

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

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

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically filed cost report Date: 11/20/2015 Time: 10:19		
	2. <input type="checkbox"/> Manually submitted cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted the cost report		
	4. <input checked="" type="checkbox"/> Medicare Utilization. Enter 'F' for full or 'L' for low.		
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractor's Vendor Code: ____ 12. <input type="checkbox"/> If line 5, column 1 is 4: Enter number of times reopened = 0-9.

PART II - CERTIFICATION

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by

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

Title

Date

PART III - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII		HIT	TITLE XIX	
		PART A	PART B			
	1	2	3	4	5	
1 HOSPITAL		210,939	26,232	37,949		1
2 SUBPROVIDER - IPF						2
3 SUBPROVIDER - IRF		-30,333				3
4 SUBPROVIDER (OTHER)						4
5 SWING BED - SNF						5
6 SWING BED - NF						6
7 SKILLED NURSING FACILITY						7
8 NURSING FACILITY						8
9 HOME HEALTH AGENCY						9
10 HEALTH CLINIC - RHC						10
11 HEALTH CLINIC - FQHC						11
12 OUTPATIENT REHABILITATION PROVIDER						12
200 TOTAL		180,606	26,232	37,949		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 for this information collection is 0938-0050. The time required to complete this information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence

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PARTS I, II & III**

not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

Hospital and Hospital Health Care Complex Address:

1	Street: 250 MERCY DRIVE	P.O. Box:								1
2	City: DUBUQUE	State: IA	ZIP Code: 52001	County: DUBUQUE						2

Hospital and Hospital-Based Component Identification:

Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)				
						V	XVIII	XIX		
0	1	2	3	4	5	6	7	8		
3	Hospital	MERCY MEDICAL CENTER - DUBUQUE	16-0069	20220	1	07 / 01 / 1966	N	P	O	3
4	Subprovider - IPF									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 / 2014	To: 06 / 30 / 2015							20
21	Type of control (see instructions)	1								21

Inpatient PPS Information

		1	2	3	
22	Does this facility qualify for and receive disproportionate share hospital payments in accordance with 42 CFR §412.106? In column 1, enter 'Y' for yes or 'N' for no. Is this facility subject to 42 CFR§412.06(c)(2)(Pickle amendment hospital)? In column 2, enter 'Y' for yes or 'N' for no.	Y	N		22
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)	N	Y		22.01
22.02	Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? (see instructions) Enter in column 1, 'Y' for yes or 'N' for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no, for the portion of the cost reporting period on or after October 1.	N	N		22.02
22.03	Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, 'Y' for yes or 'N' for no for the portion of the cost reporting period prior to October 1. Enter in column 2, 'Y' for yes or 'N' for no for the portion of the cost reporting period occurring on or after October 1. (see instructions) Does this hospital contain at least 100 but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, 'Y' for yes or 'N' for no.	N	N	Y	22.03
23	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter 'Y' for yes or 'N' for no.	3	N		23

		In-State Medicaid paid days	In-State Medicaid eligible unpaid days	Out-of-State Medicaid paid days	Out-of-State Medicaid eligible unpaid days	Medicaid HMO days	Other Medicaid days	
		1	2	3	4	5	6	
24	If this provider is an IPPS hospital, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid paid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5, and other Medicaid days in column 6.	3,919	770	191	199	17	83	24
25	If this provider is an IRF, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5.	25	10					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

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PART I**

36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.			37
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	38

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

		1	2		
39	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(ii)? Enter in column 1 'Y' for yes or 'N' for no. Does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(ii)? Enter in column 2 'Y' for yes or 'N' for no. (see instructions)	N	N	39	
40	Is this hospital subject to the HAC program reduction adjustment? Enter 'Y' for yes or 'N' for no in column 1, for discharges prior to October 1. Enter 'Y' for yes or 'N' for no in column 2, for discharges on or after October 1. (see instructions)	N	N	40	
		V	XVIII	XIX	
Prospective Payment System (PPS)-Capital		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 Wkst. L, Pt. III and Wkst. L-1, Pt. I through Pt. 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

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

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

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

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

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

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

Teaching Hospitals that Claim Residents in Nonprovider Settings

63	Has your facility trained residents in nonprovider settings during this cost reporting period? Enter 'Y' for yes or 'N' for no. If yes, complete lines 64-67. (see instructions)	N			63
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

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

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

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

Enter in lines 67-67.49, column 1 the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)					
	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4))
	1	2	3	4	5
67					67

Inpatient Psychiatric Facility PPS

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

Inpatient Rehabilitation Facility PPS

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

Long Term Care Hospital PPS

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

TEFRA Providers

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

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**WORKSHEET S-2
PART I**

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

Rural Providers

		1	2		
105	Does this hospital qualify as a critical access hospital (CAH)?	N		105	
106	If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (see instructions)			106	
107	If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? Enter 'Y' for yes and 'N' for no in column 1. (see instructions) If yes, the GME elimination is not made on Wkst. B, Pt. I, col. 25 and the program is cost reimbursed. If yes, complete Wkst. D-2, Pt. II.			107	
108	Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR §412.113(c). Enter 'Y' for yes or 'N' for no.	N		108	
		Physical	Occupational	Speech	Respiratory
109	If this hospital qualifies as a CAH or a cost provider, are therapy services provided by outside supplier? Enter 'Y' for yes or 'N' for each therapy.				109
110	Did this hospital participate in the Rural Community Hospital Demonstration project (410A Demo) for the current cost reporting period? Enter 'Y' for yes or 'N' for no.			N	110

Miscellaneous Cost Reporting Information

115	Is this an all-inclusive rate provider? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is yes, enter the method used (A, B, or E only) in column 2. If column 2 is 'E', enter in column 3 either '93' percent for short term hospital or '98' percent for long term care (includes psychiatric, rehabilitation and long term hospitals providers) based on the definition in CMS Pub. 15-I, chapter 22, section 2208.1.	N			115
116	Is this facility classified as a referral center? Enter 'Y' for yes or 'N' for no.	N			116
117	Is this facility legally required to carry malpractice insurance? Enter 'Y' for yes or 'N' for no.	Y			117
118	Is the malpractice insurance a claims-made or occurrence policy? Enter 1 if the policy is claim-made. Enter 2 if the policy is occurrence.	1			118
		Premiums	Paid Losses	Self Insurance	
118.01	List amounts of malpractice premiums and paid losses:	7,585	72,576		118.01
118.02	Are malpractice premiums and paid losses reported in a cost center other than the Administrative and General cost center? If yes, submit supporting schedule listing cost centers and amounts contained therein.	N			118.02
120	Is this a SCH or EACH that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 1 'Y' for yes or 'N' for no. Is this a rural hospital with < 100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 2 'Y' for yes or 'N' for no.	N		N	120
121	Did this facility incur and report costs for high cost implantable devices charged to patients? Enter 'Y' for yes or 'N' for no.	Y			121

Transplant Center Information

125	Does this facility operate a transplant center? Enter 'Y' for yes or 'N' for no. If yes, enter certification date(s)(mm/dd/yyyy) below.	N			125
126	If this is a Medicare certified kidney transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				126
127	If this is a Medicare certified heart transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				127
128	If this is a Medicare certified liver transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				128
129	If this is a Medicare certified lung transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				129
130	If this is a Medicare certified pancreas transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				130
131	If this is a Medicare certified intestinal transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				131
132	If this is a Medicare certified islet transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				132
133	If this is a Medicare certified other transplant center enter the certification date in column 1 and termination date, if applicable in column 2.				133
134	If this is an organ procurement organization (OPO), enter the OPO number in column 1 and termination date, if applicable in column 2.				134

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**WORKSHEET S-2
PART I**

All Providers

140	Are there any related organization or home office costs as defined in CMS Pub 15-1, Chapter 10? Enter 'Y' for yes, or 'N' for no in column 1. If yes, and home office costs are claimed, enter in column 2 the home office chain number (see instructions)	1 Y	2 902022	140
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If this facility is part of a chain organization, enter on lines 141 through 143 the name and address of the home office and enter the home office contractor name and contractor number.

141	Name: TRINITY HEALTH	Contractor's Name: WPS	Contractor's Number: 08201	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 Wkst. A, line 74 are the costs for inpatient services only? Enter 'Y' for yes, or 'N' for no in column 1. If column 1 is no, does the dialysis facility include Medicare utilization for this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2.	N	N	145
146	Has the cost allocation methodology changed from the previously filed cost report? Enter 'Y' for yes and 'N' for no in column 1. (see CMS Pub. 15-2, chapter 40, §4020). If yes, enter the approval date (mm/dd/yyyy) in column 2.	N		146
147	Was there a change in the statistical basis? Enter 'Y' for yes or 'N' for no.	N		147
148	Was there a change in the order of allocation? Enter 'Y' for yes or 'N' for no.	N		148
149	Was there a change to the simplified cost finding method? Enter 'Y' for yes or 'N' for no.	N		149

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

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

Multicampus

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

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

167	Is this provider a meaningful user under §1886(n)? Enter 'Y' for yes or 'N' for no.	Y		167
168	If this provider is a CAH (line 105 is 'Y') and is a meaningful user (line 167 is 'Y'), enter the reasonable cost incurred for the HIT assets. (see instructions)			168
168.01	If this provider is a CAH and is not a meaningful user, does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? Enter 'Y' for yes or 'N' for no. (see instructions)			168.01
169	If this provider is a meaningful user (line 167 is 'Y') and is not a CAH (line 105 is 'N'), enter the transitional factor. (see instructions)	0.25		169
170	Enter in columns 1 and 2 the EHR beginning date and ending date for the reporting period respectively (mm/dd/yyyy)	10 / 01 / 2013	09 / 30 / 2014	170
171	If line 167 is 'Y', does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter 'Y' for yes and 'N' for no. (see instructions)		N	171

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

**WORKSHEET S-2
PART II**

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

COMPLETED BY ALL HOSPITALS

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

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

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

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

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

		Part A		Part B	
		Y/N	Date	Y/N	Date
PS&R Report Data		1	2	3	4
16	Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, enter the paid-through date of the PS&R Report used in columns 2 and 4. (see instructions)	N		N	
17	Was the cost report prepared using the PS&R Report for totals and the provider's records for allocation? If either column 1 or 3 is yes, enter the paid-through date in columns 2 and 4. (see instructions)	Y	10/27/2015	Y	10/27/2015
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N		N	
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N		N	
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N		N	
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	N		N	

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

**WORKSHEET S-2
PART II**

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

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

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

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

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

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

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

Cost Report Preparer Contact Information			
41	First name: NORMA	Last name: SZAJNER	Title: REGIONAL DIRECTOR OF REIMB
42	Employer: TRINITY HEALTH		
43	Phone number: 734-343-0263	E-mail Address: SZAJNERN@TRINITY-HEALTH.ORG	

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

**WORKSHEET S-3
PART I**

	Component	Wkst A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				
						Title V	Title XVIII	Title XIX	Total All Patients	
						5	6	7	8	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)	30	176	64,240		17,989	4,133	29,094	1	
2	HMO and other (see instructions)					346	17		2	
3	HMO IPF Subprovider								3	
4	HMO IRF Subprovider								4	
5	Hospital Adults & Peds. Swing Bed SNF								5	
6	Hospital Adults & Peds. Swing Bed NF								6	
7	Total Adults & Peds. (exclude observation beds) (see instructions)		176	64,240		17,989	4,133	29,094	7	
8	Intensive Care Unit	31	8	2,920		1,136	41	1,664	8	
9	Coronary Care Unit	32							9	
10	Burn Intensive Care Unit	33							10	
11	Surgical Intensive Care Unit	34							11	
12	Other Special Care (specify)	35							12	
13	Nursery	43					905	2,370	13	
14	Total (see instructions)		184	67,160		19,125	5,079	33,128	14	
15	CAH Visits								15	
16	Subprovider - IPF	40							16	
17	Subprovider - IRF	41	9	3,285		1,265	35	1,789	17	
18	Subprovider I	42							18	
19	Skilled Nursing Facility	44	22	8,030		4,250	37	5,194	19	
20	Nursing Facility	45							20	
21	Other Long Term Care	46							21	
22	Home Health Agency	101				8,100	2,322	14,183	22	
23	ASC (Distinct Part)	115							23	
24	Hospice (Distinct Part)	116							24	
24.10	Hospice (non-distinct part)	30						14	24.10	
25	CMHC	99							25	
26	RHC	88							26	
27	Total (sum of lines 14-26)		215						27	
28	Observation Bed Days						140	962	28	
29	Ambulance Trips								29	
30	Employee discount days (see instructions)							550	30	
31	Employee discount days-IRF							22	31	
32	Labor & delivery (see instructions)		7	2,555			83	228	32	
32.01	Total ancillary labor & delivery room outpatient days (see instructions)							55	32.01	
33	LTCH non-covered days								33	

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

**WORKSHEET S-3
PART I**

	Component	Full Time Equivalents			DISCHARGES				
		Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
		9	10	11	12	13	14	15	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)					4,342	1,520	8,229	1
2	HMO and other (see instructions)					74	6		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider								4
5	Hospital Adults & Peds. Swing Bed SNF								5
6	Hospital Adults & Peds. Swing Bed NF								6
7	Total Adults & Peds. (exclude observation beds) (see instructions)								7
8	Intensive Care Unit								8
9	Coronary Care Unit								9
10	Burn Intensive Care Unit								10
11	Surgical Intensive Care Unit								11
12	Other Special Care (specify)								12
13	Nursery								13
14	Total (see instructions)		870.16			4,342	1,520	8,229	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF		9.06			89	3	133	17
18	Subprovider I								18
19	Skilled Nursing Facility		34.95						19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency		39.21						22
23	ASC (Distinct Part)								23
24	Hospice (Distinct Part)								24
24.10	Hospice (non-distinct part)								24.10
25	CMHC								25
26	RHC								26
27	Total (sum of lines 14-26)		953.38						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32

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HOSPITAL WAGE INDEX INFORMATION

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

Part II - Wage Data

		Wkst A Line No.	Amount Reported	Reclassif- ication of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in Column 4	Average Hourly wage (column 4 ± column 5)	
		1	2	3	4	5	6	
SALARIES								
1	Total salaries (see instructions)	200	48,663,672	-259,223	48,404,449	2,013,762.00	24.04	1
2	Non-physician anesthetist Part A							2
3	Non-physician anesthetest Part B							3
4	Physician-Part A - Administrative							4
4.01	Physician-Part A - Teaching							4.01
5	Physician-Part B		171,040		171,040	4,193.00	40.79	5
6	Non-physician-Part B							6
7	Interns & residents (in an approved program)	21						7
7.01	Contracted interns & residents (in an approved program)							7.01
8	Home office personnel							8
9	SNF	44	1,351,836	35,755	1,387,591	60,153.00	23.07	9
10	Excluded area salaries (see instructions)		5,492,021	149,392	5,641,413	232,468.00	24.27	10
OTHER WAGES & RELATED COSTS								
11	Contract labor (see instructions)		2,523,181		2,523,181	88,826.00	28.41	11
12	Contract management and administrative services							12
13	Contract labor: Physician-Part A - Administrative		265,237		265,237	2,170.00	122.23	13
14	Home office salaries & wage-related costs		9,707,699		9,707,699	168,986.00	57.45	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)(see instructions)		18,550,101		18,550,101			17
18	Wage-related costs (other)(see instructions)							18
19	Excluded areas		2,457,006		2,457,006			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		74,493		74,493			23
24	Wage-related costs (RHC/FQHC)							24
25	Interns & residents (in an approved program)							25
OVERHEAD COSTS - DIRECT SALARIES								
26	Employee Benefits Department		1,716,026	-210,244	1,505,782	89,417.00	16.84	26
27	Administrative & General		3,045,541	-922,111	2,123,430	99,076.00	21.43	27
28	Administrative & General under contract (see instructions)		43,378		43,378	875.00	49.57	28
29	Maintenance & Repairs		1,255,230	29,446	1,284,676	57,335.00	22.41	29
30	Operation of Plant		109,939	-55	109,884	3,370.00	32.61	30
31	Laundry & Linen Service		493,493	16,894	510,387	38,020.00	13.42	31
32	Housekeeping		1,055,519	33,218	1,088,737	81,063.00	13.43	32
33	Housekeeping under contract (see instructions)		9,625		9,625	894.00	10.77	33
34	Dietary		1,642,187	28,875	1,671,062	108,452.00	15.41	34
35	Dietary under contract (see instructions)							35
36	Cafeteria							36
37	Maintenance of Personnel							37
38	Nursing Administration		1,001,210	38,860	1,040,070	32,265.00	32.24	38
39	Central Services and Supply		335,713	12,287	348,000	22,891.00	15.20	39
40	Pharmacy		1,769,282	24,690	1,793,972	54,567.00	32.88	40
41	Medical Records & Medical Records Library		2,516,883	54,906	2,571,789	102,002.00	25.21	41
42	Social Service		253,786	3,270	257,056	11,372.00	22.60	42
43	Other General Service		256,112	5,198	261,310	16,499.00	15.84	43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)		48,545,635	-259,223	48,286,412	2,011,338.00	24.01	1
2	Excluded area salaries (see instructions)		6,843,857	185,147	7,029,004	292,621.00	24.02	2
3	Subtotal salaries (line 1 minus line 2)		41,701,778	-444,370	41,257,408	1,718,717.00	24.00	3
4	Subtotal other wages & related costs (see instructions)		12,496,117		12,496,117	259,982.00	48.07	4
5	Subtotal wage-related costs (see instructions)		18,550,101		18,550,101		44.96%	5
6	Total (sum of lines 3 through 5)		72,747,996	-444,370	72,303,626	1,978,699.00	36.54	6
7	Total overhead cost (see instructions)		15,503,924	-884,766	14,619,158	718,098.00	20.36	7

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HOSPITAL WAGE RELATED COSTS

**WORKSHEET S-3
PART IV**

Part IV - Wage Related Cost

Part A - Core List

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions	519,552	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Nonqualified Defined Benefit Plan Cost (see instructions)		3
4	Qualified Defined Benefit Plan Cost (see instructions)	6,700,956	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	558,045	7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)	5,627,299	8
9	Prescription Drug Plan	2,000,206	9
10	Dental, Hearing and Vision Plan	450,504	10
11	Life Insurance (If employee is owner or beneficiary)	76,942	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	122,850	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	593,458	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	3,435,463	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	10,610	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	806,631	22
23	Tuition Reimbursement	179,088	23
24	Total Wage Related cost (Sum of lines 1-23)	21,081,604	24

Part B - Other Than Core Related Cost

25	OTHER WAGE RELATED COSTS (SPECIFY)		25
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WAGE INDEX PENSION COST SCHEDULE (For Worksheet S-3, Part IV, Line 4)

EXHIBIT 3

STEP 1: DETERMINE THE 3-YEAR AVERAGING PERIOD			
1	Wage Index Fiscal Year Ending Date	06/30/2018	1
2	Provider's Cost Reporting Period Used for Wage Index Year on Line 1 (FYB in Col. 1, FYE in Col. 2)	07/01/2014	06/30/2015
3	Midpoint of Provider's Cost Reporting Period Shown on Line 2, Adjusted to First of Month	1/01/2015	3
4	Date Beginning the 3-Year Averaging Period (subtract 18 months from midpoint shown on Line 3)	7/01/2013	4
5	Date Ending the 3-Year Averaging Period (add 18 months to midpoint shown on Line 3)	7/01/2016	5
STEP 2 (OPTIONAL): ADJUST AVERAGING PERIOD FOR A NEW PLAN (see instructions)			
6	Effective Date of Pension Plan		6
7	First Day of the Provider Cost Reporting Period Containing the Pension Plan Effective Date		7
8	Starting Date of the Adjusted Averaging Period (date on Line 7, adjusted to first of month)		8

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

STEP 3: AVERAGE PENSION CONTRIBUTIONS DURING THE AVERAGING PERIOD			
9	Beginning Date of Averaging Period from Line 4 or Line 8, as Applicable	7/01/2013	9
10	Ending Date of Averaging Period from Line 5	7/01/2016	10
11	Enter Provider Contributions Made During Averaging Period on Lines 9 & 10	DEPOSIT DATE(S)	CONTRIB-UTION(S)
11.01		06/30/2014	6,700.952
11.02		06/30/2015	6,700.952
11.03		06/30/2016	6,700.952
12	Total Calendar Months Included in Averaging Period (36 unless Step 2 completed)	36	12
13	Total Contributions Made During Averaging Period	20,102,856	13
14	Average Monthly Contribution (Line 13 divided by Line 12)	558,413	14
15	Number of MOnths in Provider Cost Reporting Period on Line 2	12	15
16	Average Pension Contributions (Line 14 times Line 15)	6,700,956	16
STEP 4: TOTAL PENSION COST FOR WAGE INDEX			
17	Annual Prefunding Installment (see instructions)		17
18	Reportable Prefunding Installment ((Line 17 times Line 15) divided by 12)		18
19	Total Pension Cost for Wage Index (Line 16 plus Line 18 - transfers to S-3 Part IV Line 4)	6,700,956	19

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HOSPITAL CONTRACT LABOR AND BENEFIT COST

**WORKSHEET S-3
PART V**

Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

	Component	Contract Labor	Benefit Cost	
	0	1	2	
1	Total facility contract labor and benefit cost		21,081,600	1
2	Hospital		19,396,405	2
3	Subprovider - IPF			3
4	Subprovider - IRF		220,405	4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF		604,338	8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA		860,452	11
12	Separately Certified ASC			12
13	Hospital-Based Hospice			13
14	Hospital-Based Health Clinic - RHC			14
15	Hospital-Based Health Clinic - FQHC			15
16	Hospital-Based - CMHC			16
17	Renal Dialysis			17
18	Other			18

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HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA CCN: 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		760	1,106	721	2,587	1
2	Unduplicated Census Count (see instructions)		589.00	65.00	256.00	868.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES

	Enter the number of hours in your normal work week	Number of Employees (Full Time Equivalent)			
		Staff 1	Contract 2	Total 3	
3	Administrator and Assistant Administrator(s)	18.27		18.27	3
4	Director(s) and Assistant Director(s)				4
5	Other Administrative Personnel				5
6	Direct Nursing Service		10.59	10.59	6
7	Nursing Supervisor				7
8	Physical Therapy Service		2.58	2.58	8
9	Physical Therapy Supervisor				9
10	Occupational Therapy Service		0.56	0.56	10
11	Occupational Therapy Supervisor				11
12	Speech Pathology Service		0.02	0.02	12
13	Speech Pathology Supervisor				13
14	Medical Social Service		0.02	0.02	14
15	Medical Social Service Supervisor				15
16	Home Health Aide		2.12	2.12	16
17	Home Health Aide Supervisor				17
18	DME/RT OTHER (CLICK HERE TO CHANG		5.05	5.05	18

HOME HEALTH AGENCY CBSA CODES

19	Enter the number of CBSAs where you provided services during the cost reporting period.	4	19
20	List those CBSA code(s) 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		LUPA Episodes	PEP only Episodes	Total (columns 1 through 4)	
		Without Outliers	With Outliers				
		1	2	3	4	5	
21	Skilled Nursing Visits	4,621	269	43	104	5,037	21
22	Skilled Nursing Visit Charges	648,882	37,647	6,063	14,382	706,974	22
23	Physical Therapy Visits	1,751	30	35	27	1,843	23
24	Physical Therapy Visit Charges	295,260	5,100	5,950	4,590	310,900	24
25	Occupational Therapy Visits	414	6	3	12	435	25
26	Occupational Therapy Visit Charges	70,040	850	510	2,040	73,440	26
27	Speech Pathology Visits	11				11	27
28	Speech Pathology Visit Charges	1,870				1,870	28
29	Medical Social Service Visits	4			1	5	29
30	Medical Social Service Visit Charges	832			208	1,040	30
31	Home Health Aide Visits	556	166		25	747	31
32	Home Health Aide Visit Charges	39,476	11,786		1,775	53,037	32
33	Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	7,357	471	81	169	8,078	33
34	Other Charges						34
35	Total Charges (sum of lines 22, 24, 26, 28, 30, 32 and 34)	1,056,360	55,383	12,523	22,995	1,147,261	35
36	Total Number of Episodes (standard/non-outlier)	596		27	10	633	36
37	Total Number of Ourlier Episodes		10		2	12	37
38	Total Non-Routine Medical Supply Charges	32,268	5,254	50	90	37,662	38

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HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA

WORKSHEET S-5

RENAL DIALYSIS STATISTICS

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

ESRD PPS

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

TRANSPLANT INFORMATION

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

EPOETIN

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

ARANESP

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

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

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

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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 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

	Group	SNF Days	Swing Bed SNF Days	Total (sum of col. 2 + 3)	
	1	2	3	4	
3	RUX				3
4	RUL				4
5	RVX				5
6	RVL				6
7	RHX				7
8	RHL				8
9	RMX				9
10	RML				10
11	RLX				11
12	RUC	11		11	12
13	RUB	29		29	13
14	RUA				14
15	RVC	317		317	15
16	RVB	245		245	16
17	RVA	161		161	17
18	RHC	838		838	18
19	RHB	730		730	19
20	RHA	632		632	20
21	RMC	21		21	21
22	RMB	22		22	22
23	RMA	113		113	23
24	RLB				24
25	RLA				25
26	ES3				26
27	ES2	18		18	27
28	ES1				28
29	HE2	91		91	29
30	HE1	35		35	30
31	HD2	230		230	31
32	HD1	16		16	32
33	HC2	201		201	33
34	HC1	36		36	34
35	HB2	115		115	35
36	HB1	194		194	36
37	LE2				37
38	LE1				38
39	LD2	19		19	39
40	LD1	1		1	40
41	LC2				41
42	LC1	9		9	42
43	LB2				43
44	LB1	7		7	44
45	CE2				45
46	CE1				46
47	CD2	7		7	47
48	CD1	1		1	48
49	CC2				49
50	CC1	6		6	50
51	CB2	34		34	51
52	CB1	17		17	52
53	CA2	8		8	53
54	CA1	47		47	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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

WORKSHEET S-7

	Group	SNF Days	Swing Bed SNF Days	Total (sum of col. 2 + 3)	
	1	2	3	4	
65	BB2				65
66	BB1				66
67	BA2				67
68	BA1				68
69	PE2				69
70	PE1				70
71	PD2				71
72	PD1	5		5	72
73	PC2				73
74	PC1	18		18	74
75	PB2				75
76	PB1	15		15	76
77	PA2				77
78	PA1				78
199	AAA	1		1	199
200	TOTAL	4,250		4,250	200

SNF SERVICES

		CBSA at Beginning of Cost Reporting Period	CBSA on/after October 1 of the Cost Reporting Period (if applicable)	
		1	2	
201	Enter in column 1 the SNF CBSA code, or 5 character non-CBSA code if a rural facility, in effect at the beginning of the cost reporting period. Enter in column 2 the code in effect on or after October 1 of the cost reporting period (if applicable).	20220	20220	201

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 202 through 207: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 7, column 3. In column 3, enter 'Y' or 'N' for no if the spending reflects increases associated with direct patient care and related expenses for each category. (see instructions)

		Expenses	Percentage	Associated with Direct Patient Care and Related Expenses?	
		1	2	3	
202	Staffing	1,632,775	58.10%	Y	202
203	Recruitment				203
204	Retention of employees				204
205	Training				205
206	Other (OTHER)	111,506	3.97%	Y	206
207	Total SNF Revenue (Worksheet G-2, Part I, line 7, column 3)	2,810,387			207

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HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA

WORKSHEET S-10

Uncompensated and indigent care cost computation

1	Cost to charge ratio (Worksheet C, Part I, line 202, column 3 divided by line 202, column 8)		0.313185	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid		7,901,666	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		31,093,961	6
7	Medicaid cost (line 1 times line 6)		9,738,162	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.		1,836,496	8

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

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

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

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

Uncompensated care (see instructions for each line)

17	Private grants, donations, or endowment income restricted to fundng charity care			17
18	Government grants, appropriations of transfers for support of hospital operations		2,238	18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)		1,836,496	19

		Uninsured patients	Insured patients	TOTAL (col. 1 + col. 2)	
		1	2	3	
20	Total initial obligation of patients approved for charity care (at full charges excluding non-reimbursable cost centers) for the entire facility	2,088,497	564,685	2,653,182	20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	654,086	176,851	830,937	21
22	Partial payment by patients approved for charity care	18,863	63,849	82,712	22
23	Cost of charity care (line 21 minus line 22)	635,223	113,002	748,225	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)		1,897,048	26
27	Medicare bad debts for the entire hospital complex (see instructions)		76,327	27
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)		1,820,721	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)		570,223	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)		1,318,448	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)		3,154,944	31

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATION S	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
		GENERAL SERVICE COST CENTERS								
1	00100	Cap Rel Costs-Bldg & Fixt		3,990,502	3,990,502	-1,970,528	2,019,974	-390,441	1,629,533	1
1.01	00101	CAP REL COST - 47 BLDG				1,036,186	1,036,186	-289,531	746,655	1.01
1.02	00102	CAP REL COST (PROF ARTS PLAZA)				309,519	309,519	-93,696	215,823	1.02
1.03	00103	CAP REL COST (ASBURY)				21,508	21,508	-20,878	630	1.03
1.04	00104	CAP REL COST (MED ARTS BLDG)				23,746	23,746	-23,109	637	1.04
1.05	00105	CAP REL COST (ENERGY CENTER)				208,905	208,905	-19,290	189,615	1.05
1.06	00106	CAP REL COST (RENTAL PROPERTIES)				5,194	5,194	-1,948	3,246	1.06
1.07	00107	CAP REL COST (PARKING DECK)				79,895	79,895	-1,948	77,947	1.07
1.08	00108	CAP REL COST (97 BLDG)				1,033,414	1,033,414	-141,736	891,678	1.08
1.09	00109	CAP REL COST (BELLEVUE CLINIC)				3,902	3,902	-2,118	1,784	1.09
1.10	00110	CAP REL COST (CASCADE CLINIC)				10,962	10,962	-10,668	294	1.10
1.11	00111	CAP REL COST (RETAIL PHARMACY)				70,668	70,668	-25,763	44,905	1.11
1.12	00112	CAP REL COST (OAKCREST NURSING HOME)				37,201	37,201	-21,322	15,879	1.12
2	00200	Cap Rel Costs-Mvble Equip				5,742,771	5,742,771	-1,357	5,741,414	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	837,362	1,588,038	2,425,400	6,687,007	9,112,407	9,324,595	18,437,002	4
4.01	00401	CHILD CARE	878,664	372,471	1,251,135	-179,216	1,071,919	-1,071,919		4.01
5.01	01160	COMMUNICATIONS	267,872	75,344	343,216	-42,454	300,762	-7,835	292,927	5.01
5.02	00560	PURCHASING	304,086	485,639	789,725	-33,817	755,908		755,908	5.02
5.03	00580	PFS/COLLECTION	582,225	1,887,743	2,469,968	-81,100	2,388,868		2,388,868	5.03
5.06	00590	OTHER ADMIN & GENERAL	1,891,358	13,763,061	15,654,419	-3,319,794	12,334,625	-2,620,299	9,714,326	5.06
6	00600	Maintenance & Repairs	1,255,230	3,790,313	5,045,543	-165,997	4,879,546	-32,248	4,847,298	6
7	00700	Operation of Plant	109,939	163,214	273,153	-27,939	245,214		245,214	7
8	00800	Laundry & Linen Service	493,493	524,585	1,018,078	-180,601	837,477	-24,306	813,171	8
9	00900	Housekeeping	1,055,519	565,622	1,621,141	-202,525	1,418,616		1,418,616	9
10	01000	Dietary	1,642,187	1,541,310	3,183,497	-396,568	2,786,929	-1,088,824	1,698,105	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	1,001,210	613,480	1,614,690	-119,531	1,495,159	-10,500	1,484,659	13
14	01400	Central Services & Supply	335,713	127,825	463,538	-70,126	393,412		393,412	14
15	01500	Pharmacy	1,769,282	764,938	2,534,220	-383,823	2,150,397	-2,354	2,148,043	15
16	01600	Medical Records & Library	2,516,883	1,093,755	3,610,638	-324,228	3,286,410	-86,600	3,199,810	16
17	01700	Social Service	253,786	54,612	308,398	-32,212	276,186		276,186	17
18	01850	CENTRAL STERILIZATION	256,112	294,844	550,956	-197,633	353,323		353,323	18
19	01900	Nonphysician Anesthetists				495,025	495,025	-495,025		19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd								21
22	02200	I&R Services-Other Prgm Costs Apprvd								22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	10,907,878	4,296,098	15,203,976	-3,543,872	11,660,104	-1,130,101	10,530,003	30
31	03100	Intensive Care Unit	1,240,347	508,472	1,748,819	-384,433	1,364,386		1,364,386	31
41	04100	Subprovider - IRF	498,598	864,911	1,363,509	-48,839	1,314,670	-737,013	577,657	41
43	04300	Nursery	545,752	225,498	771,250	408,853	1,180,103		1,180,103	43
44	04400	Skilled Nursing Facility	1,351,836	392,446	1,744,282	-217,971	1,526,311		1,526,311	44
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	3,215,441	12,565,805	15,781,246	-11,640,109	4,141,137	-432	4,140,705	50
51	05100	Recovery Room	1,701,119	596,693	2,297,812	-419,356	1,878,456	-33	1,878,423	51
52	05200	Delivery Room & Labor Room				1,019,459	1,019,459		1,019,459	52
53	05300	Anesthesiology	88,202	799,448	887,650	-721,247	166,403		166,403	53
54	05400	Radiology-Diagnostic	1,877,762	2,172,848	4,050,610	-1,118,283	2,932,327	-26,594	2,905,733	54
58	05800	MRI	202,513	76,842	279,355	-38,649	240,706		240,706	58
60	06000	Laboratory		6,971,487	6,971,487	-4,081	6,967,406	-1,470,260	5,497,146	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	06300	Blood Storing, Processing & Trans.		547,704	547,704	-1,273	546,431		546,431	63
65	06500	Respiratory Therapy	903,465	456,217	1,359,682	-214,047	1,145,635	-3,654	1,141,981	65
66	06600	Physical Therapy	2,277,035	650,478	2,927,513	-289,804	2,637,709	-15,029	2,622,680	66
69	06900	Electrocardiology	903,299	3,008,291	3,911,590	-2,614,106	1,297,484	-329,448	968,036	69
70	07000	Electroencephalography	247,022	125,050	372,072	-92,197	279,875		279,875	70
71	07100	Medical Supplies Charged to Patients		368,591	368,591	6,933,921	7,302,512	-95	7,302,417	71
72	07200	Impl. Dev. Charged to Patients				8,214,991	8,214,991		8,214,991	72
73	07300	Drugs Charged to Patients		4,766,698	4,766,698	374,700	5,141,398	-147,641	4,993,757	73
76	03950	BEHAVIORAL HEALTH COUNSELING	211,586	57,571	269,157	-9,105	260,052	-5,327	254,725	76

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATION S	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
76.01	03951	SHOCK THERAPY	27,028	20,688	47,716	-15,770	31,946		31,946	76.01
76.97	07697	CARDIAC REHABILITATION	289,105	71,267	360,372	-142,688	217,684	-17,878	199,806	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
91	09100	Emergency	1,731,340	1,709,332	3,440,672	-500,281	2,940,391	-852,469	2,087,922	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
95	09500	Ambulance Services		45,289	45,289		45,289		45,289	95
98	09850	PURCHASED DIALYSIS SERVICES		159,958	159,958	-122	159,836		159,836	98
101	10100	Home Health Agency	1,945,127	1,874,676	3,819,803	-1,192,568	2,627,235	2,870	2,630,105	101
		SPECIAL PURPOSE COST CENTERS								
113	11300	Interest Expense		1,008,535	1,008,535	-1,008,535				113
118		SUBTOTALS (sum of lines 1-117)	45,615,376	76,038,189	121,653,565	772,399	122,425,964	-1,892,224	120,533,740	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen								190
190.0	19001	OAKCREST NURSING HOME	1,024,267	386,612	1,410,879	-198,389	1,212,490		1,212,490	190.0
190.0	19002	SHARED SERVICES	478,696	77,243	555,939	-46,846	509,093		509,093	190.0
190.0	19003	MATERNAL HEALTH	102,819	81,556	184,375	-17,777	166,598		166,598	190.0
190.0	19004	CAFETERIA VISITORS								190.0
190.0	19005	TV SERVICE								190.0
190.0	19006	FUND DEVELOPMENT	270,810	192,419	463,229	-22,944	440,285	528,695	968,980	190.0
193.0	19301	DAYCARE								193.0
193.0	19302	PHYSICIAN BILLING								193.0
193.0	19303	PHYSICIAN OFFICES								193.0
194	07950	GUEST MEALS								194
194.0	07951	KENNEDY LIVING CENTER	658,351	160,970	819,321	-102,567	716,754		716,754	194.0
194.0	07952	MERCY-CRESCENT DIABETES PROGRAM								194.0
194.0	07953	RENTAL PROPERTIES DBQ		6,372	6,372	14,376	20,748		20,748	194.0
194.0	07954	AUXILIARY								194.0
194.0	07955	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	113,317	23,530	136,847	-8,351	128,496		128,496	194.0
194.0	07956	RURAL OUTREACH PROGRAM		82,060	82,060	-4,845	77,215		77,215	194.0
194.0	07957	OTHER REV DEDUCTIONS								194.0
194.0	07958	LIFELINE	18,896	86,197	105,093	-3,088	102,005		102,005	194.0
194.0	07959	MMC DYERSVILLE				-298,310	-298,310	5,067,821	4,769,511	194.0
194.1	07960	CCH ELKADER	132,347	17,170	149,517	-8,707	140,810		140,810	194.1
194.1	07961	RETAIL PHARMACY		26,694,241	26,694,241	-50,209	26,644,032		26,644,032	194.1
194.1	07962	IDLE SPACE								194.1
194.1	07963	COMMUNITY RELATIONS	248,793	741,657	990,450	-24,742	965,708		965,708	194.1
200		TOTAL (sum of lines 118-199)	48,663,672	104,588,216	153,251,888		153,251,888	3,704,292	156,956,180	200

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RECLASSIFICATIONS

WORKSHEET A-6

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
1	EQUIPMENT DEPRECIATION	A	Cap Rel Costs-Mvble Equip	2		5,742,771	1
2	EQUIPMENT DEPRECIATION	A					2
3	EQUIPMENT DEPRECIATION	A					3
4	EQUIPMENT DEPRECIATION	A					4
5	EQUIPMENT DEPRECIATION	A					5
6	EQUIPMENT DEPRECIATION	A					6
7	EQUIPMENT DEPRECIATION	A					7
8	EQUIPMENT DEPRECIATION	A					8
9	EQUIPMENT DEPRECIATION	A					9
10	EQUIPMENT DEPRECIATION	A					10
11	EQUIPMENT DEPRECIATION	A					11
12	EQUIPMENT DEPRECIATION	A					12
13	EQUIPMENT DEPRECIATION	A					13
14	EQUIPMENT DEPRECIATION	A					14
15	EQUIPMENT DEPRECIATION	A					15
16	EQUIPMENT DEPRECIATION	A					16
17	EQUIPMENT DEPRECIATION	A					17
18	EQUIPMENT DEPRECIATION	A					18
19	EQUIPMENT DEPRECIATION	A					19
20	EQUIPMENT DEPRECIATION	A					20
21	EQUIPMENT DEPRECIATION	A					21
22	EQUIPMENT DEPRECIATION	A					22
23	EQUIPMENT DEPRECIATION	A					23
24	EQUIPMENT DEPRECIATION	A					24
25	EQUIPMENT DEPRECIATION	A					25
26	EQUIPMENT DEPRECIATION	A					26
27	EQUIPMENT DEPRECIATION	A					27
28	EQUIPMENT DEPRECIATION	A					28
29	EQUIPMENT DEPRECIATION	A					29
30	EQUIPMENT DEPRECIATION	A					30
31	EQUIPMENT DEPRECIATION	A					31
32	EQUIPMENT DEPRECIATION	A					32
33	EQUIPMENT DEPRECIATION	A					33
34	EQUIPMENT DEPRECIATION	A					34
35	EQUIPMENT DEPRECIATION	A					35
36	EQUIPMENT DEPRECIATION	A					36
37	EQUIPMENT DEPRECIATION	A					37
38	EQUIPMENT DEPRECIATION	A					38
39	EQUIPMENT DEPRECIATION	A					39
40	EQUIPMENT DEPRECIATION	A					40
500	Total reclassifications					5,742,771	500
	Code Letter - A						
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST - 47 BLDG	1.01		738,673	1
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PROF ARTS PLAZA	1.02		213,240	2
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ASBURY)	1.03		54	3
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (ENERGY CENTER)	1.05		189,083	4
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (RENTAL PROPERTI	1.06		3,192	5
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (PARKING DECK)	1.07		77,893	6
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (97 BLDG)	1.08		887,771	7
8	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (BELLEVUE CLINIC	1.09		1,726	8
9	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	CAP REL COST (OAKCREST NURSIN	1.12		15,291	9
500	Total reclassifications					2,126,923	500
	Code Letter - B						
1	RETAIL PHARMACY DEPRECIATION	D	CAP REL COST (RETAIL PHARMACY	1.11		44,195	1
500	Total reclassifications					44,195	500
	Code Letter - D						
1	CRNA FEES	F	Nonphysician Anesthetists	19		495,025	1
500	Total reclassifications					495,025	500
	Code Letter - F						
1	PAP PROPERTY TAX	G	RENTAL PROPERTIES DBQ	194.03		14,376	1
500	Total reclassifications					14,376	500
	Code Letter - G						
1	BIRTH CENTER COSTS	J	Nursery	43	435,860	128,378	1
2	BIRTH CENTER COSTS	J	Delivery Room & Labor Room	52	787,510	231,949	2
500	Total reclassifications				1,223,370	360,327	500

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RECLASSIFICATIONS

WORKSHEET A-6

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
	Code Letter - J						
1	GENERAL INSURANCE	K	OTHER ADMIN & GENERAL	5.06		568,930	1
500	Total reclassifications					568,930	500
	Code Letter - K						
1	INTEREST EXPENSE	L	Cap Rel Costs-Bldg & Fixt	1		356,528	1
2	INTEREST EXPENSE	L	CAP REL COST - 47 BLDG	1.01		289,531	2
3	INTEREST EXPENSE	L	CAP REL COST (PROF ARTS PLAZA	1.02		93,696	3
4	INTEREST EXPENSE	L	CAP REL COST (ASBURY)	1.03		20,878	4
5	INTEREST EXPENSE	L	CAP REL COST (MED ARTS BLDG)	1.04		23,109	5
6	INTEREST EXPENSE	L	CAP REL COST (ENERGY CENTER)	1.05		19,290	6
7	INTEREST EXPENSE	L	CAP REL COST (RENTAL PROPERTI	1.06		1,948	7
8	INTEREST EXPENSE	L	CAP REL COST (PARKING DECK)	1.07		1,948	8
9	INTEREST EXPENSE	L	CAP REL COST (97 BLDG)	1.08		141,736	9
10	INTEREST EXPENSE	L	CAP REL COST (BELLEVUE CLINIC	1.09		2,118	10
11	INTEREST EXPENSE	L	CAP REL COST (CASCADE CLINIC)	1.10		10,668	11
12	INTEREST EXPENSE	L	CAP REL COST (RETAIL PHARMACY	1.11		25,763	12
13	INTEREST EXPENSE	L	CAP REL COST (OAKCREST NURSIN	1.12		21,322	13
500	Total reclassifications					1,008,535	500
	Code Letter - L						
1	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST - 47 BLDG	1.01		7,982	1
2	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PROF ARTS PLAZA	1.02		2,583	2
3	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ASBURY)	1.03		576	3
4	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (MED ARTS BLDG)	1.04		637	4
5	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (ENERGY CENTER)	1.05		532	5
6	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (RENTAL PROPERTI	1.06		54	6
7	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (PARKING DECK)	1.07		54	7
8	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (97 BLDG)	1.08		3,907	8
9	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (BELLEVUE CLINIC	1.09		58	9
10	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (CASCADE CLINIC)	1.10		294	10
11	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (RETAIL PHARMACY	1.11		710	11
12	LAND IMPROVEMENT DEPR EXP	M	CAP REL COST (OAKCREST NURSIN	1.12		588	12
500	Total reclassifications					17,975	500
	Code Letter - M						
1	MEDICAL SUPPLIES RECLASS	N	Medical Supplies Charged to P	71		6,983,909	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

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RECLASSIFICATIONS

WORKSHEET A-6

			INCREASES				
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
34	MEDICAL SUPPLIES RECLASS	N					34
35	MEDICAL SUPPLIES RECLASS	N					35
36	MEDICAL SUPPLIES RECLASS	N					36
37	MEDICAL SUPPLIES RECLASS	N					37
38	MEDICAL SUPPLIES RECLASS	N					38
39	MEDICAL SUPPLIES RECLASS	N					39
40	MEDICAL SUPPLIES RECLASS	N					40
41	MEDICAL SUPPLIES RECLASS	N					41
42	MEDICAL SUPPLIES RECLASS	N					42
43	MEDICAL SUPPLIES RECLASS	N					43
44	MEDICAL SUPPLIES RECLASS	N					44
500	Total reclassifications					6,983,909	500
	Code Letter - N						
1	DRUGS CHARGED TO PATIENTS RECLASS	O	Medical Supplies Charged to P	71		7,163	1
2	DRUGS CHARGED TO PATIENTS RECLASS	O	Drugs Charged to Patients	73		382,695	2
3	DRUGS CHARGED TO PATIENTS RECLASS	O					3
4	DRUGS CHARGED TO PATIENTS RECLASS	O					4
5	DRUGS CHARGED TO PATIENTS RECLASS	O					5
6	DRUGS CHARGED TO PATIENTS RECLASS	O					6
7	DRUGS CHARGED TO PATIENTS RECLASS	O					7
8	DRUGS CHARGED TO PATIENTS RECLASS	O					8
9	DRUGS CHARGED TO PATIENTS RECLASS	O					9
10	DRUGS CHARGED TO PATIENTS RECLASS	O					10
11	DRUGS CHARGED TO PATIENTS RECLASS	O					11
12	DRUGS CHARGED TO PATIENTS RECLASS	O					12
13	DRUGS CHARGED TO PATIENTS RECLASS	O					13
14	DRUGS CHARGED TO PATIENTS RECLASS	O					14
15	DRUGS CHARGED TO PATIENTS RECLASS	O					15
16	DRUGS CHARGED TO PATIENTS RECLASS	O					16
17	DRUGS CHARGED TO PATIENTS RECLASS	O					17
18	DRUGS CHARGED TO PATIENTS RECLASS	O					18
19	DRUGS CHARGED TO PATIENTS RECLASS	O					19
20	DRUGS CHARGED TO PATIENTS RECLASS	O					20
21	DRUGS CHARGED TO PATIENTS RECLASS	O					21
22	DRUGS CHARGED TO PATIENTS RECLASS	O					22
23	DRUGS CHARGED TO PATIENTS RECLASS	O					23
24	DRUGS CHARGED TO PATIENTS RECLASS	O					24
25	DRUGS CHARGED TO PATIENTS RECLASS	O					25
26	DRUGS CHARGED TO PATIENTS RECLASS	O					26
27	DRUGS CHARGED TO PATIENTS RECLASS	O					27
28	DRUGS CHARGED TO PATIENTS RECLASS	O					28
29	DRUGS CHARGED TO PATIENTS RECLASS	O					29
30	DRUGS CHARGED TO PATIENTS RECLASS	O					30
31	DRUGS CHARGED TO PATIENTS RECLASS	O					31
32	DRUGS CHARGED TO PATIENTS RECLASS	O					32
33	DRUGS CHARGED TO PATIENTS RECLASS	O					33
500	Total reclassifications					389,858	500
	Code Letter - O						
1	DIRECT ASSIGNED EMP BENE	P	Employee Benefits Department	4		6,324,032	1
2	DIRECT ASSIGNED EMP BENE	P					2
3	DIRECT ASSIGNED EMP BENE	P					3
4	DIRECT ASSIGNED EMP BENE	P					4
5	DIRECT ASSIGNED EMP BENE	P					5
6	DIRECT ASSIGNED EMP BENE	P					6
7	DIRECT ASSIGNED EMP BENE	P					7
8	DIRECT ASSIGNED EMP BENE	P					8
9	DIRECT ASSIGNED EMP BENE	P					9
10	DIRECT ASSIGNED EMP BENE	P					10
11	DIRECT ASSIGNED EMP BENE	P					11
12	DIRECT ASSIGNED EMP BENE	P					12
13	DIRECT ASSIGNED EMP BENE	P					13
14	DIRECT ASSIGNED EMP BENE	P					14
15	DIRECT ASSIGNED EMP BENE	P					15
16	DIRECT ASSIGNED EMP BENE	P					16
17	DIRECT ASSIGNED EMP BENE	P					17
18	DIRECT ASSIGNED EMP BENE	P					18
19	DIRECT ASSIGNED EMP BENE	P					19
20	DIRECT ASSIGNED EMP BENE	P					20

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RECLASSIFICATIONS

WORKSHEET A-6

			INCREASES				
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
21	DIRECT ASSIGNED EMP BENE	P					21
22	DIRECT ASSIGNED EMP BENE	P					22
23	DIRECT ASSIGNED EMP BENE	P					23
24	DIRECT ASSIGNED EMP BENE	P					24
25	DIRECT ASSIGNED EMP BENE	P					25
26	DIRECT ASSIGNED EMP BENE	P					26
27	DIRECT ASSIGNED EMP BENE	P					27
28	DIRECT ASSIGNED EMP BENE	P					28
29	DIRECT ASSIGNED EMP BENE	P					29
30	DIRECT ASSIGNED EMP BENE	P					30
31	DIRECT ASSIGNED EMP BENE	P					31
32	DIRECT ASSIGNED EMP BENE	P					32
33	DIRECT ASSIGNED EMP BENE	P					33
34	DIRECT ASSIGNED EMP BENE	P					34
35	DIRECT ASSIGNED EMP BENE	P					35
36	DIRECT ASSIGNED EMP BENE	P					36
37	DIRECT ASSIGNED EMP BENE	P					37
38	DIRECT ASSIGNED EMP BENE	P					38
39	DIRECT ASSIGNED EMP BENE	P					39
40	DIRECT ASSIGNED EMP BENE	P					40
41	DIRECT ASSIGNED EMP BENE	P					41
42	DIRECT ASSIGNED EMP BENE	P					42
43	DIRECT ASSIGNED EMP BENE	P					43
44	DIRECT ASSIGNED EMP BENE	P					44
500	Total reclassifications					6,324,032	500
	Code Letter - P						
1	IMPLANTABLE SUPPLIES	Q	Impl. Dev. Charged to Patient	72		8,214,991	1
2	IMPLANTABLE SUPPLIES	Q					2
3	IMPLANTABLE SUPPLIES	Q					3
4	IMPLANTABLE SUPPLIES	Q					4
5	IMPLANTABLE SUPPLIES	Q					5
500	Total reclassifications					8,214,991	500
	Code Letter - Q						
1	CARDIAC REHAB	S	Adults & Pediatrics	30	81,023	19,778	1
500	Total reclassifications				81,023	19,778	500
	Code Letter - S						
1	DYERSVILLE BENEFIT RECLASS	T	Employee Benefits Department	4		361,302	1
500	Total reclassifications					361,302	500
	Code Letter - T						
1	PROFESSIONAL LIABILITY	V	Cap Rel Costs-Bldg & Fixt	1		386,772	1
500	Total reclassifications					386,772	500
	Code Letter - V						
1	MEDICAL DIRECTOR	W	Subprovider - IRF	41		30,600	1
2	MEDICAL DIRECTOR	W	Radiology-Diagnostic	54		42,289	2
3	MEDICAL DIRECTOR	W	Respiratory Therapy	65		11,712	3
4	MEDICAL DIRECTOR	W	BEHAVIORAL HEALTH COUNSELING	76		15,803	4
5	MEDICAL DIRECTOR	W	OAKCREST NURSING HOME	190.01		2,398	5
500	Total reclassifications					102,802	500
	Code Letter - W						
1	BONUS RECLASS	X	Employee Benefits Department	4	8,218	640	1
2	BONUS RECLASS	X	CHILD CARE	4.01	40,761	3,080	2
3	BONUS RECLASS	X	COMMUNICATIONS	5.01	7,056	537	3
4	BONUS RECLASS	X	PURCHASING	5.02	7,730	598	4
5	BONUS RECLASS	X	PFS/COLLECTION	5.03	18,393	1,519	5
6	BONUS RECLASS	X	Maintenance & Repairs	6	29,446	2,391	6
7	BONUS RECLASS	X	Laundry & Linen Service	8	16,894	1,339	7
8	BONUS RECLASS	X	Housekeeping	9	33,218	2,565	8
9	BONUS RECLASS	X	Dietary	10	45,282	3,261	9
10	BONUS RECLASS	X	Nursing Administration	13	38,860	4,113	10
11	BONUS RECLASS	X	Central Services & Supply	14	12,287	949	11
12	BONUS RECLASS	X	Pharmacy	15	24,690	1,892	12
13	BONUS RECLASS	X	Medical Records & Library	16	54,906	4,310	13
14	BONUS RECLASS	X	Social Service	17	3,270	261	14
15	BONUS RECLASS	X	CENTRAL STERILIZATION	18	5,198	384	15

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RECLASSIFICATIONS

WORKSHEET A-6

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
16	BONUS RECLASS	X	Adults & Pediatrics	30	171,812	11,748	16
17	BONUS RECLASS	X	Intensive Care Unit	31	15,601	1,214	17
18	BONUS RECLASS	X	Subprovider - IRF	41	7,463	373	18
19	BONUS RECLASS	X	Nursery	43	16,187	1,601	19
20	BONUS RECLASS	X	Skilled Nursing Facility	44	22,609	1,190	20
21	BONUS RECLASS	X	Operating Room	50	57,361	4,413	21
22	BONUS RECLASS	X	Recovery Room	51	31,073	2,417	22
23	BONUS RECLASS	X	Anesthesiology	53	2,652	204	23
24	BONUS RECLASS	X	Radiology-Diagnostic	54	34,137	2,517	24
25	BONUS RECLASS	X	MRI	58	3,176	280	25
26	BONUS RECLASS	X	Respiratory Therapy	65	19,586	1,538	26
27	BONUS RECLASS	X	Physical Therapy	66	40,605	3,306	27
28	BONUS RECLASS	X	Electrocardiology	69	15,073	1,462	28
29	BONUS RECLASS	X	Electroencephalography	70	5,014	445	29
30	BONUS RECLASS	X	BEHAVIORAL HEALTH COUNSELING	76	3,569	275	30
31	BONUS RECLASS	X	CARDIAC REHABILITATION	76.97	3,838	293	31
32	BONUS RECLASS	X	Emergency	91	33,858	2,607	32
33	BONUS RECLASS	X	Home Health Agency	101	30,516	2,264	33
34	BONUS RECLASS	X	OAKCREST NURSING HOME	190.01	19,281	1,517	34
35	BONUS RECLASS	X	SHARED SERVICES	190.02	2,960		35
36	BONUS RECLASS	X	MATERNAL HEALTH	190.03	1,460	112	36
37	BONUS RECLASS	X	FUND DEVELOPMENT	190.06	3,147	292	37
38	BONUS RECLASS	X	KENNEDY LIVING CENTER	194.01	12,980	870	38
39	BONUS RECLASS	X	COMMUNITY EDUCATION/OUTSIDE L	194.05	4,392	308	39
40	BONUS RECLASS	X	MMC DYERSVILLE	194.09	43,858	2,727	40
41	BONUS RECLASS	X	CCH ELKADER	194.10	1,049	149	41
42	BONUS RECLASS	X	COMMUNITY RELATIONS	194.13	5,879	451	42
500	Total reclassifications				955,345	72,412	500
	Code Letter - X						
1	MFP BAD DEBT	Y	RETAIL PHARMACY	194.11		50,000	1
500	Total reclassifications					50,000	500
	Code Letter - Y						
1	EMPLOYEE HEALTH & WELLNESS	Z	Employee Benefits Department	4		259,223	1
500	Total reclassifications					259,223	500
	Code Letter - Z						
1	NUTRITION SALARY	AA	MMC DYERSVILLE	194.09	16,407		1
500	Total reclassifications				16,407		500
	Code Letter - AA						
1	VISUAL MONITORING SALARY	AB					1
2	VISUAL MONITORING SALARY	AB	Intensive Care Unit	31	417		2
3	VISUAL MONITORING SALARY	AB	Skilled Nursing Facility	44	13,146		3
500	Total reclassifications				13,563		500
	Code Letter - AB						
	GRAND TOTAL (Increases)				2,289,708	33,544,136	

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

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RECLASSIFICATIONS

WORKSHEET A-6

								DECREASES		
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.			
		1	6	7	8	9	10			
1	EQUIPMENT DEPRECIATION	A	Employee Benefits Department	4		5,029	9	1		
2	EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		6,957		2		
3	EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		5,519		3		
4	EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		2,204,939		4		
5	EQUIPMENT DEPRECIATION	A	Maintenance & Repairs	6		19,542		5		
6	EQUIPMENT DEPRECIATION	A	Operation of Plant	7		1,789		6		
7	EQUIPMENT DEPRECIATION	A	Laundry & Linen Service	8		82,784		7		
8	EQUIPMENT DEPRECIATION	A	Housekeeping	9		8,148		8		
9	EQUIPMENT DEPRECIATION	A	Dietary	10		121,348		9		
10	EQUIPMENT DEPRECIATION	A	Nursing Administration	13		50,377		10		
11	EQUIPMENT DEPRECIATION	A	Central Services & Supply	14		7,620		11		
12	EQUIPMENT DEPRECIATION	A	Pharmacy	15		177,249		12		
13	EQUIPMENT DEPRECIATION	A	Medical Records & Library	16		56,297		13		
14	EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		58,843		14		
15	EQUIPMENT DEPRECIATION	A	Adults & Pediatrics	30		314,519		15		
16	EQUIPMENT DEPRECIATION	A	Intensive Care Unit	31		139,081		16		
17	EQUIPMENT DEPRECIATION	A	Subprovider - IRF	41		5,747		17		
18	EQUIPMENT DEPRECIATION	A	Nursery	43		31,850		18		
19	EQUIPMENT DEPRECIATION	A	Skilled Nursing Facility	44		23,579		19		
20	EQUIPMENT DEPRECIATION	A	Operating Room	50		856,471		20		
21	EQUIPMENT DEPRECIATION	A	Recovery Room	51		57,912		21		
22	EQUIPMENT DEPRECIATION	A	Anesthesiology	53		59,903		22		
23	EQUIPMENT DEPRECIATION	A	Radiology-Diagnostic	54		820,799		23		
24	EQUIPMENT DEPRECIATION	A	MRI	58		16,452		24		
25	EQUIPMENT DEPRECIATION	A	Laboratory	60		861		25		
26	EQUIPMENT DEPRECIATION	A	Blood Storing, Processing & T	63		1,273		26		
27	EQUIPMENT DEPRECIATION	A	Respiratory Therapy	65		38,368		27		
28	EQUIPMENT DEPRECIATION	A	Physical Therapy	66		12,625		28		
29	EQUIPMENT DEPRECIATION	A	Electrocardiology	69		243,997		29		
30	EQUIPMENT DEPRECIATION	A	Electroencephalography	70		52,680		30		
31	EQUIPMENT DEPRECIATION	A	Medical Supplies Charged to P	71		57,151		31		
32	EQUIPMENT DEPRECIATION	A	SHOCK THERAPY	76.01		6,693		32		
33	EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		8,697		33		
34	EQUIPMENT DEPRECIATION	A	Emergency	91		76,771		34		
35	EQUIPMENT DEPRECIATION	A	Home Health Agency	101		19,646		35		
36	EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		32,866		36		
37	EQUIPMENT DEPRECIATION	A	SHARED SERVICES	190.02		4		37		
38	EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		1,377		38		
39	EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		56,014		39		
40	EQUIPMENT DEPRECIATION	A	COMMUNITY RELATIONS	194.13		994		40		
500	Total reclassifications					5,742,771		500		
	Code letter - A									
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	B	Cap Rel Costs-Bldg & Fixt	1		2,126,923	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		
500	Total reclassifications					2,126,923		500		
	Code letter - B									
1	RETAIL PHARMACY DEPRECIATION	D	RETAIL PHARMACY	194.11		44,195	9	1		
500	Total reclassifications					44,195		500		
	Code letter - D									
1	CRNA FEES	F	Anesthesiology	53		495,025		1		

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RECLASSIFICATIONS

WORKSHEET A-6

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
500	Total reclassifications					495,025	500	
	Code letter - F							
1	PAP PROPERTY TAX	G	Operation of Plant	7		14,376	1	
500	Total reclassifications					14,376	500	
	Code letter - G							
1	BIRTH CENTER COSTS	J	Adults & Pediatrics	30	1,223,370	360,327	1	
2	BIRTH CENTER COSTS	J					2	
500	Total reclassifications				1,223,370	360,327	500	
	Code letter - J							
1	GENERAL INSURANCE	K	Cap Rel Costs-Bldg & Fixt	1		568,930	9 1	
500	Total reclassifications					568,930	500	
	Code letter - K							
1	INTEREST EXPENSE	L	Interest Expense	113		1,008,535	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					1,008,535	500	
	Code letter - L							
1	LAND IMPROVEMENT DEPR EXP	M	Cap Rel Costs-Bldg & Fixt	1		17,975	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					17,975	500	
	Code letter - M							
1	MEDICAL SUPPLIES RECLASS	N	Employee Benefits Department	4		844	1	
2	MEDICAL SUPPLIES RECLASS	N	CHILD CARE	4.01		15,147	2	
3	MEDICAL SUPPLIES RECLASS	N	COMMUNICATIONS	5.01		174	3	
4	MEDICAL SUPPLIES RECLASS	N	PURCHASING	5.02		74	4	
5	MEDICAL SUPPLIES RECLASS	N	PFS/COLLECTION	5.03		16	5	
6	MEDICAL SUPPLIES RECLASS	N	OTHER ADMIN & GENERAL	5.06		30	6	
7	MEDICAL SUPPLIES RECLASS	N	Maintenance & Repairs	6		493	7	
8	MEDICAL SUPPLIES RECLASS	N	Laundry & Linen Service	8		12,129	8	
9	MEDICAL SUPPLIES RECLASS	N	Housekeeping	9		7,676	9	
10	MEDICAL SUPPLIES RECLASS	N	Dietary	10		1	10	
11	MEDICAL SUPPLIES RECLASS	N	Nursing Administration	13		1,516	11	
12	MEDICAL SUPPLIES RECLASS	N	Central Services & Supply	14		11,780	12	
13	MEDICAL SUPPLIES RECLASS	N	Pharmacy	15		18,648	13	
14	MEDICAL SUPPLIES RECLASS	N	Medical Records & Library	16		73	14	
15	MEDICAL SUPPLIES RECLASS	N	CENTRAL STERILIZATION	18		97,044	15	
16	MEDICAL SUPPLIES RECLASS	N	Adults & Pediatrics	30		403,423	16	
17	MEDICAL SUPPLIES RECLASS	N	Intensive Care Unit	31		98,466	17	
18	MEDICAL SUPPLIES RECLASS	N	Subprovider - IRF	41		19,340	18	
19	MEDICAL SUPPLIES RECLASS	N	Nursery	43		73,623	19	
20	MEDICAL SUPPLIES RECLASS	N	Skilled Nursing Facility	44		36,855	20	
21	MEDICAL SUPPLIES RECLASS	N	Operating Room	50		3,612,775	21	
22	MEDICAL SUPPLIES RECLASS	N	Recovery Room	51		108,085	22	

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RECLASSIFICATIONS

WORKSHEET A-6

		DECREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref. 10
		1	6	7	8	9	10
23	MEDICAL SUPPLIES RECLASS	N	Anesthesiology	53		135,591	23
24	MEDICAL SUPPLIES RECLASS	N	Radiology-Diagnostic	54		134,420	24
25	MEDICAL SUPPLIES RECLASS	N	MRI	58		2,950	25
26	MEDICAL SUPPLIES RECLASS	N	Laboratory	60		3,211	26
27	MEDICAL SUPPLIES RECLASS	N	Respiratory Therapy	65		94,101	27
28	MEDICAL SUPPLIES RECLASS	N	Physical Therapy	66		48,309	28
29	MEDICAL SUPPLIES RECLASS	N	Electrocardiology	69		852,185	29
30	MEDICAL SUPPLIES RECLASS	N	Electroencephalography	70		13,766	30
31	MEDICAL SUPPLIES RECLASS	N	Drugs Charged to Patients	73		7,995	31
32	MEDICAL SUPPLIES RECLASS	N	BEHAVIORAL HEALTH COUNSELING	76		90	32
33	MEDICAL SUPPLIES RECLASS	N	SHOCK THERAPY	76.01		4,913	33
34	MEDICAL SUPPLIES RECLASS	N	CARDIAC REHABILITATION	76.97		4,076	34
35	MEDICAL SUPPLIES RECLASS	N	Emergency	91		191,655	35
36	MEDICAL SUPPLIES RECLASS	N	PURCHASED DIALYSIS SERVICES	98		42	36
37	MEDICAL SUPPLIES RECLASS	N	Home Health Agency	101		947,683	37
38	MEDICAL SUPPLIES RECLASS	N	OAKCREST NURSING HOME	190.01		22,676	38
39	MEDICAL SUPPLIES RECLASS	N	SHARED SERVICES	190.02		855	39
40	MEDICAL SUPPLIES RECLASS	N	MATERNAL HEALTH	190.03		1,116	40
41	MEDICAL SUPPLIES RECLASS	N	FUND DEVELOPMENT	190.06		5	41
42	MEDICAL SUPPLIES RECLASS	N	KENNEDY LIVING CENTER	194.01		55	42
43	MEDICAL SUPPLIES RECLASS	N	COMMUNITY EDUCATION/OUTSIDE L	194.05		2	43
44	MEDICAL SUPPLIES RECLASS	N	LIFELINE	194.08		1	44
500	Total reclassifications					6,983,909	500
	Code letter - N						
1	DRUGS CHARGED TO PATIENTS RECLASS	O	Employee Benefits Department	4		1,312	1
2	DRUGS CHARGED TO PATIENTS RECLASS	O	COMMUNICATIONS	5.01		16	2
3	DRUGS CHARGED TO PATIENTS RECLASS	O	PFS/COLLECTION	5.03		3	3
4	DRUGS CHARGED TO PATIENTS RECLASS	O	Maintenance & Repairs	6		1,677	4
5	DRUGS CHARGED TO PATIENTS RECLASS	O	Nursing Administration	13		8	5
6	DRUGS CHARGED TO PATIENTS RECLASS	O	Central Services & Supply	14		159	6
7	DRUGS CHARGED TO PATIENTS RECLASS	O	Pharmacy	15		32,373	7
8	DRUGS CHARGED TO PATIENTS RECLASS	O	Medical Records & Library	16		16	8
9	DRUGS CHARGED TO PATIENTS RECLASS	O	CENTRAL STERILIZATION	18		522	9
10	DRUGS CHARGED TO PATIENTS RECLASS	O	Adults & Pediatrics	30		110,591	10
11	DRUGS CHARGED TO PATIENTS RECLASS	O	Intensive Care Unit	31		20,204	11
12	DRUGS CHARGED TO PATIENTS RECLASS	O	Nursery	43		1,853	12
13	DRUGS CHARGED TO PATIENTS RECLASS	O	Skilled Nursing Facility	44		8,651	13
14	DRUGS CHARGED TO PATIENTS RECLASS	O	Operating Room	50		33,014	14
15	DRUGS CHARGED TO PATIENTS RECLASS	O	Recovery Room	51		70,959	15
16	DRUGS CHARGED TO PATIENTS RECLASS	O	Anesthesiology	53		20,788	16
17	DRUGS CHARGED TO PATIENTS RECLASS	O	Radiology-Diagnostic	54		7,725	17
18	DRUGS CHARGED TO PATIENTS RECLASS	O	MRI	58		299	18
19	DRUGS CHARGED TO PATIENTS RECLASS	O	Laboratory	60		9	19
20	DRUGS CHARGED TO PATIENTS RECLASS	O	Respiratory Therapy	65		952	20
21	DRUGS CHARGED TO PATIENTS RECLASS	O	Physical Therapy	66		673	21
22	DRUGS CHARGED TO PATIENTS RECLASS	O	Electrocardiology	69		13,731	22
23	DRUGS CHARGED TO PATIENTS RECLASS	O	Electroencephalography	70		805	23
24	DRUGS CHARGED TO PATIENTS RECLASS	O	BEHAVIORAL HEALTH COUNSELING	76		13	24
25	DRUGS CHARGED TO PATIENTS RECLASS	O	SHOCK THERAPY	76.01		226	25
26	DRUGS CHARGED TO PATIENTS RECLASS	O	CARDIAC REHABILITATION	76.97		3	26
27	DRUGS CHARGED TO PATIENTS RECLASS	O	Emergency	91		51,957	27
28	DRUGS CHARGED TO PATIENTS RECLASS	O	PURCHASED DIALYSIS SERVICES	98		80	28
29	DRUGS CHARGED TO PATIENTS RECLASS	O	Home Health Agency	101		497	29
30	DRUGS CHARGED TO PATIENTS RECLASS	O	OAKCREST NURSING HOME	190.01		61	30
31	DRUGS CHARGED TO PATIENTS RECLASS	O	SHARED SERVICES	190.02		1	31
32	DRUGS CHARGED TO PATIENTS RECLASS	O	MATERNAL HEALTH	190.03		5,835	32
33	DRUGS CHARGED TO PATIENTS RECLASS	O	RURAL OUTREACH PROGRAM	194.06		4,845	33
500	Total reclassifications					389,858	500
	Code letter - O						
1	DIRECT ASSIGNED EMP BENE	P	CHILD CARE	4.01		200,953	1
2	DIRECT ASSIGNED EMP BENE	P	COMMUNICATIONS	5.01		44,338	2
3	DIRECT ASSIGNED EMP BENE	P	PURCHASING	5.02		42,071	3
4	DIRECT ASSIGNED EMP BENE	P	PFS/COLLECTION	5.03		100,993	4
5	DIRECT ASSIGNED EMP BENE	P	OTHER ADMIN & GENERAL	5.06		116,561	5
6	DIRECT ASSIGNED EMP BENE	P	Maintenance & Repairs	6		176,122	6
7	DIRECT ASSIGNED EMP BENE	P	Operation of Plant	7		11,711	7
8	DIRECT ASSIGNED EMP BENE	P	Laundry & Linen Service	8		103,921	8

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RECLASSIFICATIONS

WORKSHEET A-6

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref. 10	
		1	6	7	8	9	10	
9	DIRECT ASSIGNED EMP BENE	P	Housekeeping	9		222,484	9	
10	DIRECT ASSIGNED EMP BENE	P	Dietary	10		307,355	10	
11	DIRECT ASSIGNED EMP BENE	P	Nursing Administration	13		110,603	11	
12	DIRECT ASSIGNED EMP BENE	P	Central Services & Supply	14		63,803	12	
13	DIRECT ASSIGNED EMP BENE	P	Pharmacy	15		182,135	13	
14	DIRECT ASSIGNED EMP BENE	P	Medical Records & Library	16		327,058	14	
15	DIRECT ASSIGNED EMP BENE	P	Social Service	17		35,743	15	
16	DIRECT ASSIGNED EMP BENE	P	CENTRAL STERILIZATION	18		46,806	16	
17	DIRECT ASSIGNED EMP BENE	P	Adults & Pediatrics	30		1,398,706	17	
18	DIRECT ASSIGNED EMP BENE	P	Intensive Care Unit	31		143,914	18	
19	DIRECT ASSIGNED EMP BENE	P	Subprovider - IRF	41		62,188	19	
20	DIRECT ASSIGNED EMP BENE	P	Nursery	43		65,847	20	
21	DIRECT ASSIGNED EMP BENE	P	Skilled Nursing Facility	44		185,831	21	
22	DIRECT ASSIGNED EMP BENE	P	Operating Room	50		407,249	22	
23	DIRECT ASSIGNED EMP BENE	P	Recovery Room	51		215,890	23	
24	DIRECT ASSIGNED EMP BENE	P	Anesthesiology	53		12,796	24	
25	DIRECT ASSIGNED EMP BENE	P	Radiology-Diagnostic	54		233,481	25	
26	DIRECT ASSIGNED EMP BENE	P	MRI	58		22,404	26	
27	DIRECT ASSIGNED EMP BENE	P	Respiratory Therapy	65		113,462	27	
28	DIRECT ASSIGNED EMP BENE	P	Physical Therapy	66		272,108	28	
29	DIRECT ASSIGNED EMP BENE	P	Electrocardiology	69		102,706	29	
30	DIRECT ASSIGNED EMP BENE	P	Electroencephalography	70		30,405	30	
31	DIRECT ASSIGNED EMP BENE	P	BEHAVIORAL HEALTH COUNSELING	76		28,649	31	
32	DIRECT ASSIGNED EMP BENE	P	SHOCK THERAPY	76.01		3,916	32	
33	DIRECT ASSIGNED EMP BENE	P	CARDIAC REHABILITATION	76.97		33,242	33	
34	DIRECT ASSIGNED EMP BENE	P	Emergency	91		216,363	34	
35	DIRECT ASSIGNED EMP BENE	P	Home Health Agency	101		257,462	35	
36	DIRECT ASSIGNED EMP BENE	P	OAKCREST NURSING HOME	190.01		165,982	36	
37	DIRECT ASSIGNED EMP BENE	P	SHARED SERVICES	190.02		48,895	37	
38	DIRECT ASSIGNED EMP BENE	P	MATERNAL HEALTH	190.03		12,398	38	
39	DIRECT ASSIGNED EMP BENE	P	FUND DEVELOPMENT	190.06		25,001	39	
40	DIRECT ASSIGNED EMP BENE	P	KENNEDY LIVING CENTER	194.01		116,362	40	
41	DIRECT ASSIGNED EMP BENE	P	COMMUNITY EDUCATION/OUTSIDE L	194.05		13,049	41	
42	DIRECT ASSIGNED EMP BENE	P	LIFELINE	194.08		3,086	42	
43	DIRECT ASSIGNED EMP BENE	P	CCH ELKADER	194.10		9,905	43	
44	DIRECT ASSIGNED EMP BENE	P	COMMUNITY RELATIONS	194.13		30,078	44	
500	Total reclassifications					6,324,032	500	
	Code letter - P							
1	IMPLANTABLE SUPPLIES	Q	Adults & Pediatrics	30		3,734	1	
2	IMPLANTABLE SUPPLIES	Q	Operating Room	50		6,792,374	2	
3	IMPLANTABLE SUPPLIES	Q	Radiology-Diagnostic	54		801	3	
4	IMPLANTABLE SUPPLIES	Q	Electrocardiology	69		1,418,022	4	
5	IMPLANTABLE SUPPLIES	Q	Home Health Agency	101		60	5	
500	Total reclassifications					8,214,991	500	
	Code letter - Q							
1	CARDIAC REHAB	S	CARDIAC REHABILITATION	76.97	81,023	19,778	1	
500	Total reclassifications				81,023	19,778	500	
	Code letter - S							
1	DYERSVILLE BENEFIT RECLASS	T	MMC DYERSVILLE	194.09		361,302	1	
500	Total reclassifications					361,302	500	
	Code letter - T							
1	PROFESSIONAL LIABILITY	V	OTHER ADMIN & GENERAL	5.06		386,772	9	
500	Total reclassifications					386,772	500	
	Code letter - V							
1	MEDICAL DIRECTOR	W	OTHER ADMIN & GENERAL	5.06		102,802	1	
2	MEDICAL DIRECTOR	W					2	
3	MEDICAL DIRECTOR	W					3	
4	MEDICAL DIRECTOR	W					4	
5	MEDICAL DIRECTOR	W					5	
500	Total reclassifications					102,802	500	
	Code letter - W							
1	BONUS RECLASS	X	OTHER ADMIN & GENERAL	5.06	955,290	72,330	1	
2	BONUS RECLASS	X	Operation of Plant	7	55	8	2	

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RECLASSIFICATIONS

WORKSHEET A-6

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref. 10	
		1	6	7	8	9	10	
3	BONUS RECLASS	X	SHOCK THERAPY	76.01		22	3	
4	BONUS RECLASS	X	SHARED SERVICES	190.02		51	4	
5	BONUS RECLASS	X	LIFELINE	194.08		1	5	
6	BONUS RECLASS	X					6	
7	BONUS RECLASS	X					7	
8	BONUS RECLASS	X					8	
9	BONUS RECLASS	X					9	
10	BONUS RECLASS	X					10	
11	BONUS RECLASS	X					11	
12	BONUS RECLASS	X					12	
13	BONUS RECLASS	X					13	
14	BONUS RECLASS	X					14	
15	BONUS RECLASS	X					15	
16	BONUS RECLASS	X					16	
17	BONUS RECLASS	X					17	
18	BONUS RECLASS	X					18	
19	BONUS RECLASS	X					19	
20	BONUS RECLASS	X					20	
21	BONUS RECLASS	X					21	
22	BONUS RECLASS	X					22	
23	BONUS RECLASS	X					23	
24	BONUS RECLASS	X					24	
25	BONUS RECLASS	X					25	
26	BONUS RECLASS	X					26	
27	BONUS RECLASS	X					27	
28	BONUS RECLASS	X					28	
29	BONUS RECLASS	X					29	
30	BONUS RECLASS	X					30	
31	BONUS RECLASS	X					31	
32	BONUS RECLASS	X					32	
33	BONUS RECLASS	X					33	
34	BONUS RECLASS	X					34	
35	BONUS RECLASS	X					35	
36	BONUS RECLASS	X					36	
37	BONUS RECLASS	X					37	
38	BONUS RECLASS	X					38	
39	BONUS RECLASS	X					39	
40	BONUS RECLASS	X					40	
41	BONUS RECLASS	X					41	
42	BONUS RECLASS	X					42	
500	Total reclassifications				955,345	72,412	500	
	Code letter - X							
1	MFP BAD DEBT	Y	OTHER ADMIN & GENERAL	5.06		50,000	1	
500	Total reclassifications					50,000	500	
	Code letter - Y							
1	EMPLOYEE HEALTH & WELLNESS	Z	Employee Benefits Department	4	259,223		1	
500	Total reclassifications				259,223		500	
	Code letter - Z							
1	NUTRITION SALARY	AA	Dietary	10	16,407		1	
500	Total reclassifications				16,407		500	
	Code letter - AA							
1	VISUAL MONITORING SALARY	AB	Adults & Pediatrics	30	13,563		1	
2	VISUAL MONITORING SALARY	AB					2	
3	VISUAL MONITORING SALARY	AB					3	
500	Total reclassifications				13,563		500	
	Code letter - AB							
	GRAND TOTAL (Decreases)				2,548,931	33,284,913		

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

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RECONCILIATION OF CAPITAL COST CENTERS

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

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSETS BALANCES

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		1	2	3	4	5	6	7	
1	Land	2,825,189					2,825,189		1
2	Land Improvements	3,327,390				54,954	3,272,436		2
3	Buildings and Fixtures	52,522,964	2,714,815		2,714,815	365,039	54,872,740		3
4	Building Improvements	44,646,997	4,436,815		4,436,815	1,171,682	47,912,130		4
5	Fixed Equipment								5
6	Movable Equipment	60,250,697	4,418,579		4,418,579	19,079,544	45,589,732		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	163,573,237	11,570,209		11,570,209	20,671,219	154,472,227		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	163,573,237	11,570,209		11,570,209	20,671,219	154,472,227		10

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

	Description	SUMMARY OF CAPITAL							Total (1) (sum of cols. 9 through 14)	
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)			
*		9	10	11	12	13	14	15		
1	Cap Rel Costs-Bldg & Fixt	3,238,343		24,082	564,273	4,637	159,167	3,990,502	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	
3	Total (sum of lines 1-2)	3,238,343		24,082	564,273	4,637	159,167	3,990,502	3	

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

have been included in Worksheet A, column 2, lines 1 and 2.

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

PART III - RECONCILIATION OF CAPITAL COST CENTERS

	Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
		Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
*		1	2	3	4	5	6	7	8	
1	Cap Rel Costs-Bldg & Fi	108,882,496		108,882,496	0.704868					1
1.01	CAP REL COST - 47 BLDG				0.000000					1.01
1.02	CAP REL COST (PROF ARTS)				0.000000					1.02
1.03	CAP REL COST (ASBURY)				0.000000					1.03

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RECONCILIATION OF CAPITAL COST CENTERS

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

PART III - RECONCILIATION OF CAPITAL COST CENTERS

	Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
		Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
*		3	4	5	6	7	8	9	10	
1.04	CAP REL COST (MED ARTS)				0.000000					1.04
1.05	CAP REL COST (ENERGY CE)				0.000000					1.05
1.06	CAP REL COST (RENTAL PR)				0.000000					1.06
1.07	CAP REL COST (PARKING D)				0.000000					1.07
1.08	CAP REL COST (97 BLDG)				0.000000					1.08
1.09	CAP REL COST (BELLEVUE)				0.000000					1.09
1.10	CAP REL COST (CASCADE C)				0.000000					1.10
1.11	CAP REL COST (RETAIL PH)				0.000000					1.11
1.12	CAP REL COST (OAKCREST)				0.000000					1.12
2	Cap Rel Costs-Mvble Equ	45,589,731		45,589,731	0.295132					2
3	Total (sum of lines 1-2)	154,472,227		154,472,227	1.000000					3

	Description	SUMMARY OF CAPITAL							
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (2) (sum of cols. 9 through 14)	
*		9	10	11	12	13	14	15	
1	Cap Rel Costs-Bldg & Fixt	877,374		24,082	564,273	4,637	159,167	1,629,533	1
1.01	CAP REL COST - 47 BLDG	746,655						746,655	1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	215,823						215,823	1.02
1.03	CAP REL COST (ASBURY)	630						630	1.03
1.04	CAP REL COST (MED ARTS BLDG)	637						637	1.04
1.05	CAP REL COST (ENERGY CENTER)	189,615						189,615	1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	3,246						3,246	1.06
1.07	CAP REL COST (PARKING DECK)	77,947						77,947	1.07
1.08	CAP REL COST (97 BLDG)	891,678						891,678	1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	1,784						1,784	1.09
1.10	CAP REL COST (CASCADE CLINIC)	294						294	1.10
1.11	CAP REL COST (RETAIL PHARMACY)	44,905						44,905	1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	15,879						15,879	1.12
2	Cap Rel Costs-Mvble Equip	5,741,414						5,741,414	2
3	Total (sum of lines 1-2)	8,807,881		24,082	564,273	4,637	159,167	9,560,040	3

(2) The amounts on lines 1 and 2 must equal the corresponding amounts on Worksheet A, column 7, lines 1 and 2. Columns 9 through 14 should include related Worksheet A-6 reclassifications,

Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.
				COST CENTER	LINE#	
		1	2	3	4	5
1	Investment income-buildings & fixtures (chapter 2)			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	-2,876,473			10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Wkst A-8-1	6,464,453			12
13	Laundry and linen service					13
14	Cafeteria - employees and guests	B	-1,064,025	Dietary	10	14
15	Rental of quarters to employees & others					15
16	Sale of medical and surgical supplies to other than patients	B	-95	Medical Supplies Charged to Patients	71	16
17	Sale of drugs to other than patients	B	-57,256	Drugs Charged to Patients	73	17
18	Sale of medical records and abstracts	B	-85,038	Medical Records & Library	16	18
19	Nursing school (tuition,fees,books,etc.)					19
20	Vending machines	B	-12,676	Dietary	10	20
21	Income from imposition of interest, finance or penalty charges (chapter 21)					21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments					22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy	65	23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy	66	24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF	114	25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt	1	26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip	2	27
28	Non-physician anesthetist			Nonphysician Anesthetists	19	28
29	Physicians' assistant					29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy	67	30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology	68	31
32	CAH HIT Adj for Depreciation					32
33	TELEPHONE REVENUE	B	-7,835	COMMUNICATIONS	5.01	33
33.01	TELEPHONE REVENUE	B	-17,850	OTHER ADMIN & GENERAL	5.06	33.01
33.02	CONSULTING REVENUE	B	-1,048	Pharmacy	15	33.02
33.03	MISC OTHER REVENUE	B	-112,335	Employee Benefits Department	4	33.03
33.04	MISC OTHER REVENUE	B	-1,071,919	CHILD CARE	4.01	33.04
33.05	MISC OTHER REVENUE	B	-232,522	OTHER ADMIN & GENERAL	5.06	33.05
33.06	MISC OTHER REVENUE	B	-12,123	Dietary	10	33.06
33.07	MISC OTHER REVENUE	B	-60	Medical Records & Library	16	33.07
33.08	MISC OTHER REVENUE	B	-3,151	Radiology-Diagnostic	54	33.08
33.09	MISC OTHER REVENUE	B	-17,878	CARDIAC REHABILITATION	76.97	33.09
33.10	MISC OTHER REVENUE	B	2,870	Home Health Agency	101	33.10
33.11	PRINTING REVENUE	B	-26,529	OTHER ADMIN & GENERAL	5.06	33.11
33.12	PRINTING REVENUE	B	-800	Adults & Pediatrics	30	33.12
33.13	IC OTHER REVENUE	B	-4,283	OTHER ADMIN & GENERAL	5.06	33.13
33.14	IC OTHER REVENUE	B	-24,306	Laundry & Linen Service	8	33.14
33.15	IC OTHER REVENUE	B	-432	Operating Room	50	33.15
33.16	IC OTHER REVENUE	B	-23,443	Radiology-Diagnostic	54	33.16
33.17	IC OTHER REVENUE	B	-90,385	Drugs Charged to Patients	73	33.17
33.18	HEALTH EDUCATION SERVICE	B	-10,500	Nursing Administration	13	33.18
33.19	HEALTH EDUCATION SERVICE	B	-3,866	Adults & Pediatrics	30	33.19
33.20	PHYSICAL THERAPY OTHER OP REV	B	-15,029	Physical Therapy	66	33.20
33.21	CRNA EXPENSE OFFSET	A	-495,025	Nonphysician Anesthetists	19	33.21
33.22	PATIENT TV EXPENSE	A	-1,357	Cap Rel Costs-Mvble Equip	2	9 33.22
33.23	PATIENT TV EXPENSE	A	-32,248	Maintenance & Repairs	6	33.23
33.24	ATHLETIC TRAINER - MED ASSOC	A	-30,000	OTHER ADMIN & GENERAL	5.06	33.24

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

		EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED				
	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	COST CENTER	LINE#	Wkst. A-7 Ref.
		1	2	3	4	5
33.25	NURSE PRACTITIONER	A	-22,500	Employee Benefits Department	4	33.25
33.26	NURSE PRACTITIONER	A	-92,065	Adults & Pediatrics	30	33.26
33.27	NURSE PRACTITIONER	A	-33	Recovery Room	51	33.27
33.28	NURSE PRACTITIONER	A	-91,790	Electrocardiology	69	33.28
33.29	DONATIONS	A	-22,089	OTHER ADMIN & GENERAL	5.06	33.29
33.30	TUITION ASSIST - PT EMPLOYESS	A	-37,026	Employee Benefits Department	4	33.30
33.31	MEDICAID PROVIDER TAX ADJUSTMENT (A	-708,621	OTHER ADMIN & GENERAL	5.06	33.31
33.32	DYERSVILLE OPERATING EXPENSE	A	5,067,821	MMC DYERSVILLE	194.09	33.32
33.33	FOUNDATION OPERATING EXPENSE	A	528,695	FUND DEVELOPMENT	190.06	33.33
33.34	DUES - LOBBYING ALLOCATION	A	-22,686	OTHER ADMIN & GENERAL	5.06	33.34
33.35	WS A-8 - INTEREST EXP TO EXTENT OF	A	-380,243	Cap Rel Costs-Bldg & Fixt	1	9 33.35
33.36	WS A-8 - INTEREST EXP TO EXTENT OF	A	-289,531	CAP REL COST - 47 BLDG	1.01	9 33.36
33.37	WS A-8 - INTEREST EXP TO EXTENT OF	A	-93,696	CAP REL COST (PROF ARTS PLAZA)	1.02	9 33.37
33.38	WS A-8 - INTEREST EXP TO EXTENT OF	A	-20,878	CAP REL COST (ASBURY)	1.03	9 33.38
33.39	WS A-8 - INTEREST EXP TO EXTENT OF	A	-23,109	CAP REL COST (MED ARTS BLDG)	1.04	9 33.39
33.40	WS A-8 - INTEREST EXP TO EXTENT OF	A	-19,290	CAP REL COST (ENERGY CENTER)	1.05	9 33.40
33.41	WS A-8 - INTEREST EXP TO EXTENT OF	A	-1,948	CAP REL COST (RENTAL PROPERTIES)	1.06	9 33.41
33.42	WS A-8 - INTEREST EXP TO EXTENT OF	A	-1,948	CAP REL COST (PARKING DECK)	1.07	9 33.42
33.43	WS A-8 - INTEREST EXP TO EXTENT OF	A	-141,736	CAP REL COST (97 BLDG)	1.08	9 33.43
33.44	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,118	CAP REL COST (BELLEVUE CLINIC)	1.09	9 33.44
33.45	WS A-8 - INTEREST EXP TO EXTENT OF	A	-10,668	CAP REL COST (CASCADE CLINIC)	1.10	9 33.45
33.46	WS A-8 - INTEREST EXP TO EXTENT OF	A	-25,763	CAP REL COST (RETAIL PHARMACY)	1.11	9 33.46
33.47	WS A-8 - INTEREST EXP TO EXTENT OF	A	-21,322	CAP REL COST (OAKCREST NURSING HOME)	1.12	9 33.47
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) (Transfer to worksheet A, column 6, line 200)		3,704,292			50

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1

(2) Basis for adjustment (see instructions)

A. Costs - if cost, including applicable overhead, can be determined

B. Amount Received - if cost cannot be determined

(3) Additional adjustments may be made on lines 33 thru 49 and subscripts thereof.

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

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

WORKSHEET A-8-1

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

Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5)*	Wkst. A-7 Ref.	
1	2	3	4	5	6	7	
1	5.06	OTHER ADMIN & GENERAL	MALPRACTICE INSURANCE	79,918	177,501	-97,583	1
2	1	Cap Rel Costs-Bldg & Fixt	PROPERTY INTEGRATED RISK	155,407	386,772	-231,365	9
3	4	Employee Benefits Department	STOP LOSS INSURANCE	952,309	-540,344	1,492,653	3
3.01	4	Employee Benefits Department	WORKERS COMPENSATION	593,458	688,210	-94,752	3.01
3.02	4	Employee Benefits Department	PENSION EXPENSE	8,600,185	501,630	8,098,555	3.02
3.03	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	8,075,890	7,366,981	708,909	3.03
3.04	1	Cap Rel Costs-Bldg & Fixt	TRINITY CAPITAL	146,097		146,097	9
3.05	5.06	OTHER ADMIN & GENERAL	IC COMMUNICATIONS	204,716	204,716		3.05
3.06	5.06	OTHER ADMIN & GENERAL	IC AMORTIZATION	1,900,157	1,900,157		3.06
3.07	5.06	OTHER ADMIN & GENERAL	TIS EXPENSE	4,103,605	6,266,476	-2,162,871	3.07
3.08	1	Cap Rel Costs-Bldg & Fixt	TIS CAPITAL	75,070		75,070	9
3.09	1	Cap Rel Costs-Bldg & Fixt	INTERCOMPANY INTEREST	376,011	376,011		9
3.10	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	305,354	305,354		9
3.11	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	98,816	98,816		9
3.12	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	22,019	22,019		9
3.13	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	24,372	24,372		9
3.14	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	20,344	20,344		9
3.15	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	2,054	2,054		9
3.16	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	2,054	2,054		9
3.17	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	149,482	149,482		9
3.18	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	2,234	2,234		9
3.19	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	11,251	11,251		9
3.20	1.11	CAP REL COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	27,171	27,171		9
3.21	1.12	CAP REL COST (OAKCREST NURSING HOME)	INTERCOMPANY INTEREST	22,487	22,487		9
3.22	60	Laboratory	UCL LABORATORY	5,456,252	6,926,512	-1,470,260	3.22
3.23	194.09	MMC DYERSVILLE	TIS EXPENSE	-11,232	-11,232		3.23
4							4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12			31,395,481	24,931,028	6,464,453	5

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

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

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

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

	Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
				Name	Percentage of Ownership	Type of Business	
	1	2	3	4	5	6	
6	B		100.00	TRINITY HEALTH		HOME OFFICE	6
7	C			UNITED CLINICAL LABORATORIES		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:

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

WORKSHEET A-8-1

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

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

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

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office		
			Name	Percentage of Ownership	Type of Business
1	2	3	4	5	6

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

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Total Remun- eration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	5.06	OTHER ADMIN & GENERA	14,667		14,667	174,600	125	10,493	525	1
2	15	Pharmacy	8,021		8,021	174,600	80	6,715	336	2
3	16	Medical Records & Li	9,225		9,225	174,600	92	7,723	386	3
4	30	Adults & Pediatrics AGGREGATE	1,048,899	1,025,774	23,125	174,600	185	15,529	776	4
5	41	Subprovider - IRF AGGREGATE	758,418	727,818	30,600	174,600	255	21,405	1,070	5
6	54	Radiology-Diagnostic	42,290		42,290	265,200	332	42,330	2,117	6
7	65	Respiratory Therapy	11,712		11,712	174,600	96	8,058	403	7
8	69	Electrocardiology AGGREGATE	237,658	237,658		174,600				8
9	76	BEHAVIORAL HEALTH CO	16,323		16,323	174,600	131	10,996	550	9
10	91	Emergency AGGREGATE	947,240	807,365	139,875	174,600	1,129	94,771	4,739	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL	3,094,453	2,798,615	295,838		2,425	218,020	10,902	200

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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowanc e	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	5.06	OTHER ADMIN & GENERA					10,493	4,174	4,174	1
2	15	Pharmacy					6,715	1,306	1,306	2
3	16	Medical Records & Li					7,723	1,502	1,502	3
4	30	Adults & Pediatrics AGGREGATE					15,529	7,596	1,033,370	4
5	41	Subprovider - IRF AGGREGATE					21,405	9,195	737,013	5
6	54	Radiology-Diagnostic					42,330			6
7	65	Respiratory Therapy					8,058	3,654	3,654	7
8	69	Electrocardiology AGGREGATE							237,658	8
9	76	BEHAVIORAL HEALTH CO					10,996	5,327	5,327	9
10	91	Emergency AGGREGATE					94,771	45,104	852,469	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL					218,020	77,858	2,876,473	200

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	1,629,533	1,629,533					1
1.01	CAP REL COST - 47 BLDG	746,655		746,655				1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	215,823			215,823			1.02
1.03	CAP REL COST (ASBURY)	630				630		1.03
1.04	CAP REL COST (MED ARTS BLDG)	637					637	1.04
1.05	CAP REL COST (ENERGY CENTER)	189,615						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	3,246						1.06
1.07	CAP REL COST (PARKING DECK)	77,947						1.07
1.08	CAP REL COST (97 BLDG)	891,678						1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	1,784						1.09
1.10	CAP REL COST (CASCADE CLINIC)	294						1.10
1.11	CAP REL COST (RETAIL PHARMACY)	44,905						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	15,879						1.12
2	Cap Rel Costs-Mvble Equip	5,741,414						2
4	Employee Benefits Department	18,437,002		13,924				4
4.01	CHILD CARE				47,422			4.01
5.01	COMMUNICATIONS	292,927	5,327	2,774				5.01
5.02	PURCHASING	755,908	8,108					5.02
5.03	PFS/COLLECTION	2,388,868	1,411					5.03
5.06	OTHER ADMIN & GENERAL	9,714,326	250,581	207,580	31,485	450		5.06
6	Maintenance & Repairs	4,847,298	207,895	86,105	1,176			6
7	Operation of Plant	245,214	326					7
8	Laundry & Linen Service	813,171	3,966	50,359				8
9	Housekeeping	1,418,616	33,952	1,960	1,234			9
10	Dietary	1,698,105	91,026					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	1,484,659		9,859				13
14	Central Services & Supply	393,412	81,339					14
15	Pharmacy	2,148,043	13,786	6,366				15
16	Medical Records & Library	3,199,810	39,588	1,025		150		16
17	Social Service	276,186	3,315	925				17
18	CENTRAL STERILIZATION	353,323	27,188					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	10,530,003	368,729	109,862		30		30
31	Intensive Care Unit	1,364,386	88,061					31
41	Subprovider - IRF	577,657		28,219				41
43	Nursery	1,180,103		16,230				43
44	Skilled Nursing Facility	1,526,311		51,841				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	4,140,705	153,452	9,160				50
51	Recovery Room	1,878,423		422				51
52	Delivery Room & Labor Room	1,019,459		24,812				52
53	Anesthesiology	166,403						53
54	Radiology-Diagnostic	2,905,733	91,635	955				54
58	MRI	240,706	3,799					58
60	Laboratory	5,497,146	35,597	9,934				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	546,431						63
65	Respiratory Therapy	1,141,981		6,588				65
66	Physical Therapy	2,622,680	2,021	3,286	22,203			66
69	Electrocardiology	968,036		462				69
70	Electroencephalography	279,875		12,421				70
71	Medical Supplies Charged to Patients	7,302,417						71
72	Impl. Dev. Charged to Patients	8,214,991						72
73	Drugs Charged to Patients	4,993,757						73
76	BEHAVIORAL HEALTH COUNSELING	254,725		21,893				76
76.01	SHOCK THERAPY	31,946		6,728				76.01
76.97	CARDIAC REHABILITATION	199,806			27,786			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	2,087,922	83,135					91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services	45,289						95
98	PURCHASED DIALYSIS SERVICES	159,836	317					98
101	Home Health Agency	2,630,105	24,600	41,836				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	120,533,740	1,619,154	725,526	131,306	630		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	1,212,490						190.0
1								1
190.0	SHARED SERVICES	509,093			408			190.0
2								2
190.0	MATERNAL HEALTH	166,598			1,921			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		1,670					190.0
5								5
190.0	FUND DEVELOPMENT	968,980		4,251				190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER	716,754						194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	20,748		5,472	82,188			194.0
3								3
194.0	AUXILIARY		8,709	3,186				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	128,496		7,999				194.0
5								5
194.0	RURAL OUTREACH PROGRAM	77,215						194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	102,005						194.0
8								8
194.0	MMC DYERSVILLE	4,769,511					539	194.0
9								9
194.1	CCH ELKADER	140,810						194.1
0								0
194.1	RETAIL PHARMACY	26,644,032					98	194.1
1								1
194.1	IDLE SPACE			221				194.1
2								2
194.1	COMMUNITY RELATIONS	965,708						194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	156,956,180	1,629,533	746,655	215,823	630	637	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER	CAP RENTAL PROPERTIES	CAP PARKING DECK	CAP 97 BLDG	CAP BELLEVUE CLINIC	CAP CASCADE CLINIC	
		1.05	1.06	1.07	1.08	1.09	1.10	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)	189,615						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		3,246					1.06
1.07	CAP REL COST (PARKING DECK)			77,947				1.07
1.08	CAP REL COST (97 BLDG)				891,678			1.08
1.09	CAP REL COST (BELLEVUE CLINIC)					1,784		1.09
1.10	CAP REL COST (CASCADE CLINIC)						294	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				16,034			5.03
5.06	OTHER ADMIN & GENERAL			77,947	188,773			5.06
6	Maintenance & Repairs	32,005			119,639			6
7	Operation of Plant	157,610						7
8	Laundry & Linen Service				2,685			8
9	Housekeeping				8,679			9
10	Dietary				9,598			10
11	Cafeteria				78,341			11
12	Maintenance of Personnel							12
13	Nursing Administration				490			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				3,996			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				14,992			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room				43,063			50
51	Recovery Room				163,989			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				5,014			53
54	Radiology-Diagnostic				4,376			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					1,784	105	66
69	Electrocardiology				114,601			69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING				8,029			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				64,392			91

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				14,967			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	189,615		77,947	861,658	1,784	105	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES							190.0
2								2
190.0	MATERNAL HEALTH							190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT							190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ		3,246				145	194.0
3								3
194.0	AUXILIARY				14,281			194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE							194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY				15,739		44	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	189,615	3,246	77,947	891,678	1,784	294	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMENT	CHILD CARE	COMMUNICAT	
		1.11	1.12	2	4	4.01	5.01	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)	44,905						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)		15,879					1.12
2	Cap Rel Costs-Mvble Equip			5,741,414				2
4	Employee Benefits Department			5,028	18,455,954			4
4.01	CHILD CARE			6,955	337,592	391,969		4.01
5.01	COMMUNICATIONS			5,518	100,947		407,493	5.01
5.02	PURCHASING				114,492	2,550	1,398	5.02
5.03	PFS/COLLECTION				220,533	10,120	8,388	5.03
5.06	OTHER ADMIN & GENERAL			2,204,418	343,703	355	60,343	5.06
6	Maintenance & Repairs			19,537	471,703	10,784	13,746	6
7	Operation of Plant			1,789	40,347		1,864	7
8	Laundry & Linen Service			82,764	187,402	7,886	1,398	8
9	Housekeeping			8,146	399,759		2,563	9
10	Dietary			121,319	613,576	2,150	7,922	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration			50,365	381,890	5,653	5,825	13
14	Central Services & Supply			7,618	127,778	2,824	1,398	14
15	Pharmacy			177,207	658,705	47,991	5,825	15
16	Medical Records & Library			56,284	944,302	4,187	20,736	16
17	Social Service				94,385	5,833	932	17
18	CENTRAL STERILIZATION			58,829	95,947		699	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			276,615	3,679,801	48,030	80,377	30
31	Intensive Care Unit			139,048	461,308	6,348	9,785	31
41	Subprovider - IRF			5,746	185,814		10,251	41
43	Nursery			46,176	366,369	7,699	4,893	43
44	Skilled Nursing Facility			23,573	509,492	23,313	6,757	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			856,269	1,201,698	32,533	34,016	50
51	Recovery Room			57,898	636,021	30,949	13,280	51
52	Delivery Room & Labor Room			25,898	289,155		8,853	52
53	Anesthesiology			59,889	33,359			53
54	Radiology-Diagnostic			820,605	702,005	24,921	11,649	54
58	MRI			16,448	75,525		932	58
60	Laboratory			861			8,388	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,273				63
65	Respiratory Therapy			38,359	338,923	3,459	3,495	65
66	Physical Therapy			12,622	850,984	18,701	5,825	66
69	Electrocardiology			243,939	337,205	22,948	5,126	69
70	Electroencephalography			52,668	92,542	1,485	1,631	70
71	Medical Supplies Charged to Patients			57,138				71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING				79,000		3,495	76
76.01	SHOCK THERAPY			6,691	9,924			76.01
76.97	CARDIAC REHABILITATION			6,293	77,812		1,631	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMEN T	CHILD CARE	COMMUNICA T	
		1.11	1.12	2	4	4.01	5.01	
91	Emergency			76,753	648,140	15,794	17,241	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			19,641	725,410	20,859	16,309	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,650,180	16,433,548	357,372	376,971	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen						1,631	190
190.0	OAKCREST NURSING HOME		15,879	32,858	383,167			190.0
1								1
190.0	SHARED SERVICES			4	176,853		699	190.0
2								2
190.0	MATERNAL HEALTH				38,289		1,631	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT			1,377	100,591	4,507	1,631	190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER				246,497			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ						233	194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				43,220	4,283	3,961	194.0
5								5
194.0	RURAL OUTREACH PROGRAM						233	194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				6,938			194.0
8								8
194.0	MMC DYERSVILLE				884,361			194.0
9								9
194.1	CCH ELKADER				48,980			194.1
0								0
194.1	RETAIL PHARMACY	44,905		56,001			20,503	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS			994	93,510	25,807		194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	44,905	15,879	5,741,414	18,455,954	391,969	407,493	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PURCHASING 5.02	PFS COLLECTION 5.03	SUBTOTAL (cols.0-4) 4A	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
	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	882,456						5.02
5.03	PFS/COLLECTION	422	2,645,776					5.03
5.06	OTHER ADMIN & GENERAL	1,797		13,081,758	13,081,758			5.06
6	Maintenance & Repairs	5,232		5,815,120	528,740	6,343,860		6
7	Operation of Plant	94		447,244	40,666	169,177	657,087	7
8	Laundry & Linen Service	5,035		1,154,666	104,988	219,267	23,334	8
9	Housekeeping	2,925		1,877,834	170,742	111,291	11,843	9
10	Dietary	19,546		2,563,242	233,063	239,074	25,441	10
11	Cafeteria			78,341	7,123	130,771	13,916	11
12	Maintenance of Personnel							12
13	Nursing Administration	601		1,939,342	176,335	40,964	4,359	13
14	Central Services & Supply	376		614,745	55,896	199,317	21,211	14
15	Pharmacy	1,263		3,059,186	278,156	59,707	6,354	15
16	Medical Records & Library	390		4,270,468	388,292	107,854	11,477	16
17	Social Service	17		381,593	34,696	11,888	1,265	17
18	CENTRAL STERILIZATION	1,185		537,171	48,842	66,623	7,090	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	4,740	368,893	15,482,072	1,407,707	1,375,948	146,423	30
31	Intensive Care Unit	745	40,515	2,110,196	191,870	215,789	22,963	31
41	Subprovider - IRF	97	20,983	828,767	75,356	114,913	12,229	41
43	Nursery	709	22,451	1,644,630	149,538	66,091	7,033	43
44	Skilled Nursing Facility	793	21,322	2,163,402	196,707	211,103	22,465	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	5,854	428,142	6,904,892	627,827	485,208	51,634	50
51	Recovery Room	1,925	73,613	2,856,520	259,729	275,455	29,313	51
52	Delivery Room & Labor Room	1,028	16,757	1,385,962	126,019	101,040	10,752	52
53	Anesthesiology	1,796	118,934	385,395	35,042	8,369	891	53
54	Radiology-Diagnostic	12,124	272,944	4,846,947	440,709	235,739	25,086	54
58	MRI	348	48,364	386,122	35,108	9,310	991	58
60	Laboratory	14	225,089	5,777,029	525,276	127,681	13,587	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	1	8,016	555,721	50,529			63
65	Respiratory Therapy	2,832	56,996	1,592,633	144,810	26,825	2,855	65
66	Physical Therapy	365	88,317	3,628,893	329,957	119,558	12,723	66
69	Electrocardiology	1,090	171,370	1,864,777	169,555	193,179	20,557	69
70	Electroencephalography	167	16,779	457,568	41,604	50,581	5,383	70
71	Medical Supplies Charged to Patients	142,639	94,778	7,596,972	690,755			71
72	Impl. Dev. Charged to Patients	162,879	101,244	8,479,114	770,963			72
73	Drugs Charged to Patients	94,350	284,170	5,372,277	488,474			73
76	BEHAVIORAL HEALTH COUNSELING	156	5,740	373,038	33,918	102,554	10,913	76
76.01	SHOCK THERAPY	64	3,165	58,518	5,321	27,398	2,916	76.01
76.97	CARDIAC REHABILITATION	60	5,415	318,803	28,987	126,678	13,481	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	2,013	148,396	3,143,786	285,849	311,202	33,117	91

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PURCHASING 5.02	PFS COLLECTION 5.03	SUBTOTAL (cols.0-4) 4A	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services		3	45,292	4,118			95
98	PURCHASED DIALYSIS SERVICES	2	2,471	162,626	14,787	778	83	98
101	Home Health Agency	7,126		3,500,853	318,315	255,628	27,203	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	482,800	2,644,867	117,743,515	9,516,369	5,796,960	598,888	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,631	148			190
190.0	OAKCREST NURSING HOME	509		1,644,903	149,563			190.0
190.0	SHARED SERVICES	44		687,101	62,475	1,862	198	190.0
190.0	MATERNAL HEALTH	148	909	209,496	19,048	8,758	932	190.0
190.0	CAFETERIA VISITORS							190.0
190.0	TV SERVICE			1,670	152	4,092	435	190.0
190.0	FUND DEVELOPMENT	602		1,081,939	98,375	17,311	1,842	190.0
193.0	DAYCARE							193.0
193.0	PHYSICIAN BILLING							193.0
193.0	PHYSICIAN OFFICES							193.0
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER	56		963,307	87,589			194.0
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	RENTAL PROPERTIES DBQ			112,032	10,187	396,977	42,245	194.0
194.0	AUXILIARY			26,176	2,380	58,152	6,188	194.0
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	19		187,978	17,092	32,575	3,467	194.0
194.0	RURAL OUTREACH PROGRAM	167		77,615	7,057			194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE	48		108,991	9,910			194.0
194.0	MMC DYERSVILLE			5,654,411	514,127			194.0
194.1	CCH ELKADER			189,790	17,257			194.1
194.1	RETAIL PHARMACY	397,641		27,178,963	2,471,224	26,273	2,796	194.1
194.1	IDLE SPACE			221	20	900	96	194.1
194.1	COMMUNITY RELATIONS	422		1,086,441	98,785			194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	882,456	2,645,776	156,956,180	13,081,758	6,343,860	657,087	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	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	1,502,255						8
9	Housekeeping	54,362	2,226,072					9
10	Dietary	15,262	91,065	3,167,147				10
11	Cafeteria		49,812	135,403	415,366			11
12	Maintenance of Personnel							12
13	Nursing Administration		15,604		9,375	2,185,979		13
14	Central Services & Supply	3,924	75,922		6,584		977,599	14
15	Pharmacy	1,089	22,743		14,554		1,458	15
16	Medical Records & Library		41,082		29,360	2,927	450	16
17	Social Service		4,528		3,258		19	17
18	CENTRAL STERILIZATION		25,377		4,741	33,394	1,369	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	348,026	524,106	2,200,877	112,326	791,141	5,475	30
31	Intensive Care Unit	24,458	82,196	84,080	12,363	87,077	861	31
41	Subprovider - IRF	16,241	43,771	147,735	5,401	38,044	112	41
43	Nursery	2,796	25,175		9,893	69,677	819	43
44	Skilled Nursing Facility	43,634	80,411	416,930	17,310	121,920	915	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	134,777	184,819		36,186	254,868	6,761	50
51	Recovery Room	50,815	104,923	6,770	19,167	135,002	2,223	51
52	Delivery Room & Labor Room	5,053	38,487		8,088	56,963	1,187	52
53	Anesthesiology		3,188		1,175	8,274	2,074	53
54	Radiology-Diagnostic	50,618	89,795		20,585		14,002	54
58	MRI		3,546		1,855		402	58
60	Laboratory		48,635				16	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.						1	63
65	Respiratory Therapy	385	10,218		10,011		3,271	65
66	Physical Therapy	12,514	45,540		23,708		422	66
69	Electrocardiology	20,385	73,583		8,613	60,661	1,259	69
70	Electroencephalography	9,527	19,267		2,674		193	70
71	Medical Supplies Charged to Patients						164,739	71
72	Impl. Dev. Charged to Patients						188,115	72
73	Drugs Charged to Patients						108,969	73
76	BEHAVIORAL HEALTH COUNSELING		39,064		2,650	18,665	180	76
76.01	SHOCK THERAPY		10,436		357	2,515	74	76.01
76.97	CARDIAC REHABILITATION		48,253		2,028	14,284	70	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	121,315	118,539	8,611	19,029	134,023	2,325	91

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	13	14	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES		296				2	98
101	Home Health Agency		97,371		23,361	164,539	8,230	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	915,181	2,017,752	3,000,406	404,652	1,993,974	515,993	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	75,631				114,301	588	190.0 1
190.0 2	SHARED SERVICES	338	709		3,812		51	190.0 2
190.0 3	MATERNAL HEALTH	951	3,336		1,076	7,581	171	190.0 3
190.0 4	CAFETERIA VISITORS			166,741				190.0 4
190.0 5	TV SERVICE		1,559					190.0 5
190.0 6	FUND DEVELOPMENT		6,594		1,830		695	190.0 6
193.0 1	DAYCARE							193.0 1
193.0 5	PHYSICIAN BILLING							193.0 5
193.0 6	PHYSICIAN OFFICES							193.0 6
194	GUEST MEALS							194
194.0 1	KENNEDY LIVING CENTER						65	194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ		151,212					194.0 3
194.0 4	AUXILIARY		22,151					194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	486,541	12,408		1,108		21	194.0 5
194.0 6	RURAL OUTREACH PROGRAM						193	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				300		55	194.0 8
194.0 9	MMC DYERSVILLE					51,898		194.0 9
194.1 0	CCH ELKADER	23,544						194.1 0
194.1 1	RETAIL PHARMACY	69	10,008				459,280	194.1 1
194.1 2	IDLE SPACE		343					194.1 2
194.1 3	COMMUNITY RELATIONS				2,588	18,225	487	194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	1,502,255	2,226,072	3,167,147	415,366	2,185,979	977,599	202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		15	16	17	18	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	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	3,443,247						15
16	Medical Records & Library		4,851,910					16
17	Social Service			437,247				17
18	CENTRAL STERILIZATION				724,607			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	17	676,474	357,768		23,428,360		30
31	Intensive Care Unit		74,296	4,909		2,911,058		31
41	Subprovider - IRF		38,478	6,873		1,327,920		41
43	Nursery		41,171	35,554		2,052,377		43
44	Skilled Nursing Facility		39,101	24,650		3,338,548		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		785,220		556,376	10,028,568		50
51	Recovery Room		134,990			3,874,907		51
52	Delivery Room & Labor Room		30,730		56,618	1,820,899		52
53	Anesthesiology		218,100			662,508		53
54	Radiology-Diagnostic	11,486	500,524			6,235,491		54
58	MRI	2,312	88,689			528,335		58
60	Laboratory		412,768			6,904,992		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		14,701			620,952		63
65	Respiratory Therapy		104,519			1,895,527		65
66	Physical Therapy		161,955			4,335,270		66
69	Electrocardiology	3,980	314,258		44,713	2,775,520		69
70	Electroencephalography		30,769			617,566		70
71	Medical Supplies Charged to Patients		173,804			8,626,270		71
72	Impl. Dev. Charged to Patients		185,662			9,623,854		72
73	Drugs Charged to Patients	723,076	521,110			7,213,906		73
76	BEHAVIORAL HEALTH COUNSELING		10,526			591,508		76
76.01	SHOCK THERAPY		5,803			113,338		76.01
76.97	CARDIAC REHABILITATION		9,930			562,514		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		272,128		66,900	4,516,824		91

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		15	16	17	18	24	25	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services		6			49,416		95
98	PURCHASED DIALYSIS SERVICES		4,531			183,103		98
101	Home Health Agency					4,395,500		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	740,871	4,850,243	429,754	724,607	109,235,031		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					1,779		190
190.0 1	OAKCREST NURSING HOME			1,602		1,986,588		190.0 1
190.0 2	SHARED SERVICES					756,546		190.0 2
190.0 3	MATERNAL HEALTH		1,667			253,016		190.0 3
190.0 4	CAFETERIA VISITORS					166,741		190.0 4
190.0 5	TV SERVICE					7,908		190.0 5
190.0 6	FUND DEVELOPMENT					1,208,586		190.0 6
193.0 1	DAYCARE							193.0 1
193.0 5	PHYSICIAN BILLING							193.0 5
193.0 6	PHYSICIAN OFFICES							193.0 6
194	GUEST MEALS							194
194.0 1	KENNEDY LIVING CENTER					1,050,961		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					712,653		194.0 3
194.0 4	AUXILIARY					115,047		194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY					741,190		194.0 5
194.0 6	RURAL OUTREACH PROGRAM					84,865		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE					119,256		194.0 8
194.0 9	MMC DYERSVILLE			5,891		6,226,327		194.0 9
194.1 0	CCH ELKADER					230,591		194.1 0
194.1 1	RETAIL PHARMACY	2,702,376				32,850,989		194.1 1
194.1 2	IDLE SPACE					1,580		194.1 2
194.1 3	COMMUNITY RELATIONS					1,206,526		194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	3,443,247	4,851,910	437,247	724,607	156,956,180		202

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
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	23,428,360					30
31	Intensive Care Unit	2,911,058					31
41	Subprovider - IRF	1,327,920					41
43	Nursery	2,052,377					43
44	Skilled Nursing Facility	3,338,548					44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,028,568					50
51	Recovery Room	3,874,907					51
52	Delivery Room & Labor Room	1,820,899					52
53	Anesthesiology	662,508					53
54	Radiology-Diagnostic	6,235,491					54
58	MRI	528,335					58
60	Laboratory	6,904,992					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	620,952					63
65	Respiratory Therapy	1,895,527					65
66	Physical Therapy	4,335,270					66
69	Electrocardiology	2,775,520					69
70	Electroencephalography	617,566					70
71	Medical Supplies Charged to Patients	8,626,270					71
72	Impl. Dev. Charged to Patients	9,623,854					72
73	Drugs Charged to Patients	7,213,906					73
76	BEHAVIORAL HEALTH COUNSELING	591,508					76
76.01	SHOCK THERAPY	113,338					76.01
76.97	CARDIAC REHABILITATION	562,514					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	4,516,824					91

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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services	49,416					95
98	PURCHASED DIALYSIS SERVICES	183,103					98
101	Home Health Agency	4,395,500					101
	SPECIAL PURPOSE COST CENTERS						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	109,235,031					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	1,779					190
190.0	OAKCREST NURSING HOME	1,986,588					190.0
1							1
190.0	SHARED SERVICES	756,546					190.0
2							2
190.0	MATERNAL HEALTH	253,016					190.0
3							3
190.0	CAFETERIA VISITORS	166,741					190.0
4							4
190.0	TV SERVICE	7,908					190.0
5							5
190.0	FUND DEVELOPMENT	1,208,586					190.0
6							6
193.0	DAYCARE						193.0
1							1
193.0	PHYSICIAN BILLING						193.0
5							5
193.0	PHYSICIAN OFFICES						193.0
6							6
194	GUEST MEALS						194
194.0	KENNEDY LIVING CENTER	1,050,961					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	712,653					194.0
3							3
194.0	AUXILIARY	115,047					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	741,190					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	84,865					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	119,256					194.0
8							8
194.0	MMC DYERSVILLE	6,226,327					194.0
9							9
194.1	CCH ELKADER	230,591					194.1
0							0
194.1	RETAIL PHARMACY	32,850,989					194.1
1							1
194.1	IDLE SPACE	1,580					194.1
2							2
194.1	COMMUNITY RELATIONS	1,206,526					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	156,956,180					202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	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			13,924				4
4.01	CHILD CARE				47,422			4.01
5.01	COMMUNICATIONS	7,470	5,327	2,774				5.01
5.02	PURCHASING		8,108					5.02
5.03	PFS/COLLECTION		1,411					5.03
5.06	OTHER ADMIN & GENERAL	157,604	250,581	207,580	31,485	450		5.06
6	Maintenance & Repairs	226	207,895	86,105	1,176			6
7	Operation of Plant		326					7
8	Laundry & Linen Service		3,966	50,359				8
9	Housekeeping		33,952	1,960	1,234			9
10	Dietary		91,026					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration			9,859				13
14	Central Services & Supply		81,339					14
15	Pharmacy		13,786	6,366				15
16	Medical Records & Library		39,588	1,025		150		16
17	Social Service		3,315	925				17
18	CENTRAL STERILIZATION		27,188					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		368,729	109,862		30		30
31	Intensive Care Unit		88,061					31
41	Subprovider - IRF	3,031		28,219				41
43	Nursery			16,230				43
44	Skilled Nursing Facility	535		51,841				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	39,783	153,452	9,160				50
51	Recovery Room			422				51
52	Delivery Room & Labor Room			24,812				52
53	Anesthesiology							53
54	Radiology-Diagnostic		91,635	955				54
58	MRI		3,799					58
60	Laboratory		35,597	9,934				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	2,490		6,588				65
66	Physical Therapy	10,060	2,021	3,286	22,203			66
69	Electrocardiology			462				69
70	Electroencephalography	1,440		12,421				70
71	Medical Supplies Charged to Patients	30,648						71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			21,893				76
76.01	SHOCK THERAPY			6,728				76.01
76.97	CARDIAC REHABILITATION				27,786			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		83,135					91

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES		317					98
101	Home Health Agency	1,030	24,600	41,836				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	254,317	1,619,154	725,526	131,306	630		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES				408			190.0
2								2
190.0	MATERNAL HEALTH				1,921			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		1,670					190.0
5								5
190.0	FUND DEVELOPMENT			4,251				190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			5,472	82,188			194.0
3								3
194.0	AUXILIARY		8,709	3,186				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			7,999				194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	79,285						194.0
8								8
194.0	MMC DYERSVILLE						539	194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	4,699					98	194.1
1								1
194.1	IDLE SPACE			221				194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	338,301	1,629,533	746,655	215,823	630	637	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER	CAP RENTAL PROPERTIES	CAP PARKING DECK	CAP 97 BLDG	CAP BELLEVUE CLINIC	CAP CASCADE CLINIC	
		1.05	1.06	1.07	1.08	1.09	1.10	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	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				16,034			5.03
5.06	OTHER ADMIN & GENERAL			77,947	188,773			5.06
6	Maintenance & Repairs	32,005			119,639			6
7	Operation of Plant	157,610						7
8	Laundry & Linen Service				2,685			8
9	Housekeeping				8,679			9
10	Dietary				9,598			10
11	Cafeteria				78,341			11
12	Maintenance of Personnel							12
13	Nursing Administration				490			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				3,996			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				14,992			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room				43,063			50
51	Recovery Room				163,989			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				5,014			53
54	Radiology-Diagnostic				4,376			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					1,784	105	66
69	Electrocardiology				114,601			69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING				8,029			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				64,392			91

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				14,967			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	189,615		77,947	861,658	1,784	105	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES							190.0
2								2
190.0	MATERNAL HEALTH							190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT							190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ		3,246				145	194.0
3								3
194.0	AUXILIARY				14,281			194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE							194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY				15,739		44	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	189,615	3,246	77,947	891,678	1,784	294	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	CHILD CARE	
		1.11	1.12	2	2A	4	4.01	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							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			5,028	18,952	18,952		4
4.01	CHILD CARE			6,955	54,377	347	54,724	4.01
5.01	COMMUNICATIONS			5,518	21,089	104		5.01
5.02	PURCHASING				8,108	118	356	5.02
5.03	PFS/COLLECTION				17,445	226	1,413	5.03
5.06	OTHER ADMIN & GENERAL			2,204,418	3,118,838	353	50	5.06
6	Maintenance & Repairs			19,537	466,583	484	1,506	6
7	Operation of Plant			1,789	159,725	41		7
8	Laundry & Linen Service			82,764	139,774	192	1,101	8
9	Housekeeping			8,146	53,971	410		9
10	Dietary			121,319	221,943	630	300	10
11	Cafeteria				78,341			11
12	Maintenance of Personnel							12
13	Nursing Administration			50,365	60,714	392	789	13
14	Central Services & Supply			7,618	88,957	131	394	14
15	Pharmacy			177,207	197,359	676	6,700	15
16	Medical Records & Library			56,284	101,043	970	584	16
17	Social Service				4,240	97	814	17
18	CENTRAL STERILIZATION			58,829	86,017	99		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			276,615	770,228	3,782	6,707	30
31	Intensive Care Unit			139,048	227,109	474	886	31
41	Subprovider - IRF			5,746	36,996	191		41
43	Nursery			46,176	62,406	376	1,075	43
44	Skilled Nursing Facility			23,573	75,949	523	3,255	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			856,269	1,101,727	1,234	4,542	50
51	Recovery Room			57,898	222,309	653	4,321	51
52	Delivery Room & Labor Room			25,898	50,710	297		52
53	Anesthesiology			59,889	64,903	34		53
54	Radiology-Diagnostic			820,605	917,571	721	3,479	54
58	MRI			16,448	20,247	78		58
60	Laboratory			861	46,392			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,273	1,273			63
65	Respiratory Therapy			38,359	47,437	348	483	65
66	Physical Therapy			12,622	52,081	874	2,611	66
69	Electrocardiology			243,939	359,002	346	3,204	69
70	Electroencephalography			52,668	66,529	95	207	70
71	Medical Supplies Charged to Patients			57,138	87,786			71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING				29,922	81		76
76.01	SHOCK THERAPY			6,691	13,419	10		76.01
76.97	CARDIAC REHABILITATION			6,293	34,079	80		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMEN T	CHILD CARE	
		1.11	1.12	2	2A	4	4.01	
91	Emergency			76,753	224,280	665	2,205	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES				317			98
101	Home Health Agency			19,641	102,074	745	2,912	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,650,180	9,512,222	16,877	49,894	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME		15,879	32,858	48,737	393		190.0
1								1
190.0	SHARED SERVICES			4	412	182		190.0
2								2
190.0	MATERNAL HEALTH				1,921	39		190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE				1,670			190.0
5								5
190.0	FUND DEVELOPMENT			1,377	5,628	103	629	190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER					253		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ				91,051			194.0
3								3
194.0	AUXILIARY				26,176			194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				7,999	44	598	194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				79,285	7		194.0
8								8
194.0	MMC DYERSVILLE				539	908		194.0
9								9
194.1	CCH ELKADER					50		194.1
0								0
194.1	RETAIL PHARMACY	44,905		56,001	121,486			194.1
1								1
194.1	IDLE SPACE				221			194.1
2								2
194.1	COMMUNITY RELATIONS			994	994	96	3,603	194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	44,905	15,879	5,741,414	9,898,341	18,952	54,724	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	COMMUNICAT	PURCHASING	PFS COLLECTION	OTHER ADMIN & GENERAL	MAINTENANCE & REPAIRS	OPERATION OF PLANT	
		5.01	5.02	5.03	5.06	6	7	
	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	21,193						5.01
5.02	PURCHASING	73	8,655					5.02
5.03	PFS/COLLECTION	436	4	19,524				5.03
5.06	OTHER ADMIN & GENERAL	3,138	18		3,122,397			5.06
6	Maintenance & Repairs	715	51		126,200	595,539		6
7	Operation of Plant	97	1		9,706	15,882	185,452	7
8	Laundry & Linen Service	73	49		25,059	20,584	6,586	8
9	Housekeeping	133	29		40,753	10,448	3,343	9
10	Dietary	412	191		55,627	22,443	7,180	10
11	Cafeteria				1,700	12,276	3,928	11
12	Maintenance of Personnel							12
13	Nursing Administration	303	6		42,088	3,846	1,230	13
14	Central Services & Supply	73	4		13,341	18,711	5,986	14
15	Pharmacy	303	12		66,390	5,605	1,793	15
16	Medical Records & Library	1,078	4		92,678	10,125	3,239	16
17	Social Service	48			8,281	1,116	357	17
18	CENTRAL STERILIZATION	36	12		11,658	6,254	2,001	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	4,182	46	2,723	335,992	129,170	41,325	30
31	Intensive Care Unit	509	7	299	45,795	20,257	6,481	31
41	Subprovider - IRF	533	1	155	17,986	10,788	3,451	41
43	Nursery	254	7	166	35,692	6,204	1,985	43
44	Skilled Nursing Facility	351	8	157	46,950	19,818	6,340	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	1,769	57	3,156	149,850	45,550	14,573	50
51	Recovery Room	691	19	543	61,992	25,859	8,273	51
52	Delivery Room & Labor Room	460	10	124	30,078	9,485	3,035	52
53	Anesthesiology		18	878	8,364	786	251	53
54	Radiology-Diagnostic	606	119	2,015	105,188	22,130	7,080	54
58	MRI	48	3	357	8,380	874	280	58
60	Laboratory	436		1,661	125,373	11,986	3,835	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			59	12,060			63
65	Respiratory Therapy	182	28	421	34,563	2,518	806	65
66	Physical Therapy	303	4	652	78,754	11,224	3,591	66
69	Electrocardiology	267	11	1,265	40,469	18,135	5,802	69
70	Electroencephalography	85	2	124	9,930	4,748	1,519	70
71	Medical Supplies Charged to Patients		1,396	700	164,869			71
72	Impl. Dev. Charged to Patients		1,594	747	184,014			72
73	Drugs Charged to Patients		923	2,097	116,589			73
76	BEHAVIORAL HEALTH COUNSELING	182	2	42	8,096	9,627	3,080	76
76.01	SHOCK THERAPY		1	23	1,270	2,572	823	76.01
76.97	CARDIAC REHABILITATION	85	1	40	6,919	11,892	3,805	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

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	COST CENTER DESCRIPTIONS	COMMUNICA T	PURCHASING	PFS COLLECTION	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		5.01	5.02	5.03	5.06	6	7	
91	Emergency	897	20	1,095	68,226	29,215	9,347	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services				983			95
98	PURCHASED DIALYSIS SERVICES			18	3,529	73	23	98
101	Home Health Agency	848	70		75,976	23,997	7,678	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	19,606	4,728	19,517	2,271,368	544,198	169,026	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	85			35			190
190.0	OAKCREST NURSING HOME		5		35,698			190.0
1								1
190.0	SHARED SERVICES	36			14,911	175	56	190.0
2								2
190.0	MATERNAL HEALTH	85	1	7	4,546	822	263	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE				36	384	123	190.0
5								5
190.0	FUND DEVELOPMENT	85	6		23,480	1,625	520	190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER		1		20,906			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	12			2,431	37,267	11,923	194.0
3								3
194.0	AUXILIARY				568	5,459	1,747	194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	206			4,079	3,058	978	194.0
5								5
194.0	RURAL OUTREACH PROGRAM	12	2		1,684			194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				2,365			194.0
8								8
194.0	MMC DYERSVILLE				122,712			194.0
9								9
194.1	CCH ELKADER				4,119			194.1
0								0
194.1	RETAIL PHARMACY	1,066	3,908		589,876	2,466	789	194.1
1								1
194.1	IDLE SPACE				5	85	27	194.1
2								2
194.1	COMMUNITY RELATIONS		4		23,578			194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	21,193	8,655	19,524	3,122,397	595,539	185,452	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	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	193,418						8
9	Housekeeping	6,999	116,086					9
10	Dietary	1,965	4,749	315,440				10
11	Cafeteria		2,598	13,486	112,329			11
12	Maintenance of Personnel							12
13	Nursing Administration		814		2,535	112,717		13
14	Central Services & Supply	505	3,959		1,781		133,842	14
15	Pharmacy	140	1,186		3,936		200	15
16	Medical Records & Library		2,142		7,940	151	62	16
17	Social Service		236		881		3	17
18	CENTRAL STERILIZATION		1,323		1,282	1,722	187	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	44,809	27,332	219,202	30,377	40,792	750	30
31	Intensive Care Unit	3,149	4,286	8,374	3,343	4,490	118	31
41	Subprovider - IRF	2,091	2,283	14,714	1,461	1,962	15	41
43	Nursery	360	1,313		2,675	3,593	112	43
44	Skilled Nursing Facility	5,618	4,193	41,525	4,681	6,287	125	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	17,353	9,638		9,786	13,142	926	50
51	Recovery Room	6,542	5,472	674	5,183	6,961	304	51
52	Delivery Room & Labor Room	651	2,007		2,187	2,937	163	52
53	Anesthesiology		166		318	427	284	53
54	Radiology-Diagnostic	6,517	4,683		5,567		1,917	54
58	MRI		185		502		55	58
60	Laboratory		2,536				2	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	50	533		2,707		448	65
66	Physical Therapy	1,611	2,375		6,411		58	66
69	Electrocardiology	2,625	3,837		2,329	3,128	172	69
70	Electroencephalography	1,227	1,005		723		26	70
71	Medical Supplies Charged to Patients						22,554	71
72	Impl. Dev. Charged to Patients						25,754	72
73	Drugs Charged to Patients						14,918	73
76	BEHAVIORAL HEALTH COUNSELING		2,037		717	962	25	76
76.01	SHOCK THERAPY		544		97	130	10	76.01
76.97	CARDIAC REHABILITATION		2,516		548	737	10	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	15,619	6,182	858	5,146	6,911	318	91

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	13	14	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES		15					98
101	Home Health Agency		5,078		6,318	8,484	1,127	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	117,831	105,223	298,833	109,431	102,816	70,643	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	9,738				5,894	81	190.0 1
190.0 2	SHARED SERVICES	44	37		1,031		7	190.0 2
190.0 3	MATERNAL HEALTH	122	174		291	391	23	190.0 3
190.0 4	CAFETERIA VISITORS			16,607				190.0 4
190.0 5	TV SERVICE		81					190.0 5
190.0 6	FUND DEVELOPMENT		344		495		95	190.0 6
193.0 1	DAYCARE							193.0 1
193.0 5	PHYSICIAN BILLING							193.0 5
193.0 6	PHYSICIAN OFFICES							193.0 6
194	GUEST MEALS							194
194.0 1	KENNEDY LIVING CENTER						9	194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ		7,885					194.0 3
194.0 4	AUXILIARY		1,155					194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	62,643	647		300		3	194.0 5
194.0 6	RURAL OUTREACH PROGRAM						26	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				81		8	194.0 8
194.0 9	MMC DYERSVILLE					2,676		194.0 9
194.1 0	CCH ELKADER	3,031						194.1 0
194.1 1	RETAIL PHARMACY	9	522				62,880	194.1 1
194.1 2	IDLE SPACE		18					194.1 2
194.1 3	COMMUNITY RELATIONS				700	940	67	194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	193,418	116,086	315,440	112,329	112,717	133,842	202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		15	16	17	18	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	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	284,300						15
16	Medical Records & Library		220,016					16
17	Social Service			16,073				17
18	CENTRAL STERILIZATION				110,591			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	30,680	13,151		1,701,249		30
31	Intensive Care Unit		3,370	180		329,127		31
41	Subprovider - IRF		1,745	253		94,625		41
43	Nursery		1,867	1,307		119,392		43
44	Skilled Nursing Facility		1,773	906		218,459		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		35,581		84,916	1,493,800		50
51	Recovery Room		6,122			355,918		51
52	Delivery Room & Labor Room		1,394		8,641	112,179		52
53	Anesthesiology		9,892			86,321		53
54	Radiology-Diagnostic	948	22,700			1,101,241		54
58	MRI	191	4,022			35,222		58
60	Laboratory		18,720			210,941		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		667			14,059		63
65	Respiratory Therapy		4,740			95,264		65
66	Physical Therapy		7,345			167,894		66
69	Electrocardiology	329	14,253		6,824	461,998		69
70	Electroencephalography		1,395			87,615		70
71	Medical Supplies Charged to Patients		7,883			285,188		71
72	Impl. Dev. Charged to Patients		8,420			220,529		72
73	Drugs Charged to Patients	59,704	23,634			217,865		73
76	BEHAVIORAL HEALTH COUNSELING		477			55,250		76
76.01	SHOCK THERAPY		263			19,162		76.01
76.97	CARDIAC REHABILITATION		450			61,162		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		12,342		10,210	393,536		91

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		15	16	17	18	24	25	
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services					983		95
98	PURCHASED DIALYSIS SERVICES		205			4,180		98
101	Home Health Agency					235,307		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	61,173	219,940	15,797	110,591	8,178,466		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					120		190
190.0 1	OAKCREST NURSING HOME			59		100,605		190.0 1
190.0 2	SHARED SERVICES					16,891		190.0 2
190.0 3	MATERNAL HEALTH		76			8,761		190.0 3
190.0 4	CAFETERIA VISITORS					16,607		190.0 4
190.0 5	TV SERVICE					2,294		190.0 5
190.0 6	FUND DEVELOPMENT					33,010		190.0 6
193.0 1	DAYCARE							193.0 1
193.0 5	PHYSICIAN BILLING							193.0 5
193.0 6	PHYSICIAN OFFICES							193.0 6
194	GUEST MEALS							194
194.0 1	KENNEDY LIVING CENTER					21,169		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					150,569		194.0 3
194.0 4	AUXILIARY					35,105		194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY					80,555		194.0 5
194.0 6	RURAL OUTREACH PROGRAM					1,724		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE					81,746		194.0 8
194.0 9	MMC DYERSVILLE			217		127,052		194.0 9
194.1 0	CCH ELKADER					7,200		194.1 0
194.1 1	RETAIL PHARMACY	223,127				1,006,129		194.1 1
194.1 2	IDLE SPACE					356		194.1 2
194.1 3	COMMUNITY RELATIONS					29,982		194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	284,300	220,016	16,073	110,591	9,898,341		202

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
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	1,701,249					30
31	Intensive Care Unit	329,127					31
41	Subprovider - IRF	94,625					41
43	Nursery	119,392					43
44	Skilled Nursing Facility	218,459					44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,493,800					50
51	Recovery Room	355,918					51
52	Delivery Room & Labor Room	112,179					52
53	Anesthesiology	86,321					53
54	Radiology-Diagnostic	1,101,241					54
58	MRI	35,222					58
60	Laboratory	210,941					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	14,059					63
65	Respiratory Therapy	95,264					65
66	Physical Therapy	167,894					66
69	Electrocardiology	461,998					69
70	Electroencephalography	87,615					70
71	Medical Supplies Charged to Patients	285,188					71
72	Impl. Dev. Charged to Patients	220,529					72
73	Drugs Charged to Patients	217,865					73
76	BEHAVIORAL HEALTH COUNSELING	55,250					76
76.01	SHOCK THERAPY	19,162					76.01
76.97	CARDIAC REHABILITATION	61,162					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	393,536					91

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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services	983					95
98	PURCHASED DIALYSIS SERVICES	4,180					98
101	Home Health Agency	235,307					101
	SPECIAL PURPOSE COST CENTERS						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	8,178,466					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	120					190
190.0	OAKCREST NURSING HOME	100,605					190.0
1							1
190.0	SHARED SERVICES	16,891					190.0
2							2
190.0	MATERNAL HEALTH	8,761					190.0
3							3
190.0	CAFETERIA VISITORS	16,607					190.0
4							4
190.0	TV SERVICE	2,294					190.0
5							5
190.0	FUND DEVELOPMENT	33,010					190.0
6							6
193.0	DAYCARE						193.0
1							1
193.0	PHYSICIAN BILLING						193.0
5							5
193.0	PHYSICIAN OFFICES						193.0
6							6
194	GUEST MEALS						194
194.0	KENNEDY LIVING CENTER	21,169					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	150,569					194.0
3							3
194.0	AUXILIARY	35,105					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	80,555					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	1,724					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	81,746					194.0
8							8
194.0	MMC DYERSVILLE	127,052					194.0
9							9
194.1	CCH ELKADER	7,200					194.1
0							0
194.1	RETAIL PHARMACY	1,006,129					194.1
1							1
194.1	IDLE SPACE	356					194.1
2							2
194.1	COMMUNITY RELATIONS	29,982					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	9,898,341					202

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	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	
		1	1.01	1.02	1.03	1.04	1.05	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	195,149						1
1.01	CAP REL COST - 47 BLDG		148,594					1.01
1.02	CAP REL COST (PROF ARTS PLAZA)			48,087				1.02
1.03	CAP REL COST (ASBURY)				10,715			1.03
1.04	CAP REL COST (MED ARTS BLDG)					11,860		1.04
1.05	CAP REL COST (ENERGY CENTER)						9,900	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			10,566				4.01
5.01	COMMUNICATIONS	638	552					5.01
5.02	PURCHASING	971						5.02
5.03	PFS/COLLECTION	169						5.03
5.06	OTHER ADMIN & GENERAL	30,009	41,311	7,015	7,648			5.06
6	Maintenance & Repairs	24,897	17,136	262			1,671	6
7	Operation of Plant	39					8,229	7
8	Laundry & Linen Service	475	10,022					8
9	Housekeeping	4,066	390	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	1,651	1,267					15
16	Medical Records & Library	4,741	204		2,552			16
17	Social Service	397	184					17
18	CENTRAL STERILIZATION	3,256						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	21,864		515			30
31	Intensive Care Unit	10,546						31
41	Subprovider - IRF		5,616					41
43	Nursery		3,230					43
44	Skilled Nursing Facility		10,317					44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	18,377	1,823					50
51	Recovery Room		84					51
52	Delivery Room & Labor Room		4,938					52
53	Anesthesiology							53
54	Radiology-Diagnostic	10,974	190					54
58	MRI	455						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	242	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
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							

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	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	
		1	1.01	1.02	1.03	1.04	1.05	
91	Emergency	9,956						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES	38						98
101	Home Health Agency	2,946	8,326					101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	193,906	144,389	29,256	10,715		9,900	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES			91				190.0
2								2
190.0	MATERNAL HEALTH			428				190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE	200						190.0
5								5
190.0	FUND DEVELOPMENT		846					190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ		1,089	18,312				194.0
3								3
194.0	AUXILIARY	1,043	634					194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY		1,592					194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE							194.0
8								8
194.0	MMC DYERSVILLE					10,030		194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY					1,830		194.1
1								1
194.1	IDLE SPACE		44					194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	1,629,533	746,655	215,823	630	637	189,615	202
203	Unit Cost Multiplier (Wkst. B, Part I)	8.350199	5.024799	4.488178	0.058796	0.053710	19.153030	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	
		1.06	1.07	1.08	1.09	1.10	1.11	
	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)	1,000						1.06
1.07	CAP REL COST (PARKING DECK)		1,000					1.07
1.08	CAP REL COST (97 BLDG)			72,742				1.08
1.09	CAP REL COST (BELLEVUE CLINIC)				1,087			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)							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			1,308				5.03
5.06	OTHER ADMIN & GENERAL		1,000	15,400				5.06
6	Maintenance & Repairs			9,760				6
7	Operation of Plant							7
8	Laundry & Linen Service			219				8
9	Housekeeping			708				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
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			3,513				50
51	Recovery Room			13,378				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	1,948		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
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							

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	
		1.06	1.07	1.08	1.09	1.10	1.11	
91	Emergency			5,253				91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			1,221				101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		1,000	70,293	1,087	1,948		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES							190.0
2								2
190.0	MATERNAL HEALTH							190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT							190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	1,000				2,710		194.0
3								3
194.0	AUXILIARY			1,165				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE							194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY			1,284		817	13,222	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,246	77,947	891,678	1,784	294	44,905	202
203	Unit Cost Multiplier (Wkst. B, Part I)	3.246000	77.947000	12.258090	1.641214	0.053699	3.396234	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP OAKCREST NURSING HM SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICAT DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	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)	10,943						1.12
2	Cap Rel Costs-Mvble Equip		5,742,769					2
4	Employee Benefits Department		5,029	50,264,428				4
4.01	CHILD CARE		6,957	919,426	395,572			4.01
5.01	COMMUNICATIONS		5,519	274,928		1,749		5.01
5.02	PURCHASING			311,816	2,573	6	44,508,006	5.02
5.03	PFS/COLLECTION			600,617	10,213	36	21,264	5.03
5.06	OTHER ADMIN & GENERAL		2,204,938	936,068	358	259	90,630	5.06
6	Maintenance & Repairs		19,542	1,284,676	10,883	59	263,893	6
7	Operation of Plant		1,789	109,884		8	4,764	7
8	Laundry & Linen Service		82,784	510,387	7,958	6	253,942	8
9	Housekeeping		8,148	1,088,737		11	147,548	9
10	Dietary		121,348	1,671,063	2,170	34	985,814	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration		50,377	1,040,070	5,705	25	30,335	13
14	Central Services & Supply		7,620	348,000	2,850	6	18,939	14
15	Pharmacy		177,249	1,793,972	48,432	25	63,676	15
16	Medical Records & Library		56,297	2,571,790	4,225	89	19,654	16
17	Social Service			257,057	5,887	4	851	17
18	CENTRAL STERILIZATION		58,843	261,310		3	59,779	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		276,680	10,021,836	48,474	345	239,084	30
31	Intensive Care Unit		139,081	1,256,365	6,406	42	37,585	31
41	Subprovider - IRF		5,747	506,062		44	4,899	41
43	Nursery		46,187	997,799	7,770	21	35,756	43
44	Skilled Nursing Facility		23,579	1,387,591	23,527	29	39,978	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		856,471	3,272,802	32,832	146	295,266	50
51	Recovery Room		57,912	1,732,192	31,233	57	97,067	51
52	Delivery Room & Labor Room		25,904	787,509		38	51,839	52
53	Anesthesiology		59,903	90,854			90,573	53
54	Radiology-Diagnostic		820,799	1,911,899	25,150	50	611,489	54
58	MRI		16,452	205,690		4	17,569	58
60	Laboratory		861			36	692	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		1,273				64	63
65	Respiratory Therapy		38,368	923,051	3,491	15	142,836	65
66	Physical Therapy		12,625	2,317,640	18,873	25	18,424	66
69	Electrocardiology		243,997	918,372	23,159	22	54,987	69
70	Electroencephalography		52,680	252,036	1,499	7	8,443	70
71	Medical Supplies Charged to Patients		57,151				7,194,156	71
72	Impl. Dev. Charged to Patients						8,214,991	72
73	Drugs Charged to Patients						4,758,679	73
76	BEHAVIORAL HEALTH COUNSELING			215,155		15	7,865	76
76.01	SHOCK THERAPY		6,693	27,028			3,219	76.01
76.97	CARDIAC REHABILITATION		6,294	211,920		7	3,040	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP OAKCREST NURSING HOME SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICAT DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	4.01	5.01	5.02	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		76,771	1,765,198	15,939	74	101,532	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES						80	98
101	Home Health Agency		19,646	1,975,642	21,051	70	359,402	101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		5,651,514	44,756,442	360,658	1,618	24,350,604	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					7		190
190.0	OAKCREST NURSING HOME	10,943	32,866	1,043,549			25,683	190.0
190.0	SHARED SERVICES		4	481,656		3	2,241	190.0
190.0	MATERNAL HEALTH			104,279		7	7,485	190.0
190.0	CAFETERIA VISITORS							190.0
190.0	TV SERVICE							190.0
190.0	FUND DEVELOPMENT		1,377	273,957	4,548	7	30,368	190.0
193.0	DAYCARE							193.0
193.0	PHYSICIAN BILLING							193.0
193.0	PHYSICIAN OFFICES							193.0
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER			671,331			2,822	194.0
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	RENTAL PROPERTIES DBQ					1		194.0
194.0	AUXILIARY							194.0
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			117,708	4,322	17	934	194.0
194.0	RURAL OUTREACH PROGRAM					1	8,440	194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE			18,896			2,408	194.0
194.0	MMC DYERSVILLE			2,408,542				194.0
194.1	CCH ELKADER			133,396				194.1
194.1	RETAIL PHARMACY		56,014			88	20,055,756	194.1
194.1	IDLE SPACE							194.1
194.1	COMMUNITY RELATIONS		994	254,672	26,044		21,265	194.1
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	15,879	5,741,414	18,455,954	391,969	407,493	882,456	202
203	Unit Cost Multiplier (Wkst. B, Part I)	1.451065	0.999764	0.367177	0.990892	232.986278	0.019827	203
204	Cost to be allocated (Per Wkst. B, Part II)			18,952	54,724	21,193	8,655	204
205	Unit Cost Multiplier (Wkst. B, Part II)			0.000377	0.138341	12.117210	0.000194	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PFS COLLECTION GROSS CHARGES	RECONCILIATION 5A.06	OTHER ADMIN & GENERAL ACCUM COST 5.06	MAINTENANCE & REPAIRS SQUARE FEET 6	OPERATION OF PLANT SQUARE FEET 7	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 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	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION	348,742,663						5.03
5.06	OTHER ADMIN & GENERAL		-13,081,758	143,874,422				5.06
6	Maintenance & Repairs			5,815,120	310,036			6
7	Operation of Plant			447,244	8,268	301,768		7
8	Laundry & Linen Service			1,154,666	10,716	10,716	1,479,202	8
9	Housekeeping			1,877,834	5,439	5,439	53,528	9
10	Dietary			2,563,242	11,684	11,684	15,028	10
11	Cafeteria			78,341	6,391	6,391		11
12	Maintenance of Personnel							12
13	Nursing Administration			1,939,342	2,002	2,002		13
14	Central Services & Supply			614,745	9,741	9,741	3,864	14
15	Pharmacy			3,059,186	2,918	2,918	1,072	15
16	Medical Records & Library			4,270,468	5,271	5,271		16
17	Social Service			381,593	581	581		17
18	CENTRAL STERILIZATION			537,171	3,256	3,256		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	48,621,689		15,482,072	67,245	67,245	342,685	30
31	Intensive Care Unit	5,340,062		2,110,196	10,546	10,546	24,083	31
41	Subprovider - IRF	2,765,637		828,767	5,616	5,616	15,992	41
43	Nursery	2,959,172		1,644,630	3,230	3,230	2,753	43
44	Skilled Nursing Facility	2,810,387		2,163,402	10,317	10,317	42,964	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	56,448,519		6,904,892	23,713	23,713	132,709	50
51	Recovery Room	9,702,458		2,856,520	13,462	13,462	50,035	51
52	Delivery Room & Labor Room	2,208,694		1,385,962	4,938	4,938	4,975	52
53	Anesthesiology	15,675,971		385,395	409	409		53
54	Radiology-Diagnostic	35,975,274		4,846,947	11,521	11,521	49,841	54
58	MRI	6,374,543		386,122	455	455		58
60	Laboratory	29,667,775		5,777,029	6,240	6,240		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	1,056,609		555,721				63
65	Respiratory Therapy	7,512,346		1,592,633	1,311	1,311	379	65
66	Physical Therapy	11,640,587		3,628,893	5,843	5,843	12,322	66
69	Electrocardiology	22,587,379		1,864,777	9,441	9,441	20,072	69
70	Electroencephalography	2,211,513		457,568	2,472	2,472	9,381	70
71	Medical Supplies Charged to Patients	12,492,198		7,596,972				71
72	Impl. Dev. Charged to Patients	13,344,469		8,479,114				72
73	Drugs Charged to Patients	37,454,904		5,372,277				73
76	BEHAVIORAL HEALTH COUNSELING	756,526		373,038	5,012	5,012		76
76.01	SHOCK THERAPY	417,111		58,518	1,339	1,339		76.01
76.97	CARDIAC REHABILITATION	713,716		318,803	6,191	6,191		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PFS COLLECTION GROSS CHARGES	RECON- CILIATION	OTHER ADMIN & GENERAL ACCUM COST	MAIN- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		5.03	5A.06	5.06	6	7	8	
91	Emergency	19,559,229		3,143,786	15,209	15,209	119,453	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services	450		45,292				95
98	PURCHASED DIALYSIS SERVICES	325,654		162,626	38	38		98
101	Home Health Agency			3,500,853	12,493	12,493		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	348,622,872	-13,081,758	104,661,757	283,308	275,040	901,136	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,631				190
190.0	OAKCREST NURSING HOME			1,644,903			74,470	190.0
1								1
190.0	SHARED SERVICES			687,101	91	91	333	190.0
2								2
190.0	MATERNAL HEALTH	119,791		209,496	428	428	936	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE			1,670	200	200		190.0
5								5
190.0	FUND DEVELOPMENT			1,081,939	846	846		190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER			963,307				194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			112,032	19,401	19,401		194.0
3								3
194.0	AUXILIARY			26,176	2,842	2,842		194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			187,978	1,592	1,592	479,076	194.0
5								5
194.0	RURAL OUTREACH PROGRAM			77,615				194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			108,991				194.0
8								8
194.0	MMC DYERSVILLE			5,654,411				194.0
9								9
194.1	CCH ELKADER			189,790			23,183	194.1
0								0
194.1	RETAIL PHARMACY			27,178,963	1,284	1,284	68	194.1
1								1
194.1	IDLE SPACE			221	44	44		194.1
2								2
194.1	COMMUNITY RELATIONS			1,086,441				194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,645,776		13,081,758	6,343,860	657,087	1,502,255	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.007587		0.090925	20.461688	2.177458	1.015585	203
204	Cost to be allocated (Per Wkst. B, Part II)	19,524		3,122,397	595,539	185,452	193,418	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000056		0.021702	1.920870	0.614552	0.130758	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
		9	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	285,613						9
10	Dietary	11,684	165,137					10
11	Cafeteria	6,391	7,060	1,450,316				11
12	Maintenance of Personnel							12
13	Nursing Administration	2,002		32,735	1,083,683			13
14	Central Services & Supply	9,741		22,989		42,690,877		14
15	Pharmacy	2,918		50,818		63,676	24,460,528	15
16	Medical Records & Library	5,271		102,516	1,451	19,654		16
17	Social Service	581		11,376		851		17
18	CENTRAL STERILIZATION	3,256		16,555	16,555	59,779		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	67,245	114,755	392,202	392,202	239,084	124	30
31	Intensive Care Unit	10,546	4,384	43,168	43,168	37,585		31
41	Subprovider - IRF	5,616	7,703	18,860	18,860	4,899		41
43	Nursery	3,230		34,542	34,542	35,756		43
44	Skilled Nursing Facility	10,317	21,739	60,441	60,441	39,978		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	23,713		126,349	126,349	295,266		50
51	Recovery Room	13,462	353	66,926	66,926	97,067		51
52	Delivery Room & Labor Room	4,938		28,239	28,239	51,839		52
53	Anesthesiology	409		4,102	4,102	90,573		53
54	Radiology-Diagnostic	11,521		71,877		611,489	81,599	54
58	MRI	455		6,478		17,569	16,422	58
60	Laboratory	6,240				692		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.					64		63
65	Respiratory Therapy	1,311		34,955		142,836		65
66	Physical Therapy	5,843		82,781		18,424		66
69	Electrocardiology	9,441		30,072	30,072	54,987	28,273	69
70	Electroencephalography	2,472		9,335		8,443		70
71	Medical Supplies Charged to Patients					7,194,156		71
72	Impl. Dev. Charged to Patients					8,214,991		72
73	Drugs Charged to Patients					4,758,679	5,136,688	73
76	BEHAVIORAL HEALTH COUNSELING	5,012		9,253	9,253	7,865		76
76.01	SHOCK THERAPY	1,339		1,247	1,247	3,219		76.01
76.97	CARDIAC REHABILITATION	6,191		7,081	7,081	3,040		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
		9	10	11	13	14	15	
91	Emergency	15,209	449	66,441	66,441	101,532		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES	38				80		98
101	Home Health Agency	12,493		81,569	81,569	359,402		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	258,885	156,443	1,412,907	988,498	22,533,475	5,263,106	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME				56,664	25,683		190.0
1								1
190.0	SHARED SERVICES	91		13,311		2,241		190.0
2								2
190.0	MATERNAL HEALTH	428		3,758	3,758	7,485		190.0
3								3
190.0	CAFETERIA VISITORS		8,694					190.0
4								4
190.0	TV SERVICE	200						190.0
5								5
190.0	FUND DEVELOPMENT	846		6,389		30,368		190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER					2,822		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	19,401						194.0
3								3
194.0	AUXILIARY	2,842						194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	1,592		3,869		934		194.0
5								5
194.0	RURAL OUTREACH PROGRAM					8,440		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			1,047		2,408		194.0
8								8
194.0	MMC DYERSVILLE				25,728			194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	1,284				20,055,756	19,197,422	194.1
1								1
194.1	IDLE SPACE	44						194.1
2								2
194.1	COMMUNITY RELATIONS			9,035	9,035	21,265		194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,226,072	3,167,147	415,366	2,185,979	977,599	3,443,247	202
203	Unit Cost Multiplier (Wkst. B, Part I)	7.794015	19.178906	0.286397	2.017176	0.022899	0.140767	203
204	Cost to be allocated (Per Wkst. B, Part II)	116,086	315,440	112,329	112,717	133,842	284,300	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.406445	1.910172	0.077451	0.104013	0.003135	0.011623	205

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTIONS	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	348,742,663					16
17	Social Service		8,461				17
18	CENTRAL STERILIZATION			10,712			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	48,621,689	6,923				30
31	Intensive Care Unit	5,340,062	95				31
41	Subprovider - IRF	2,765,637	133				41
43	Nursery	2,959,172	688				43
44	Skilled Nursing Facility	2,810,387	477				44
ANCILLARY SERVICE COST CENTERS							
50	Operating Room	56,448,519		8,225			50
51	Recovery Room	9,702,458					51
52	Delivery Room & Labor Room	2,208,694		837			52
53	Anesthesiology	15,675,971					53
54	Radiology-Diagnostic	35,975,274					54
58	MRI	6,374,543					58
60	Laboratory	29,667,775					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	1,056,609					63
65	Respiratory Therapy	7,512,346					65
66	Physical Therapy	11,640,587					66
69	Electrocardiology	22,587,379		661			69
70	Electroencephalography	2,211,513					70
71	Medical Supplies Charged to Patients	12,492,198					71
72	Impl. Dev. Charged to Patients	13,344,469					72
73	Drugs Charged to Patients	37,454,904					73
76	BEHAVIORAL HEALTH COUNSELING	756,526					76
76.01	SHOCK THERAPY	417,111					76.01
76.97	CARDIAC REHABILITATION	713,716					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY TIME SPENT	SOCIAL SERVICE TIME SPENT	OTH GEN SV CENTRAL STERILIZAT HOURS			
		16	17	18			
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	19,559,229		989			91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services	450					95
98	PURCHASED DIALYSIS SERVICES	325,654					98
101	Home Health Agency						101
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)	348,622,872	8,316	10,712			118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen						190
190.0	OAKCREST NURSING HOME		31				190.0
190.0	SHARED SERVICES						190.0
190.0	MATERNAL HEALTH	119,791					190.0
190.0	CAFETERIA VISITORS						190.0
190.0	TV SERVICE						190.0
190.0	FUND DEVELOPMENT						190.0
193.0	DAYCARE						193.0
193.0	PHYSICIAN BILLING						193.0
193.0	PHYSICIAN OFFICES						193.0
194	GUEST MEALS						194
194.0	KENNEDY LIVING CENTER						194.0
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
194.0	RENTAL PROPERTIES DBQ						194.0
194.0	AUXILIARY						194.0
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY						194.0
194.0	RURAL OUTREACH PROGRAM						194.0
194.0	OTHER REV DEDUCTIONS						194.0
194.0	LIFELINE						194.0
194.0	MMC DYERSVILLE		114				194.0
194.1	CCH ELKADER						194.1
194.1	RETAIL PHARMACY						194.1
194.1	IDLE SPACE						194.1
194.1	COMMUNITY RELATIONS						194.1
200	Cross foot adjustments						200
201	Negative cost centers						201
202	Cost to be allocated (Per Wkst. B, Part I)	4,851,910	437,247	724,607			202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.013913	51.677934	67.644417			203
204	Cost to be allocated (Per Wkst. B, Part II)	220,016	16,073	110,591			204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000631	1.899657	10.324029			205

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POST STEPDOWN ADJUSTMENTS

WORKSHEET B-2

	DESCRIPTION	WORKSHEET			
		PART	LINE NO.	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7	ADULTS & PEDS TO SAME DAY SURGERY		30	-859,974	7
8	SAME DAY SURGERY		51	859,974	8

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF RATIO OF COST TO CHARGES

**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	COSTS			
				Total Costs	RCE Dis- allowance	Total Costs	
				1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	23,428,360		23,428,360	7,596	23,435,956	30
31	Intensive Care Unit	2,911,058		2,911,058		2,911,058	31
41	Subprovider - IRF	1,327,920		1,327,920	9,195	1,337,115	41
43	Nursery	2,052,377		2,052,377		2,052,377	43
44	Skilled Nursing Facility	3,338,548		3,338,548		3,338,548	44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,028,568		10,028,568		10,028,568	50
51	Recovery Room	3,874,907		3,874,907		3,874,907	51
52	Delivery Room & Labor Room	1,820,899		1,820,899		1,820,899	52
53	Anesthesiology	662,508		662,508		662,508	53
54	Radiology-Diagnostic	6,235,491		6,235,491		6,235,491	54
58	MRI	528,335		528,335		528,335	58
60	Laboratory	6,904,992		6,904,992		6,904,992	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	620,952		620,952		620,952	63
65	Respiratory Therapy	1,895,527		1,895,527	3,654	1,899,181	65
66	Physical Therapy	4,335,270		4,335,270		4,335,270	66
69	Electrocardiology	2,775,520		2,775,520		2,775,520	69
70	Electroencephalography	617,566		617,566		617,566	70
71	Medical Supplies Charged to Patients	8,626,270		8,626,270		8,626,270	71
72	Impl. Dev. Charged to Patients	9,623,854		9,623,854		9,623,854	72
73	Drugs Charged to Patients	7,213,906		7,213,906		7,213,906	73
76	BEHAVIORAL HEALTH COUNSELING	591,508		591,508	5,327	596,835	76
76.01	SHOCK THERAPY	113,338		113,338		113,338	76.01
76.97	CARDIAC REHABILITATION	562,514		562,514		562,514	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	4,516,824		4,516,824	45,104	4,561,928	91
92	Observation Beds (Non-Distinct Part)	750,110		750,110		750,110	92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services	49,416		49,416		49,416	95
98	PURCHASED DIALYSIS SERVICES	183,103		183,103		183,103	98
101	Home Health Agency	4,395,500		4,395,500		4,395,500	101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)	109,985,141		109,985,141	70,876	110,056,017	200
201	Less Observation Beds	750,110		750,110		750,110	201
202	Total (line 200 minus line 201)	109,235,031		109,235,031		109,305,907	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF RATIO OF COST TO CHARGES

**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	48,118,880		48,118,880				30
31	Intensive Care Unit	5,286,478		5,286,478				31
41	Subprovider - IRF	2,732,043		2,732,043				41
43	Nursery	2,880,657		2,880,657				43
44	Skilled Nursing Facility	2,772,487		2,772,487				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	26,901,667	27,481,206	54,382,873	0.184407	0.184407	0.184407	50
51	Recovery Room	3,458,918	5,571,967	9,030,885	0.429073	0.429073	0.429073	51
52	Delivery Room & Labor Room	2,208,694		2,208,694	0.824423	0.824423	0.824423	52
53	Anesthesiology	8,243,138	7,004,911	15,248,049	0.043449	0.043449	0.043449	53
54	Radiology-Diagnostic	11,225,739	23,541,408	34,767,147	0.179350	0.179350	0.179350	54
58	MRI	1,325,071	4,673,553	5,998,624	0.088076	0.088076	0.088076	58
60	Laboratory	18,364,387	10,825,539	29,189,926	0.236554	0.236554	0.236554	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	739,312	314,645	1,053,957	0.589163	0.589163	0.589163	63
65	Respiratory Therapy	6,691,161	764,243	7,455,404	0.254249	0.254249	0.254739	65
66	Physical Therapy	6,269,322	4,940,219	11,209,541	0.386748	0.386748	0.386748	66
69	Electrocardiology	9,372,405	12,736,774	22,109,179	0.125537	0.125537	0.125537	69
70	Electroencephalography	314,483	1,852,004	2,166,487	0.285054	0.285054	0.285054	70
71	Medical Supplies Charged to Patients	7,222,246	5,216,083	12,438,329	0.693523	0.693523	0.693523	71
72	Impl. Dev. Charged to Patients	9,973,225	3,371,244	13,344,469	0.721187	0.721187	0.721187	72
73	Drugs Charged to Patients	26,704,235	9,808,351	36,512,586	0.197573	0.197573	0.197573	73
76	BEHAVIORAL HEALTH COUNSELING	779	738,790	739,569	0.799801	0.799801	0.807004	76
76.01	SHOCK THERAPY	131,070	276,018	407,088	0.278412	0.278412	0.278412	76.01
76.97	CARDIAC REHABILITATION	1,470	702,483	703,953	0.799079	0.799079	0.799079	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	4,985,875	14,251,958	19,237,833	0.234789	0.234789	0.237133	91
92	Observation Beds (Non-Distinct Part)	383,636	1,409,270	1,792,906	0.418377	0.418377	0.418377	92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES	305,995	57,456	363,451	0.503790	0.503790	0.503790	98
101	Home Health Agency		6,636,606	6,636,606				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	206,613,373	142,174,728	348,788,101				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	206,613,373	142,174,728	348,788,101				202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

**WORKSHEET D
PART I**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, (col. 26)	Swing Bed Adjust-ment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	1,701,249		1,701,249	30,056	56.60	17,989	1,018,177	30
31	Intensive Care Unit	329,127		329,127	1,664	197.79	1,136	224,689	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	94,625		94,625	1,789	52.89	1,265	66,906	41
42	Subprovider I								42
43	Nursery	119,392		119,392	2,370	50.38			43
44	Skilled Nursing Facility	218,459		218,459	5,194	42.06	4,250	178,755	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,462,852		2,462,852	41,073		24,640	1,488,527	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 16-0069

**WORKSHEET D
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
1	2	3	4	5			
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,493,800	54,382,873	0.027468	17,472,568	479,936	50
51	Recovery Room	355,918	9,030,885	0.039411	2,219,635	87,478	51
52	Delivery Room & Labor Room	112,179	2,208,694	0.050790	5,543	282	52
53	Anesthesiology	86,321	15,248,049	0.005661	5,278,587	29,882	53
54	Radiology-Diagnostic	1,101,241	34,767,147	0.031675	7,908,427	250,499	54
58	MRI	35,222	5,998,624	0.005872	946,122	5,556	58
60	Laboratory	210,941	29,189,926	0.007226	11,371,320	82,169	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	14,059	1,053,957	0.013339	520,754	6,946	63
65	Respiratory Therapy	95,264	7,455,404	0.012778	4,402,699	56,258	65
66	Physical Therapy	167,894	11,209,541	0.014978	2,559,178	38,331	66
69	Electrocardiology	461,998	22,109,179	0.020896	6,309,747	131,848	69
70	Electroencephalography	87,615	2,166,487	0.040441	222,412	8,995	70
71	Medical Supplies Charged to Pat	285,188	12,438,329	0.022928	4,595,863	105,374	71
72	Impl. Dev. Charged to Patients	220,529	13,344,469	0.016526	6,324,110	104,512	72
73	Drugs Charged to Patients	217,865	36,512,586	0.005967	15,825,318	94,430	73
76	BEHAVIORAL HEALTH COUNSELING	55,250	739,569	0.074706	342	26	76
76.01	SHOCK THERAPY	19,162	407,088	0.047071	72,474	3,411	76.01
76.97	CARDIAC REHABILITATION	61,162	703,953	0.086884	1,313	114	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	393,536	19,237,833	0.020456	2,882,692	58,968	91
92	Observation Beds (Non-Distinct	54,451	1,792,906	0.030370	233,020	7,077	92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services						95
98	PURCHASED DIALYSIS SERVICES	4,180	363,451	0.011501	136,800	1,573	98
200	Total (sum of lines 50-199)	5,533,775	280,360,950		89,288,924	1,553,665	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5 ÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)
6		7		8	9
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics (General Routine Care)	30,056		17,989	30
31	Intensive Care Unit	1,664		1,136	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	1,789		1,265	41
42	Subprovider I				42
43	Nursery	2,370			43
44	Skilled Nursing Facility	5,194		4,250	44
45	Nursing Facility				45
200	Total (lines 30-199)	41,073		24,640	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-0069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-0069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	54,382,873			17,472,568		10,053,196	50
51	Recovery Room	9,030,885			2,219,635		1,652,454	51
52	Delivery Room & Labor Room	2,208,694			5,543			52
53	Anesthesiology	15,248,049			5,278,587		2,440,439	53
54	Radiology-Diagnostic	34,767,147			7,908,427		8,904,829	54
58	MRI	5,998,624			946,122		1,692,245	58
60	Laboratory	29,189,926			11,371,320		4,432,487	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra	1,053,957			520,754		311,944	63
65	Respiratory Therapy	7,455,404			4,402,699		375,382	65
66	Physical Therapy	11,209,541			2,559,178		893	66
69	Electrocardiology	22,109,179			6,309,747		7,916,567	69
70	Electroencephalography	2,166,487			222,412		804,170	70
71	Medical Supplies Charged to Pat	12,438,329			4,595,863		2,236,103	71
72	Impl. Dev. Charged to Patients	13,344,469			6,324,110		1,633,603	72
73	Drugs Charged to Patients	36,512,586			15,825,318		5,410,896	73
76	BEHAVIORAL HEALTH COUNSELING	739,569			342		34,200	76
76.01	SHOCK THERAPY	407,088			72,474		131,070	76.01
76.97	CARDIAC REHABILITATION	703,953			1,313		475,667	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	19,237,833			2,882,692		3,683,422	91
92	Observation Beds (Non-Distinct)	1,792,906			233,020		544,373	92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES	363,451			136,800		3,392	98
200	Total (sum of lines 50-199)	280,360,950			89,288,924		52,737,332	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-0069

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
1	2	3	4	5	6	7			
ANCILLARY SERVICE COST CENTERS									
50	Operating Room	0.184407	10,053,196			1,853,880		50	
51	Recovery Room	0.429073	1,652,454			709,023		51	
52	Delivery Room & Labor Room	0.824423						52	
53	Anesthesiology	0.043449	2,440,439			106,035		53	
54	Radiology-Diagnostic	0.179350	8,904,829			1,597,081		54	
58	MRI	0.088076	1,692,245			149,046		58	
60	Laboratory	0.236554	4,432,487	1,264		1,048,523	299	60	
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30	
63	Blood Storing, Processing & Tra	0.589163	311,944			183,786		63	
65	Respiratory Therapy	0.254249	375,382			95,440		65	
66	Physical Therapy	0.386748	893			345		66	
69	Electrocardiology	0.125537	7,916,567			993,822		69	
70	Electroencephalography	0.285054	804,170			229,232		70	
71	Medical Supplies Charged to Pat	0.693523	2,236,103			1,550,789		71	
72	Impl. Dev. Charged to Patients	0.721187	1,633,603			1,178,133		72	
73	Drugs Charged to Patients	0.197573	5,410,896		97,243	1,069,047		19,213 73	
76	BEHAVIORAL HEALTH COUNSELING	0.799801	34,200			27,353		76	
76.01	SHOCK THERAPY	0.278412	131,070			36,491		76.01	
76.97	CARDIAC REHABILITATION	0.799079	475,667			380,096		76.97	
76.98	HYPERBARIC OXYGEN THERAPY							76.98	
76.99	LITHOTRIPSY							76.99	
OUTPATIENT SERVICE COST CENTERS									
91	Emergency	0.234789	3,683,422			864,827		91	
92	Observation Beds (Non-Distinct	0.418377	544,373			227,753		92	
OTHER REIMBURSABLE COST CENTERS									
95	Ambulance Services							95	
98	PURCHASED DIALYSIS SERVICES	0.503790	3,392			1,709		98	
200	Subtotal (see instructions)		52,737,332	1,264	97,243	12,302,411	299	19,213 200	
201	Less PBP Clinic Lab. Services-Program Only Charges							201	
202	Net Charges (line 200 - line 201)		52,737,332	1,264	97,243	12,302,411	299	19,213 202	

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 16-T069

**WORKSHEET D
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
		1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,493,800	54,382,873	0.027468			50
51	Recovery Room	355,918	9,030,885	0.039411	7,471	294	51
52	Delivery Room & Labor Room	112,179	2,208,694	0.050790			52
53	Anesthesiology	86,321	15,248,049	0.005661			53
54	Radiology-Diagnostic	1,101,241	34,767,147	0.031675	54,203	1,717	54
58	MRI	35,222	5,998,624	0.005872	25,282	148	58
60	Laboratory	210,941	29,189,926	0.007226	171,502	1,239	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	14,059	1,053,957	0.013339	790	11	63
65	Respiratory Therapy	95,264	7,455,404	0.012778	78,924	1,008	65
66	Physical Therapy	167,894	11,209,541	0.014978	970,431	14,535	66
69	Electrocardiology	461,998	22,109,179	0.020896	10,864	227	69
70	Electroencephalography	87,615	2,166,487	0.040441			70
71	Medical Supplies Charged to Pat	285,188	12,438,329	0.022928	23,685	543	71
72	Impl. Dev. Charged to Patients	220,529	13,344,469	0.016526			72
73	Drugs Charged to Patients	217,865	36,512,586	0.005967	252,907	1,509	73
76	BEHAVIORAL HEALTH COUNSELING	55,250	739,569	0.074706			76
76.01	SHOCK THERAPY	19,162	407,088	0.047071			76.01
76.97	CARDIAC REHABILITATION	61,162	703,953	0.086884			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	393,536	19,237,833	0.020456	161	3	91
92	Observation Beds (Non-Distinct		1,792,906				92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services						95
98	PURCHASED DIALYSIS SERVICES	4,180	363,451	0.011501	7,970	92	98
200	Total (sum of lines 50-199)	5,479,324	280,360,950		1,604,190	21,326	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-T069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-T069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	54,382,873							50
51	Recovery Room	9,030,885			7,471				51
52	Delivery Room & Labor Room	2,208,694							52
53	Anesthesiology	15,248,049							53
54	Radiology-Diagnostic	34,767,147			54,203				54
58	MRI	5,998,624			25,282				58
60	Laboratory	29,189,926			171,502				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	1,053,957			790				63
65	Respiratory Therapy	7,455,404			78,924				65
66	Physical Therapy	11,209,541			970,431				66
69	Electrocardiology	22,109,179			10,864				69
70	Electroencephalography	2,166,487							70
71	Medical Supplies Charged to Pat	12,438,329			23,685				71
72	Impl. Dev. Charged to Patients	13,344,469							72
73	Drugs Charged to Patients	36,512,586			252,907				73
76	BEHAVIORAL HEALTH COUNSELING	739,569							76
76.01	SHOCK THERAPY	407,088							76.01
76.97	CARDIAC REHABILITATION	703,953							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	19,237,833			161				91
92	Observation Beds (Non-Distinct)	1,792,906							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	363,451			7,970				98
200	Total (sum of lines 50-199)	280,360,950			1,604,190				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-T069

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
		1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.184407							50
51	Recovery Room	0.429073							51
52	Delivery Room & Labor Room	0.824423							52
53	Anesthesiology	0.043449							53
54	Radiology-Diagnostic	0.179350							54
58	MRI	0.088076							58
60	Laboratory	0.236554							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.589163							63
65	Respiratory Therapy	0.254249							65
66	Physical Therapy	0.386748							66
69	Electrocardiology	0.125537							69
70	Electroencephalography	0.285054							70
71	Medical Supplies Charged to Pat	0.693523							71
72	Impl. Dev. Charged to Patients	0.721187							72
73	Drugs Charged to Patients	0.197573							73
76	BEHAVIORAL HEALTH COUNSELING	0.799801							76
76.01	SHOCK THERAPY	0.278412							76.01
76.97	CARDIAC REHABILITATION	0.799079							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.234789							91
92	Observation Beds (Non-Distinct)	0.418377							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	0.503790							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-5116

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-5116

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	54,382,873							50
51	Recovery Room	9,030,885			27,556				51
52	Delivery Room & Labor Room	2,208,694							52
53	Anesthesiology	15,248,049							53
54	Radiology-Diagnostic	34,767,147			84,542				54
58	MRI	5,998,624			14,548				58
60	Laboratory	29,189,926			434,001				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	1,053,957			16,339				63
65	Respiratory Therapy	7,455,404			448,124				65
66	Physical Therapy	11,209,541			1,497,230				66
69	Electrocardiology	22,109,179			34,780				69
70	Electroencephalography	2,166,487			2,239				70
71	Medical Supplies Charged to Pat	12,438,329			102,258				71
72	Impl. Dev. Charged to Patients	13,344,469							72
73	Drugs Charged to Patients	36,512,586			1,196,313				73
76	BEHAVIORAL HEALTH COUNSELING	739,569							76
76.01	SHOCK THERAPY	407,088							76.01
76.97	CARDIAC REHABILITATION	703,953							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	19,237,833							91
92	Observation Beds (Non-Distinct)	1,792,906							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	363,451			10,416				98
200	Total (sum of lines 50-199)	280,360,950			3,868,346				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-5116

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Cost to Charge Ratio (from Wkst C, Part I, col. 9)	Program Charges			Program Cost			
			PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.184407							50
51	Recovery Room	0.429073							51
52	Delivery Room & Labor Room	0.824423							52
53	Anesthesiology	0.043449							53
54	Radiology-Diagnostic	0.179350							54
58	MRI	0.088076							58
60	Laboratory	0.236554							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.589163							63
65	Respiratory Therapy	0.254249							65
66	Physical Therapy	0.386748							66
69	Electrocardiology	0.125537							69
70	Electroencephalography	0.285054							70
71	Medical Supplies Charged to Pat	0.693523							71
72	Impl. Dev. Charged to Patients	0.721187							72
73	Drugs Charged to Patients	0.197573							73
76	BEHAVIORAL HEALTH COUNSELING	0.799801							76
76.01	SHOCK THERAPY	0.278412							76.01
76.97	CARDIAC REHABILITATION	0.799079							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.234789							91
92	Observation Beds (Non-Distinct)	0.418377							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	0.503790							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

**WORKSHEET D
PART I**

Check Title v
 Applicable Title XVIII, Part A
 Boxes: Title XIX

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, (col. 26))	Swing Bed Adjust-ment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	1,701,249		1,701,249	30,056	56.60	4,133	233,928	30
31	Intensive Care Unit	329,127		329,127	1,664	197.79	41	8,109	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	94,625		94,625	1,789	52.89	35	1,851	41
42	Subprovider I								42
43	Nursery	119,392		119,392	2,370	50.38	905	45,594	43
44	Skilled Nursing Facility	218,459		218,459	5,194	42.06	37	1,556	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,462,852		2,462,852	41,073		5,151	291,038	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 16-0069

**WORKSHEET D
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
		1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,493,800	54,382,873	0.027468			50
51	Recovery Room	355,918	9,030,885	0.039411			51
52	Delivery Room & Labor Room	112,179	2,208,694	0.050790			52
53	Anesthesiology	86,321	15,248,049	0.005661			53
54	Radiology-Diagnostic	1,101,241	34,767,147	0.031675			54
58	MRI	35,222	5,998,624	0.005872			58
60	Laboratory	210,941	29,189,926	0.007226			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	14,059	1,053,957	0.013339			63
65	Respiratory Therapy	95,264	7,455,404	0.012778			65
66	Physical Therapy	167,894	11,209,541	0.014978			66
69	Electrocardiology	461,998	22,109,179	0.020896			69
70	Electroencephalography	87,615	2,166,487	0.040441			70
71	Medical Supplies Charged to Pat	285,188	12,438,329	0.022928			71
72	Impl. Dev. Charged to Patients	220,529	13,344,469	0.016526			72
73	Drugs Charged to Patients	217,865	36,512,586	0.005967			73
76	BEHAVIORAL HEALTH COUNSELING	55,250	739,569	0.074706			76
76.01	SHOCK THERAPY	19,162	407,088	0.047071			76.01
76.97	CARDIAC REHABILITATION	61,162	703,953	0.086884			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	393,536	19,237,833	0.020456			91
92	Observation Beds (Non-Distinct	54,451	1,792,906	0.030370			92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services						95
98	PURCHASED DIALYSIS SERVICES	4,180	363,451	0.011501			98
200	Total (sum of lines 50-199)	5,533,775	280,360,950				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5 ÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)
6		7		8	9
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics (General Routine Care)	30,056		4,133	30
31	Intensive Care Unit	1,664		41	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	1,789		35	41
42	Subprovider I				42
43	Nursery	2,370		905	43
44	Skilled Nursing Facility	5,194		37	44
45	Nursing Facility				45
200	Total (lines 30-199)	41,073		5,151	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-0069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-0069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	54,382,873							50
51	Recovery Room	9,030,885							51
52	Delivery Room & Labor Room	2,208,694							52
53	Anesthesiology	15,248,049							53
54	Radiology-Diagnostic	34,767,147							54
58	MRI	5,998,624							58
60	Laboratory	29,189,926							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	1,053,957							63
65	Respiratory Therapy	7,455,404							65
66	Physical Therapy	11,209,541							66
69	Electrocardiology	22,109,179							69
70	Electroencephalography	2,166,487							70
71	Medical Supplies Charged to Pat	12,438,329							71
72	Impl. Dev. Charged to Patients	13,344,469							72
73	Drugs Charged to Patients	36,512,586							73
76	BEHAVIORAL HEALTH COUNSELING	739,569							76
76.01	SHOCK THERAPY	407,088							76.01
76.97	CARDIAC REHABILITATION	703,953							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	19,237,833							91
92	Observation Beds (Non-Distinct)	1,792,906							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	363,451							98
200	Total (sum of lines 50-199)	280,360,950							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-0069

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Cost to Charge Ratio (from Wkst C, Part I, col. 9)	Program Charges			Program Cost			
			PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.184407							50
51	Recovery Room	0.429073							51
52	Delivery Room & Labor Room	0.824423							52
53	Anesthesiology	0.043449							53
54	Radiology-Diagnostic	0.179350							54
58	MRI	0.088076							58
60	Laboratory	0.236554							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.589163							63
65	Respiratory Therapy	0.254249							65
66	Physical Therapy	0.386748							66
69	Electrocardiology	0.125537							69
70	Electroencephalography	0.285054							70
71	Medical Supplies Charged to Pat	0.693523							71
72	Impl. Dev. Charged to Patients	0.721187							72
73	Drugs Charged to Patients	0.197573							73
76	BEHAVIORAL HEALTH COUNSELING	0.799801							76
76.01	SHOCK THERAPY	0.278412							76.01
76.97	CARDIAC REHABILITATION	0.799079							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.234789							91
92	Observation Beds (Non-Distinct)	0.418377							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	0.503790							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

COMPONENT CCN: 16-T069

**WORKSHEET D
PART II**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II (col. 26))	Total Charges (from Wkst. C, Part I, (col. 8))	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (col. 3 x col. 4)	
		1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,493,800	54,382,873	0.027468			50
51	Recovery Room	355,918	9,030,885	0.039411			51
52	Delivery Room & Labor Room	112,179	2,208,694	0.050790			52
53	Anesthesiology	86,321	15,248,049	0.005661			53
54	Radiology-Diagnostic	1,101,241	34,767,147	0.031675			54
58	MRI	35,222	5,998,624	0.005872			58
60	Laboratory	210,941	29,189,926	0.007226			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	14,059	1,053,957	0.013339			63
65	Respiratory Therapy	95,264	7,455,404	0.012778			65
66	Physical Therapy	167,894	11,209,541	0.014978			66
69	Electrocardiology	461,998	22,109,179	0.020896			69
70	Electroencephalography	87,615	2,166,487	0.040441			70
71	Medical Supplies Charged to Pat	285,188	12,438,329	0.022928			71
72	Impl. Dev. Charged to Patients	220,529	13,344,469	0.016526			72
73	Drugs Charged to Patients	217,865	36,512,586	0.005967			73
76	BEHAVIORAL HEALTH COUNSELING	55,250	739,569	0.074706			76
76.01	SHOCK THERAPY	19,162	407,088	0.047071			76.01
76.97	CARDIAC REHABILITATION	61,162	703,953	0.086884			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	393,536	19,237,833	0.020456			91
92	Observation Beds (Non-Distinct		1,792,906				92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services						95
98	PURCHASED DIALYSIS SERVICES	4,180	363,451	0.011501			98
200	Total (sum of lines 50-199)	5,479,324	280,360,950				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-T069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-T069

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	54,382,873							50
51	Recovery Room	9,030,885							51
52	Delivery Room & Labor Room	2,208,694							52
53	Anesthesiology	15,248,049							53
54	Radiology-Diagnostic	34,767,147							54
58	MRI	5,998,624							58
60	Laboratory	29,189,926							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	1,053,957							63
65	Respiratory Therapy	7,455,404							65
66	Physical Therapy	11,209,541							66
69	Electrocardiology	22,109,179							69
70	Electroencephalography	2,166,487							70
71	Medical Supplies Charged to Pat	12,438,329							71
72	Impl. Dev. Charged to Patients	13,344,469							72
73	Drugs Charged to Patients	36,512,586							73
76	BEHAVIORAL HEALTH COUNSELING	739,569							76
76.01	SHOCK THERAPY	407,088							76.01
76.97	CARDIAC REHABILITATION	703,953							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	19,237,833							91
92	Observation Beds (Non-Distinct)	1,792,906							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	363,451							98
200	Total (sum of lines 50-199)	280,360,950							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-T069

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Cost to Charge Ratio (from Wkst C, Part I, col. 9)	Program Charges			Program Cost			
			PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
1	2	3	4	5	6	7			
ANCILLARY SERVICE COST CENTERS									
50	Operating Room	0.184407						50	
51	Recovery Room	0.429073						51	
52	Delivery Room & Labor Room	0.824423						52	
53	Anesthesiology	0.043449						53	
54	Radiology-Diagnostic	0.179350						54	
58	MRI	0.088076						58	
60	Laboratory	0.236554						60	
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30	
63	Blood Storing, Processing & Tra	0.589163						63	
65	Respiratory Therapy	0.254249						65	
66	Physical Therapy	0.386748						66	
69	Electrocardiology	0.125537						69	
70	Electroencephalography	0.285054						70	
71	Medical Supplies Charged to Pat	0.693523						71	
72	Impl. Dev. Charged to Patients	0.721187						72	
73	Drugs Charged to Patients	0.197573						73	
76	BEHAVIORAL HEALTH COUNSELING	0.799801						76	
76.01	SHOCK THERAPY	0.278412						76.01	
76.97	CARDIAC REHABILITATION	0.799079						76.97	
76.98	HYPERBARIC OXYGEN THERAPY							76.98	
76.99	LITHOTRIPSY							76.99	
OUTPATIENT SERVICE COST CENTERS									
91	Emergency	0.234789						91	
92	Observation Beds (Non-Distinct)	0.418377						92	
OTHER REIMBURSABLE COST CENTERS									
95	Ambulance Services							95	
98	PURCHASED DIALYSIS SERVICES	0.503790						98	
200	Subtotal (see instructions)							200	
201	Less PBP Clinic Lab. Services-Program Only Charges							201	
202	Net Charges (line 200 - line 201)							202	

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-5116

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	1 Non Physician Anesthetist Cost	2 Nursing School	3 Allied Health	4 All Other Medical Education Cost	5 Total Cost (sum of col. 1 through col. 4)	6 Total Outpatient Cost (sum of col. 2, 3, and 4)	
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
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 HEMOPHILIACS							62.30
63	Blood Storing, Processing & Tra							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Pat							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
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							92
	OTHER REIMBURSABLE COST CENTERS							
95	Ambulance Services							95
98	PURCHASED DIALYSIS SERVICES							98
200	Total (sum of lines 50-199)							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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**APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS**

COMPONENT CCN: 16-5116

**WORKSHEET D
PART IV**

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

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass-Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass-Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	54,382,873							50
51	Recovery Room	9,030,885							51
52	Delivery Room & Labor Room	2,208,694							52
53	Anesthesiology	15,248,049							53
54	Radiology-Diagnostic	34,767,147							54
58	MRI	5,998,624							58
60	Laboratory	29,189,926							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	1,053,957							63
65	Respiratory Therapy	7,455,404							65
66	Physical Therapy	11,209,541							66
69	Electrocardiology	22,109,179							69
70	Electroencephalography	2,166,487							70
71	Medical Supplies Charged to Pat	12,438,329							71
72	Impl. Dev. Charged to Patients	13,344,469							72
73	Drugs Charged to Patients	36,512,586							73
76	BEHAVIORAL HEALTH COUNSELING	739,569							76
76.01	SHOCK THERAPY	407,088							76.01
76.97	CARDIAC REHABILITATION	703,953							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	19,237,833							91
92	Observation Beds (Non-Distinct)	1,792,906							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	363,451							98
200	Total (sum of lines 50-199)	280,360,950							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-5116

**WORKSHEET D
PART V**

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

(A)	Cost Center Description	Cost to Charge Ratio (from Wkst C, Part I, col. 9)	Program Charges			Program Cost			
			PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.184407							50
51	Recovery Room	0.429073							51
52	Delivery Room & Labor Room	0.824423							52
53	Anesthesiology	0.043449							53
54	Radiology-Diagnostic	0.179350							54
58	MRI	0.088076							58
60	Laboratory	0.236554							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.589163							63
65	Respiratory Therapy	0.254249							65
66	Physical Therapy	0.386748							66
69	Electrocardiology	0.125537							69
70	Electroencephalography	0.285054							70
71	Medical Supplies Charged to Pat	0.693523							71
72	Impl. Dev. Charged to Patients	0.721187							72
73	Drugs Charged to Patients	0.197573							73
76	BEHAVIORAL HEALTH COUNSELING	0.799801							76
76.01	SHOCK THERAPY	0.278412							76.01
76.97	CARDIAC REHABILITATION	0.799079							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.234789							91
92	Observation Beds (Non-Distinct)	0.418377							92
	OTHER REIMBURSABLE COST CENTERS								
95	Ambulance Services								95
98	PURCHASED DIALYSIS SERVICES	0.503790							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	30,056	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	30,056	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	29,094	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	17,989	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	23,435,956	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	23,435,956	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	23,435,956	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PART II**

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

							1	
38	Adjusted general inpatient routine service cost per diem (see instructions)						779.74	38
39	Program general inpatient routine service cost (line 9 x line 38)						14,026,743	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)							40
41	Total Program general inpatient routine service cost (line 39 + line 40)						14,026,743	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
		1	2	3	4	5		
42	Nursery (Titles V and XIX only)							42
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	2,911,058	1,664	1,749.43	1,136	1,987,352		43
44	Coronary Care Unit							44
45	Burn Intensive Care Unit							45
46	Surgical Intensive Care Unit							46
47	Other Special Care (specify)							47

							1	
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)						23,619,968	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)						39,634,063	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						1,242,866	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)						1,553,665	51
52	Total Program excludable cost (sum of lines 50 and 51)						2,796,531	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)						36,837,532	53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PARTS III & IV**

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					962	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					779.74	88
89	Observation bed cost (line 87 x line 88) (see instructions)					750,110	89
		Cost	Routine Cost (from line 27)	col. 1=col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4) (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	1,701,249	23,435,956	0.072591	750,110	54,451	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-T069

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	1,789	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,789	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	1,789	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	1,265	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	1,337,115	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	1,337,115	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	1,337,115	37

KPMG LLP Compu-Max 2552-10

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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-T069

**WORKSHEET D-1
PART II**

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

1

38	Adjusted general inpatient routine service cost per diem (see instructions)	747.41	38
39	Program general inpatient routine service cost (line 9 x line 38)	945,474	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)	945,474	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	523,416	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	1,468,890	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	66,906	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	21,326	51
52	Total Program excludable cost (sum of lines 50 and 51)	88,232	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	1,380,658	53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-5116

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	5,194	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	5,194	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	5,194	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	4,250	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	3,338,548	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	3,338,548	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	3,338,548	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-5116

**WORKSHEET D-1
PARTS III & IV**

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

PART III - SNF, NF, AND ICF/IID ONLY

70	Skilled nursing facility/other nursing facility/ICF/IID routine service cost (line 37)	3,338,548	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	642.77	71
72	Program routine service cost (line 9 x line 71)	2,731,773	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)	2,731,773	74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26)		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)	2,731,773	83
84	Program inpatient ancillary services (see instructions)	1,151,073	84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)	3,882,846	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	30,056	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	30,056	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	29,094	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	4,133	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)	2,370	15
16	Nursery days (title V or XIX only)	905	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)	23,428,360	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	23,428,360	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 31)		32
33	Average semi-private room per diem charge (line 30 ÷ line 31)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	23,428,360	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PART II**

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

							1	
38	Adjusted general inpatient routine service cost per diem (see instructions)						779.49	38
39	Program general inpatient routine service cost (line 9 x line 38)						3,221,632	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)							40
41	Total Program general inpatient routine service cost (line 39 + line 40)						3,221,632	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)		
		1	2	3	4	5		
42	Nursery (Titles V and XIX only)	2,052,377	2,370	865.98	905	783,712		42
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	2,911,058	1,664	1,749.43	41	71,727		43
44	Coronary Care Unit							44
45	Burn Intensive Care Unit							45
46	Surgical Intensive Care Unit							46
47	Other Special Care (specify)							47

							1	
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)							48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)						4,077,071	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						287,631	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)							51
52	Total Program excludable cost (sum of lines 50 and 51)						287,631	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)							53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

**WORKSHEET D-1
PARTS III & IV**

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					962	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)						88
89	Observation bed cost (line 87 x line 88) (see instructions)						89
		Cost	Routine Cost (from line 27)	col. 1=col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost						90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-T069

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	1,789	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,789	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	1,789	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	35	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	1,327,920	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	1,327,920	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	1,327,920	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-T069

**WORKSHEET D-1
PART II**

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

PART II - HOSPITALS AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS

1

38	Adjusted general inpatient routine service cost per diem (see instructions)	742.27	38
39	Program general inpatient routine service cost (line 9 x line 38)	25,979	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)	25,979	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)		48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	25,979	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	1,851	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)		51
52	Total Program excludable cost (sum of lines 50 and 51)	1,851	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)		53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-5116

**WORKSHEET D-1
PART I**

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

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)	5,194	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	5,194	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	5,194	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	37	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	3,338,548	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	3,338,548	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	3,338,548	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-5116

**WORKSHEET D-1
PARTS III & IV**

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

PART III - SNF, NF, AND ICF/IID ONLY

70	Skilled nursing facility/other nursing facility/ICF/IID routine service cost (line 37)	3,338,548	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	642.77	71
72	Program routine service cost (line 9 x line 71)	23,782	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)	23,782	74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26)	218,459	75
76	Per diem capital-related costs (line 75 ÷ line 2)	42.06	76
77	Program capital-related costs (line 9 x line 76)	1,556	77
78	Inpatient routine service cost (line 74 minus line 77)	22,226	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)	22,226	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)	1,556	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)	1,556	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-0069

WORKSHEET D-3

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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics		30,328,217		30
31	Intensive Care Unit		3,580,672		31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407	17,472,568	3,222,064	50
51	Recovery Room	0.429073	2,219,635	952,385	51
52	Delivery Room & Labor Room	0.824423	5,543	4,570	52
53	Anesthesiology	0.043449	5,278,587	229,349	53
54	Radiology-Diagnostic	0.179350	7,908,427	1,418,376	54
58	MRI	0.088076	946,122	83,331	58
60	Laboratory	0.236554	11,371,320	2,689,931	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163	520,754	306,809	63
65	Respiratory Therapy	0.254739	4,402,699	1,121,539	65
66	Physical Therapy	0.386748	2,559,178	989,757	66
69	Electrocardiology	0.125537	6,309,747	792,107	69
70	Electroencephalography	0.285054	222,412	63,399	70
71	Medical Supplies Charged to Patients	0.693523	4,595,863	3,187,337	71
72	Impl. Dev. Charged to Patients	0.721187	6,324,110	4,560,866	72
73	Drugs Charged to Patients	0.197573	15,825,318	3,126,656	73
76	BEHAVIORAL HEALTH COUNSELING	0.807004	342	276	76
76.01	SHOCK THERAPY	0.278412	72,474	20,178	76.01
76.97	CARDIAC REHABILITATION	0.799079	1,313	1,049	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.237133	2,882,692	683,581	91
92	Observation Beds (Non-Distinct Part)	0.418377	233,020	97,490	92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790	136,800	68,918	98
200	Total (sum of lines 50-94, and 96-98)		89,288,924	23,619,968	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		89,288,924		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-T069

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF		1,931,655		41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407			50
51	Recovery Room	0.429073	7,471	3,206	51
52	Delivery Room & Labor Room	0.824423			52
53	Anesthesiology	0.043449			53
54	Radiology-Diagnostic	0.179350	54,203	9,721	54
58	MRI	0.088076	25,282	2,227	58
60	Laboratory	0.236554	171,502	40,569	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163	790	465	63
65	Respiratory Therapy	0.254739	78,924	20,105	65
66	Physical Therapy	0.386748	970,431	375,312	66
69	Electrocardiology	0.125537	10,864	1,364	69
70	Electroencephalography	0.285054			70
71	Medical Supplies Charged to Patients	0.693523	23,685	16,426	71
72	Impl. Dev. Charged to Patients	0.721187			72
73	Drugs Charged to Patients	0.197573	252,907	49,968	73
76	BEHAVIORAL HEALTH COUNSELING	0.807004			76
76.01	SHOCK THERAPY	0.278412			76.01
76.97	CARDIAC REHABILITATION	0.799079			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.237133	161	38	91
92	Observation Beds (Non-Distinct Part)	0.418377			92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790	7,970	4,015	98
200	Total (sum of lines 50-94, and 96-98)		1,604,190	523,416	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		1,604,190		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-5116

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407			50
51	Recovery Room	0.429073	27,556	11,824	51
52	Delivery Room & Labor Room	0.824423			52
53	Anesthesiology	0.043449			53
54	Radiology-Diagnostic	0.179350	84,542	15,163	54
58	MRI	0.088076	14,548	1,281	58
60	Laboratory	0.236554	434,001	102,665	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163	16,339	9,626	63
65	Respiratory Therapy	0.254249	448,124	113,935	65
66	Physical Therapy	0.386748	1,497,230	579,051	66
69	Electrocardiology	0.125537	34,780	4,366	69
70	Electroencephalography	0.285054	2,239	638	70
71	Medical Supplies Charged to Patients	0.693523	102,258	70,918	71
72	Impl. Dev. Charged to Patients	0.721187			72
73	Drugs Charged to Patients	0.197573	1,196,313	236,359	73
76	BEHAVIORAL HEALTH COUNSELING	0.799801			76
76.01	SHOCK THERAPY	0.278412			76.01
76.97	CARDIAC REHABILITATION	0.799079			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.234789			91
92	Observation Beds (Non-Distinct Part)	0.418377			92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790	10,416	5,247	98
200	Total (sum of lines 50-94, and 96-98)		3,868,346	1,151,073	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		3,868,346		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-0069

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
43	Nursery				43
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407			50
51	Recovery Room	0.429073			51
52	Delivery Room & Labor Room	0.824423			52
53	Anesthesiology	0.043449			53
54	Radiology-Diagnostic	0.179350			54
58	MRI	0.088076			58
60	Laboratory	0.236554			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163			63
65	Respiratory Therapy	0.254249			65
66	Physical Therapy	0.386748			66
69	Electrocardiology	0.125537			69
70	Electroencephalography	0.285054			70
71	Medical Supplies Charged to Patients	0.693523			71
72	Impl. Dev. Charged to Patients	0.721187			72
73	Drugs Charged to Patients	0.197573			73
76	BEHAVIORAL HEALTH COUNSELING	0.799801			76
76.01	SHOCK THERAPY	0.278412			76.01
76.97	CARDIAC REHABILITATION	0.799079			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.234789			91
92	Observation Beds (Non-Distinct Part)	0.418377			92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-T069

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407			50
51	Recovery Room	0.429073			51
52	Delivery Room & Labor Room	0.824423			52
53	Anesthesiology	0.043449			53
54	Radiology-Diagnostic	0.179350			54
58	MRI	0.088076			58
60	Laboratory	0.236554			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163			63
65	Respiratory Therapy	0.254249			65
66	Physical Therapy	0.386748			66
69	Electrocardiology	0.125537			69
70	Electroencephalography	0.285054			70
71	Medical Supplies Charged to Patients	0.693523			71
72	Impl. Dev. Charged to Patients	0.721187			72
73	Drugs Charged to Patients	0.197573			73
76	BEHAVIORAL HEALTH COUNSELING	0.799801			76
76.01	SHOCK THERAPY	0.278412			76.01
76.97	CARDIAC REHABILITATION	0.799079			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.234789			91
92	Observation Beds (Non-Distinct Part)	0.418377			92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

COMPONENT CCN: 16-5116

WORKSHEET D-3

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

(A)	COST CENTER DESCRIPTION	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.184407			50
51	Recovery Room	0.429073			51
52	Delivery Room & Labor Room	0.824423			52
53	Anesthesiology	0.043449			53
54	Radiology-Diagnostic	0.179350			54
58	MRI	0.088076			58
60	Laboratory	0.236554			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.589163			63
65	Respiratory Therapy	0.254249			65
66	Physical Therapy	0.386748			66
69	Electrocardiology	0.125537			69
70	Electroencephalography	0.285054			70
71	Medical Supplies Charged to Patients	0.693523			71
72	Impl. Dev. Charged to Patients	0.721187			72
73	Drugs Charged to Patients	0.197573			73
76	BEHAVIORAL HEALTH COUNSELING	0.799801			76
76.01	SHOCK THERAPY	0.278412			76.01
76.97	CARDIAC REHABILITATION	0.799079			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.234789			91
92	Observation Beds (Non-Distinct Part)	0.418377			92
	OTHER REIMBURSABLE COST CENTERS				
95	Ambulance Services				95
98	PURCHASED DIALYSIS SERVICES	0.503790			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

**WORKSHEET E
PART A**

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

		1	1.01	1.02	
1	DRG amounts other than outlier payments				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	7,831,681			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	25,171,801			1.02
1.03	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)				1.03
1.04	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)				1.04
2	Outlier payments for discharges (see instructions)	350,655			2
2.01	Outlier reconciliation amount				2.01
2.02	Outlier payment for discharges for Model 4 BPCI (see instructions)				2.02
3	Managed care simulated payments	535,473			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	188.18			4
	Indirect Medical Education Adjustment Calculation for Hospitals				
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)				5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)				6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)				7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011 then see instructions.				7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR §413.75(b), §413.79(c)(2)(iv) 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).				8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.				8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)				8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (see instructions)				9
10	FTE count for allopathic and osteopathic programs in the current year from your records				10
11	FTE count for residents in dental and podiatric programs				11
12	Current year allowable FTE (see instructions)				12
13	Total allowable FTE count for the prior year				13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero				14
15	Sum of lines 12 through 14 divided by 3				15
16	Adjustment for residents in initial years of the program				16
17	Adjustment for residents displaced by program or hospital closure				17
18	Adjusted rolling average FTE count				18
19	Current year resident to bed ratio (line 18 divided by line 4)				19
20	Prior year resident to bed ratio (see instructions)				20
21	Enter the lesser of lines 19 or 20 (see instructions)				21
22	IME payment adjustment (see instructions)				22
22.01	IME payment adjustment - Managed Care (see instructions)				22.01
	Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA				
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C)				23
24	IME FTE resident count over cap (see instructions)				24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)				25
26	Resident to bed ratio (divide line 25 by line 4)				26
27	IME payments adjustment factor (see instructions)				27
28	IME add-on adjustment amount (see instructions)				28
28.01	IME add-on adjustment amount - Managed Care (see instructions)				28.01
29	Total IME payment (sum of lines 22 and 28)				29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)				29.01
	Disproportionate Share Adjustment				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0416			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.1527			31
32	Sum of lines 30 and 31	0.1943			32
33	Allowable disproportionate share percentage (see instructions)	0.0538			33
34	Disproportionate share adjustment (see instructions)	443,897			34
	Uncompensated Care Adjustment				
		Prior to	On or after		
		October 1	October 1		
35	Total uncompensated care amount (see instructions)	9,046,380,143			35
35.01	Factor 3 (see instructions)	0.000074445			35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)	673,458	918,104		35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)	169,748	686,691		35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	856,439			36
	Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)				
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				40

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

**WORKSHEET E
PART A**

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

		1	1.01	1.02	
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)				42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)				44
45	Average weekly cost for dialysis treatments (see instructions)				45
46	Total additional payment (line 45 times line 44 times line 41.01)				46
47	Subtotal (see instructions)	34,654,473			47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions)				48
49	Total payment for inpatient operating costs (see instructions)	34,654,473			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,736,413			50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)				51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions)				52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies				54
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)				55
56	Cost of physicians' services in a teaching hospital (see instructions)				56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35).				57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)				58
59	Total (sum of amounts on lines 49 through 58)	37,390,886			59
60	Primary payer payments	28,637			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	37,362,249			61
62	Deductibles billed to program beneficiaries	4,114,832			62
63	Coinsurance billed to program beneficiaries	21,196			63
64	Allowable bad debts (see instructions)	83,988			64
65	Adjusted reimbursable bad debts (see instructions)	54,592			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	54,418			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	33,280,813			67
68	Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)				68
69	Outlier payments reconciliation (sum of lines 93, 95 and 96) (for SCH see instructions)				69
70	Other adjustments (specify) (see instructions)				70
70.93	HVBP payment adjustment amount (see instructions)	134,819			70.93
70.94	HRR adjustment amount (see instructions)	-82,118			70.94
71	Amount due provider (see instructions)	33,333,514			71
71.01	Sequestration adjustment (see instructions)	666,670			71.01
72	Interim payments	32,455,905			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	210,939			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	421,122			75

TO BE COMPLETED BY CONTRACTOR (lines 90 through 96)

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

HSP Bonus Payment Amount

Prior to 10/1 On or After 10/1

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

Prior to 10/1 On or After 10/1

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

HRR Adjustment for HSP Bonus Payment

Prior to 10/1 On or After 10/1

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-0069

**WORKSHEET E
PART B**

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

PART B - MEDICAL AND OTHER HEALTH SERVICES

		1	1.01	1.02	
1	Medical and other services (see instructions)	19,512			1
2	Medical and other services reimbursed under OPPS (see instructions)	12,302,411			2
3	PPS payments	12,382,676			3
4	Outlier payment (see instructions)	19,724			4
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of line 3 and line 4 divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)	19,512			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	98,507			12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)	98,507			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)	98,507			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	78,995			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)	19,512			21
22	Interns and residents (see instructions)				22
23	Cost of physicians' services in a teaching hospital (see instructions)				23
24	Total prospective payment (sum of lines 3, 4, 8 and 9)	12,402,400			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	2,460,892			26
27	Subtotal [(lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)	9,961,020			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)	9,961,020			30
31	Primary payer payments	2,632			31
32	Subtotal (line 30 minus line 31)	9,958,388			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)	33,438			34
35	Adjusted reimbursable bad debts (see instructions)	21,735			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	26,092			36
37	Subtotal (see instructions)	9,980,123			37
38	MSP-LCC reconciliation amount from PS&R	29			38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	9,980,094			40
40.01	Sequestration adjustment (see instructions)	199,602			40.01
41	Interim payments	9,754,260			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	26,232			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-T069

**WORKSHEET E
PART B**

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

PART B - MEDICAL AND OTHER HEALTH SERVICES

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

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-5116

**WORKSHEET E
PART B**

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

PART B - MEDICAL AND OTHER HEALTH SERVICES

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

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 16-0069

**WORKSHEET E-1
PART I**

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

	DESCRIPTION	INPATIENT PART A		PART B		
		mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4	
1	Total interim payments paid to provider		32,383,124		9,754,260	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		72,781			2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					
		.01				3.01
		.02				3.02
	Program	.03				3.03
	to	.04				3.04
	Provider	.05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.10				3.10
		.50				3.50
		.51				3.51
	Provider	.52				3.52
	to	.53				3.53
	Program	.54				3.54
		.55				3.55
		.56				3.56
		.57				3.57
		.58				3.58
		.59				3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		32,455,905		9,754,260	4
TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					
		.01				5.01
		.02				5.02
	Program	.03				5.03
	to	.04				5.04
	Provider	.05				5.05
		.06				5.06
		.07				5.07
		.08				5.08
		.09				5.09
		.10				5.10
		.50				5.50
		.51				5.51
	Provider	.52				5.52
	to	.53				5.53
	Program	.54				5.54
		.55				5.55
		.56				5.56
		.57				5.57
		.58				5.58
		.59				5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99				5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01	210,939		26,232	6.01
		.02				6.02
7	Total Medicare program liability (see instructions)		32,666,844		9,780,492	7
8	Name of Contractor	Contractor Number		NPR Date (Month/Day/Year)		8

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 16-T069

**WORKSHEET E-1
PART I**

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

	DESCRIPTION	INPATIENT PART A		PART B	
		mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4
1	Total interim payments paid to provider		1,556,478		1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero				2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01			3.01
		.02			3.02
	Program	.03			3.03
	to	.04			3.04
	Provider	.05			3.05
		.06			3.06
		.07			3.07
		.08			3.08
		.09			3.09
		.10			3.10
		.50			3.50
		.51			3.51
	Provider	.52			3.52
	to	.53			3.53
	Program	.54			3.54
		.55			3.55
		.56			3.56
		.57			3.57
		.58			3.58
		.59			3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99			3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		1,556,478		4
TO BE COMPLETED BY CONTRACTOR					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01			5.01
		.02			5.02
	Program	.03			5.03
	to	.04			5.04
	Provider	.05			5.05
		.06			5.06
		.07			5.07
		.08			5.08
		.09			5.09
		.10			5.10
		.50			5.50
		.51			5.51
	Provider	.52			5.52
	to	.53			5.53
	Program	.54			5.54
		.55			5.55
		.56			5.56
		.57			5.57
		.58			5.58
		.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99			5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01			6.01
		.02			6.02
			-30,333		
7	Total Medicare program liability (see instructions)		1,526,145		7
8	Name of Contractor	Contractor Number		NPR Date (Month/Day/Year)	
					8

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

COMPONENT CCN: 16-5116

**WORKSHEET E-1
PART I**

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

	DESCRIPTION	INPATIENT PART A		PART B	
		mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4
1	Total interim payments paid to provider		1,481,566		1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero				2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01			3.01
		.02			3.02
	Program	.03			3.03
	to	.04			3.04
	Provider	.05			3.05
		.06			3.06
		.07			3.07
		.08			3.08
		.09			3.09
		.10			3.10
		.50			3.50
		.51			3.51
	Provider	.52			3.52
	to	.53			3.53
	Program	.54			3.54
		.55			3.55
		.56			3.56
		.57			3.57
		.58			3.58
		.59			3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99			3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)		1,481,566		4
TO BE COMPLETED BY CONTRACTOR					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)				
		.01			5.01
		.02			5.02
	Program	.03			5.03
	to	.04			5.04
	Provider	.05			5.05
		.06			5.06
		.07			5.07
		.08			5.08
		.09			5.09
		.10			5.10
		.50			5.50
		.51			5.51
	Provider	.52			5.52
	to	.53			5.53
	Program	.54			5.54
		.55			5.55
		.56			5.56
		.57			5.57
		.58			5.58
		.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99			5.99
6	Determined net settlement amount (balance due) based on the cost report (1)	.01			6.01
		.02			6.02
7	Total Medicare program liability (see instructions)		1,481,566		7
8	Name of Contractor	Contractor Number		NPR Date (Month/Day/Year)	
					8

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT**WORKSHEET E-1
PART II**

Check Hospital 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 (Wkst. S-3, Pt. I, col. 15, line 14)	8,229	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	19,125	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	346	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	30,758	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	348,788,101	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	2,653,182	6
7	CAH only - The reasonable cost incurred for the purchase of certified HIT technology (Wkst. S-2, Pt. I, line 168)		7
8	Calculation of the HIT incentive payment (see instructions)	544,767	8
9	Sequestration adjustment amount (see instructions)	10,895	9
10	Calculation of the HIT incentive payment after sequestration (see instructions)	533,872	10

INPATIENT HOSPITAL SERVICES UNDER THE IPPS & CAH

30	Initial/interim HIT payment(s)	495,923	30
31	OTHER ADJUSTMENTS ()		31
32	Balance due provider (line 8 or line 10 minus line 30 and line 31) (see instructions)	37,949	32

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-T069

**WORKSHEET E-3
PART III**

Check Hospital
Applicable Subprovider IRF
Box:

PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS

		1	1.01	
1	Net Federal PPS payment (see instructions)	1,386,861		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)			2
3	Inpatient Rehabilitation LIP payments (see instructions)	8,460		3
4	Outlier payments	165,662		4
5	Unweighted intern and resident FTE count in the most recent cost reporting period ending on or prior to November 15, 2004 (see instructions)			5
5.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under 42 CFR §412.424(d)(1)(iii)(F)(1) OR (2)			5.01
6	New teaching program adjustment (see instructions)			6
7	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a 'new teaching program' (see instructions)			7
8	Current year unweighted I&R FTE count for residents within the new program growth period of a 'new teaching program' (see instructions)			8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)			9
10	Average daily census (see instructions)	4.901370		10
11	Teaching Adjustment Factor (see instructions)			11
12	Teaching Adjustment (see instructions)			12
13	Total PPS Payment (see instructions)	1,560,983		13
14	Nursing and allied health managed care payments (see instructions)			14
15	Organ acquisition DO NOT USE THIS LINE			15
16	Cost of physicians' services in a teaching hospital (see instructions)			16
17	Subtotal (see instructions)	1,560,983		17
18	Primary payer payments			18
19	Subtotal (line 17 less line 18)	1,560,983		19
20	Deductibles	3,692		20
21	Subtotal (line 19 minus line 20)	1,557,291		21
22	Coinsurance			22
23	Subtotal (line 21 minus line 22)	1,557,291		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)	1,557,291		27
28	Direct graduate medical education payments (from Wkst. E-4, line 49) (For free standing IRF only)			28
29	Other pass through costs (see instructions)			29
30	Outlier payments reconciliation			30
31	Other adjustments (specify) (see instructions)			31
31.50	Pioneer ACO demonstration payment adjustment (see instructions)			31.50
32	Total amount payable to the provider (see instructions)	1,557,291		32
32.01	Sequestration adjustment (see instructions)	31,146		32.01
33	Interim payments	1,556,478		33
34	Tentative settlement (for contractor use only)			34
35	Balance due provider/program (line 32 minus lines 32.01, 33 and 34)	-30,333		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	6,749		36

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

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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 (see instructions)		
1	Resource Utilization Group (RUGS) payment	1,595,741
2	Routine service other pass through costs	
3	Ancillary service other pass through costs	
4	Subtotal (sum of lines 1-3)	1,595,741
COMPUTATION OF NET COST OF COVERED SERVICES		
5	Medical and other services. Do not use this line. (see instructions)	
6	Deductibles	
7	Coinsurance	83,939
8	Allowable bad debts (see instructions)	
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	
10	Adjusted reimbursable bad debts (see instructions)	
11	Utilization review	
12	Subtotal (sum of lines 4 and 5, minus lines 6 and 7, plus lines 10 and 11) (see instructions)	1,511,802
13	Inpatient primary payer payments	
14	Other adjustments (specify) (see instructions)	
14.50	Pioneer ACO demonstration payment adjustment (see instructions)	
15	Subtotal (see instructions)	1,511,802
15.01	Sequestration adjustment (see instructions)	30,236
16	Interim payments	1,481,566
17	Tentative settlement (for contractor use only)	
18	Balance due provider/program (line 15 minus lines 15.01, 16 and 17)	
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	

KPMG LLP Compu-Max 2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-0069

**WORKSHEET E-3
PART VII**

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

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

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES				
1	Inpatient hospital/SNF/NF services	4,077,071		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	4,077,071		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	4,077,071		7
COMPUTATION OF LESSER OF COST OR CHARGES				
REASONABLE CHARGES				
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
CUSTOMARY CHARGES				
13	Amount actually collected from patients liable for payment for services on a cahрге basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(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)	4,077,071		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
PROSPECTIVE PAYMENT AMOUNT				
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
30	Excess of reasonable cost (from line 18)	4,077,071		30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32	Deductibles			32
33	Coinsurance			33
34	Allowable bad debts (see instructions)			34
35	Utilization review			35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)			37
38	Subtotal (line 36 ± line 37)			38
39	Direct graduate medical education payments (from Wkst. E-4)			39
40	Total amount payable to the provider (sum of lines 38 and 39)			40
41	Interim payments			41
42	Balance due provider/program (line 40 minus line 41)			42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			43

KPMG LLP Compu-Max 2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-T069

**WORKSHEET E-3
PART VII**

Check Title V Hospital NF PPS
 Applicable Title XIX Subprovider IRF ICF/IID TEFRA
 Boxes: SNF Other

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

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES				
1	Inpatient hospital/SNF/NF services	25,979		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	25,979		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	25,979		7
COMPUTATION OF LESSER OF COST OR CHARGES				
REASONABLE CHARGES				
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
CUSTOMARY CHARGES				
13	Amount actually collected from patients liable for payment for services on a cahрге basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(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)	25,979		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
PROSPECTIVE PAYMENT AMOUNT				
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
30	Excess of reasonable cost (from line 18)	25,979		30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32	Deductibles			32
33	Coinsurance			33
34	Allowable bad debts (see instructions)			34
35	Utilization review			35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)			37
38	Subtotal (line 36 ± line 37)			38
39	Direct graduate medical education payments (from Wkst. E-4)			39
40	Total amount payable to the provider (sum of lines 38 and 39)			40
41	Interim payments			41
42	Balance due provider/program (line 40 minus line 41)			42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			43

KPMG LLP Compu-Max 2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT

COMPONENT CCN: 16-5116

**WORKSHEET E-3
PART VII**

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

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

	INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1	1,556		1
2			2
3			3
4	1,556		4
5			5
6			6
7	1,556		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	1,556		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	1,556		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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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BALANCE SHEET

WORKSHEET G

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

Assets (Omit Cents)		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
CURRENT ASSETS					
1	Cash on hand and in banks	2,453,630			1
2	Temporary investments	52,958,188			2
3	Notes receivable				3
4	Accounts receivable	16,503,026			4
5	Other receivables	5,750,160			5
6	Allowances for uncollectible notes and accounts receivable	-1,091,574			6
7	Inventory	7,118,550			7
8	Prepaid expenses	134,546			8
9	Other current assets				9
10	Due from other funds	116,000			10
11	Total current assets (sum of lines 1-10)	83,942,526			11
FIXED ASSETS					
12	Land	2,825,189			12
13	Land improvements				13
14	Accumulated depreciation				14
15	Buildings	105,284,410			15
16	Accumulated depreciation	-70,664,858			16
17	Leasehold improvements				17
18	Accumulated depreciation				18
19	Fixed equipment	772,897			19
20	Accumulated depreciation	-243,224			20
21	Automobiles and trucks				21
22	Accumulated depreciation				22
23	Major movable equipment	45,589,731			23
24	Accumulated depreciation	-30,530,807			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)	53,033,338			30
OTHER ASSETS					
31	Investments	30,918,666			31
32	Deposits on leases				32
33	Due from owners/officers				33
34	Other assets	13,495,941			34
35	Total other assets (sum of lines 31-34)	44,414,607			35
36	Total assets (sum of lines 11, 30 and 35)	181,390,471			36

Liabilities and Fund Balances (Omit Cents)		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
CURRENT LIABILITIES					
37	Accounts payable	6,507,432			37
38	Salaries, wages and fees payable	8,030,184			38
39	Payroll taxes payable	289,924			39
40	Notes and loans payable (short term)	1,093,133			40
41	Deferred income				41
42	Accelerated payments				42
43	Due to other funds				43
44	Other current liabilities	1,493,977			44
45	Total current liabilities (sum of lines 37 thru 44)	17,414,650			45
LONG TERM LIABILITIES					
46	Mortgage payable				46
47	Notes payable	31,016,434			47
48	Unsecured loans				48
49	Other long term liabilities	747,586			49
50	Total long term liabilities (sum of lines 46 thru 49)	31,764,020			50
51	Total liabilities (sum of lines 45 and 50)	49,178,670			51
CAPITAL ACCOUNTS					
52	General fund balance	132,211,801			52
53	Specific purpose fund				53
54	Donor created - endowment fund balance - restricted				54
55	Donor created - endowment fund balance - unrestricted				55
56	Governing body created - endowment fund balance				56

KPMG LLP Compu-Max 2552-10

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BALANCE SHEET

WORKSHEET G

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

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	Assets					
	(Omit Cents)	1	2	3	4	
57	Plant fund balance - invested in plant					57
58	Plant fund balance - reserve for plant improvement, replacement, and expansion					58
59	Total fund balances (sum of lines 52 thru 58)	132,211,801				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	181,390,471				60

KPMG LLP Compu-Max 2552-10

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STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

		GENERAL FUND		SPECIFIC PURPOSE FUND		
		1	2	3	4	
1	Fund balances at beginning of period		121,035,873			1
2	Net income (loss) (from Worksheet G-3, line 29)		14,493,199			2
3	Total (sum of line 1 and line 2)		135,529,072			3
4	Additions (credit adjustments) (specify)					4
5	FEDERAL GRANT LONG LIVE ASSET	25,466				5
6	ROUNDING	1				6
7						7
8						8
9						9
10	Total additions (sum of lines 4-9)		25,467			10
11	Subtotal (line 3 plus line 10)		135,554,539			11
12	Deductions (debit adjustments) (specify)					12
13	UNRESTRICTED TRANSFER EQUITY IC	958,948				13
14	TEMPORARY RESTRICTED NET ASSETS, CO	6,790				14
15	IC PENSION EQUITY TRANSFER	2,377,000				15
16						16
17						17
18	Total deductions (sum of lines 12-17)		3,342,738			18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		132,211,801			19

		ENDOWMENT FUND		PLANT FUND		
		5	6	7	8	
1	Fund balances at beginning of period					1
2	Net income (loss) (from Worksheet G-3, line 29)					2
3	Total (sum of line 1 and line 2)					3
4	Additions (credit adjustments) (specify)					4
5	FEDERAL GRANT LONG LIVE ASSET					5
6	ROUNDING					6
7						7
8						8
9						9
10	Total additions (sum of lines 4-9)					10
11	Subtotal (line 3 plus line 10)					11
12	Deductions (debit adjustments) (specify)					12
13	UNRESTRICTED TRANSFER EQUITY IC					13
14	TEMPORARY RESTRICTED NET ASSETS, CO					14
15	IC PENSION EQUITY TRANSFER					15
16						16
17						17
18	Total deductions (sum of lines 12-17)					18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)					19

KPMG LLP Compu-Max 2552-10

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

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

PART I - PATIENT REVENUES

	REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
	GENERAL INPATIENT ROUTINE CARE SERVICES				
1	Hospital	50,936,896		50,936,896	1
2	Subprovider IPF				2
3	Subprovider IRF	2,765,637		2,765,637	3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility	2,810,387		2,810,387	7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	56,512,920		56,512,920	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	5,344,520		5,344,520	11
12	Coronary Care Unit				12
13	Burn Intensive Care Unit				13
14	Surgical Intensive Care Unit				14
15	Other Special Care (specify)				15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	5,344,520		5,344,520	16
17	Total inpatient routine care services (sum of lines 10 and 16)	61,857,440		61,857,440	17
18	Ancillary services	140,393,915	127,364,619	267,758,534	18
19	Outpatient services	6,327,094	14,501,456	20,828,550	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency		6,636,606	6,636,606	22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	OTHER PATIENT REVENUES	219,743	130,245	349,988	27
27.01	OAKCREST NURSING FACILITY	2,591,210		2,591,210	27.01
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	211,389,402	148,632,926	360,022,328	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		153,251,888	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 Worksheet G-3, line 4)		153,251,888	43

KPMG LLP Compu-Max 2552-10

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STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

	DESCRIPTION		
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)	360,022,328	1
2	Less contractual allowances and discounts on patients' accounts	229,714,832	2
3	Net patient revenues (line 1 minus line 2)	130,307,496	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	153,251,888	4
5	Net income from service to patients (line 3 minus line 4)	-22,944,392	5

OTHER INCOME

6	Contributions, donations, bequests, etc.		6
7	Income from investments	1,343,655	7
8	Revenues from telephone and other miscellaneous communication services	25,685	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	375,363	13
14	Revenue from meals sold to employees and guests	1,115,246	14
15	Revenue from rental of living quarters		15
16	Revenue from sale of medical and surgical supplies to other than patients		16
17	Revenue from sale of drugs to other than patients	57,256	17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops and canteen	1,044	20
21	Rental of vending machines	12,676	21
22	Rental of hospital space	354,283	22
23	Governmental appropriations		23
24	Other (specify)		24
24.0	Other (OTHER OPERATING REVENUE)	31,463,903	24.0
1			1
24.0	Other (RESTRICTED NET ASSETS RELEASED)	3,273	24.0
3			3
24.0	Other (EQUITY GAINS (LOSSES) IN UNCONSOLID)	2,302,112	24.0
4			4
24.0	Other (NON OPERATING DERIVATIVES)		24.0
5			5
24.0	Other (OTHER NON OPERATING GAIN/LOSS)	500,000	24.0
6			6
24.0	Other (ROUNDING)		24.0
7			7
25	Total other income (sum of lines 6-24)	37,554,496	25
26	Total (line 5 plus line 25)	14,610,104	26
27.0	Other expenses (NON OPERATING DERIVATIVES)	116,905	27.0
1			1
28	Total other expenses (sum of line 27 and subscripts)	116,905	28
29	Net income (or loss) for the period (line 26 minus line 28)	14,493,199	29

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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 16-7145

WORKSHEET H

	COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION (see ins- tructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	
		1	2	3	4	5	
	GENERAL SERVICE COST CENTERS						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General	887,265	185,553	2,295		15,303	5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	574,508	111,157	46,088		16,287	6
7	Physical Therapy	187,286	36,236	20,945		5,015	7
8	Occupational Therapy	41,314	7,993	1,822		1,155	8
9	Speech Pathology	1,693	328	163		47	9
10	Medical Social Services	1,069	207	52		30	10
11	Home Health Aide	52,333	10,125	9,058		1,463	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	95,688	22,488	454		1,359,200	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	103,971	21,028	184			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)	1,945,127	395,115	81,061		1,398,500	24

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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 16-7145

WORKSHEET H

	COST CENTER DESCRIPTIONS (omit cents)	TOTAL (sum of cols. 1 thru 5)	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENT S	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)	
		6	7	8	9	10	
	GENERAL SERVICE COST CENTERS						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General	1,090,416	-58,893	1,031,523		1,031,523	5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	748,040	-78,250	669,790	-20	669,770	6
7	Physical Therapy	249,482	-24,093	225,389		225,389	7
8	Occupational Therapy	52,284	-5,550	46,734		46,734	8
9	Speech Pathology	2,231	-227	2,004		2,004	9
10	Medical Social Services	1,358	-143	1,215		1,215	10
11	Home Health Aide	72,979	-7,031	65,948		65,948	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	1,477,830	-1,004,697	473,133	2,890	476,023	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	125,183	-13,684	111,499		111,499	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)	3,819,803	-1,192,568	2,627,235	2,870	2,630,105	24

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

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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 16-7145

**WORKSHEET H-1
PART I**

		NET EXPENSES FOR COST ALLOCATION (from Wkst. H, col. 10)	CAPITAL RELATED COSTS			
			BLDGS. & FIXTURES	MOVABLE EQUIPMENT	PLANT OPERATION & MAINTENANC E	
		0	1	2	3	
	GENERAL SERVICE COST CENTERS					
1	Capital Related-Bldgs. and Fixtures					1
2	Capital Related-Movable Equipment					2
3	Plant Operation & Maintenance					3
4	Transportation (see instructions)					4
5	Administrative and General	1,031,523				5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care	669,770				6
7	Physical Therapy	225,389				7
8	Occupational Therapy	46,734				8
9	Speech Pathology	2,004				9
10	Medical Social Services	1,215				10
11	Home Health Aide	65,948				11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME	476,023				14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy	111,499				16
17	Private Duty Nursing					17
18	Clinic					18
19	Health Promotion Activities					19
20	Day Care Program					20
21	Home Delivered Means Program					21
22	Homemaker Service					22
23	All Others					23
23.50	Telemedicine					23.50
24	Totals (sum of lines 1-23)	2,630,105				24

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 16-7145

**WORKSHEET H-1
PART I**

		TRANSPORTATION	SUBTOTAL (cols. 0-4)	ADMINISTRATIVE & GENERAL	TOTAL (col. 4A + 5)	
		4	4A	5	6	
	GENERAL SERVICE COST CENTERS					
1	Capital Related-Bldgs. and Fixtures					1
2	Capital Related-Movable Equipment					2
3	Plant Operation & Maintenance					3
4	Transportation (see instructions)					4
5	Administrative and General		1,031,523	1,031,523		5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care		669,770	432,185	1,101,955	6
7	Physical Therapy		225,389	145,438	370,827	7
8	Occupational Therapy		46,734	30,156	76,890	8
9	Speech Pathology		2,004	1,293	3,297	9
10	Medical Social Services		1,215	784	1,999	10
11	Home Health Aide		65,948	42,555	108,503	11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME		476,023	307,165	783,188	14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy		111,499	71,947	183,446	16
17	Private Duty Nursing					17
18	Clinic					18
19	Health Promotion Activities					19
20	Day Care Program					20
21	Home Delivered Means Program					21
22	Homemaker Service					22
23	All Others					23
23.50	Telemedicine					23.50
24	Totals (sum of lines 1-23)		2,630,105		2,630,105	24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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COST ALLOCATION - HHA STATISTICAL BASIS

HHA CCN: 16-7145

**WORKSHEET H-1
PART II**

		CAPITAL RELATED COSTS						
		BLDGS. & FIXTURES (Square Feet)	MOVABLE EQUIPMENT (Dollar Value)	PLANT OPERATION & MAINTENANCE (Square Feet)	TRANSPORTATION (Mileage)	RECONCILIATION	ADMINISTRATIVE & GENERAL (Accum. Cost)	
		1	2	3	4	5A	5	
GENERAL SERVICE COST CENTERS								
1	Capital Related-Bldgs. and Fixtures							1
2	Capital Related-Movable Equipment							2
3	Plant Operation & Maintenance							3
4	Transportation (see instructions)							4
5	Administrative and General					-1,031,523	1,598,582	5
HHA REIMBURSABLE SERVICES								
6	Skilled Nursing Care						669,770	6
7	Physical Therapy						225,389	7
8	Occupational Therapy						46,734	8
9	Speech Pathology						2,004	9
10	Medical Social Services						1,215	10
11	Home Health Aide						65,948	11
12	Supplies (see instructions)							12
13	Drugs							13
14	DME						476,023	14
HHA NONREIMBURSABLE SERVICES								
15	Home Dialysis Aide Services							15
16	Respiratory Therapy						111,499	16
17	Private Duty Nursing							17
18	Clinic							18
19	Health Promotion Activities							19
20	Day Care Program							20
21	Home Delivered Means Program							21
22	Homemaker Service							22
23	All Others							23
23.50	Telemedicine							23.50
24	Totals (sum of lines 1-23)					-1,031,523	1,598,582	24
25	Cost To Be Allocated (per Worksheet H-1, Part I)						1,031,523	25
26	Unit Cost Multiplier						0.645274	26

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	HHA TRIAL BALANCE(1)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
1	Administrative and General			41,836				1
2	Skilled Nursing Care	1,101,955						2
3	Physical Therapy	370,827						3
4	Occupational Therapy	76,890						4
5	Speech Pathology	3,297						5
6	Medical Social Services	1,999						6
7	Home Health Aide	108,503						7
8	Supplies							8
9	Drugs							9
10	DME	783,188	24,600					10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	183,446						12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)	2,630,105	24,600	41,836				20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
1	Administrative and General							1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME				14,967			10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)				14,967			20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	CAP RETAIL PHARMACY 1.11	CAP OAKCREST NURSING HM 1.12	CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS DEPARTMENT 4	CHILD CARE 4.01	COMMUNICAT 5.01	
1	Administrative and General			944	198,728	5,924	10,018	1
2	Skilled Nursing Care			1,045	224,961	5,302	932	2
3	Physical Therapy			322	69,265	1,633	233	3
4	Occupational Therapy			74	15,957	377	233	4
5	Speech Pathology			3	654	16		5
6	Medical Social Services			2	412	10		6
7	Home Health Aide			94	20,213	477	233	7
8	Supplies							8
9	Drugs							9
10	DME			17,157	149,226	7,120	4,660	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				45,994			12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)			19,641	725,410	20,859	16,309	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	PURCHASING 5.02	PFS COLLECTION 5.03	SUBTOTAL (cols.0-4) 4A	OTHER ADMIN & GENERAL 5.06	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
1	Administrative and General	76		257,526	23,416	170,364	18,130	1
2	Skilled Nursing Care	62		1,334,257	121,317			2
3	Physical Therapy	19		442,299	40,216			3
4	Occupational Therapy	4		93,535	8,505			4
5	Speech Pathology			3,970	361			5
6	Medical Social Services			2,423	220			6
7	Home Health Aide	6		129,526	11,777			7
8	Supplies							8
9	Drugs							9
10	DME	6,959		1,007,877	91,641	85,264	9,073	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			229,440	20,862			12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)	7,126		3,500,853	318,315	255,628	27,203	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	DIETARY 10	CAFETERIA 11	MAIN- TENANCE OF PERSONNEL 12	NURSING ADMINIS- TRATION 13	
1	Administrative and General		64,893		5,804		40,876	1
2	Skilled Nursing Care				6,530		45,997	2
3	Physical Therapy				2,011		14,163	3
4	Occupational Therapy				463		3,262	4
5	Speech Pathology				19		133	5
6	Medical Social Services				12		85	6
7	Home Health Aide				587		4,133	7
8	Supplies							8
9	Drugs							9
10	DME		32,478		6,514		45,883	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				1,421		10,007	12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)		97,371		23,361		164,539	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	NONPHYSIC. ANESTHET.	
		14	15	16	17	18	19	
1	Administrative and General	88						1
2	Skilled Nursing Care	71						2
3	Physical Therapy	22						3
4	Occupational Therapy	5						4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide	6						7
8	Supplies							8
9	Drugs							9
10	DME	8,038						10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)	8,230						20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	NURSING SCHOOL	I&R SALARY & FRINGES	I&R PROGRAM COSTS	PARAMED EDUCATION	SUBTOTAL (sum of col.4A-23)	I&R COST & POST STEP- DOWN ADJS	
		20	21	22	23	24	25	
1	Administrative and General					581,097		1
2	Skilled Nursing Care					1,508,172		2
3	Physical Therapy					498,711		3
4	Occupational Therapy					105,770		4
5	Speech Pathology					4,483		5
6	Medical Social Services					2,740		6
7	Home Health Aide					146,029		7
8	Supplies							8
9	Drugs							9
10	DME					1,286,768		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy					261,730		12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)					4,395,500		20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA CCN: 16-7145

**WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	SUBTOTAL (cols 23 +/- 24) 26	ALLOCATED HHA A&G (see PtII) 27	TOTAL HHA COSTS 28			
1	Administrative and General	581,097					1
2	Skilled Nursing Care	1,508,172	229,760	1,737,932			2
3	Physical Therapy	498,711	75,975	574,686			3
4	Occupational Therapy	105,770	16,113	121,883			4
5	Speech Pathology	4,483	683	5,166			5
6	Medical Social Services	2,740	417	3,157			6
7	Home Health Aide	146,029	22,246	168,275			7
8	Supplies						8
9	Drugs						9
10	DME	1,286,768	196,030	1,482,798			10
11	Home Dialysis Aide Services						11
12	Respiratory Therapy	261,730	39,873	301,603			12
13	Private Duty Nursing						13
14	Clinic						14
15	Health Promotion Activities						15
16	Day Care Program						16
17	Home Delivered Meals Program						17
18	Homemaker Service						18
19	All Others						19
20	Totals (sum of lines 1-19)(2)	4,395,500	581,097	4,395,500			20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.		0.152343				21

- (1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
- (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 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	
		1	1.01	1.02	1.03	1.04	1.05	
1	Administrative and General		8,326					1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME	2,946						10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)	2,946	8,326					20
21	Total cost to be allocated	24,600	41,836					21
22	Unit Cost Multiplier	8.350305						22
22	Unit Cost Multiplier		5.024742					22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

	HHA COST CENTER	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	
		1.06	1.07	1.08	1.09	1.10	1.11	
1	Administrative and General							1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME			1,221				10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)			1,221				20
21	Total cost to be allocated			14,967				21
22	Unit Cost Multiplier			12.257985				22
22	Unit Cost Multiplier							22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

	HHA COST CENTER	CAP OAKCREST NURSING HM SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICAT DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	4.01	5.01	5.02	
1	Administrative and General		944	541,231	5,979	43	3,829	1
2	Skilled Nursing Care		1,045	612,680	5,351	4	3,110	2
3	Physical Therapy		322	188,641	1,648	1	958	3
4	Occupational Therapy		74	43,458	380	1	221	4
5	Speech Pathology		3	1,781	16		9	5
6	Medical Social Services		2	1,123	10		6	6
7	Home Health Aide		94	55,049	481	1	280	7
8	Supplies							8
9	Drugs							9
10	DME		17,162	406,415	7,186	20	350,989	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			125,264				12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)		19,646	1,975,642	21,051	70	359,402	20
21	Total cost to be allocated		19,641	725,410	20,859	16,309	7,126	21
22	Unit Cost Multiplier			0.367177		232.985714		22
22	Unit Cost Multiplier		0.999745		0.990879		0.019827	22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

	HHA COST CENTER	PFS COLLECTION GROSS CHARGES	RECON- CILIATION	OTHER ADMIN & GENERAL ACCUM COST	MAIN- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	
		5.03	4A.06	5.06	6	7	8	
1	Administrative and General			257,526	8,326	8,326		1
2	Skilled Nursing Care			1,334,257				2
3	Physical Therapy			442,299				3
4	Occupational Therapy			93,535				4
5	Speech Pathology			3,970				5
6	Medical Social Services			2,423				6
7	Home Health Aide			129,526				7
8	Supplies							8
9	Drugs							9
10	DME			1,007,877	4,167	4,167		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			229,440				12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)			3,500,853	12,493	12,493		20
21	Total cost to be allocated			318,315	255,628	27,203		21
22	Unit Cost Multiplier			0.090925		2.177459		22
22	Unit Cost Multiplier				20.461699			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

	HHA COST CENTER	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	MAIN-TENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	
		9	10	11	12	13	14	
1	Administrative and General	8,326		20,264		20,264	3,829	1
2	Skilled Nursing Care			22,803		22,803	3,110	2
3	Physical Therapy			7,021		7,021	958	3
4	Occupational Therapy			1,617		1,617	221	4
5	Speech Pathology			66		66	9	5
6	Medical Social Services			42		42	6	6
7	Home Health Aide			2,049		2,049	280	7
8	Supplies							8
9	Drugs							9
10	DME	4,167		22,746		22,746	350,989	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			4,961		4,961		12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)	12,493		81,569		81,569	359,402	20
21	Total cost to be allocated	97,371		23,361		164,539	8,230	21
22	Unit Cost Multiplier	7.794045		0.286396		2.017176		22
22	Unit Cost Multiplier						0.022899	22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145

**WORKSHEET H-2
PART II**

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA CCN: 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								
	Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA COSTS (cols. 1 + 2)	Total Visits	Average Cost Per Visit (col. 3 ÷ col. 4)	
			1	2	3	4	5	
1	Skilled Nursing Care	2	1,737,932		1,737,932	8,024	216.59	1
2	Physical Therapy	3	574,686	194,830	769,516	2,591	297.00	2
3	Occupational Therapy	4	121,883		121,883	513	237.59	3
4	Speech Pathology	5	5,166		5,166	21	246.00	4
5	Medical Social Services	6	3,157		3,157	8	394.63	5
6	Home Health Aide	7	168,275		168,275	3,026	55.61	6
7	Total (sum of lines 1-6)		2,611,099	194,830	2,805,929	14,183		7

Limitation Cost Computation						
			Program Visits			
			PART B			
	Patient Services	CBSA No.	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
		1	2	3	4	
8	Skilled Nursing Care	20220		3,828		8
8.01	Skilled Nursing Care	99914		443		8.01
8.02	Skilled Nursing Care	99916		342		8.02
8.03	Skilled Nursing Care	99952		424		8.03
9	Physical Therapy	20220		1,473		9
9.01	Physical Therapy	99914		91		9.01
9.02	Physical Therapy	99916		114		9.02
9.03	Physical Therapy	99952		165		9.03
10	Occupational Therapy	20220		364		10
10.01	Occupational Therapy	99914		11		10.01
10.02	Occupational Therapy	99916		29		10.02
10.03	Occupational Therapy	99952		31		10.03
11	Speech Pathology	20220		11		11
11.01	Speech Pathology	99914				11.01
11.02	Speech Pathology	99916				11.02
11.03	Speech Pathology	99952				11.03
12	Medical Social Services	20220		5		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		614		13
13.01	Home Health Aide	99914		25		13.01
13.02	Home Health Aide	99916		64		13.02
13.03	Home Health Aide	99952		44		13.03
14	Total (sum of lines 8-13)			8,078		14

Supplies and Drugs Cost Computations								
	Other Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA COSTS (cols. 1 + 2)	Total Charges (from HHA Records)	Ratio (col. 3 ÷ col. 4)	
			1	2	3	4	5	
15	Cost of Medical Supplies	8		27,768	27,768	40,039	0.693524	15
16	Cost of Drugs	9						16

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA CCN: 16-7145

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

Check applicable box: Title V Title XVIII Title XIX

		From Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total HHA Charges (from provider records)	HHA Shared Ancillary Costs (col. 1 x col. 2)	Transfer to Part I as Indicated	
			1	2	3	4	
1	Physical Therapy	66	0.386748	503,766	194,830	col. 2, line 2	1
2	Occupational Therapy	67				col. 2, line 3	2
3	Speech Pathology	68				col. 2, line 4	3
4	Medical Supplies Charged to Pat	71	0.693523	40,039	27,768	col. 2, line 15	4
5	Drugs Charged to Patients	73	0.197573			col. 2, line 16	5

KPMG LLP Compu-Max 2552-10

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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA CCN: 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		Program Visits			Cost of Services				
		Part B			Part B				
	Patient Services	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Total Program Cost (sum of cols 9-10)	
		6	7	8	9	10	11	12	
1	Skilled Nursing Care		5,037			1,090,964		1,090,964	1
2	Physical Therapy		1,843			547,371		547,371	2
3	Occupational Therapy		435			103,352		103,352	3
4	Speech Pathology		11			2,706		2,706	4
5	Medical Social Services		5			1,973		1,973	5
6	Home Health Aide		747			41,541		41,541	6
7	Total (sum of lines 1-6)		8,078			1,787,907		1,787,907	7

Supplies and Drugs Cost Computations		Program Covered Charges			Cost of Services				
		Part B			Part B				
	Other Patient Services	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		
		6	7	8	9	10	11		
15	Cost of Medical Supplies		37,662			26,120			15
16	Cost of Drugs								16

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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CALCULATION OF HHA REIMBURSEMENT SETTLEMENT

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

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

	Description	Part A Services 1	Part B Services 2	
10	Total reasonable cost (see instructions)			10
11	Total PPS Reimbursement - Full Episodes without Outliers		1,304,803	11
12	Total PPS Reimbursement - Full Episodes with Outliers		21,442	12
13	Total PPS Reimbursement - LUPA Episodes		11,906	13
14	Total PPS Reimbursement - PEP Episodes		7,559	14
15	Total PPS Outlier Reimbursement - Full Episodes with Outliers		7,838	15
16	Total PPS Outlier Reimbursement - PSP Episodes		686	16
17	Total Other Payments			17
18	DME Payments			18
19	Oxygen Payments			19
20	Prosthetic and Orthotic Payments			20
21	Part B deductibles billed to Medicare patients (exclude coinsurance)			21
22	Subtotal (sum of lines 10 thru 20 minus line 21)		1,354,234	22
23	Excess reasonable cost (from line 8)			23
24	Subtotal (line 22 minus line 23)		1,354,234	24
25	Coinsurance billed to program patients (from your records)			25
26	Net cost (line 24 minus line 25)		1,354,234	26
27	Reimbursable bad debts (from your records)			27
28	Reimbursable bad debts for dual eligible (see instructions)			28
29	Total costs - current cost reporting period (line 26 plus line 27)		1,354,234	29
30	Other adjustments (see instructions) (specify)			30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)			30.50
31	Subtotal (see instructions)		1,354,234	31
31.01	Sequestration adjustment (see instructions)		26,089	31.01
32	Interim payments (see instructions)		1,328,145	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, §115-2			35

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ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAs FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA CCN: 16-7145

WORKSHEET H-5

	DESCRIPTION	Part A		Part B		
		mm/dd/yyyy 1	Amount 2	mm/dd/yyyy 3	Amount 4	
1	Total interim payments paid to provider				1,328,145	1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero.					2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	.01				3.01
		.02				3.02
	Program	.03				3.03
	To	.04				3.04
	Provider	.05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.10				3.10
		.50				3.50
		.51				3.51
	Provider	.52				3.52
	To	.53				3.53
	Program	.54				3.54
		.55				3.55
		.56				3.56
		.57				3.57
		.58				3.58
		.59				3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 32)				1,328,145	4
TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	.01				5.01
		.02				5.02
	Program	.03				5.03
	To	.04				5.04
	Provider	.05				5.05
		.06				5.06
		.07				5.07
		.08				5.08
		.09				5.09
		.10				5.10
		.50				5.50
		.51				5.51
	Provider	.52				5.52
	To	.53				5.53
	Program	.54				5.54
		.55				5.55
		.56				5.56
		.57				5.57
		.58				5.58
		.59				5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99				5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions)	.01				6.01
		.02				6.02
7	TOTAL MEDICARE PROGRAM LIABILITY (see instructions)				1,328,145	7
8	Name of Contractor	Contractor Number		NPR Date: Month, Day, Year		8

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

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CALCULATION OF CAPITAL PAYMENT

COMPONENT CCN: 16-0069

WORKSHEET L

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

PART I - FULLY PROSPECTIVE METHOD

	CAPITAL FEDERAL AMOUNT		
1	Capital DRG other than outlier	2,608,573	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	23,236	2
2.01	Model 4 BPCI Capital DRG outlier payments		2.01
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)	86.40	3
4	Number of interns & residents (see instructions)		4
5	Indirect medical education percentage (see instructions)		5
6	Indirect medical education adjustment (see instructions)		6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)	0.0416	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.1527	8
9	Sum of lines 7 and 8	0.1943	9
10	Allowable disproportionate share percentage (see instructions)	0.0401	10
11	Disproportionate share adjustment (see instructions)	104,604	11
12	Total prospective capital payments (see instructions)	2,736,413	12

PART II - PAYMENT UNDER REASONABLE COST

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

PART III - COMPUTATION OF EXCEPTION PAYMENTS

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

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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDINARY CAP-REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL	
		0	2A	24	25	26	
	GENERAL SERVICE COST CENTERS						
1	Cap Rel Costs-Bldg & Fixt						1
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 SERVICE COST CENTERS						
30	Adults & Pediatrics						30
31	Intensive Care Unit						31
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 HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.						63
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
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						

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2014 To: 06/30/2015	Run Date: 11/20/2015 Run Time: 10:19 Version: 2015.10 (11/17/2015)
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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
		0	2A	24	25	26	
91	Emergency						91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
95	Ambulance Services						95
98	PURCHASED DIALYSIS SERVICES						98
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 & Canteen						190
190.0	OAKCREST NURSING HOME						190.0
1							1
190.0	SHARED SERVICES						190.0
2							2
190.0	MATERNAL HEALTH						190.0
3							3
190.0	CAFETERIA VISITORS						190.0
4							4
190.0	TV SERVICE						190.0
5							5
190.0	FUND DEVELOPMENT						190.0
6							6
193.0	DAYCARE						193.0
1							1
193.0	PHYSICIAN BILLING						193.0
5							5
193.0	PHYSICIAN OFFICES						193.0
6							6
194	GUEST MEALS						194
194.0	KENNEDY LIVING CENTER						194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ						194.0
3							3
194.0	AUXILIARY						194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY						194.0
5							5
194.0	RURAL OUTREACH PROGRAM						194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE						194.0
8							8
194.0	MMC DYERSVILLE						194.0
9							9
194.1	CCH ELKADER						194.1
0							0
194.1	RETAIL PHARMACY						194.1
1							1
194.1	IDLE SPACE						194.1
2							2
194.1	COMMUNITY RELATIONS						194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)						202