3,945		16	17
18 CENTRAL STERILIZATION	23,066		4,801	33,631	1,267	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	460,692	1,942,290	101,114	708,242	5,390	30
31 INTENSIVE CARE UNIT	76,112	70,263	12,981	90,927	978	31
40 SUBPROVIDER - IPF	24,950	83,553	4,285	30,011	168	40
41 SUBPROVIDER - IRF	40,532	80,843	5,473	38,332	58	41
43 NURSEY	23,311		9,512	66,626	1,056	43
44 SKILLED NURSING FACILITY	74,445	371,740	15,039	105,342	944	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	160,264	157	38,398	268,956	5,995	50
51 RECOVERY ROOM	97,222	1,259	19,356	135,578	2,202	51
52 DELIVERY ROOM & LABOR ROOM	36,483		7,827	54,827	1,303	52
53 ANESTHESIOLOGY	2,952		1,208	8,463	2,699	53
54 RADIOLOGY-DIAGNOSTIC	77,123		20,325		8,554	54
58 MRI	5,665		1,791		549	58
60 LABORATORY	45,035				12	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY	9,462		10,241		2,790	65
66 PHYSICAL THERAPY	40,423		24,083		487	66
69 ELECTROCARDIOLOGY	68,137		8,936	62,590	1,540	69
70 ELECTROENCEPHALOGRAPHY	17,841		3,614		176	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS					162,696	71
72 IMPL. DEV. CHARGED TO PATIENTS					192,901	72
73 DRUGS CHARGED TO PATIENTS					104,275	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	36,172		2,622	18,368	202	76
76.01 SHOCK THERAPY	9,664		304	2,128	51	76.01
76.97 CARDIAC REHABILITATION	44,681		2,169	15,194	103	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	109,383	3,323	18,089	126,700	2,464	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	274				2	98

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	HOUSE-	DIETARY	CAFETERIA	NURSING	CENTRAL	
	KEEPING			ADMINIS-	SERVICES &	
	9	10	11	TRATION	SUPPLY	
				13	14	
101 HOME HEALTH AGENCY	62,053		27,354	191,601	11,120	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	1,822,179	2,703,065	404,321	1,957,516	511,807	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				118,225	732	190.01
190.02 SHARED SERVICES	657		3,781		41	190.02
190.03 MATERNAL HEALTH	3,089		1,190	8,336	251	190.03
190.04 CAFETERIA VISITORS		157,384				190.04
190.05 TV SERVICE	1,443					190.05
190.06 FUND DEVELOPMENT	6,106		3,664	14,656	630	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					49	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	153,054					194.03
194.04 AUXILIARY	9,397					194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	11,490		1,070		28	194.05
194.06 RURAL OUTREACH PROGRAM					182	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE			311		121	194.08
194.09 MMC DYERSVILLE				50,405		194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	9,267				380,200	194.11
194.12 IDLE SPACE	64,673					194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,081,355	2,860,449	414,337	2,149,138	894,041	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHLD 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	3,256,439					15
16 MEDICAL RECORDS & LIBRARY		4,042,899				16
17 SOCIAL SERVICE			457,966			17
18 CENTRAL STERILIZATION				626,369		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	261	499,517	360,884		19,208,627	30
31 INTENSIVE CARE UNIT	43	62,577	6,117		2,650,494	31
40 SUBPROVIDER - IPF		24,621	15,264		865,624	40
41 SUBPROVIDER - IRF		20,029	4,602		1,145,431	41
43 NURSERY		36,893	38,271		1,999,523	43
44 SKILLED NURSING FACILITY		34,894	26,206		2,626,460	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	549	658,256		466,204	9,220,309	50
51 RECOVERY ROOM		111,874			3,514,974	51
52 DELIVERY ROOM & LABOR ROOM		29,267		49,403	1,789,220	52
53 ANESTHESIOLOGY	3,370	175,846			578,563	53
54 RADIOLOGY-DIAGNOSTIC	10,621	390,328			4,758,992	54
58 MRI	3,371	68,688			715,338	58
60 LABORATORY		338,865			6,103,560	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.		24,612			1,040,843	63
65 RESPIRATORY THERAPY		92,389			1,690,658	65
66 PHYSICAL THERAPY		126,299			3,855,509	66
69 ELECTROCARDIOLOGY	4,421	302,099		61,651	2,713,574	69
70 ELECTROENCEPHALOGRAPHY	128	32,208			646,174	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	215	156,830			8,211,451	71
72 IMPL. DEV. CHARGED TO PATIENTS		175,391			9,352,220	72
73 DRUGS CHARGED TO PATIENTS	808,358	427,644			6,733,870	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING		8,789			512,279	76
76.01 SHOCK THERAPY		5,259			102,410	76.01
76.97 CARDIAC REHABILITATION		8,524			521,026	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		224,065		49,111	3,988,580	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES		5,385			229,340	98

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	
101	HOME HEALTH AGENCY	123				4,503,377	101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	831,460	4,041,149	451,344	626,369	99,278,426	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN					1,300	190
190.01	OAKCREST NURSING HOME			2,301		1,756,775	190.01
190.02	SHARED SERVICES					712,399	190.02
190.03	MATERNAL HEALTH		1,750			230,504	190.03
190.04	CAFETERIA VISITORS					157,384	190.04
190.05	TV SERVICE					6,421	190.05
190.06	FUND DEVELOPMENT					843,235	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					909,040	194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ					737,059	194.03
194.04	AUXILIARY					48,687	194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY					796,926	194.05
194.06	RURAL OUTREACH PROGRAM					35,587	194.06
194.07	OTHER REV DEDUCTIONS					79,786	194.07
194.08	LIFELINE					122,910	194.08
194.09	MMC DYERSVILLE			4,321		5,632,688	194.09
194.10	CCH ELKADER					211,253	194.10
194.11	RETAIL PHARMACY	2,424,979				27,594,100	194.11
194.12	IDLE SPACE					294,932	194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	3,256,439	4,042,899	457,966	626,369	139,449,412	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		I&R COST & POST STEP- DOWN ADJS 25	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	CAP REL COST (RETAIL PHARMACY)			1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)			1.12
2	CAP REL COSTS-MVBLE EQUIP			2
4	EMPLOYEE BENEFITS DEPARTMENT			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 SERVICES-SALARY & FRINGES APPRVD			21
22	I&R SERVICES-OTHER PRGM COSTS APPRVD			22
23	PARAMED ED PRGM-(SPECIFY)			23
INPATIENT ROUTINE SERV COST CENTERS				
30	ADULTS & PEDIATRICS	-803,472	18,405,155	30
31	INTENSIVE CARE UNIT		2,650,494	31
40	SUBPROVIDER - IPF		865,624	40
41	SUBPROVIDER - IRF		1,145,431	41
43	NURSERY		1,999,523	43
44	SKILLED NURSING FACILITY		2,626,460	44
ANCILLARY SERVICE COST CENTERS				
50	OPERATING ROOM		9,220,309	50
51	RECOVERY ROOM	803,472	4,318,446	51
52	DELIVERY ROOM & LABOR ROOM		1,789,220	52
53	ANESTHESIOLOGY		578,563	53
54	RADIOLOGY-DIAGNOSTIC		4,758,992	54
58	MRI		715,338	58
60	LABORATORY		6,103,560	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63	BLOOD STORING, PROCESSING & TRANS.		1,040,843	63
65	RESPIRATORY THERAPY		1,690,658	65
66	PHYSICAL THERAPY		3,855,509	66
69	ELECTROCARDIOLOGY		2,713,574	69
70	ELECTROENCEPHALOGRAPHY		646,174	70
71	MEDICAL SUPPLIES CHARGED TO PATIENTS		8,211,451	71
72	IMPL. DEV. CHARGED TO PATIENTS		9,352,220	72
73	DRUGS CHARGED TO PATIENTS		6,733,870	73
74	RENAL DIALYSIS			74
76	BEHAVIORAL HEALTH COUNSELING		512,279	76
76.01	SHOCK THERAPY		102,410	76.01
76.97	CARDIAC REHABILITATION		521,026	76.97
76.98	HYPERBARIC OXYGEN THERAPY			76.98
76.99	LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS				
91	EMERGENCY		3,988,580	91
92	OBSERVATION BEDS (NON-DISTINCT PART)			92
OTHER REIMBURSABLE COST CENTERS				
94	HOME PROGRAM DIALYSIS			94
98	PURCHASED DIALYSIS SERVICES		229,340	98

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION		I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
101	HOME HEALTH AGENCY		4,503,377	101
	SPECIAL PURPOSE COST CENTERS			
113	INTEREST EXPENSE			113
118	SUBTOTALS (SUM OF LINES 1-117)		99,278,426	118
	NONREIMBURSABLE COST CENTERS			
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN		1,300	190
190.01	OAKCREST NURSING HOME		1,756,775	190.01
190.02	SHARED SERVICES		712,399	190.02
190.03	MATERNAL HEALTH		230,504	190.03
190.04	CAFETERIA VISITORS		157,384	190.04
190.05	TV SERVICE		6,421	190.05
190.06	FUND DEVELOPMENT		843,235	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		909,040	194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM			194.02
194.03	RENTAL PROPERTIES DBQ		737,059	194.03
194.04	AUXILIARY		48,687	194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY		796,926	194.05
194.06	RURAL OUTREACH PROGRAM		35,587	194.06
194.07	OTHER REV DEDUCTIONS		79,786	194.07
194.08	LIFELINE		122,910	194.08
194.09	MMC DYERSVILLE		5,632,688	194.09
194.10	CCH ELKADER		211,253	194.10
194.11	RETAIL PHARMACY		27,594,100	194.11
194.12	IDLE SPACE		294,932	194.12
200	CROSS FOOT ADJUSTMENTS			200
201	NEGATIVE COST CENTER			201
202	TOTAL (SUM OF LINES 118-201)		139,449,412	202

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	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT			12,789			4
4.01 CHLD CARE				43,420		4.01
5.01 COMMUNICATIONS	7,805	2,483	2,548			5.01
5.02 PURCHASING		3,779				5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	215,162	117,128	189,925	29,170	464	5.06
6 MAINTENANCE & REPAIRS	244	97,628	77,310	1,089		6
7 OPERATION OF PLANT		829				7
8 LAUNDRY & LINEN SERVICE		1,848	46,254			8
9 HOUSEKEEPING		15,823	1,846	1,143		9
10 DIETARY		42,421				10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			9,055			13
14 CENTRAL SERVICES & SUPPLY		37,906				14
15 PHARMACY		6,503	4,440			15
16 MEDICAL RECORDS & LIBRARY		18,340	942		155	16
17 SOCIAL SERVICE		1,545	849			17
18 CENTRAL STERILIZATION		12,437				18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	225	171,838	85,160		31	30
31 INTENSIVE CARE UNIT		41,039				31
40 SUBPROVIDER - IPF			15,955			40
41 SUBPROVIDER - IRF	1,020		25,919			41
43 NURSERY			14,907			43
44 SKILLED NURSING FACILITY	1,037		47,606			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	18,400	67,567	8,192			50
51 RECOVERY ROOM			388			51
52 DELIVERY ROOM & LABOR ROOM			23,330			52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		39,486	840			54
58 MRI		3,055				58
60 LABORATORY		16,589	9,124			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY	13,719		6,051			65
66 PHYSICAL THERAPY	4,112		3,018	20,571		66
69 ELECTROCARDIOLOGY			425			69
70 ELECTROENCEPHALOGRAPHY	1,440		11,409			70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	53,268					71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING			20,109			76
76.01 SHOCK THERAPY			6,180			76.01
76.97 CARDIAC REHABILITATION				25,743		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		38,743				91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES		148				98

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	
101 HOME HEALTH AGENCY	2,655	10,768	17,769			101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	319,087	747,903	642,340	121,136	650	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME	26					190.01
190.02 SHARED SERVICES				378		190.02
190.03 MATERNAL HEALTH				1,780		190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE		778				190.05
190.06 FUND DEVELOPMENT			3,904			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		6,506	5,026	76,702		194.03
194.04 AUXILIARY			2,843			194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY			7,347			194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE	60,381					194.08
194.09 MMC DYERSVILLE						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	4,782					194.11
194.12 IDLE SPACE			41,357			194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	384,276	755,187	702,817	199,996	650	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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT					650	4
4.01 CHLD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL				63,329	16,035	5.06
6 MAINTENANCE & REPAIRS		31,503			188,796	6
7 OPERATION OF PLANT		155,142			119,652	7
8 LAUNDRY & LINEN SERVICE					2,685	8
9 HOUSEKEEPING					9,660	9
10 DIETARY					9,599	10
11 CAFETERIA					78,350	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					490	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY					3,997	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION						18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					14,993	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					37,612	50
51 RECOVERY ROOM					164,117	51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY					5,014	53
54 RADIOLOGY-DIAGNOSTIC					4,377	54
58 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					114,613	69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING					8,030	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					63,749	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES						98

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	
101 HOME HEALTH AGENCY					24,286	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)		186,645		63,329	866,705	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			3,193			194.03
194.04 AUXILIARY					8,410	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	460					194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	84				15,741	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)	544	186,645	3,193	63,329	890,856	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 OAKCREST NURSING HM 1.12	CAP MOVABLE EQUIPMENT 2	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT					5,145	4
4.01 CHLD CARE					6,410	4.01
5.01 COMMUNICATIONS					987	5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL					2,443,504	5.06
6 MAINTENANCE & REPAIRS					10,181	6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE					63,420	8
9 HOUSEKEEPING					8,156	9
10 DIETARY					105,586	10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION					41,395	13
14 CENTRAL SERVICES & SUPPLY					1,301	14
15 PHARMACY					90,019	15
16 MEDICAL RECORDS & LIBRARY					91,147	16
17 SOCIAL SERVICE						17
18 CENTRAL STERILIZATION					47,983	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS					200,832	30
31 INTENSIVE CARE UNIT					113,960	31
40 SUBPROVIDER - IPF					5,270	40
41 SUBPROVIDER - IRF					5,413	41
43 NURSERY					34,248	43
44 SKILLED NURSING FACILITY					13,845	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM					772,446	50
51 RECOVERY ROOM					46,986	51
52 DELIVERY ROOM & LABOR ROOM					19,265	52
53 ANESTHESIOLOGY					54,178	53
54 RADIOLOGY-DIAGNOSTIC					558,831	54
58 MRI					257,373	58
60 LABORATORY					789	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					1,646	63
65 RESPIRATORY THERAPY					43,239	65
66 PHYSICAL THERAPY	1,751	315			14,684	66
69 ELECTROCARDIOLOGY					128,395	69
70 ELECTROENCEPHALOGRAPHY					31,963	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS					84,153	71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING					53	76
76.01 SHOCK THERAPY					7,421	76.01
76.97 CARDIAC REHABILITATION					6,949	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY					31,462	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES						98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	CAP	CAP	CAP	CAP	CAP	
	BELLEVUE CLINIC 1.09	CASCADE CLINIC 1.10	RETAIL PHARMACY 1.11	OAKCREST NURSING HM 1.12	MOVABLE EQUIPMENT 2	
101 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS					15,525	101
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	1,751	315			5,364,160	118
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				14,994	11,235	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					169	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		437				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						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY		132	45,769		55,815	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)	1,751	884	45,769	14,994	5,431,379	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 2A	EMPLOYEE	CHILD	COMMUNICAT	PURCHASING	
		BENEFITS DEPARTMENT 4	CARE 4.01	5.01	5.02	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT	18,584	18,584				4
4.01 CHILD CARE	49,830	311	50,141			4.01
5.01 COMMUNICATIONS	13,823	104	107	14,034		5.01
5.02 PURCHASING	3,779	105		91	3,975	5.02
5.03 PFS/COLLECTION	16,035	218	606	301		5.03
5.06 OTHER ADMIN & GENERAL	3,247,478	440	2,359	2,424	16	5.06
6 MAINTENANCE & REPAIRS	337,607	466	212	401	22	6
7 OPERATION OF PLANT	155,971			27		7
8 LAUNDRY & LINEN SERVICE	114,207	195	981	46	38	8
9 HOUSEKEEPING	36,628	424	21	64	17	9
10 DIETARY	157,606	628	87	292	96	10
11 CAFETERIA	78,350					11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	50,940	418	973	182	2	13
14 CENTRAL SERVICES & SUPPLY	39,207	147	7	46	1	14
15 PHARMACY	100,962	710	6,539	146	5	15
16 MEDICAL RECORDS & LIBRARY	114,581	863	314	857	2	16
17 SOCIAL SERVICE	2,394	112	1,596	64		17
18 CENTRAL STERILIZATION	60,420	99		27	5	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	473,079	3,342	5,564	2,667	23	30
31 INTENSIVE CARE UNIT	154,999	484	2,102	301	4	31
40 SUBPROVIDER - IPF	21,225	147	58	91	1	40
41 SUBPROVIDER - IRF	32,352	178	30	210		41
43 NURSERY	49,155	366	428	137	4	43
44 SKILLED NURSING FACILITY	62,488	426	753	365	4	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	904,217	1,287	4,216	656	25	50
51 RECOVERY ROOM	211,491	650	3,961	583	9	51
52 DELIVERY ROOM & LABOR ROOM	42,595	283		255	6	52
53 ANESTHESIOLOGY	59,192	30			11	53
54 RADIOLOGY-DIAGNOSTIC	603,534	676	6,444	428	36	54
58 MRI	260,428	68		36	2	58
60 LABORATORY	26,502			365		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	1,646					63
65 RESPIRATORY THERAPY	63,009	338	299	64	12	65
66 PHYSICAL THERAPY	44,451	867	4,028	310	2	66
69 ELECTROCARDIOLOGY	243,433	357	2,299	219	7	69
70 ELECTROENCEPHALOGRAPHY	44,812	118	929	64	1	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	137,421				691	71
72 IMPL. DEV. CHARGED TO PATIENTS					819	72
73 DRUGS CHARGED TO PATIENTS					443	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	28,192	73		173	1	76
76.01 SHOCK THERAPY	13,601	10				76.01
76.97 CARDIAC REHABILITATION	32,692	83		73		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	133,954	662	2,303	465	10	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	148					98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION		SUBTOTAL 2A	EMPLOYEE BENEFITS DEPARTMENT 4	CHILD CARE 4.01	COMMUNICAT 5.01	PURCHASING 5.02	
101	HOME HEALTH AGENCY	71,003	848	2,270	611	47	101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	8,314,021	16,533	49,486	13,041	2,365	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN				46		190
190.01	OAKCREST NURSING HOME	26,255	390			3	190.01
190.02	SHARED SERVICES	378	188		27		190.02
190.03	MATERNAL HEALTH	1,780	41		82	1	190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE	778					190.05
190.06	FUND DEVELOPMENT	4,073	176	423	73	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		241				194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ	91,864			9		194.03
194.04	AUXILIARY	11,253					194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	7,347	46	232	64		194.05
194.06	RURAL OUTREACH PROGRAM				9	1	194.06
194.07	OTHER REV DEDUCTIONS						194.07
194.08	LIFELINE	60,381	7		36	1	194.08
194.09	MMC DYERSVILLE	460	913				194.09
194.10	CCH ELKADER		49				194.10
194.11	RETAIL PHARMACY	122,323			647	1,601	194.11
194.12	IDLE SPACE	41,357					194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	8,682,270	18,584	50,141	14,034	3,975	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	PFS COLLECTION	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
	5.03	5.06	6	7	8	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHLD CARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION	17,163					5.03
5.06 OTHER ADMIN & GENERAL		3,252,717				5.06
6 MAINTENANCE & REPAIRS		139,011	477,719			6
7 OPERATION OF PLANT		7,091	12,882	175,971		7
8 LAUNDRY & LINEN SERVICE		30,261	16,351	6,190	168,269	8
9 HOUSEKEEPING		45,004	8,437	3,194	4,246	9
10 DIETARY		58,820	17,828	6,749	1,578	10
11 CAFETERIA		2,033	9,752	3,692		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		48,595	3,055	1,156		13
14 CENTRAL SERVICES & SUPPLY		14,296	14,864	5,627	371	14
15 PHARMACY		73,822	4,018	1,521	179	15
16 MEDICAL RECORDS & LIBRARY		90,245	8,000	3,029		16
17 SOCIAL SERVICE		10,214	887	336		17
18 CENTRAL STERILIZATION		11,614	4,877	1,846		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	2,109	316,181	97,401	36,872	29,136	30
31 INTENSIVE CARE UNIT	264	48,676	16,092	6,092	2,981	31
40 SUBPROVIDER - IPF	104	14,085	5,275	1,997	871	40
41 SUBPROVIDER - IRF	85	19,324	8,569	3,244	1,294	41
43 NURSERY	156	40,504	4,929	1,866	2,328	43
44 SKILLED NURSING FACILITY	147	40,710	15,739	5,958	4,490	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	2,872	163,803	33,884	12,827	15,809	50
51 RECOVERY ROOM	472	65,908	20,555	7,781	4,984	51
52 DELIVERY ROOM & LABOR ROOM	124	34,673	7,713	2,920	2,184	52
53 ANESTHESIOLOGY	742	8,762	624	236		53
54 RADIOLOGY-DIAGNOSTIC	1,648	93,330	16,306	6,173	3,456	54
58 MRI	290	14,442	1,198	453		58
60 LABORATORY	1,431	130,423	9,522	3,605		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	104	23,704				63
65 RESPIRATORY THERAPY	390	36,117	2,000	757	50	65
66 PHYSICAL THERAPY	533	82,580	8,546	3,235	970	66
69 ELECTROCARDIOLOGY	1,276	46,416	14,406	5,454	2,239	69
70 ELECTROENCEPHALOGRAPHY	136	12,374	3,772	1,428	1,209	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	662	184,080				71
72 IMPL. DEV. CHARGED TO PATIENTS	741	209,557				72
73 DRUGS CHARGED TO PATIENTS	1,806	125,810				73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	37	8,003	7,648	2,895		76
76.01 SHOCK THERAPY	22	1,341	2,043	773		76.01
76.97 CARDIAC REHABILITATION	36	7,536	9,447	3,576		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	946	70,553	23,126	8,755	13,212	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	23	5,199	58	22		98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION		PFS COLLECTION	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		5.03	5.06	6	7	8	
101	HOME HEALTH AGENCY		94,104	13,120	4,967		101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	17,156	2,429,201	422,924	155,226	91,587	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN		30				190
190.01	OAKCREST NURSING HOME		36,435			8,153	190.01
190.02	SHARED SERVICES		16,469	139	53		190.02
190.03	MATERNAL HEALTH	7	4,802	653	247	134	190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE		20	305	116		190.05
190.06	FUND DEVELOPMENT		18,679	1,291	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		21,203				194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ		3,452	32,359	12,250		194.03
194.04	AUXILIARY		292	1,987	752		194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY		4,414	2,429	920	62,354	194.05
194.06	RURAL OUTREACH PROGRAM		826				194.06
194.07	OTHER REV DEDUCTIONS		1,861				194.07
194.08	LIFELINE		2,857				194.08
194.09	MMC DYERSVILLE		129,432			3,223	194.09
194.10	CCH ELKADER		4,335			2,818	194.10
194.11	RETAIL PHARMACY		577,336	1,959	742		194.11
194.12	IDLE SPACE		1,073	13,673	5,176		194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	17,163	3,252,717	477,719	175,971	168,269	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	HOUSE-	DIETARY	CAFETERIA	NURSING	CENTRAL	
	KEEPING			ADMINIS-	SERVICES &	
	9	10	11	TRATION	SUPPLY	
				13	14	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHLD 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	98,035					9
10 DIETARY	3,972	247,656				10
11 CAFETERIA	2,173	12,955	108,955			11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	681		2,679	108,681		13
14 CENTRAL SERVICES & SUPPLY	3,311		1,906		79,783	14
15 PHARMACY	895		4,093		115	15
16 MEDICAL RECORDS & LIBRARY	1,782		7,324		47	16
17 SOCIAL SERVICE	198		1,037		1	17
18 CENTRAL STERILIZATION	1,086		1,263	1,701	113	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	21,700	168,163	26,588	35,815	481	30
31 INTENSIVE CARE UNIT	3,585	6,083	3,414	4,598	87	31
40 SUBPROVIDER - IPF	1,175	7,234	1,127	1,518	15	40
41 SUBPROVIDER - IRF	1,909	6,999	1,439	1,938	5	41
43 NURSEY	1,098		2,501	3,369	94	43
44 SKILLED NURSING FACILITY	3,506	32,185	3,955	5,327	84	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	7,549	14	10,097	13,601	535	50
51 RECOVERY ROOM	4,579	109	5,090	6,856	196	51
52 DELIVERY ROOM & LABOR ROOM	1,718		2,058	2,773	116	52
53 ANESTHESIOLOGY	139		318	428	241	53
54 RADIOLOGY-DIAGNOSTIC	3,633		5,345		763	54
58 MRI	267		471		49	58
60 LABORATORY	2,121				1	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY	446		2,693		249	65
66 PHYSICAL THERAPY	1,904		6,333		43	66
69 ELECTROCARDIOLOGY	3,209		2,350	3,165	137	69
70 ELECTROENCEPHALOGRAPHY	840		950		16	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS					14,518	71
72 IMPL. DEV. CHARGED TO PATIENTS					17,214	72
73 DRUGS CHARGED TO PATIENTS					9,305	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	1,704		690	929	18	76
76.01 SHOCK THERAPY	455		80	108	5	76.01
76.97 CARDIAC REHABILITATION	2,105		570	768	9	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	5,152	288	4,757	6,407	220	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	13					98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	HOUSE-	DIETARY	CAFETERIA	NURSING	CENTRAL	
	KEEPING			ADMINIS-	SERVICES &	
	9	10	11	TRATION	SUPPLY	
				13	14	
101 HOME HEALTH AGENCY	2,923		7,193	9,689	992	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	85,828	234,030	106,321	98,990	45,669	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME				5,979	65	190.01
190.02 SHARED SERVICES	31		994		4	190.02
190.03 MATERNAL HEALTH	145		313	422	22	190.03
190.04 CAFETERIA VISITORS		13,626				190.04
190.05 TV SERVICE	68					190.05
190.06 FUND DEVELOPMENT	288		964	741	56	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					4	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	7,209					194.03
194.04 AUXILIARY	443					194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	541		281		2	194.05
194.06 RURAL OUTREACH PROGRAM					16	194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE			82		11	194.08
194.09 MMC DYERSVILLE				2,549		194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY	436				33,934	194.11
194.12 IDLE SPACE	3,046					194.12
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	98,035	247,656	108,955	108,681	79,783	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	OTH GEN SV CENTRAL STERILIZAT 18	SUBTOTAL 24	
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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHLD 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	193,005					15
16 MEDICAL RECORDS & LIBRARY		227,044				16
17 SOCIAL SERVICE			16,839			17
18 CENTRAL STERILIZATION				83,051		18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	15	28,047	13,269		1,260,452	30
31 INTENSIVE CARE UNIT	3	3,514	225		253,504	31
40 SUBPROVIDER - IPF		1,382	561		56,866	40
41 SUBPROVIDER - IRF		1,125	169		78,870	41
43 NURSERY		2,071	1,407		110,413	43
44 SKILLED NURSING FACILITY		1,959	964		179,060	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	33	37,005		61,815	1,270,245	50
51 RECOVERY ROOM		6,282			339,506	51
52 DELIVERY ROOM & LABOR ROOM		1,643		6,550	105,611	52
53 ANESTHESIOLOGY	200	9,873			80,796	53
54 RADIOLOGY-DIAGNOSTIC	629	21,916			764,317	54
58 MRI	200	3,857			281,761	58
60 LABORATORY		19,027			192,997	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.		1,382			26,836	63
65 RESPIRATORY THERAPY		5,187			111,611	65
66 PHYSICAL THERAPY		7,091			160,893	66
69 ELECTROCARDIOLOGY	262	16,962		8,174	350,365	69
70 ELECTROENCEPHALOGRAPHY	8	1,808			68,465	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	13	8,806			346,191	71
72 IMPL. DEV. CHARGED TO PATIENTS		9,848			238,179	72
73 DRUGS CHARGED TO PATIENTS	47,910	24,011			209,285	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING		493			50,856	76
76.01 SHOCK THERAPY		295			18,733	76.01
76.97 CARDIAC REHABILITATION		479			57,374	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		12,581		6,512	289,903	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES		302			5,765	98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION		PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	
		15	16	17	18	24	
101	HOME HEALTH AGENCY	7				207,774	101
	SPECIAL PURPOSE COST CENTERS						
113	INTEREST EXPENSE						113
118	SUBTOTALS (SUM OF LINES 1-117)	49,280	226,946	16,595	83,051	7,116,628	118
	NONREIMBURSABLE COST CENTERS						
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN					76	190
190.01	OAKCREST NURSING HOME			85		77,365	190.01
190.02	SHARED SERVICES					18,283	190.02
190.03	MATERNAL HEALTH		98			8,747	190.03
190.04	CAFETERIA VISITORS					13,626	190.04
190.05	TV SERVICE					1,287	190.05
190.06	FUND DEVELOPMENT					27,256	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					21,448	194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ					147,143	194.03
194.04	AUXILIARY					14,727	194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY					78,630	194.05
194.06	RURAL OUTREACH PROGRAM					852	194.06
194.07	OTHER REV DEDUCTIONS					1,861	194.07
194.08	LIFELINE					63,375	194.08
194.09	MMC DYERSVILLE			159		136,736	194.09
194.10	CCH ELKADER					7,202	194.10
194.11	RETAIL PHARMACY	143,725				882,703	194.11
194.12	IDLE SPACE					64,325	194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	193,005	227,044	16,839	83,051	8,682,270	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	
GENERAL SERVICE COST CENTERS			
1 CAP REL COSTS-BLDG & FIXT			1
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 CAP REL COST (RETAIL PHARMACY)			1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)			1.12
2 CAP REL COSTS-MVBLE EQUIP			2
4 EMPLOYEE BENEFITS DEPARTMENT			4
4.01 CHLD 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 SERVICES-SALARY & FRINGES APPRVD			21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD			22
23 PARAMED ED PRGM-(SPECIFY)			23
INPATIENT ROUTINE SERV COST CENTERS			
30 ADULTS & PEDIATRICS	1,260,452		30
31 INTENSIVE CARE UNIT	253,504		31
40 SUBPROVIDER - IPF	56,866		40
41 SUBPROVIDER - IRF	78,870		41
43 NURSERY	110,413		43
44 SKILLED NURSING FACILITY	179,060		44
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	1,270,245		50
51 RECOVERY ROOM	339,506		51
52 DELIVERY ROOM & LABOR ROOM	105,611		52
53 ANESTHESIOLOGY	80,796		53
54 RADIOLOGY-DIAGNOSTIC	764,317		54
58 MRI	281,761		58
60 LABORATORY	192,997		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRANS.	26,836		63
65 RESPIRATORY THERAPY	111,611		65
66 PHYSICAL THERAPY	160,893		66
69 ELECTROCARDIOLOGY	350,365		69
70 ELECTROENCEPHALOGRAPHY	68,465		70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	346,191		71
72 IMPL. DEV. CHARGED TO PATIENTS	238,179		72
73 DRUGS CHARGED TO PATIENTS	209,285		73
74 RENAL DIALYSIS			74
76 BEHAVIORAL HEALTH COUNSELING	50,856		76
76.01 SHOCK THERAPY	18,733		76.01
76.97 CARDIAC REHABILITATION	57,374		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	289,903		91
92 OBSERVATION BEDS (NON-DISTINCT PART)			92
OTHER REIMBURSABLE COST CENTERS			
94 HOME PROGRAM DIALYSIS			94
98 PURCHASED DIALYSIS SERVICES	5,765		98

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
101 HOME HEALTH AGENCY		207,774	101
SPECIAL PURPOSE COST CENTERS			
113 INTEREST EXPENSE			113
118 SUBTOTALS (SUM OF LINES 1-117)		7,116,628	118
NONREIMBURSABLE COST CENTERS			
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		76	190
190.01 OAKCREST NURSING HOME		77,365	190.01
190.02 SHARED SERVICES		18,283	190.02
190.03 MATERNAL HEALTH		8,747	190.03
190.04 CAFETERIA VISITORS		13,626	190.04
190.05 TV SERVICE		1,287	190.05
190.06 FUND DEVELOPMENT		27,256	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		21,448	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM			194.02
194.03 RENTAL PROPERTIES DBQ		147,143	194.03
194.04 AUXILIARY		14,727	194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY		78,630	194.05
194.06 RURAL OUTREACH PROGRAM		852	194.06
194.07 OTHER REV DEDUCTIONS		1,861	194.07
194.08 LIFELINE		63,375	194.08
194.09 MMC DYERSVILLE		136,736	194.09
194.10 CCH ELKADER		7,202	194.10
194.11 RETAIL PHARMACY		882,703	194.11
194.12 IDLE SPACE		64,325	194.12
200 CROSS FOOT ADJUSTMENTS			200
201 NEGATIVE COST CENTER			201
202 TOTAL (SUM OF LINES 118-201)		8,682,270	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET 1	CAP 47 BLDG SQUARE FEET 1.01	CAP PROF ARTS PLAZA SQUARE FEET 1.02	CAP ASBURY SQUARE FEET 1.03	CAP MED ARTS BLDG SQUARE FEET 1.04
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT	194,064				1
1.01 CAP REL COST - 47 BLDG		152,282			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)					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 CAP REL COST (RETAIL PHARMACY)					1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)					1.12
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS DEPARTMENT		2,771			4
4.01 CHILD 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	30,099	41,152	7,015	7,648	5.06
6 MAINTENANCE & REPAIRS	25,088	16,751	262		6
7 OPERATION OF PLANT	213				7
8 LAUNDRY & LINEN SERVICE	475	10,022			8
9 HOUSEKEEPING	4,066	400	275		9
10 DIETARY	10,901				10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		1,962			13
14 CENTRAL SERVICES & SUPPLY	9,741				14
15 PHARMACY	1,671	962			15
16 MEDICAL RECORDS & LIBRARY	4,713	204		2,552	16
17 SOCIAL SERVICE	397	184			17
18 CENTRAL STERILIZATION	3,196				18
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SERVICES-SALARY & FRINGES APPRVD					21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	44,158	18,452		515	30
31 INTENSIVE CARE UNIT	10,546				31
40 SUBPROVIDER - IPF		3,457			40
41 SUBPROVIDER - IRF		5,616			41
43 NURSERY		3,230			43
44 SKILLED NURSING FACILITY		10,315			44
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	17,363	1,775			50
51 RECOVERY ROOM		84			51
52 DELIVERY ROOM & LABOR ROOM		5,055			52
53 ANESTHESIOLOGY					53
54 RADIOLOGY-DIAGNOSTIC	10,147	182			54
58 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		1,311			65
66 PHYSICAL THERAPY		654	4,947		66
69 ELECTROCARDIOLOGY		92			69
70 ELECTROENCEPHALOGRAPHY		2,472			70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS					71
72 IMPL. DEV. CHARGED TO PATIENTS					72
73 DRUGS CHARGED TO PATIENTS					73
74 RENAL DIALYSIS					74
76 BEHAVIORAL HEALTH COUNSELING		4,357			76
76.01 SHOCK THERAPY		1,339			76.01
76.97 CARDIAC REHABILITATION			6,191		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 (NON-DISTINCT PART)					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		CAP BLDGS & FIXTURES SQUARE FEET 1	CAP 47 BLDG SQUARE FEET 1.01	CAP PROF ARTS PLAZA SQUARE FEET 1.02	CAP ASBURY SQUARE FEET 1.03	CAP MED ARTS BLDG SQUARE FEET 1.04	
98	PURCHASED DIALYSIS SERVICES	38					98
101	HOME HEALTH AGENCY	2,767	3,850				101
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (SUM OF LINES 1-117)	192,192	139,178	29,132	10,715		118
	NONREIMBURSABLE COST CENTERS						
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		846				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	1,672	1,089	18,446			194.03
194.04	AUXILIARY		616				194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY		1,592				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					10,030	194.09
194.10	CCH ELKADER						194.10
194.11	RETAIL PHARMACY					1,830	194.11
194.12	IDLE SPACE		8,961				194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	755,187	702,817	199,996	650	544	202
203	UNIT COST MULT-WS B PT I	3.891433	4.615234	4.158180	0.060663	0.045868	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)				72,667		1.08
1.09 CAP REL COST (BELLEVUE CLINIC)					1,087	1.09
1.10 CAP REL COST (CASCADE CLINIC)						1.10
1.11 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT				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	15,400		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 SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS				1,223		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 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 CHARGED TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94

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	
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS				1,981		101
118 SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	9,900		1,000	70,697	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	186,645	3,193	63,329	890,856	1,751	202
203 UNIT COST MULT-WS B PT I	18.853030	3.193000	63.329000	12.259430	1.610856	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 OAKCREST NURSING HM SQUARE FEET 1.12	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES 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)						1.09
1.10 CAP REL COST (CASCADE CLINIC)	5,475					1.10
1.11 CAP REL COST (RETAIL PHARMACY)		13,222				1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)			10,943			1.12
2 CAP REL COSTS-MVBLE EQUIP				5,431,379		2
4 EMPLOYEE BENEFITS DEPARTMENT				5,145	45,876,821	4
4.01 CHILD CARE				6,410	768,756	4.01
5.01 COMMUNICATIONS				987	256,202	5.01
5.02 PURCHASING					260,237	5.02
5.03 PFS/COLLECTION					539,409	5.03
5.06 OTHER ADMIN & GENERAL				2,443,504	1,086,248	5.06
6 MAINTENANCE & REPAIRS				10,181	1,151,613	6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE				63,420	480,438	8
9 HOUSEKEEPING				8,156	1,047,285	9
10 DIETARY				105,586	1,550,598	10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION				41,395	1,030,976	13
14 CENTRAL SERVICES & SUPPLY				1,301	362,775	14
15 PHARMACY				90,019	1,752,086	15
16 MEDICAL RECORDS & LIBRARY				91,147	2,131,091	16
17 SOCIAL SERVICE					277,377	17
18 CENTRAL STERILIZATION				47,983	243,659	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS				200,832	8,242,032	30
31 INTENSIVE CARE UNIT				113,960	1,195,870	31
40 SUBPROVIDER - IPF				5,270	362,021	40
41 SUBPROVIDER - IRF				5,413	439,973	41
43 NURSERY				34,248	903,665	43
44 SKILLED NURSING FACILITY				13,845	1,050,706	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM				772,446	3,177,164	50
51 RECOVERY ROOM				46,986	1,604,078	51
52 DELIVERY ROOM & LABOR ROOM				19,265	699,414	52
53 ANESTHESIOLOGY				54,178	73,070	53
54 RADIOLOGY-DIAGNOSTIC				558,831	1,669,299	54
58 MRI				257,373	168,693	58
60 LABORATORY				789		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				1,646		63
65 RESPIRATORY THERAPY				43,239	835,071	65
66 PHYSICAL THERAPY	1,948			14,684	2,140,122	66
69 ELECTROCARDIOLOGY				128,395	882,244	69
70 ELECTROENCEPHALOGRAPHY				31,963	290,992	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS				84,153		71
72 IMPL. DEV. CHARGED TO PATIENTS						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING				53	180,494	76
76.01 SHOCK THERAPY				7,421	23,978	76.01
76.97 CARDIAC REHABILITATION				6,949	204,803	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY				31,462	1,634,046	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94

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 OAKCREST NURSING HM SQUARE FEET 1.12	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES 4	
98 PURCHASED DIALYSIS SERVICES						98
101 HOME HEALTH AGENCY				15,525	2,094,464	101
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,948			5,364,160	40,810,949	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME			10,943	11,235	962,557	190.01
190.02 SHARED SERVICES					464,651	190.02
190.03 MATERNAL HEALTH					100,457	190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT				169	433,726	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					596,214	194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ	2,710					194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY					113,376	194.05
194.06 RURAL OUTREACH PROGRAM						194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE					18,242	194.08
194.09 MMC DYERSVILLE					2,254,855	194.09
194.10 CCH ELKADER					121,794	194.10
194.11 RETAIL PHARMACY	817	13,222		55,815		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	884	45,769	14,994	5,431,379	13,790,513	202
203 UNIT COST MULT-WS B PT I	0.161461	3.461579	1.370191	1.000000	0.300599	203
204 COST TO BE ALLOC PER B PT II					18,584	204
205 UNIT COST MULT-WS B PT II					0.000405	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CHILD CARE	COMMUNICAT	PURCHASING	PFS COLLECTION	RECON-CILIATION
	PAYROLL DEDUCTIONS 4.01	DUBUQUE PHONES 5.01	PURCHASING REQUISITIO 5.02	GROSS CHARGES 5.03	5A.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 CAP REL COST (RETAIL PHARMACY)					1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)					1.12
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS DEPARTMENT					4
4.01 CHILD CARE	367,872				4.01
5.01 COMMUNICATIONS	788	1,540			5.01
5.02 PURCHASING			10		5.02
5.03 PFS/COLLECTION	4,448		33	23,942	5.03
5.06 OTHER ADMIN & GENERAL	17,306	266		151,324	5.06
6 MAINTENANCE & REPAIRS	1,552	44		213,794	-14,111,549
7 OPERATION OF PLANT		3		4,313	6
8 LAUNDRY & LINEN SERVICE	7,198	5		361,054	7
9 HOUSEKEEPING	153	7		160,850	8
10 DIETARY	635	32		914,730	9
11 CAFETERIA					10
12 MAINTENANCE OF PERSONNEL					11
13 NURSING ADMINISTRATION	7,142	20		14,816	12
14 CENTRAL SERVICES & SUPPLY	49	5		11,870	13
15 PHARMACY	47,997	16		52,034	14
16 MEDICAL RECORDS & LIBRARY	2,301	94		21,139	15
17 SOCIAL SERVICE	11,711	7		667	16
18 CENTRAL STERILIZATION		3		51,235	17
19 NONPHYSICIAN ANESTHETISTS					18
20 NURSING SCHOOL					19
21 I&R SERVICES-SALARY & FRINGES APPRVD					20
22 I&R SERVICES-OTHER PRGM COSTS APPRVD					21
23 PARAMED ED PRGM-(SPECIFY)					22
INPATIENT ROUTINE SERV COST CENTERS					23
30 ADULTS & PEDIATRICS	40,823	293		218,033	30
31 INTENSIVE CARE UNIT	15,419	33		39,573	31
40 SUBPROVIDER - IPF	423	10		6,788	37,002,229
41 SUBPROVIDER - IRF	222	23		2,346	4,635,338
43 NURSERY	3,141	15		42,736	1,823,805
44 SKILLED NURSING FACILITY	5,521	40		38,185	1,483,662
ANCILLARY SERVICE COST CENTERS					2,732,835
50 OPERATING ROOM	30,929	72		242,512	2,584,748
51 RECOVERY ROOM	29,063	64		89,062	48,756,121
52 DELIVERY ROOM & LABOR ROOM		28		52,692	8,286,954
53 ANESTHESIOLOGY				109,190	2,167,912
54 RADIOLOGY-DIAGNOSTIC	47,275	47		346,013	13,025,662
58 MRI		4		22,211	28,913,168
60 LABORATORY		40		502	5,088,016
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					25,101,139
63 BLOOD STORING, PROCESSING & TRANS.					60
65 RESPIRATORY THERAPY	2,194	7		112,841	1,823,075
66 PHYSICAL THERAPY	29,551	34		19,709	6,843,654
69 ELECTROCARDIOLOGY	16,865	24		62,309	9,355,482
70 ELECTROENCEPHALOGRAPHY	6,814	7		7,126	22,377,733
71 MEDICAL SUPPLIES CHARGED TO PATIENTS				6,581,273	2,385,785
72 IMPL. DEV. CHARGED TO PATIENTS				7,803,119	11,617,054
73 DRUGS CHARGED TO PATIENTS				4,218,064	7,803,119
74 RENAL DIALYSIS					12,991,901
76 BEHAVIORAL HEALTH COUNSELING		19		8,176	31,677,369
76.01 SHOCK THERAPY				2,047	651,037
76.97 CARDIAC REHABILITATION		8		4,182	389,531
76.98 HYPERBARIC OXYGEN THERAPY					631,417
76.99 LITHOTRIPSY					76.01
OUTPATIENT SERVICE COST CENTERS					76.97
91 EMERGENCY	16,896	51		99,653	76.98
92 OBSERVATION BEDS (NON-DISTINCT PART)					76.99
OTHER REIMBURSABLE COST CENTERS					91
94 HOME PROGRAM DIALYSIS					92

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CHILD CARE	COMMUNICAT	PURCHASING	PFS COLLECTION	RECON-CILIATION	
	PAYROLL DEDUCTIONS	DUBUQUE PHONES	PURCHASING REQUISITIO	GROSS CHARGES	5A.06	
98 PURCHASED DIALYSIS SERVICES			96	398,884		98
101 HOME HEALTH AGENCY	16,656	67	449,810			101
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	363,072	1,431	22,560,016	299,341,893	-14,111,549	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		5				190
190.01 OAKCREST NURSING HOME			29,591			190.01
190.02 SHARED SERVICES		3	1,678			190.02
190.03 MATERNAL HEALTH		9	10,156	129,627		190.03
190.04 CAFETERIA VISITORS						190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT	3,101	8	25,499			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			1,980			194.01
194.02 MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03 RENTAL PROPERTIES DBQ		1				194.03
194.04 AUXILIARY						194.04
194.05 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	1,699	7	1,133			194.05
194.06 RURAL OUTREACH PROGRAM		1	7,355			194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE		4	4,892			194.08
194.09 MMC DYERSVILLE						194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY		71	15,379,269			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		359,889	800,292	2,476,520		202
203 UNIT COST MULT-WS B PT I	0.763627	233.694156	0.021048	0.008270		203
204 COST TO BE ALLOC PER B PT II	50,141	14,034	3,975	17,163		204
205 UNIT COST MULT-WS B PT II	0.136300	9.112987	0.000105	0.000057		205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OTHER ADMIN & GENERAL ACCUM COST	MAIN- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE- KEEPING SQUARE FEET	
	5.06	6	7	8	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 CAP REL COST (RETAIL PHARMACY)						1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)						1.12
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS DEPARTMENT						4
4.01 CHILDCARE						4.01
5.01 COMMUNICATIONS						5.01
5.02 PURCHASING						5.02
5.03 PFS/COLLECTION						5.03
5.06 OTHER ADMIN & GENERAL	125,337,863					5.06
6 MAINTENANCE & REPAIRS	5,356,481	313,077				6
7 OPERATION OF PLANT	273,223	8,442	304,635			7
8 LAUNDRY & LINEN SERVICE	1,166,023	10,716	10,716	1,654,211		8
9 HOUSEKEEPING	1,734,133	5,529	5,529	41,745	288,390	9
10 DIETARY	2,266,479	11,684	11,684	15,516	11,684	10
11 CAFETERIA	78,350	6,391	6,391		6,391	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,872,514	2,002	2,002		2,002	13
14 CENTRAL SERVICES & SUPPLY	550,844	9,741	9,741	3,647	9,741	14
15 PHARMACY	2,844,567	2,633	2,633	1,764	2,633	15
16 MEDICAL RECORDS & LIBRARY	3,477,373	5,243	5,243		5,243	16
17 SOCIAL SERVICE	393,556	581	581		581	17
18 CENTRAL STERILIZATION	447,508	3,196	3,196		3,196	18
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SERVICES-SALARY & FRINGES APPRVD						21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	12,183,303	63,833	63,833	286,428	63,833	30
31 INTENSIVE CARE UNIT	1,875,607	10,546	10,546	29,302	10,546	31
40 SUBPROVIDER - IPF	542,729	3,457	3,457	8,567	3,457	40
41 SUBPROVIDER - IRF	744,590	5,616	5,616	12,721	5,616	41
43 NURSERY	1,560,724	3,230	3,230	22,890	3,230	43
44 SKILLED NURSING FACILITY	1,568,659	10,315	10,315	44,139	10,315	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	6,311,749	22,206	22,206	155,412	22,206	50
51 RECOVERY ROOM	2,539,625	13,471	13,471	48,999	13,471	51
52 DELIVERY ROOM & LABOR ROOM	1,336,056	5,055	5,055	21,467	5,055	52
53 ANESTHESIOLOGY	337,606	409	409		409	53
54 RADIOLOGY-DIAGNOSTIC	3,596,263	10,686	10,686	33,974	10,686	54
58 MRI	556,481	785	785		785	58
60 LABORATORY	5,025,534	6,240	6,240		6,240	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	913,394					63
65 RESPIRATORY THERAPY	1,391,681	1,311	1,311	494	1,311	65
66 PHYSICAL THERAPY	3,182,044	5,601	5,601	9,540	5,601	66
69 ELECTROCARDIOLOGY	1,788,525	9,441	9,441	22,011	9,441	69
70 ELECTROENCEPHALOGRAPHY	476,792	2,472	2,472	11,889	2,472	70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	7,093,111					71
72 IMPL. DEV. CHARGED TO PATIENTS	8,074,802					72
73 DRUGS CHARGED TO PATIENTS	4,847,790					73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	308,358	5,012	5,012		5,012	76
76.01 SHOCK THERAPY	51,658	1,339	1,339		1,339	76.01
76.97 CARDIAC REHABILITATION	290,371	6,191	6,191		6,191	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	2,718,586	15,156	15,156	129,883	15,156	91
92 OBSERVATION BEDS (NON-DISTINCT PART)						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		OTHER ADMIN & GENERAL ACCUM COST 5.06	MAIN- TENANCE & REPAIRS SQUARE FEET 6	OPERATION OF PLANT SQUARE FEET 7	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE- KEEPING SQUARE FEET 9	
98	PURCHASED DIALYSIS SERVICES	200,342	38	38		38	98
101	HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS	3,626,090	8,598	8,598		8,598	101
118	SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	93,603,521	277,166	268,724	900,388	252,479	118
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,168					190
190.01	OAKCREST NURSING HOME	1,403,920			80,149		190.01
190.02	SHARED SERVICES	634,601	91	91		91	190.02
190.03	MATERNAL HEALTH	185,048	428	428	1,315	428	190.03
190.04	CAFETERIA VISITORS						190.04
190.05	TV SERVICE	778	200	200		200	190.05
190.06	FUND DEVELOPMENT	719,750	846	846		846	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	817,006					194.01
194.02	MERCY-CRESCENT DIABETES PROGRAM						194.02
194.03	RENTAL PROPERTIES DBQ	132,998	21,207	21,207		21,207	194.03
194.04	AUXILIARY	11,253	1,302	1,302		1,302	194.04
194.05	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	170,090	1,592	1,592	612,975	1,592	194.05
194.06	RURAL OUTREACH PROGRAM	31,822					194.06
194.07	OTHER REV DEDUCTIONS	71,712					194.07
194.08	LIFELINE	110,084					194.08
194.09	MMC DYERSVILLE	4,987,379			31,680		194.09
194.10	CCH ELKADER	167,030			27,704		194.10
194.11	RETAIL PHARMACY	22,248,346	1,284	1,284		1,284	194.11
194.12	IDLE SPACE	41,357	8,961	8,961		8,961	194.12
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	14,111,549	5,959,556	464,682	1,517,633	2,081,355	202
203	UNIT COST MULT-WS B PT I	0.112588	19.035432	1.525373	0.917436	7.217154	203
204	COST TO BE ALLOC PER B PT II	3,252,717	477,719	175,971	168,269	98,035	204
205	UNIT COST MULT-WS B PT II	0.025952	1.525883	0.577645	0.101722	0.339939	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING	CENTRAL	PHARMACY
	MEALS SERVED	MEALS SERVED	ADMINIS- TRATION DIRECT NRSG HRS	SERVICES & SUPPLY COSTED REQUIS.	COSTED REQUIS.
	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 CAP REL COST (RETAIL PHARMACY)					1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)					1.12
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS DEPARTMENT					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	163,575				10
11 CAFETERIA	8,557	1,392,632			11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		34,248	1,031,277		13
14 CENTRAL SERVICES & SUPPLY		24,361		36,164,876	14
15 PHARMACY		52,316		52,034	15
16 MEDICAL RECORDS & LIBRARY		93,612		21,139	16
17 SOCIAL SERVICE		13,258		667	17
18 CENTRAL STERILIZATION		16,138	16,138	51,235	18
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SERVICES-SALARY & FRINGES APPRVD					21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	111,070	339,854	339,854	218,033	1,572 30
31 INTENSIVE CARE UNIT	4,018	43,632	43,632	39,573	257 31
40 SUBPROVIDER - IPF	4,778	14,401	14,401	6,788	40
41 SUBPROVIDER - IRF	4,623	18,394	18,394	2,346	41
43 NURSERY		31,971	31,971	42,736	43
44 SKILLED NURSING FACILITY	21,258	50,549	50,549	38,185	44
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	9	129,060	129,060	242,512	3,305 50
51 RECOVERY ROOM	72	65,058	65,058	89,062	51
52 DELIVERY ROOM & LABOR ROOM		26,309	26,309	52,692	52
53 ANESTHESIOLOGY		4,061	4,061	109,190	20,295 53
54 RADIOLOGY-DIAGNOSTIC		68,313		346,013	63,965 54
58 MRI		6,020		22,211	20,302 58
60 LABORATORY				502	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.					63
65 RESPIRATORY THERAPY		34,421		112,841	65
66 PHYSICAL THERAPY		80,944		19,709	66
69 ELECTROCARDIOLOGY		30,034	30,034	62,309	26,627 69
70 ELECTROENCEPHALOGRAPHY		12,146		7,126	769 70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS				6,581,273	1,297 71
72 IMPL. DEV. CHARGED TO PATIENTS				7,803,119	72
73 DRUGS CHARGED TO PATIENTS				4,218,064	4,868,455 73
74 RENAL DIALYSIS					74
76 BEHAVIORAL HEALTH COUNSELING		8,814	8,814	8,176	76
76.01 SHOCK THERAPY		1,021	1,021	2,047	76.01
76.97 CARDIAC REHABILITATION		7,291	7,291	4,182	76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	190	60,798	60,798	99,653	91
92 OBSERVATION BEDS (NON-DISTINCT PART)					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
	MEALS SERVED 10	MEALS SERVED 11	13	14	15	
98 PURCHASED DIALYSIS SERVICES				96		98
101 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS		91,941	91,941	449,810	741	101
118 SUBTOTALS (SUM OF LINES 1-117) NONREIMBURSABLE COST CENTERS	154,575	1,358,965	939,326	20,703,323	5,007,585	118
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
190.01 OAKCREST NURSING HOME			56,731	29,591		190.01
190.02 SHARED SERVICES		12,707		1,678		190.02
190.03 MATERNAL HEALTH		4,000	4,000	10,156		190.03
190.04 CAFETERIA VISITORS	9,000					190.04
190.05 TV SERVICE						190.05
190.06 FUND DEVELOPMENT		12,316	7,033	25,499		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				1,980		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		3,598		1,133		194.05
194.06 RURAL OUTREACH PROGRAM				7,355		194.06
194.07 OTHER REV DEDUCTIONS						194.07
194.08 LIFELINE		1,046		4,892		194.08
194.09 MMC DYERSVILLE			24,187			194.09
194.10 CCH ELKADER						194.10
194.11 RETAIL PHARMACY				15,379,269	14,604,751	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	2,860,449	414,337	2,149,138	894,041	3,256,439	202
203 UNIT COST MULT-WS B PT I	17.487079	0.297521	2.083958	0.024721	0.166040	203
204 COST TO BE ALLOC PER B PT II	247,656	108,955	108,681	79,783	193,005	204
205 UNIT COST MULT-WS B PT II	1.514021	0.078237	0.105385	0.002206	0.009841	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY TIME SPENT	SOCIAL SERVICE TIME SPENT	OTH GEN SV CENTRAL STERILIZAT HOURS
	16	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 CAP REL COST (RETAIL PHARMACY)			1.11
1.12 CAP REL COST (OAKCREST NURSING HOME)			1.12
2 CAP REL COSTS-MVBLE EQUIP			2
4 EMPLOYEE BENEFITS DEPARTMENT			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	299,470,520		16
17 SOCIAL SERVICE		8,161	17
18 CENTRAL STERILIZATION			18
19 NONPHYSICIAN ANESTHETISTS			19
20 NURSING SCHOOL			20
21 I&R SERVICES-SALARY & FRINGES APPRVD			21
22 I&R SERVICES-OTHER PRGM COSTS APPRVD			22
23 PARAMED ED PRGM-(SPECIFY)			23
INPATIENT ROUTINE SERV COST CENTERS			
30 ADULTS & PEDIATRICS	37,001,229	6,431	30
31 INTENSIVE CARE UNIT	4,635,338	109	31
40 SUBPROVIDER - IPF	1,823,805	272	40
41 SUBPROVIDER - IRF	1,483,662	82	41
43 NURSERY	2,732,835	682	43
44 SKILLED NURSING FACILITY	2,584,748	467	44
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	48,756,121		50
51 RECOVERY ROOM	8,286,954		51
52 DELIVERY ROOM & LABOR ROOM	2,167,912		52
53 ANESTHESIOLOGY	13,025,662		53
54 RADIOLOGY-DIAGNOSTIC	28,913,168		54
58 MRI	5,088,016		58
60 LABORATORY	25,101,139		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRANS.	1,823,075		63
65 RESPIRATORY THERAPY	6,843,654		65
66 PHYSICAL THERAPY	9,355,482		66
69 ELECTROCARDIOLOGY	22,377,733		69
70 ELECTROENCEPHALOGRAPHY	2,385,785		70
71 MEDICAL SUPPLIES CHARGED TO PATIENTS	11,617,054		71
72 IMPL. DEV. CHARGED TO PATIENTS	12,991,901		72
73 DRUGS CHARGED TO PATIENTS	31,677,369		73
74 RENAL DIALYSIS			74
76 BEHAVIORAL HEALTH COUNSELING	651,037		76
76.01 SHOCK THERAPY	389,531		76.01
76.97 CARDIAC REHABILITATION	631,417		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	16,597,382		91
92 OBSERVATION BEDS (NON-DISTINCT PART)			92
OTHER REIMBURSABLE COST CENTERS			
94 HOME PROGRAM DIALYSIS			94

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY TIME SPENT	SOCIAL SERVICE TIME SPENT	OTH GEN SV CENTRAL STERILIZAT HOURS	
	16	17	18	
98 PURCHASED DIALYSIS SERVICES	398,884			98
101 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS				101
118 SUBTOTALS (SUM OF LINES 1-117)	299,340,893	8,043	10,739	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
190.01 OAKCREST NURSING HOME		41		190.01
190.02 SHARED SERVICES				190.02
190.03 MATERNAL HEALTH	129,627			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		77		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	4,042,899	457,966	626,369	202
203 UNIT COST MULT-WS B PT I	0.013500	56.116407	58.326567	203
204 COST TO BE ALLOC PER B PT II	227,044	16,839	83,051	204
205 UNIT COST MULT-WS B PT II	0.000758	2.063350	7.733588	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	ADJUSTMENT FOR ESA COSTS IN RENAL DI	1	74	5
6	ADJUSTMENT FOR ESA COSTS IN HOME PRO	1	94	6
7	ADULTS & PEDS TO SAME DAY SURGERY	1	30	7
8	SAME DAY SURGERY	1	51	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 (FROM WKST B, PART I, COL 26) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	18,405,155		18,405,155	6,091	18,411,246	30
31 INTENSIVE CARE UNIT	2,650,494		2,650,494		2,650,494	31
40 SUBPROVIDER - IPF	865,624		865,624		865,624	40
41 SUBPROVIDER - IRF	1,145,431		1,145,431	39,847	1,185,278	41
43 NURSERY	1,999,523		1,999,523		1,999,523	43
44 SKILLED NURSING FACILITY	2,626,460		2,626,460		2,626,460	44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	9,220,309		9,220,309		9,220,309	50
51 RECOVERY ROOM	4,318,446		4,318,446		4,318,446	51
52 DELIVERY ROOM & LABOR ROOM	1,789,220		1,789,220		1,789,220	52
53 ANESTHESIOLOGY	578,563		578,563		578,563	53
54 RADIOLOGY-DIAGNOSTIC	4,758,992		4,758,992	9,031	4,768,023	54
58 MRI	715,338		715,338		715,338	58
60 LABORATORY	6,103,560		6,103,560		6,103,560	60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	1,040,843		1,040,843		1,040,843	63
65 RESPIRATORY THERAPY	1,690,658		1,690,658	3,572	1,694,230	65
66 PHYSICAL THERAPY	3,855,509		3,855,509		3,855,509	66
69 ELECTROCARDIOLOGY	2,713,574		2,713,574	3,591	2,717,165	69
70 ELECTROENCEPHALOGRAPHY	646,174		646,174		646,174	70
71 MEDICAL SUPPLIES CHARGED TO	8,211,451		8,211,451		8,211,451	71
72 IMPL. DEV. CHARGED TO PATIE	9,352,220		9,352,220		9,352,220	72
73 DRUGS CHARGED TO PATIENTS	6,733,870		6,733,870		6,733,870	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELIN	512,279		512,279	5,325	517,604	76
76.01 SHOCK THERAPY	102,410		102,410		102,410	76.01
76.97 CARDIAC REHABILITATION	521,026		521,026		521,026	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	3,988,580		3,988,580	55,311	4,043,891	91
92 OBSERVATION BEDS (NON-DISTI	953,865		953,865		953,865	92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	229,340		229,340		229,340	98
101 HOME HEALTH AGENCY	4,503,377		4,503,377		4,503,377	101
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	100,232,291		100,232,291	122,768	100,355,059	200
201 LESS OBSERVATION BEDS	953,865		953,865		953,865	201
202 TOTAL (SEE INSTRUCTIONS)	99,278,426		99,278,426		99,401,194	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	36,740,461		36,740,461			30
31 INTENSIVE CARE UNIT	4,569,868		4,569,868			31
40 SUBPROVIDER - IPF	1,786,217		1,786,217			40
41 SUBPROVIDER - IRF	1,483,662		1,483,662			41
43 NURSERY	2,666,463		2,666,463			43
44 SKILLED NURSING FACILITY	2,567,802		2,567,802			44
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	22,271,373	24,447,857	46,719,230	0.197356	0.197356	0.197356 50
51 RECOVERY ROOM	2,946,754	4,766,201	7,712,955	0.559895	0.559895	0.559895 51
52 DELIVERY ROOM & LABOR ROOM	2,167,912		2,167,912	0.825319	0.825319	0.825319 52
53 ANESTHESIOLOGY	6,605,979	6,024,439	12,630,418	0.045807	0.045807	0.045807 53
54 RADIOLOGY-DIAGNOSTIC	9,475,923	18,345,897	27,821,820	0.171053	0.171053	0.171377 54
58 MRI	1,145,356	3,497,957	4,643,313	0.154058	0.154058	0.154058 58
60 LABORATORY	16,413,362	8,305,398	24,718,760	0.246920	0.246920	0.246920 60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	1,396,270	413,983	1,810,253	0.574971	0.574971	0.574971 63
65 RESPIRATORY THERAPY	6,113,130	684,124	6,797,254	0.248727	0.248727	0.249252 65
66 PHYSICAL THERAPY	4,635,882	4,320,561	8,956,443	0.430473	0.430473	0.430473 66
69 ELECTROCARDIOLOGY	10,793,642	10,974,796	21,768,438	0.124656	0.124656	0.124821 69
70 ELECTROENCEPHALOGRAPHY	324,558	1,986,834	2,311,392	0.279561	0.279561	0.279561 70
71 MEDICAL SUPPLIES CHARGED TO	6,590,876	4,969,507	11,560,383	0.710310	0.710310	0.710310 71
72 IMPL. DEV. CHARGED TO PATIE	9,311,644	3,680,257	12,991,901	0.719850	0.719850	0.719850 72
73 DRUGS CHARGED TO PATIENTS	22,606,273	8,409,831	31,016,104	0.217109	0.217109	0.217109 73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELIN	24,299	605,637	629,936	0.813224	0.813224	0.821677 76
76.01 SHOCK THERAPY	110,606	278,925	389,531	0.262906	0.262906	0.262906 76.01
76.97 CARDIAC REHABILITATION	2,482	608,579	611,061	0.852658	0.852658	0.852658 76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	5,288,036	11,072,536	16,360,572	0.243792	0.243792	0.247173 91
92 OBSERVATION BEDS (NON-DISTI	320,672	3,477,008	3,797,680	0.251170	0.251170	0.251170 92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	258,035	127,394	385,429	0.595025	0.595025	0.595025 98
101 HOME HEALTH AGENCY		6,414,923	6,414,923			101
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	178,617,537	123,412,644	302,030,181			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	178,617,537	123,412,644	302,030,181			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	1,260,452		1,260,452	46.58	16,036	746,957	30
31 INTENSIVE CARE UNIT	253,504		253,504	152.53	1,084	165,343	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	56,866		56,866	46.69	407	19,003	40
41 SUBPROVIDER - IRF	78,870		78,870	72.29	744	53,784	41
42 SUBPROVIDER I							42
43 NURSERY	110,413		110,413	43.73			43
44 SKILLED NURSING FACILITY	179,060		179,060	36.90	3,793	139,962	44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	1,939,165		1,939,165		22,064	1,125,049	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

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

COST CENTER DESCRIPTION	CAP-REL	TOTAL	RATIO OF	INPATIENT	CAPITAL	
	COST	CHARGES	COST TO			
	(FROM WKST	(FROM WKST	CHARGES	PROGRAM	(COL. 3 x	
	B, PT. II,	C, PT. I,	(COL. 1 +	CHARGES	COL. 4)	
	COL. 26)	COL. 8)	COL. 2)			
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	1,270,245	46,719,230	0.027189	14,281,548	388,301	50
51 RECOVERY ROOM	339,506	7,712,955	0.044018	1,763,891	77,643	51
52 DELIVERY ROOM & LABOR ROOM	105,611	2,167,912	0.048716			52
53 ANESTHESIOLOGY	80,796	12,630,418	0.006397	4,168,406	26,665	53
54 RADIOLOGY-DIAGNOSTIC	764,317	27,821,820	0.027472	6,630,923	182,165	54
58 MRI	281,761	4,643,313	0.060681	764,234	46,374	58
60 LABORATORY	192,997	24,718,760	0.007808	10,447,189	81,572	60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T	26,836	1,810,253	0.014824	1,023,247	15,169	63
65 RESPIRATORY THERAPY	111,611	6,797,254	0.016420	4,021,972	66,041	65
66 PHYSICAL THERAPY	160,893	8,956,443	0.017964	2,006,207	36,040	66
69 ELECTROCARDIOLOGY	350,365	21,768,438	0.016095	6,818,125	109,738	69
70 ELECTROENCEPHALOGRAPHY	68,465	2,311,392	0.029621	201,036	5,955	70
71 MEDICAL SUPPLIES CHARGED TO P	346,191	11,560,383	0.029946	3,906,573	116,986	71
72 IMPL. DEV. CHARGED TO PATIENT	238,179	12,991,901	0.018333	5,864,930	107,522	72
73 DRUGS CHARGED TO PATIENTS	209,285	31,016,104	0.006748	13,801,819	93,135	73
74 RENAL DIALYSIS						74
76 BEHAVIORAL HEALTH COUNSELING	50,856	629,936	0.080732	957	77	76
76.01 SHOCK THERAPY	18,733	389,531	0.048091	60,014	2,886	76.01
76.97 CARDIAC REHABILITATION	57,374	611,061	0.093892	1,378	129	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	289,903	16,360,572	0.017720	2,856,776	50,622	91
92 OBSERVATION BEDS (NON-DISTINC	65,303	3,797,680	0.017195	177,572	3,053	92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
98 PURCHASED DIALYSIS SERVICES	5,765	385,429	0.014957	119,757	1,791	98
200 TOTAL (SUM OF LINES 50-199)	5,034,992	245,800,785		78,916,554	1,411,864	200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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	27,061		16,036		30
31 INTENSIVE CARE UNIT	1,662		1,084		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	1,218		407		40
41 SUBPROVIDER - IRF	1,091		744		41
42 SUBPROVIDER I					42
43 NURSERY	2,525				43
44 SKILLED NURSING FACILITY	4,852		3,793		44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	38,409		22,064		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	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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC OTHER REIMBURSABLE COST CENTERS						92
94 HOME PROGRAM DIALYSIS						94
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 CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7)	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7)	INPAT PGM CHARGES	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10)	O/P PGM CHARGES	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	46,719,230		14,281,548		9,265,733	50
51	RECOVERY ROOM	7,712,955		1,763,891		1,436,608	51
52	DELIVERY ROOM & LABOR ROOM	2,167,912					52
53	ANESTHESIOLOGY	12,630,418		4,168,406		2,248,529	53
54	RADIOLOGY-DIAGNOSTIC	27,821,820		6,630,923		7,224,771	54
58	MRI	4,643,313		764,234		1,120,674	58
60	LABORATORY	24,718,760		10,447,189		1,326,310	60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	1,810,253		1,023,247		341,841	63
65	RESPIRATORY THERAPY	6,797,254		4,021,972		365,565	65
66	PHYSICAL THERAPY	8,956,443		2,006,207		653	66
69	ELECTROCARDIOLOGY	21,768,438		6,818,125		6,625,641	69
70	ELECTROENCEPHALOGRAPHY	2,311,392		201,036		714,073	70
71	MEDICAL SUPPLIES CHARGED TO	11,560,383		3,906,573		1,955,624	71
72	IMPL. DEV. CHARGED TO PATIEN	12,991,901		5,864,930		2,096,784	72
73	DRUGS CHARGED TO PATIENTS	31,016,104		13,801,819		4,374,620	73
74	RENAL DIALYSIS						74
76	BEHAVIORAL HEALTH COUNSELING	629,936		957		44,717	76
76.01	SHOCK THERAPY	389,531		60,014		135,857	76.01
76.97	CARDIAC REHABILITATION	611,061		1,378		364,833	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	16,360,572		2,856,776		3,074,907	91
92	OBSERVATION BEDS (NON-DISTIN	3,797,680		177,572		824,590	92
OTHER REIMBURSABLE COST CENTERS							
94	HOME PROGRAM DIALYSIS						94
98	PURCHASED DIALYSIS SERVICES	385,429		119,757		75,873	98
200	TOTAL (SUM OF LINES 50-199)	245,800,785		78,916,554		43,618,203	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. 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	0.197356	9,265,733			1,828,648		50
51 RECOVERY ROOM	0.559895	1,436,608			804,350		51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807	2,248,529			102,998		53
54 RADIOLOGY-DIAGNOSTIC	0.171053	7,224,771			1,235,819		54
58 MRI	0.154058	1,120,674			172,649		58
60 LABORATORY	0.246920	1,326,310	476		327,492	118	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971	341,841			196,549		63
65 RESPIRATORY THERAPY	0.248727	365,565			90,926		65
66 PHYSICAL THERAPY	0.430473	653			281		66
69 ELECTROCARDIOLOGY	0.124656	6,625,641			825,926		69
70 ELECTROENCEPHALOGRAPHY	0.279561	714,073			199,627		70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310	1,955,624	3,500		1,389,099	2,486	71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850	2,096,784			1,509,370		72
73 DRUGS CHARGED TO PATIENTS	0.217109	4,374,620		169,463	949,769		73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224	44,717			36,365		76
76.01 SHOCK THERAPY	0.262906	135,857			35,718		76.01
76.97 CARDIAC REHABILITATION	0.852658	364,833			311,078		76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792	3,074,907	22		749,638	5	91
92 OBSERVATION BEDS (NON-DISTINCT)	0.251170	824,590			207,112		92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025	75,873			45,146		98
200 SUBTOTAL (SEE INSTRUCTIONS)		43,618,203	3,998	169,463	11,018,560	2,609	200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)		43,618,203	3,998	169,463	11,018,560	2,609	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	1,270,245	46,719,230	0.027189	50
51	RECOVERY ROOM	339,506	7,712,955	0.044018	51
52	DELIVERY ROOM & LABOR ROOM	105,611	2,167,912	0.048716	52
53	ANESTHESIOLOGY	80,796	12,630,418	0.006397	53
54	RADIOLOGY-DIAGNOSTIC	764,317	27,821,820	0.027472	54
58	MRI	281,761	4,643,313	0.060681	58
60	LABORATORY	192,997	24,718,760	0.007808	60
62.30	BLOOD CLOTTING FOR HEMOPHILIA				62.30
63	BLOOD STORING, PROCESSING & T	26,836	1,810,253	0.014824	63
65	RESPIRATORY THERAPY	111,611	6,797,254	0.016420	65
66	PHYSICAL THERAPY	160,893	8,956,443	0.017964	66
69	ELECTROCARDIOLOGY	350,365	21,768,438	0.016095	69
70	ELECTROENCEPHALOGRAPHY	68,465	2,311,392	0.029621	70
71	MEDICAL SUPPLIES CHARGED TO P	346,191	11,560,383	0.029946	71
72	IMPL. DEV. CHARGED TO PATIENT	238,179	12,991,901	0.018333	72
73	DRUGS CHARGED TO PATIENTS	209,285	31,016,104	0.006748	73
74	RENAL DIALYSIS				74
76	BEHAVIORAL HEALTH COUNSELING	50,856	629,936	0.080732	76
76.01	SHOCK THERAPY	18,733	389,531	0.048091	76.01
76.97	CARDIAC REHABILITATION	57,374	611,061	0.093892	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	289,903	16,360,572	0.017720	91
92	OBSERVATION BEDS (NON-DISTINC OTHER REIMBURSABLE COST CENTERS		3,797,680	3,797,680	92
94	HOME PROGRAM DIALYSIS				94
98	PURCHASED DIALYSIS SERVICES	5,765	385,429	0.014957	98
200	TOTAL (SUM OF LINES 50-199)	4,969,689	245,800,785		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	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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
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 CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7)	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7)	INPAT PGM CHARGES	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10)	O/P PGM CHARGES	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	46,719,230					50
51	RECOVERY ROOM	7,712,955					51
52	DELIVERY ROOM & LABOR ROOM	2,167,912					52
53	ANESTHESIOLOGY	12,630,418					53
54	RADIOLOGY-DIAGNOSTIC	27,821,820			5,094		54
58	MRI	4,643,313			3,192		58
60	LABORATORY	24,718,760			41,070		60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	1,810,253					63
65	RESPIRATORY THERAPY	6,797,254			14,010		65
66	PHYSICAL THERAPY	8,956,443			6,746		66
69	ELECTROCARDIOLOGY	21,768,438			517		69
70	ELECTROENCEPHALOGRAPHY	2,311,392			648		70
71	MEDICAL SUPPLIES CHARGED TO	11,560,383			165		71
72	IMPL. DEV. CHARGED TO PATIEN	12,991,901					72
73	DRUGS CHARGED TO PATIENTS	31,016,104			86,359		73
74	RENAL DIALYSIS						74
76	BEHAVIORAL HEALTH COUNSELING	629,936			1,582		76
76.01	SHOCK THERAPY	389,531			2,948		76.01
76.97	CARDIAC REHABILITATION	611,061					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	16,360,572			45,401		91
92	OBSERVATION BEDS (NON-DISTIN	3,797,680					92
OTHER REIMBURSABLE COST CENTERS							
94	HOME PROGRAM DIALYSIS						94
98	PURCHASED DIALYSIS SERVICES	385,429					98
200	TOTAL (SUM OF LINES 50-199)	245,800,785			207,732		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	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	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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	1,270,245	46,719,230	0.027189	50
51	RECOVERY ROOM	339,506	7,712,955	0.044018	51
52	DELIVERY ROOM & LABOR ROOM	105,611	2,167,912	0.048716	1,616
53	ANESTHESIOLOGY	80,796	12,630,418	0.006397	71
54	RADIOLOGY-DIAGNOSTIC	764,317	27,821,820	0.027472	39,523
58	MRI	281,761	4,643,313	0.060681	8,456
60	LABORATORY	192,997	24,718,760	0.007808	50,538
62.30	BLOOD CLOTTING FOR HEMOPHILIA				395
63	BLOOD STORING, PROCESSING & T	26,836	1,810,253	0.014824	1,317
65	RESPIRATORY THERAPY	111,611	6,797,254	0.016420	54,431
66	PHYSICAL THERAPY	160,893	8,956,443	0.017964	548,670
69	ELECTROCARDIOLOGY	350,365	21,768,438	0.016095	5,685
70	ELECTROENCEPHALOGRAPHY	68,465	2,311,392	0.029621	92
71	MEDICAL SUPPLIES CHARGED TO P	346,191	11,560,383	0.029946	38,834
72	IMPL. DEV. CHARGED TO PATIENT	238,179	12,991,901	0.018333	
73	DRUGS CHARGED TO PATIENTS	209,285	31,016,104	0.006748	145,955
74	RENAL DIALYSIS				985
76	BEHAVIORAL HEALTH COUNSELING	50,856	629,936	0.080732	
76.01	SHOCK THERAPY	18,733	389,531	0.048091	
76.97	CARDIAC REHABILITATION	57,374	611,061	0.093892	
76.98	HYPERBARIC OXYGEN THERAPY				
76.99	LITHOTRIPSY				
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	289,903	16,360,572	0.017720	
92	OBSERVATION BEDS (NON-DISTINC OTHER REIMBURSABLE COST CENTERS		3,797,680	3,797,680	
94	HOME PROGRAM DIALYSIS				
98	PURCHASED DIALYSIS SERVICES	5,765	385,429	0.014957	
200	TOTAL (SUM OF LINES 50-199)	4,969,689	245,800,785		895,025

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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
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		
	(FROM WKST	CHARGES	CHARGES	INPAT	PASS-THRU
	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
					12
					13
ANCILLARY SERVICE COST CENTERS					
50	OPERATING ROOM	46,719,230			50
51	RECOVERY ROOM	7,712,955		1,616	51
52	DELIVERY ROOM & LABOR ROOM	2,167,912			52
53	ANESTHESIOLOGY	12,630,418			53
54	RADIOLOGY-DIAGNOSTIC	27,821,820		39,523	54
58	MRI	4,643,313		8,456	58
60	LABORATORY	24,718,760		50,538	60
62.30	BLOOD CLOTTING FOR HEMOPHILI				62.30
63	BLOOD STORING, PROCESSING &	1,810,253		1,317	63
65	RESPIRATORY THERAPY	6,797,254		54,431	65
66	PHYSICAL THERAPY	8,956,443		548,670	66
69	ELECTROCARDIOLOGY	21,768,438		5,685	69
70	ELECTROENCEPHALOGRAPHY	2,311,392			70
71	MEDICAL SUPPLIES CHARGED TO	11,560,383		38,834	71
72	IMPL. DEV. CHARGED TO PATIEN	12,991,901			72
73	DRUGS CHARGED TO PATIENTS	31,016,104		145,955	73
74	RENAL DIALYSIS				74
76	BEHAVIORAL HEALTH COUNSELING	629,936			76
76.01	SHOCK THERAPY	389,531			76.01
76.97	CARDIAC REHABILITATION	611,061			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	16,360,572			91
92	OBSERVATION BEDS (NON-DISTIN	3,797,680			92
OTHER REIMBURSABLE COST CENTERS					
94	HOME PROGRAM DIALYSIS				94
98	PURCHASED DIALYSIS SERVICES	385,429			98
200	TOTAL (SUM OF LINES 50-199)	245,800,785		895,025	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. 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	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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 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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
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)	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7)	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7)	INPAT PGM CHARGES	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10)	O/P PGM CHARGES	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	46,719,230					50
51	RECOVERY ROOM	7,712,955			15,022		51
52	DELIVERY ROOM & LABOR ROOM	2,167,912					52
53	ANESTHESIOLOGY	12,630,418					53
54	RADIOLOGY-DIAGNOSTIC	27,821,820			122,387		54
58	MRI	4,643,313			5,362		58
60	LABORATORY	24,718,760			441,764		60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	1,810,253			29,630		63
65	RESPIRATORY THERAPY	6,797,254			473,228		65
66	PHYSICAL THERAPY	8,956,443			1,111,380		66
69	ELECTROCARDIOLOGY	21,768,438			31,587		69
70	ELECTROENCEPHALOGRAPHY	2,311,392			3,466		70
71	MEDICAL SUPPLIES CHARGED TO	11,560,383			88,555		71
72	IMPL. DEV. CHARGED TO PATIEN	12,991,901					72
73	DRUGS CHARGED TO PATIENTS	31,016,104			1,414,495		73
74	RENAL DIALYSIS						74
76	BEHAVIORAL HEALTH COUNSELING	629,936					76
76.01	SHOCK THERAPY	389,531					76.01
76.97	CARDIAC REHABILITATION	611,061					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	16,360,572					91
92	OBSERVATION BEDS (NON-DISTIN	3,797,680					92
OTHER REIMBURSABLE COST CENTERS							
94	HOME PROGRAM DIALYSIS						94
98	PURCHASED DIALYSIS SERVICES	385,429			84,697		98
200	TOTAL (SUM OF LINES 50-199)	245,800,785			3,821,573		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. 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	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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	1,260,452		1,260,452	46.58	2,725	126,931	30
31 INTENSIVE CARE UNIT	253,504		253,504	152.53	66	10,067	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	56,866		56,866	46.69	274	12,793	40
41 SUBPROVIDER - IRF	78,870		78,870	72.29	79	5,711	41
42 SUBPROVIDER I							42
43 NURSERY	110,413		110,413	43.73	1,041	45,523	43
44 SKILLED NURSING FACILITY	179,060		179,060	36.90	398	14,686	44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	1,939,165		1,939,165		4,583	215,711	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK APPLICABLE BOXES	[ ] TITLE V [ ] TITLE XVIII-PT A [XX] TITLE XIX	[XX] HOSPITAL (16-0069) [ ] IPF [ ] IRF	[ ] 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	1,270,245	46,719,230	0.027189	50
51	RECOVERY ROOM	339,506	7,712,955	0.044018	51
52	DELIVERY ROOM & LABOR ROOM	105,611	2,167,912	0.048716	52
53	ANESTHESIOLOGY	80,796	12,630,418	0.006397	53
54	RADIOLOGY-DIAGNOSTIC	764,317	27,821,820	0.027472	54
58	MRI	281,761	4,643,313	0.060681	58
60	LABORATORY	192,997	24,718,760	0.007808	60
62.30	BLOOD CLOTTING FOR HEMOPHILIA				62.30
63	BLOOD STORING, PROCESSING & T	26,836	1,810,253	0.014824	63
65	RESPIRATORY THERAPY	111,611	6,797,254	0.016420	65
66	PHYSICAL THERAPY	160,893	8,956,443	0.017964	66
69	ELECTROCARDIOLOGY	350,365	21,768,438	0.016095	69
70	ELECTROENCEPHALOGRAPHY	68,465	2,311,392	0.029621	70
71	MEDICAL SUPPLIES CHARGED TO P	346,191	11,560,383	0.029946	71
72	IMPL. DEV. CHARGED TO PATIENT	238,179	12,991,901	0.018333	72
73	DRUGS CHARGED TO PATIENTS	209,285	31,016,104	0.006748	73
74	RENAL DIALYSIS				74
76	BEHAVIORAL HEALTH COUNSELING	50,856	629,936	0.080732	76
76.01	SHOCK THERAPY	18,733	389,531	0.048091	76.01
76.97	CARDIAC REHABILITATION	57,374	611,061	0.093892	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	289,903	16,360,572	0.017720	91
92	OBSERVATION BEDS (NON-DISTINC	65,303	3,797,680	0.017195	92
OTHER REIMBURSABLE COST CENTERS					
94	HOME PROGRAM DIALYSIS				94
98	PURCHASED DIALYSIS SERVICES	5,765	385,429	0.014957	98
200	TOTAL (SUM OF LINES 50-199)	5,034,992	245,800,785		200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

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 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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	27,061		2,725		30
31 INTENSIVE CARE UNIT	1,662		66		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	1,218		274		40
41 SUBPROVIDER - IRF	1,091		79		41
42 SUBPROVIDER I					42
43 NURSERY	2,525		1,041		43
44 SKILLED NURSING FACILITY	4,852		398		44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	38,409		4,583		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	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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC OTHER REIMBURSABLE COST CENTERS						92
94 HOME PROGRAM DIALYSIS						94
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	PGM	COSTS	CHARGES	COSTS
	C, PT. I,	(COL. 5 ÷	(COL. 6 ÷	CHARGES	(COL. 8 x	(COL. 9 x	(COL. 9 x
	COL. 8)	COL. 7)	COL. 7)		COL. 10)	COL. 12)	COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	46,719,230						50
51 RECOVERY ROOM	7,712,955						51
52 DELIVERY ROOM & LABOR ROOM	2,167,912						52
53 ANESTHESIOLOGY	12,630,418						53
54 RADIOLOGY-DIAGNOSTIC	27,821,820						54
58 MRI	4,643,313						58
60 LABORATORY	24,718,760						60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	1,810,253						63
65 RESPIRATORY THERAPY	6,797,254						65
66 PHYSICAL THERAPY	8,956,443						66
69 ELECTROCARDIOLOGY	21,768,438						69
70 ELECTROENCEPHALOGRAPHY	2,311,392						70
71 MEDICAL SUPPLIES CHARGED TO	11,560,383						71
72 IMPL. DEV. CHARGED TO PATIEN	12,991,901						72
73 DRUGS CHARGED TO PATIENTS	31,016,104						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	629,936						76
76.01 SHOCK THERAPY	389,531						76.01
76.97 CARDIAC REHABILITATION	611,061						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	16,360,572						91
92 OBSERVATION BEDS (NON-DISTIN	3,797,680						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	385,429						98
200 TOTAL (SUM OF LINES 50-199)	245,800,785						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	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	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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	1,270,245	46,719,230	0.027189	50
51	RECOVERY ROOM	339,506	7,712,955	0.044018	51
52	DELIVERY ROOM & LABOR ROOM	105,611	2,167,912	0.048716	52
53	ANESTHESIOLOGY	80,796	12,630,418	0.006397	53
54	RADIOLOGY-DIAGNOSTIC	764,317	27,821,820	0.027472	54
58	MRI	281,761	4,643,313	0.060681	58
60	LABORATORY	192,997	24,718,760	0.007808	60
62.30	BLOOD CLOTTING FOR HEMOPHILIA				62.30
63	BLOOD STORING, PROCESSING & T	26,836	1,810,253	0.014824	63
65	RESPIRATORY THERAPY	111,611	6,797,254	0.016420	65
66	PHYSICAL THERAPY	160,893	8,956,443	0.017964	66
69	ELECTROCARDIOLOGY	350,365	21,768,438	0.016095	69
70	ELECTROENCEPHALOGRAPHY	68,465	2,311,392	0.029621	70
71	MEDICAL SUPPLIES CHARGED TO P	346,191	11,560,383	0.029946	71
72	IMPL. DEV. CHARGED TO PATIENT	238,179	12,991,901	0.018333	72
73	DRUGS CHARGED TO PATIENTS	209,285	31,016,104	0.006748	73
74	RENAL DIALYSIS				74
76	BEHAVIORAL HEALTH COUNSELING	50,856	629,936	0.080732	76
76.01	SHOCK THERAPY	18,733	389,531	0.048091	76.01
76.97	CARDIAC REHABILITATION	57,374	611,061	0.093892	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS					
91	EMERGENCY	289,903	16,360,572	0.017720	91
92	OBSERVATION BEDS (NON-DISTINC OTHER REIMBURSABLE COST CENTERS		3,797,680	3,797,680	92
94	HOME PROGRAM DIALYSIS				94
98	PURCHASED DIALYSIS SERVICES	5,765	385,429	0.014957	98
200	TOTAL (SUM OF LINES 50-199)	4,969,689	245,800,785		200

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
 PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
 11/22/2013 14:16

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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
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. 8)	COL. 7)	COL. 7)	CHARGES	COL. 10)		COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	46,719,230						50
51 RECOVERY ROOM	7,712,955						51
52 DELIVERY ROOM & LABOR ROOM	2,167,912						52
53 ANESTHESIOLOGY	12,630,418						53
54 RADIOLOGY-DIAGNOSTIC	27,821,820						54
58 MRI	4,643,313						58
60 LABORATORY	24,718,760						60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	1,810,253						63
65 RESPIRATORY THERAPY	6,797,254						65
66 PHYSICAL THERAPY	8,956,443						66
69 ELECTROCARDIOLOGY	21,768,438						69
70 ELECTROENCEPHALOGRAPHY	2,311,392						70
71 MEDICAL SUPPLIES CHARGED TO	11,560,383						71
72 IMPL. DEV. CHARGED TO PATIEN	12,991,901						72
73 DRUGS CHARGED TO PATIENTS	31,016,104						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	629,936						76
76.01 SHOCK THERAPY	389,531						76.01
76.97 CARDIAC REHABILITATION	611,061						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	16,360,572						91
92 OBSERVATION BEDS (NON-DISTIN	3,797,680						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	385,429						98
200 TOTAL (SUM OF LINES 50-199)	245,800,785						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	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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 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			SCHOOL 2	MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5
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 MRI						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 CHARGED TO P						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
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 (NON-DISTINC						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
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	46,719,230					50
51						RECOVERY ROOM	7,712,955					51
52						DELIVERY ROOM & LABOR ROOM	2,167,912					52
53						ANESTHESIOLOGY	12,630,418					53
54						RADIOLOGY-DIAGNOSTIC	27,821,820					54
58						MRI	4,643,313					58
60						LABORATORY	24,718,760					60
62.30						BLOOD CLOTTING FOR HEMOPHILI						62.30
63						BLOOD STORING, PROCESSING &	1,810,253					63
65						RESPIRATORY THERAPY	6,797,254					65
66						PHYSICAL THERAPY	8,956,443					66
69						ELECTROCARDIOLOGY	21,768,438					69
70						ELECTROENCEPHALOGRAPHY	2,311,392					70
71						MEDICAL SUPPLIES CHARGED TO	11,560,383					71
72						IMPL. DEV. CHARGED TO PATIEN	12,991,901					72
73						DRUGS CHARGED TO PATIENTS	31,016,104					73
74						RENAL DIALYSIS						74
76						BEHAVIORAL HEALTH COUNSELING	629,936					76
76.01						SHOCK THERAPY	389,531					76.01
76.97						CARDIAC REHABILITATION	611,061					76.97
76.98						HYPERBARIC OXYGEN THERAPY						76.98
76.99						LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS												
91						EMERGENCY	16,360,572					91
92						OBSERVATION BEDS (NON-DISTIN	3,797,680					92
OTHER REIMBURSABLE COST CENTERS												
94						HOME PROGRAM DIALYSIS						94
98						PURCHASED DIALYSIS SERVICES	385,429					98
200						TOTAL (SUM OF LINES 50-199)	245,800,785					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. 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	0.197356						50
51 RECOVERY ROOM	0.559895						51
52 DELIVERY ROOM & LABOR ROOM	0.825319						52
53 ANESTHESIOLOGY	0.045807						53
54 RADIOLOGY-DIAGNOSTIC	0.171053						54
58 MRI	0.154058						58
60 LABORATORY	0.246920						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971						63
65 RESPIRATORY THERAPY	0.248727						65
66 PHYSICAL THERAPY	0.430473						66
69 ELECTROCARDIOLOGY	0.124656						69
70 ELECTROENCEPHALOGRAPHY	0.279561						70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310						71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850						72
73 DRUGS CHARGED TO PATIENTS	0.217109						73
74 RENAL DIALYSIS							74
76 BEHAVIORAL HEALTH COUNSELING	0.813224						76
76.01 SHOCK THERAPY	0.262906						76.01
76.97 CARDIAC REHABILITATION	0.852658						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.243792						91
92 OBSERVATION BEDS (NON-DISTINCT	0.251170						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
98 PURCHASED DIALYSIS SERVICES	0.595025						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)	27,061	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	27,061	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	25,659	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)	16,036	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)	18,411,246	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	18,411,246	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)	18,411,246	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) 680.36 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 10,910,253 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) 10,910,253 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	2,650,494	1,662	1,594.76	1,084	1,728,720	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)					22,025,479	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					34,664,452	49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 912,300 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 1,411,864 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 2,324,164 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 32,340,288 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) 1,402 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 + LINE 2) 680.36 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 953,865 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	1,260,452	18,411,246	0.068461	953,865	65,303	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)	1,218	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,218	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,218	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)	407	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)	865,624	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	865,624	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)	865,624	37

WORKSHEET D-1  
PART II

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)	710.69 38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	289,251 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)	289,251 41
48	PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	50,311 48
49	TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	339,562 49
PASS-THROUGH COST ADJUSTMENTS		
50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	19,003 50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV)	2,696 51
52	TOTAL PROGRAM EXCLUDABLE COST	21,699 52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52)	317,863 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)	1,091	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,091	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,091	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)	744	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)	1,185,278	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	1,185,278	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)	1,185,278	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)	1,086.41 38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	808,289 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)	808,289 41
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	331,954 48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	1,140,243 49
PASS-THROUGH COST ADJUSTMENTS	
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	53,784 50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV)	15,075 51
52 TOTAL PROGRAM EXCLUDABLE COST	68,859 52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52)	1,071,384 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



PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

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)	2,626,460	70
71	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (LINE 70 ÷ LINE 2)	541.31	71
72	PROGRAM ROUTINE SERVICE COST (LINE 9 x LINE 71)	2,053,189	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)	2,053,189	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)	2,053,189	83
84	PROGRAM INPATIENT ANCILLARY SERVICES (SEE INSTRUCTIONS)	1,177,718	84
85	UTILIZATION REVIEW--PHYSICIAN COMPENSATION (SEE INSTRUCTIONS)		85
86	TOTAL PROGRAM INPATIENT OPERATING COSTS (SUM OF LINES 83 THROUGH 85)	3,230,907	86

WORKSHEET D-1  
 PART I

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)	27,061	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	27,061	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	25,659	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)	2,725	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)	2,525	15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	1,041	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)	18,405,155	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	18,405,155	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)	18,405,155	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) 680.14 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 1,853,382 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) 1,853,382 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)	1,999,523	2,525	791.89	1,041	824,357 42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43 INTENSIVE CARE UNIT	2,650,494	1,662	1,594.76	66	105,254 43
44 CORONARY CARE UNIT					44
45 BURN INTENSIVE CARE UNIT					45
46 SURGICAL INTENSIVE CARE UNIT					46
47 OTHER SPECIAL CARE (SPECIFY)					47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					2,782,993 49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 182,521 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 182,521 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) 1,402 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)	1,091	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,091	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,091	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)	79	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)	1,145,431	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	1,145,431	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)	1,145,431	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)	1,049.89 38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38)	82,941 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)	82,941 41
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)	82,941 49
PASS-THROUGH COST ADJUSTMENTS	
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III)	5,711 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	5,711 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)	4,852	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	4,852	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4,852	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)	398	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)	2,626,460	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	2,626,460	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)	2,626,460	37

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

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)	2,626,460	70
71	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (LINE 70 ÷ LINE 2)	541.31	71
72	PROGRAM ROUTINE SERVICE COST (LINE 9 x LINE 71)	215,441	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)	215,441	74
75	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS (FROM WKST B, PART II, COL. 26, LINE 45)	179,060	75
76	PER DIEM CAPITAL-RELATED COSTS (LINE 75 ÷ LINE 2)	36.90	76
77	PROGRAM CAPITAL-RELATED COSTS (LINE 9 x LINE 76)	14,686	77
78	INPATIENT ROUTINE SERVICE COST (LINE 74 MINUS LINE 77)	200,755	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)	200,755	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)	14,686	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)	14,686	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	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2)	3
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS		23,348,133		30
31 INTENSIVE CARE UNIT		3,007,260		31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.197356	14,281,548	2,818,549	50
51 RECOVERY ROOM	0.559895	1,763,891	987,594	51
52 DELIVERY ROOM & LABOR ROOM	0.825319			52
53 ANESTHESIOLOGY	0.045807	4,168,406	190,942	53
54 RADIOLOGY-DIAGNOSTIC	0.171377	6,630,923	1,136,388	54
58 MRI	0.154058	764,234	117,736	58
60 LABORATORY	0.246920	10,447,189	2,579,620	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971	1,023,247	588,337	63
65 RESPIRATORY THERAPY	0.249252	4,021,972	1,002,485	65
66 PHYSICAL THERAPY	0.430473	2,006,207	863,618	66
69 ELECTROCARDIOLOGY	0.124821	6,818,125	851,045	69
70 ELECTROENCEPHALOGRAPHY	0.279561	201,036	56,202	70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310	3,906,573	2,774,878	71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850	5,864,930	4,221,870	72
73 DRUGS CHARGED TO PATIENTS	0.217109	13,801,819	2,996,499	73
74 RENAL DIALYSIS				74
76 BEHAVIORAL HEALTH COUNSELING	0.821677	957	786	76
76.01 SHOCK THERAPY	0.262906	60,014	15,778	76.01
76.97 CARDIAC REHABILITATION	0.852658	1,378	1,175	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.247173	2,856,776	706,118	91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	0.251170	177,572	44,601	92
94 HOME PROGRAM DIALYSIS				94
98 PURCHASED DIALYSIS SERVICES	0.595025	119,757	71,258	98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		78,916,554	22,025,479	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		78,916,554		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		603,515		40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.197356			50
51 RECOVERY ROOM	0.559895			51
52 DELIVERY ROOM & LABOR ROOM	0.825319			52
53 ANESTHESIOLOGY	0.045807			53
54 RADIOLOGY-DIAGNOSTIC	0.171377	5,094	873	54
58 MRI	0.154058	3,192	492	58
60 LABORATORY	0.246920	41,070	10,141	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971			63
65 RESPIRATORY THERAPY	0.249252	14,010	3,492	65
66 PHYSICAL THERAPY	0.430473	6,746	2,904	66
69 ELECTROCARDIOLOGY	0.124821	517	65	69
70 ELECTROENCEPHALOGRAPHY	0.279561	648	181	70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310	165	117	71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850			72
73 DRUGS CHARGED TO PATIENTS	0.217109	86,359	18,749	73
74 RENAL DIALYSIS				74
76 BEHAVIORAL HEALTH COUNSELING	0.821677	1,582	1,300	76
76.01 SHOCK THERAPY	0.262906	2,948	775	76.01
76.97 CARDIAC REHABILITATION	0.852658			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.247173	45,401	11,222	91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170			92
94 HOME PROGRAM DIALYSIS				94
98 PURCHASED DIALYSIS SERVICES	0.595025			98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		207,732	50,311	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		207,732		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		998,943		41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.197356			50
51 RECOVERY ROOM	0.559895	1,616	905	51
52 DELIVERY ROOM & LABOR ROOM	0.825319			52
53 ANESTHESIOLOGY	0.045807			53
54 RADIOLOGY-DIAGNOSTIC	0.171377	39,523	6,773	54
58 MRI	0.154058	8,456	1,303	58
60 LABORATORY	0.246920	50,538	12,479	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971	1,317	757	63
65 RESPIRATORY THERAPY	0.249252	54,431	13,567	65
66 PHYSICAL THERAPY	0.430473	548,670	236,188	66
69 ELECTROCARDIOLOGY	0.124821	5,685	710	69
70 ELECTROENCEPHALOGRAPHY	0.279561			70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310	38,834	27,584	71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850			72
73 DRUGS CHARGED TO PATIENTS	0.217109	145,955	31,688	73
74 RENAL DIALYSIS				74
76 BEHAVIORAL HEALTH COUNSELING	0.821677			76
76.01 SHOCK THERAPY	0.262906			76.01
76.97 CARDIAC REHABILITATION	0.852658			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.247173			91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170			92
94 HOME PROGRAM DIALYSIS				94
98 PURCHASED DIALYSIS SERVICES	0.595025			98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		895,025	331,954	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		895,025		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	0.197356			50
51 RECOVERY ROOM	0.559895	15,022	8,411	51
52 DELIVERY ROOM & LABOR ROOM	0.825319			52
53 ANESTHESIOLOGY	0.045807			53
54 RADIOLOGY-DIAGNOSTIC	0.171053	122,387	20,935	54
58 MRI	0.154058	5,362	826	58
60 LABORATORY	0.246920	441,764	109,080	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971	29,630	17,036	63
65 RESPIRATORY THERAPY	0.248727	473,228	117,705	65
66 PHYSICAL THERAPY	0.430473	1,111,380	478,419	66
69 ELECTROCARDIOLOGY	0.124656	31,587	3,938	69
70 ELECTROENCEPHALOGRAPHY	0.279561	3,466	969	70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310	88,555	62,902	71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850			72
73 DRUGS CHARGED TO PATIENTS	0.217109	1,414,495	307,100	73
74 RENAL DIALYSIS				74
76 BEHAVIORAL HEALTH COUNSELING	0.813224			76
76.01 SHOCK THERAPY	0.262906			76.01
76.97 CARDIAC REHABILITATION	0.852658			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.243792			91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170			92
94 HOME PROGRAM DIALYSIS				94
98 PURCHASED DIALYSIS SERVICES	0.595025	84,697	50,397	98
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		3,821,573	1,177,718	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		3,821,573		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	0.197356		50
51 RECOVERY ROOM	0.559895		51
52 DELIVERY ROOM & LABOR ROOM	0.825319		52
53 ANESTHESIOLOGY	0.045807		53
54 RADIOLOGY-DIAGNOSTIC	0.171053		54
58 MRI	0.154058		58
60 LABORATORY	0.246920		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971		63
65 RESPIRATORY THERAPY	0.248727		65
66 PHYSICAL THERAPY	0.430473		66
69 ELECTROCARDIOLOGY	0.124656		69
70 ELECTROENCEPHALOGRAPHY	0.279561		70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310		71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850		72
73 DRUGS CHARGED TO PATIENTS	0.217109		73
74 RENAL DIALYSIS			74
76 BEHAVIORAL HEALTH COUNSELING	0.813224		76
76.01 SHOCK THERAPY	0.262906		76.01
76.97 CARDIAC REHABILITATION	0.852658		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	0.243792		91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170		92
94 HOME PROGRAM DIALYSIS			94
98 PURCHASED DIALYSIS SERVICES	0.595025		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	0.197356		50
51 RECOVERY ROOM	0.559895		51
52 DELIVERY ROOM & LABOR ROOM	0.825319		52
53 ANESTHESIOLOGY	0.045807		53
54 RADIOLOGY-DIAGNOSTIC	0.171053		54
58 MRI	0.154058		58
60 LABORATORY	0.246920		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971		63
65 RESPIRATORY THERAPY	0.248727		65
66 PHYSICAL THERAPY	0.430473		66
69 ELECTROCARDIOLOGY	0.124656		69
70 ELECTROENCEPHALOGRAPHY	0.279561		70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310		71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850		72
73 DRUGS CHARGED TO PATIENTS	0.217109		73
74 RENAL DIALYSIS			74
76 BEHAVIORAL HEALTH COUNSELING	0.813224		76
76.01 SHOCK THERAPY	0.262906		76.01
76.97 CARDIAC REHABILITATION	0.852658		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	0.243792		91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170		92
94 HOME PROGRAM DIALYSIS			94
98 PURCHASED DIALYSIS SERVICES	0.595025		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 ADULTS & PEDIATRICS				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.197356			50
51 RECOVERY ROOM	0.559895			51
52 DELIVERY ROOM & LABOR ROOM	0.825319			52
53 ANESTHESIOLOGY	0.045807			53
54 RADIOLOGY-DIAGNOSTIC	0.171053			54
58 MRI	0.154058			58
60 LABORATORY	0.246920			60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.574971			63
65 RESPIRATORY THERAPY	0.248727			65
66 PHYSICAL THERAPY	0.430473			66
69 ELECTROCARDIOLOGY	0.124656			69
70 ELECTROENCEPHALOGRAPHY	0.279561			70
71 MEDICAL SUPPLIES CHARGED TO PAT	0.710310			71
72 IMPL. DEV. CHARGED TO PATIENTS	0.719850			72
73 DRUGS CHARGED TO PATIENTS	0.217109			73
74 RENAL DIALYSIS				74
76 BEHAVIORAL HEALTH COUNSELING	0.813224			76
76.01 SHOCK THERAPY	0.262906			76.01
76.97 CARDIAC REHABILITATION	0.852658			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.243792			91
92 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)	0.251170			92
94 HOME PROGRAM DIALYSIS				94
98 PURCHASED DIALYSIS SERVICES	0.595025			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

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	30,081,173	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	275,831	2
2.01	OUTLIER RECONCILIATION AMOUNT		2.01
3	MANAGED CARE SIMULATED PAYMENTS	52,372	3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	172.16	4
INDIRECT MEDICAL EDUCATION ADJUSTMENT CALCULATION FOR HOSPITALS			
5	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996 (SEE INSTRUCTIONS)		5
6	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.79(e)		6
7	MMA SECTION 422 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(1)		7
7.01	ACA SECTION 5503 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(2). IF THE COST REPORT STRADDLES JULY 1, 2011 THEN SEE INSTRUCTIONS.		7.01
8	ADJUSTMENT (INCREASE OR DECREASE) TO THE FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR §413.75(b), §413.79(c)(2) AND VOL. 64 FEDERAL REGISTER, MAY 12, 1998, PAGE 26340 AND VOL. 67 FEDERAL REGISTER, PAGE 50069, AUGUST 1, 2002.		8
8.01	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS UNDER SECTION 5503 OF THE ACA. IF THE COST REPORT STRADDLES JULY 1, 2011, SEE INSTRUCTIONS.		8.01
8.02	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS FROM A CLOSED TEACHING HOSPITAL UNDER SECTION 5506 OF ACA. (SEE INSTRUCTIONS)		8.02
9	SUM OF LINES 5 PLUS 6 MINUS LINES (7 AND 7.01) PLUS/MINUS LINES (8, 8.01 AND 8.02) (SEE INSTRUCTIONS)		9
10	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS		10
11	FTE COUNT FOR RESIDENTS IN DENTAL AND AND PODIATRIC PROGRAMS		11
12	CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)		12
13	TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR		13
14	TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO		14
15	SUM OF LINES 12 THROUGH 14 DIVIDED BY 3		15
16	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF THE PROGRAM		16
17	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE		17
18	ADJUSTED ROLLING AVERAGE FTE COUNT		18
19	CURRENT YEAR RESIDENT TO BED RATIO (LINE 18 DIVIDED BY LINE 4)		19
20	PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)		20
21	ENTER THE LESSER OF LINES 19 OR 20 (SEE INSTRUCTIONS)		21
22	IME PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)		22
INDIRECT MEDICAL EDUCATION ADJUSTMENT FOR THE ADD-ON			
23	NUMBER OF ADDITIONAL ALLOPATHIC AND OSTEOPATHIC IME FTE RESIDENT CAP SLOTS UNDER 42 SEC. 412.105(f)(1)(iv)(C)		23
24	IME FTE RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)		24
25	IF THE AMOUNT ON LINE 24 IS GREATER THAN -0-, THEN ENTER THE LOWER OF LINE 23 OR LINE 24 (SEE INSTRUCTIONS)		25
26	RESIDENT TO BED RATIO (DIVIDE LINE 25 BY LINE 4)		26
27	IME PAYMENTS ADJUSTMENT (SEE INSTRUCTIONS)		27
28	IME ADJUSTMENT (SEE INSTRUCTIONS)		28
29	TOTAL IME PAYMENT (SUM OF LINES 22 AND 28)		29
DISPROPORTIONATE SHARE ADJUSTMENT			
30	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)	0.0294	30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL (SEE INSTRUCTIONS)	0.1285	31
32	SUM OF LINES 30 AND 31	0.1579	32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0301	33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	905,443	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)	31,262,447	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)	31,262,447	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	2,457,287	50
51	EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WKST L, PART III) (SEE INSTRUCTIONS)		51

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A

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

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

52	DIRECT GRADUATE MEDICAL EDUCATION PAYMENT (FROM WKST E-4, LINE 49) (SEE INSTRUCTIONS)		52
53	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT		53
54	SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		54
55	NET ORGAN ACQUISITION COST (WKST D-4, PART III, COL. 1, LINE 69)		55
56	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)		56
57	ROUTINE SERVICE OTHER PASS THROUGH COSTS		57
58	ANCILLARY SERVICE OTHER PASS THROUGH COSTS (WKST D, PART IV, COL. 11, LINE 200)		58
59	TOTAL (SUM OF AMOUNTS ON LINES 49 THROUGH 58)	33,719,734	59
60	PRIMARY PAYER PAYMENTS	28,805	60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	33,690,929	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	3,743,864	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES	17,515	63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	69,892	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	48,924	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	53,640	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	29,978,474	67
68	CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)		68
69	OUTLIER PAYMENTS RECONCILIATION		69
70	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		70
70.93	HVBP PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)	103,020	70.93
71	AMOUNT DUE PROVIDER (SEE INSTRUCTIONS)	30,081,494	71
71.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	150,407	71.01
72	INTERIM PAYMENTS	28,996,304	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS LINES 71.01, 72 AND 73)	934,783	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-2, SECTION 115.2	987,483	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 (SEE INSTRUCTIONS) ' T4 - 10/25/13 JF		37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R		38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (SEE INSTRUCTIONS)		40
40.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		40.01
41	INTERIM PAYMENTS		41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (SEE INSTRUCTIONS)		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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART B

CHECK APPLICABLE BOX:         HOSPITAL                                 IPF                                 IRF  
    SUB (OTHER)                                 SNF (16-5116)

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 (SEE INSTRUCTIONS) ' T4 - 10/25/13 JF		37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R		38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (SEE INSTRUCTIONS)		40
40.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		40.01
41	INTERIM PAYMENTS		41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (SEE INSTRUCTIONS)		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		28,996,304		8,131,078	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)		28,996,304		8,131,078	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		252,645		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)		252,645		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		944,687		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)		944,687		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		1,305,191		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)		1,305,191		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 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

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	7,574	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	17,120	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	22	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	27,321	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	302,030,181	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	4,002,318	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)	1,566,699	8
9	SEQUESTRATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)	31,334	9
10	CALCULATION OF THE HIT INCENTIVE PAYMENT AFTER SEQUESTRATION (SEE INSTRUCTIONS)	1,535,365	10

INPATIENT HOSPITAL SERVICES UNDER PPS & CAH

30	INITIAL/INTERIM HIT PAYMENT(S)	1,569,470	30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 (OR LINE 10) MINUS LINE 30 AND LINE 31) (SEE INSTRUCTIONS)	-34,105	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)	299,411	1
2	NET IPF PPS OUTLIER PAYMENT		2
3	NET IPF PPS ECT PAYMENT	1,078	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 EXCLUDING FTEs IN THE NEW PROGRAM GROWTH PERIOD OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		6
7	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE NEW PROGRAM GROWTH PERIOD OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		7
8	INTERN AND RESIDENT COUNT FOR IPF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)		8
9	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	3.336986	9
10	TEACHING ADJUSTMENT FACTOR $\{(1 + (\text{LINE 8}/\text{LINE 9})) \text{ RAISED TO THE POWER OF } .5150 - 1\}$		10
11	TEACHING ADJUSTMENT (LINE 1 MULTIPLIED BY LINE 10)		11
12	ADJUSTED NET IPF PPS PAYMENTS (SUM OF LINES 1, 2, 3 AND 11)	300,489	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)	300,489	16
17	PRIMARY PAYER PAYMENTS		17
18	SUBTOTAL (LINE 16 LESS LINE 17)	300,489	18
19	DEDUCTIBLES	56,644	19
20	SUBTOTAL (LINE 18 MINUS LINE 19)	243,845	20
21	COINSURANCE		21
22	SUBTOTAL (LINE 20 MINUS LINE 21)	243,845	22
23	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)	3,985	23
24	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	2,790	24
25	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	706	25
26	SUBTOTAL (SUM OF LINES 22 AND 24)	246,635	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 (SEQ ADJ FOR PSY DECERT 10/01)	1,239	30
31	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	247,874	31
31.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	1,239	31.01
32	INTERIM PAYMENTS	252,645	32
33	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		33
34	BALANCE DUE PROVIDER/PROGRAM (LINE 31 MINUS LINES 31.01, 32 AND 33)	-6,010	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)	896,159	1
2	MEDICARE SSI RATIO (SEE INSTRUCTIONS)		2
3	INPATIENT REHABILITATION LIP PAYMENTS (SEE INSTRUCTIONS)	29,394	3
4	OUTLIER PAYMENTS	52,804	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 EXCLUDING FTEs IN THE NEW PROGRAM GROWTH PERIOD OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		7
8	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE NEW PROGRAM GROWTH PERIOD OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		8
9	INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)		9
10	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	2.989041	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)	978,357	13
14	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENTS (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)	978,357	17
18	PRIMARY PAYER PAYMENTS		18
19	SUBTOTAL LINE 17b LESS LINE 18)	978,357	19
20	DEDUCTIBLES	4,680	20
21	SUBTOTAL (LINE 19 MINUS LINE 20)	973,677	21
22	COINSURANCE		22
23	SUBTOTAL (LINE 21 MINUS LINE 22)	973,677	23
24	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)		24
25	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		25
26	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		26
27	SUBTOTAL (SUM OF LINES 23 AND 25)	973,677	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)	973,677	32
32.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	4,868	32.01
33	INTERIM PAYMENTS	944,687	33
34	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		34
35	BALANCE DUE PROVIDER/PROGRAM (LINE 32 MINUS LINES 32.01, 33 AND 34)	24,122	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 07/01/2012 TO 06/30/2013

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IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2013.11  
11/22/2013 14:16

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

PROSPECTIVE PAYMENT AMOUNT			
1	RESOURCE UTILIZATION GROUP (RUGS) PAYMENT	1,390,112	1
2	ROUTINE SERVICE OTHER PASS THROUGH COSTS		2
3	ANCILLARY SERVICE OTHER PASS THROUGH COSTS		3
4	SUBTOTAL (SUM OF LINES 1-3)	1,390,112	4
COMPUTATION OF NET COST OF COVERED SERVICES			
5	MEDICAL AND OTHER SERVICES		5
6	DEDUCTIBLES		6
7	COINSURANCE	77,068	7
8	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	2,116	8
9	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		9
10	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	1,481	10
11	UTILIZATION REVIEW		11
12	SUBTOTAL (SUM OF LINES 4, 5 MINUS 6 & 7 PLUS 10 AND 11) (SEE INSTRUCTIONS)	1,314,525	12
13	INPATIENT PRIMARY PAYER PAYMENTS	1,000	13
14	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		14
15	SUBTOTAL (LINE 12 MINUS 13 ± LINE 14)	1,313,525	15
15.01	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	6,568	15.01
16	INTERIM PAYMENTS	1,305,191	16
17	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		17
18	BALANCE DUE PROVIDER/PROGRAM (LINE 15 MINUS 15.01, 16 AND 17)	1,766	18
19	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	2,782,993	1
2		2
3		3
4	2,782,993	4
5		5
6		6
7	2,782,993	7
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES		
8		8
9		9
10		10
11		11
12		12
CUSTOMARY CHARGES		
13		13
14		14
15	1.000000	1.000000 15
16		16
17		17
18	2,782,993	18
19		19
20		20
21		21
PROSPECTIVE PAYMENT AMOUNT		
22		22
23		23
24		24
25		25
26		26
27		27
28		28
29		29
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
30		30
31		31
32		32
33		33
34		34
35		35
36		36
37		37
38		38
39		39
40		40
41		41
42		42
43		43

SECTION 115.2

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 TITLE V OR TITLE XIX	OUTPATIENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1 INPATIENT HOSPITAL SNF/NF SERVICES	82,941		1
2 MEDICAL AND OTHER SERVICES			2
3 ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)			3
4 SUBTOTAL (SUM OF LINES 1, 2 AND 3)	82,941		4
5 INPATIENT PRIMARY PAYER PAYMENTS			5
6 OUTPATIENT PRIMARY PAYER PAYMENTS			6
7 SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	82,941		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))	82,941		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	14,686		1
2 MEDICAL AND OTHER SERVICES			2
3 ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)			3
4 SUBTOTAL (SUM OF LINES 1, 2 AND 3)	14,686		4
5 INPATIENT PRIMARY PAYER PAYMENTS			5
6 OUTPATIENT PRIMARY PAYER PAYMENTS			6
7 SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	14,686		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))	14,686		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	1,419,570			1
2	TEMPORARY INVESTMENTS	37,844,564			2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	17,775,141			4
5	OTHER RECEIVABLES	7,448,066			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-2,896,337			6
7	INVENTORY	6,313,583			7
8	PREPAID EXPENSES	222,688			8
9	OTHER CURRENT ASSETS				9
10	DUE FROM OTHER FUNDS	52,749			10
11	TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	68,180,024			11
FIXED ASSETS					
12	LAND	2,825,189			12
13	LAND IMPROVEMENTS				13
14	ACCUMULATED DEPRECIATION				14
15	BUILDINGS	97,016,566			15
16	ACCUMULATED DEPRECIATION	-65,903,134			16
17	LEASEHOLD IMPROVEMENTS				17
18	ACCUMULATED AMORTIZATION				18
19	FIXED EQUIPMENT	772,897			19
20	ACCUMULATED DEPRECIATION	-38,645			20
21	AUTOMOBILES AND TRUCKS				21
22	ACCUMULATED DEPRECIATION				22
23	MAJOR MOVABLE EQUIPMENT	57,525,598			23
24	ACCUMULATED DEPRECIATION	-44,423,320			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)	47,775,151			30
OTHER ASSETS					
31	INVESTMENTS	28,009,339			31
32	DEPOSITS ON LEASES				32
33	DUE FROM OWNERS/OFFICERS				33
34	OTHER ASSETS	13,865,233			34
35	TOTAL OTHER ASSETS (SUM OF LINES 31-34)	41,874,572			35
36	TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	157,829,747			36
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
37	ACCOUNTS PAYABLE	6,362,366			37
38	SALARIES, WAGES & FEES PAYABLE	7,389,685			38
39	PAYROLL TAXES PAYABLE	279,315			39
40	NOTES & LOANS PAYABLE (SHORT TERM)	760,467			40
41	DEFERRED INCOME				41
42	ACCELERATED PAYMENTS				42
43	DUE TO OTHER FUNDS				43
44	OTHER CURRENT LIABILITIES	1,568,543			44
45	TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	16,360,376			45
LONG-TERM LIABILITIES					
46	MORTGAGE PAYABLE				46
47	NOTES PAYABLE	32,238,385			47
48	UNSECURED LOANS				48
49	OTHER LONG TERM LIABILITIES	437,693			49
50	TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	32,676,078			50
51	TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	49,036,454			51
CAPITAL ACCOUNTS					
52	GENERAL FUND BALANCE	108,793,293			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)	108,793,293			59
60	TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	157,829,747			60



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	39,582,518		39,582,518	1
3 SUBPROVIDER IPF	1,809,989		1,809,989	2
5 SUBPROVIDER IRF	1,483,662		1,483,662	3
6 SWING BED - SNF				5
7 SWING BED - NF				6
8 SKILLED NURSING FACILITY	2,584,748		2,584,748	7
9 NURSING FACILITY				8
10 OTHER LONG TERM CARE				9
TOTAL GENERAL INPATIENT CARE SERVICES (SUM OF LINES 1-9)	45,460,917		45,460,917	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
12 INTENSIVE CARE UNIT	4,638,573		4,638,573	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)	4,638,573		4,638,573	16
17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	50,099,490		50,099,490	17
18 ANCILLARY SERVICES	125,648,486	110,772,882	236,421,368	18
19 OUTPATIENT SERVICES	5,339,378	11,265,628	16,605,006	19
20 RHC				20
21 FQHC				21
22 HOME HEALTH AGENCY		6,414,923	6,414,923	22
23 AMBULANCE				23
25 ASC				25
26 HOSPICE				26
27 OTHER PATIENT REVENUES		141,485	141,485	27
27.01 OAKCREST NURSING FACILITY	2,369,964		2,369,964	27.01
28 TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	183,457,318	128,594,918	312,052,236	28

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		141,848,909	29
30 ADD (SPECIFY)			30
31			31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)			36
37 DEDUCT (SPECIFY)			37
38 ROUNDING			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)		141,848,909	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	312,052,236	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	196,458,092	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	115,594,144	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	141,848,909	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	-26,254,765	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	4,461,560	7
8	REVENUES FROM TELEPHONE AND OTHER MISCELLANEOUS COMMUNICATION SERVICES	28,140	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	434,135	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	1,036,090	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	74,611	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	4,425	20
21	RENTAL OF VENDING MACHINES	11,619	21
22	RENTAL OF HOSPITAL SPACE	343,449	22
23	GOVERNMENTAL APPROPRIATIONS		23
24			24
24.01		27,228,350	24.01
24.03	OTHER (RESTRICTED NET ASSETS RELEASED)	15,457	24.03
24.04	OTHER (EQUITY GAINS (LOSSES) IN UNCONSOLID)	2,676,970	24.04
24.05	OTHER (NON OPERATING DERIVATIVES)	-222,838	24.05
24.06	OTHER (OTHER NON OPERATING GAIN/LOSS)	30,337	24.06
24.07	OTHER (ROUNDING)	1	24.07
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	36,122,306	25
26	TOTAL (LINE 5 PLUS LINE 25)	9,867,541	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)	9,867,541	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	856,083	243,536	285		11,756	1,111,660	5
HHA REIMBURSABLE SERVICES							
6 SKILLED NURSING CARE	725,396	206,359	60,401		20,635	1,012,791	6
7 PHYSICAL THERAPY	202,945	57,733	20,309		5,773	286,760	7
8 OCCUPATIONAL THERAPY	43,384	12,342	78		1,234	57,038	8
9 SPEECH PATHOLOGY	1,311	373	2		37	1,723	9
10 MEDICAL SOCIAL SERVICES							10
11 HOME HEALTH AIDE	58,621	16,676	11,229		1,668	88,194	11
12 SUPPLIES (SEE INSTRUCTIONS)							12
13 DRUGS							13
14 DME	116,871	33,247	22,877		1,106,624	1,279,619	14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY	89,854	25,561	814			116,229	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)	2,094,465	595,827	115,995		1,147,727	3,954,014	24



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	1,012,978					1,012,978	1,012,978		5
HHA REIMBURSABLE SERVICES									
6 SKILLED NURSING CARE	843,731					843,731	455,265	1,298,996	6
7 PHYSICAL THERAPY	240,910					240,910	129,992	370,902	7
8 OCCUPATIONAL THERAPY	47,000					47,000	25,361	72,361	8
9 SPEECH PATHOLOGY	1,420					1,420	766	2,186	9
10 MEDICAL SOCIAL SERVICES									10
11 HOME HEALTH AIDE	74,630					74,630	40,269	114,899	11
12 SUPPLIES (SEE INSTRUCTIONS)									12
13 DRUGS									13
14 DME	575,135					575,135	310,335	885,470	14
HHA NONREIMBURSABLE SERVICES									
15 HOME DIALYSIS AIDE SERVICES									15
16 RESPIRATORY THERAPY	94,499					94,499	50,990	145,489	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)	2,890,303					2,890,303		2,890,303	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					-1,012,978	1,877,325	5
6 SKILLED NURSING CARE						843,731	6
7 PHYSICAL THERAPY						240,910	7
8 OCCUPATIONAL THERAPY						47,000	8
9 SPEECH PATHOLOGY						1,420	9
10 MEDICAL SOCIAL SERVICES							10
11 HOME HEALTH AIDE						74,630	11
12 SUPPLIES (SEE INSTRUCTIONS)							12
13 DRUGS							13
14 DME						575,135	14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY						94,499	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)					-1,012,978	1,877,325	24
25 COST TO BE ALLOC (PER W/S H)						1,012,978	25
26 UNIT COST MULTIPLIER						0.539586	26











ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART I

HHA COST CENTER	PARAMED EDUCATION 23	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		537,080		537,080			1
2 SKILLED NURSING CARE		1,754,022		1,754,022	237,514	1,991,536	2
3 PHYSICAL THERAPY		495,055		495,055	67,036	562,091	3
4 OCCUPATIONAL THERAPY		98,053		98,053	13,277	111,330	4
5 SPEECH PATHOLOGY		2,967		2,967	402	3,369	5
6 MEDICAL SOCIAL SERVICES							6
7 HOME HEALTH AIDE		159,726		159,726	21,629	181,355	7
8 SUPPLIES							8
9 DRUGS							9
10 DME		1,255,247		1,255,247	169,974	1,425,221	10
11 HOME DIALYSIS AIDE SERVICES							11
12 RESPIRATORY THERAPY		201,227		201,227	27,248	228,475	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)		4,503,377		4,503,377	537,080	4,503,377	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.					0.135411		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	10,768	17,769						
22 UNIT COST MULTIPLIER	3.891579							
22 UNIT COST MULTIPLIER		4.615325						

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 OAKCREST NURSING HM SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	OTHER CAP REL COSTS NOT USED	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	
	1.08	1.09	1.10	1.11	1.12	2	3	4	
1 ADMINISTRATIVE AND GENERAL						1,104		856,082	1
2 SKILLED NURSING CARE								725,396	2
3 PHYSICAL THERAPY								202,945	3
4 OCCUPATIONAL THERAPY								43,384	4
5 SPEECH PATHOLOGY								1,311	5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE								58,621	7
8 SUPPLIES									8
9 DRUGS									9
10 DME	1,981					14,421		116,871	10
11 HOME DIALYSIS AIDE SERVICES									11
12 RESPIRATORY THERAPY								89,854	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					15,525		2,094,464	20
21 TOTAL COST TO BE ALLOCATED	24,286					15,525		629,594	21
22 UNIT COST MULTIPLIER	12.259465								22
22 UNIT COST MULTIPLIER						1.000000		0.300599	22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	CHILD CARE	COMMUNICAT	PURCHASING	PFS COLLECTION	RECON-CILIATION	OTHER ADMIN & GENERAL ACCUM COST	MAIN-TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	
	PAYROLL DEDUCTIONS 4.01	DUBUQUE PHONES 5.01	PURCHASING REQUISITIO 5.02	GROSS CHARGES 5.03	4A.06	5.06	6	7	
1 ADMINISTRATIVE AND GENERAL	16,656	42	6,311			298,880	3,850	3,850	1
2 SKILLED NURSING CARE		2	3,475			1,517,589			2
3 PHYSICAL THERAPY						431,907			3
4 OCCUPATIONAL THERAPY						85,402			4
5 SPEECH PATHOLOGY						2,580			5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE						132,520			7
8 SUPPLIES									8
9 DRUGS									9
10 DME		23	440,024			984,713	4,748	4,748	10
11 HOME DIALYSIS AIDE SERVICES									11
12 RESPIRATORY THERAPY						172,499			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)	16,656	67	449,810			3,626,090	8,598	8,598	20
21 TOTAL COST TO BE ALLOCATED	12,719	15,658	9,468			408,254	163,667	13,115	21
22 UNIT COST MULTIPLIER	0.763629		0.021049				19.035473		22
22 UNIT COST MULTIPLIER		233.701493				0.112588		1.525355	22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7145

WORKSHEET H-2  
 PART II

HHA COST CENTER	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE-KEEPING SQUARE FEET 9	DIETARY MEALS SERVED 10	CAFETERIA MEALS SERVED 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	
1 ADMINISTRATIVE AND GENERAL		3,850		40,919		40,919	6,311		1
2 SKILLED NURSING CARE				27,497		27,497	3,475		2
3 PHYSICAL THERAPY				6,097		6,097			3
4 OCCUPATIONAL THERAPY				1,275		1,275			4
5 SPEECH PATHOLOGY				41		41			5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE				5,159		5,159			7
8 SUPPLIES									8
9 DRUGS									9
10 DME		4,748		7,045		7,045	440,024	741	10
11 HOME DIALYSIS AIDE SERVICES									11
12 RESPIRATORY THERAPY				3,908		3,908			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		91,941		91,941	449,810	741	20
21 TOTAL COST TO BE ALLOCATED		62,053		27,354		191,601	11,120	123	21
22 UNIT COST MULTIPLIER							0.024722		22
22 UNIT COST MULTIPLIER		7.217144		0.297517		2.083956		0.165992	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 COSTS	SHARED ANCILLARY COSTS	TOTAL HHA COSTS	TOTAL VISITS	AVERAGE COST PER VISIT	
PATIENT SERVICES		WKST H-2, PART I, COL 28, LINE	(FROM WKST H-2, PART I)	(FROM PART II)	(COLS. 1+2)		(COL.3 ÷ COL.4)	
			1	2	3	4	5	
1	SKILLED NURSING CARE	2	1,991,536		1,991,536	9,705	205.21	1
2	PHYSICAL THERAPY	3	562,091	198,489	760,580	2,769	274.68	2
3	OCCUPATIONAL THERAPY	4	111,330		111,330	557	199.87	3
4	SPEECH PATHOLOGY	5	3,369		3,369	20	168.45	4
5	MEDICAL SOCIAL SERVICES	6				4		5
6	HOME HEALTH AIDE	7	181,355		181,355	4,007	45.26	6
7	TOTAL (SUM OF LINES 1-6)		2,849,681	198,489	3,048,170	17,062		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
9	PHYSICAL THERAPY							9
9.01	PHYSICAL THERAPY							9.01
9.02	PHYSICAL THERAPY							9.02
9.03	PHYSICAL THERAPY							9.03
10	OCCUPATIONAL THERAPY							10
10.01	OCCUPATIONAL THERAPY							10.01
10.02	OCCUPATIONAL THERAPY							10.02
10.03	OCCUPATIONAL THERAPY							10.03
11	SPEECH PATHOLOGY							11
11.01	SPEECH PATHOLOGY							11.01
11.02	SPEECH PATHOLOGY							11.02
11.03	SPEECH PATHOLOGY							11.03
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
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
14	TOTAL (SUM OF LINES 8-13)							14

SUPPLIES AND DRUGS COST COMPUTATIONS		FROM	FACILITY COSTS	SHARED ANCILLARY COSTS	TOTAL HHA COSTS	TOTAL CHARGES (FROM HHA RECORD)	RATIO (COL.3 ÷ COL.4)	
OTHER PATIENT SERVICES		WKST H-2, PART I, COL 28, LINE	(FROM WKST H-2, PART I)	(FROM PART II)	(COLS. 1+2)		(COL.3 ÷ COL.4)	
			1	2	3	4	5	
15	COST OF MEDICAL SUPPLIES	8		28,467	28,467	40,077	0.710308	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 B			PART B			
PATIENT SERVICES	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	4,838	1,485		992,806	304,737		1,297,543
2 PHYSICAL THERAPY	1,554	521		426,853	143,108		569,961
3 OCCUPATIONAL THERAPY	360	129		71,953	25,783		97,736
4 SPEECH PATHOLOGY	5	11		842	1,853		2,695
5 MEDICAL SOCIAL SERVICES	1	2					5
6 HOME HEALTH AIDE	450	231		20,367	10,455		30,822
7 TOTAL (SUM OF LINES 1-6)	7,208	2,379		1,512,821	485,936		1,998,757

PATIENT SERVICES	CBSA NO.	PROGRAM VISITS		TOTAL
		PART A	SUBJECT TO DEDUCTIBLES & COINSUR	
8 SKILLED NURSING CARE	20220	2	1,109	8
8.01 SKILLED NURSING CARE	99914	257	110	8.01
8.02 SKILLED NURSING CARE	99916	437	94	8.02
8.03 SKILLED NURSING CARE	99952	706	172	8.03
9 PHYSICAL THERAPY	20220	1,102	399	9
9.01 PHYSICAL THERAPY	99914	110	26	9.01
9.02 PHYSICAL THERAPY	99916	156	29	9.02
9.03 PHYSICAL THERAPY	99952	186	67	9.03
10 OCCUPATIONAL THERAPY	20220	290	112	10
10.01 OCCUPATIONAL THERAPY	99914	12	3	10.01
10.02 OCCUPATIONAL THERAPY	99916	40		10.02
10.03 OCCUPATIONAL THERAPY	99952	18	14	10.03
11 SPEECH PATHOLOGY	20220	2	11	11
11.01 SPEECH PATHOLOGY	99914			11.01
11.02 SPEECH PATHOLOGY	99916	3		11.02
11.03 SPEECH PATHOLOGY	99952			11.03
12 MEDICAL SOCIAL SERVICES	20220	1	2	12
12.01 MEDICAL SOCIAL SERVICES	99914			12.01
12.02 MEDICAL SOCIAL SERVICES	99916			12.02
12.03 MEDICAL SOCIAL SERVICES	99952			12.03
13 HOME HEALTH AIDE	20220	394	206	13
13.01 HOME HEALTH AIDE	99914	11		13.01
13.02 HOME HEALTH AIDE	99916	21	5	13.02
13.03 HOME HEALTH AIDE	99952	24	20	13.03
14 TOTAL (SUM OF LINES 8-13)		7,208	2,379	14

SUPPLIES AND DRUGS COST COMPUTATIONS	PROGRAM COVERED CHARGES			COST OF SERVICES		
	PART B			PART B		
OTHER PATIENT SERVICES	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						
16 COST OF DRUGS						

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

LINE	FROM WKST C, PART I, COL.9,	COST TO CHARGE RATIO	TOTAL HHA CHARGES (FROM PROVIDER RECORDS)	HHA SHARED ANCILLARY COSTS (COL.1 x COL.2)	TRANSFER TO PART I AS INDICATED	
1	PHYSICAL THERAPY	0.430473	461,095	198,489	COL 2, LINE 2	1
2	OCCUPATIONAL THERAPY		92,608		COL 2, LINE 3	2
3	SPEECH PATHOLOGY		2,720		COL 2, LINE 4	3
4	MEDICAL SUPPLIES CHARGED TO PA	0.710310	40,077	28,467	COL 2, LINE 15	4
5	DRUGS CHARGED TO PATIENTS	0.217109			COL 2, LINE 16	5

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	1,229,544	400,104	11
12 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	17,066	6,387	12
13 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	11,835	8,623	13
14 TOTAL PPS REIMBURSEMENT - PEP EPISODES	26,741	2,955	14
15 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	5,004	2,589	15
16 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES	544	42	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)	1,290,734	420,700	22
23 EXCESS REASONABLE COST (FROM LINE 8)			23
24 SUBTOTAL (LINE 22 MINUS LINE 23)	1,290,734	420,700	24
25 COINSURANCE BILLED TO PROGRAM PATIENTS (FROM YOUR RECORDS)			25
26 NET COST (LINE 24 MINUS LINE 25)	1,290,734	420,700	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)	1,290,734	420,700	29
30 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			30
31 SUBTOTAL (LINE 29 PLUS/MINUS LINE 30)	1,290,734	420,700	31
31.01 SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	6,614	1,546	31.01
32 INTERIM PAYMENTS (SEE INSTRUCTIONS)	1,284,120	419,154	32
33 TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)			33
34 BALANCE DUE PROVIDER/PROGRAM (LINE 31 MINUS LINES 31.01, 32 AND 33)			34
35 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-2, SECTION 115.2			35



ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

COMPONENT NO: -

WORKSHEET I-1

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

	TOTAL COSTS 1	BASIS 2	STATISTICS 3	FTEs PER 2080 HOURS 4
1 REGISTERED NURSES		HOURS OF SERVICE		1
2 LICENSED PRACTICAL NURSES		HOURS OF SERVICE		2
3 NURSES AIDES		HOURS OF SERVICE		3
4 TECHNICIANS		HOURS OF SERVICE		4
5 SOCIAL WORKERS		HOURS OF SERVICE		5
6 DIETICIANS		HOURS OF SERVICE		6
7 PHYSICIANS		ACCUMULATED COST		7
8 NON-PATIENT CARE SALARY		ACCUMULATED COST		8
9 SUBTOTAL (SUM OF LINES 1-8)				9
10 EMPLOYEE BENEFITS		SALARY		10
11 CAPITAL RELATED COSTS-BLDGS. & FIXTURES		SQUARE FEET		11
12 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT		PERCENTAGE OF TIME		12
13 MACHINES COSTS & REPAIRS		PERCENTAGE OF TIME		13
14 SUPPLIES		REQUISITIONS		14
15 DRUGS		REQUISITIONS		15
16 OTHER		ACCUMULATED COST		16
17 SUBTOTAL (SUM OF LINES 9-16)				17
18 CAPITAL RELATED COSTS-BLDGS. & FIXTURES		SQUARE FEET		18
19 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT		PERCENTAGE OF TIME		19
20 EMPLOYEE BENEFITS DEPARTMENT		SALARY		20
21 ADMINISTRATIVE AND GENERAL		ACCUMULATED COST		21
22 MAINT./REPAIRS-OPERATION-HOUSEKEEPING		SQUARE FEET		22
23 MEDICAL EDUCATION PROGRAM COSTS				23
24 CENTRAL SERVICES & SUPPLIES		REQUISITIONS		24
25 PHARMACY		REQUISITIONS		25
26 OTHER ALLOCATED COSTS		ACCUMULATED COST		26
27 SUBTOTAL (SUM OF LINES 17-26)				27
28 LABORATORY		CHARGES		28
29 RESPIRATORY THERAPY		CHARGES		29
30 BEHAVIORAL HEALTH COUNSELING		CHARGES		30
30.01 SHOCK THERAPY		CHARGES		30.01
30.97 CARDIAC REHABILITATION		CHARGES		30.97
30.98 HYPERBARIC OXYGEN THERAPY		CHARGES		30.98
30.99 LITHOTRIPSY		CHARGES		30.99
31 TOTAL COSTS (SUM OF LINES 27-30)				31

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: -

WORKSHEET I-2

CHECK APPLICABLE BOX:

[ XX ] RENAL DIALYSIS DEPARTMENT

[ ] HOME PROGRAM DIALYSIS

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

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: -

WORKSHEET I-2  
 (CONTINUED)

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

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

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
STATISTICAL BASIS

COMPONENT NO: -

WORKSHEET I-3

CHECK APPLICABLE BOX:

[ XX ] RENAL DIALYSIS DEPARTMENT

[ ] HOME PROGRAM DIALYSIS

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

PROVIDER CCN: 16-0069 MERCY MEDICAL CENTER - DUBUQUE  
PERIOD FROM 07/01/2012 TO 06/30/2013

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

VERSION: 2013.11  
11/22/2013 14:16

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
STATISTICAL BASIS

COMPONENT NO: -

WORKSHEET I-3  
(CONTINUED)

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

	DRUGS (REQUIST.)	MEDICAL SUPPLIES (REQUIST.)	ROUTINE ANCILLARY SERVICES (CHARGES)	SUBTOTAL	OVERHEAD (ACCUM. COST)	
	6	7	8	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						
13						13
14						14
15						15
16						16
17						17
18						18

(LINE 1 ÷ LINE 17)



COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS

COMPONENT NO: -

WORKSHEET I-4  
 (CONTINUED)

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

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

CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B

COMPONENT NO: -

WORKSHEET I-5

DESCRIPTION

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

PART II - CALCULATION OF FACILITY SPECIFIC COMPOSITE RATE PERCENTAGE

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

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [ ] TITLE V [XX] HOSPITAL ((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	2,367,156		1
3	CAPITAL DRG OUTLIER PAYMENTS	13,198		2
4	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	76.07		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)	0.0294		7
9	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS (SEE INSTRUCTIONS)	0.1285		8
10	SUM OF LINES 7 AND 8	0.1579		9
11	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0325		10
12	DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)	76,933		11
13	TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)	2,457,287		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 CAP REL COST (RETAIL PHARMACY)					1.11
1.12 CAP REL COST (OAKCREST NURSING					1.12
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS DEPARTMENT					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 SERVICES-SALARY & FRINGES					21
22 I&R SERVICES-OTHER PRGM COSTS					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
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 MRI					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 CHARGED TO PA					71
72 IMPL. DEV. CHARGED TO PATIENTS					72
73 DRUGS CHARGED TO PATIENTS					73
74 RENAL DIALYSIS					74
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 (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS					92
94 HOME PROGRAM DIALYSIS					94
98 PURCHASED DIALYSIS SERVICES					98

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

COST CENTER DESCRIPTION	EXTRAORDI-	SUBTOTAL	SUBTOTAL	I&R COST &	TOTAL
	NARY CAP- REL COSTS	(COLS.0-4)		POST STEP- DOWN ADJS	
	0	2A	24	25	26
101 HOME HEALTH AGENCY					101
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
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

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

EXHIBIT 3

STEP 1: Determine the 3-Year Averaging Period			
1	Wage index fiscal year ending date	06/30/2016	1
2	Provider's cost reporting period used for wage index year on Line 1 (FYB in Col 1, FYE in Col 2)	07/01/2012	06/30/2013 2
3	Midpoint of provider's cost reporting period shown on Line 2, adjusted to first of month	01/01/2013	3
4	Date beginning the 3-year averaging period (subtract 18 months from midpoint shown on Line 3)	07/01/2011	4
5	Date ending the 3-year averaging period (add 18 months to midpoint shown on Line 3)	07/01/2014	5
STEP 2 (OPTIONAL): Adjust Averaging Period for a New Plan (SEE INSTRUCTIONS)			
6	Effective date of pension plan		6
7	First day of the provider cost reporting period containing the pension plan effective date		7
8	Starting date of the adjusted averaging period (date on Line 7, adjusted to first of month)		8
If this date occurs after the period shown on line 2, stop here and see instructions.			
STEP 3: Average Pension Contributions During the Averaging Period			
9	Beginning date of averaging period from Line 4 or Line 8, as applicable	07/01/2011	9
10	Ending date of averaging period from Line 5	07/01/2014	10
11	Enter provider contributions made during averaging period on Lines 9 & 10		11
11.01			11.01
11.02		06/30/2012	2,875,669 11.02
11.03		06/30/2013	2,875,669 11.03
11.04		06/30/2014	2,875,669 11.04
12	Total calendar months included in averaging period (36 unless Step 2 completed)	36	12
13	Total contributions made during averaging period	8,627,007	13
14	Average monthly contribution (Line 13 divided by Line 12)	239,639	14
15	Number of months in provider cost reporting period on Line 2	12	15
16	Average pension contributions (Line 14 times Line 15)	2,875,668	16
STEP 4: Total Pension Cost for Wage Index			
17	Annual prefunding installment (SEE INSTRUCTIONS)	558,676	17
18	Reportable prefunding installment ((Line 17 times Line 15) divided by 12)	558,676	18
19	Total Pension Cost for Wage Index (Line 16 plus Line 18 - transfers to S-3 Part IV Line 4)	3,434,344	19