

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

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

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically filed cost report Date: 11/21/2016 Time: 14:17		
	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 MERCY MEDICAL CENTER - DUBUQUE (16-0069) {(Provider Name(s) and Number(s)} for the cost reporting period beginning 07/01/2015 and ending 06/30/2016, and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Title

Date

PART III - SETTLEMENT SUMMARY

		TITLE XVIII				
		TITLE V	PART A	PART B	HIT	TITLE XIX
		1	2	3	4	5
1	HOSPITAL		-41,430	13,127		1
2	SUBPROVIDER - IPF					2
3	SUBPROVIDER - IRF		8,898			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		-32,532	13,127		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.

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Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

**WORKSHEET S-2
PART I**

Hospital and Hospital Health Care Complex Address:

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

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 / 2015	To: 06 / 30 / 2016	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)	Y	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.	3,463	767	163	148	999	68	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.	50	21					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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**WORKSHEET S-2
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
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPPS final rule? Enter 'Y' for yes or 'N' for no. (see instructions)	N		37.01
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	38

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**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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**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:	3,353	896	17,403	118.01
118.02	Are malpractice premiums and paid losses reported in a cost center other than the Administrative and General cost center? If yes, submit supporting schedule listing cost centers and amounts contained therein.	N			118.02
120	Is this a SCH or EACH that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 1 'Y' for yes or 'N' for no. Is this a rural hospital with < 100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions). Enter in column 2 'Y' for yes or 'N' for no.	N		N	120
121	Did this facility incur and report costs for high cost implantable devices charged to patients? Enter 'Y' for yes or 'N' for no.	Y			121
122	Does the cost report contain state health or similar taxes? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y', enter in column 2 the Worksheet A line number where these taxes are included.	Y		5.06	122

Transplant Center Information

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

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**WORKSHEET S-2
PART I**

All Providers

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 HB1432	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 GHA	Contractor's Number: 08001	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 transition factor. (see instructions)	9.99			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 / 2014	09 / 30 / 2015		170
171	If line 167 is 'Y', does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter 'Y' for yes and 'N' for no. (see instructions)		N		171

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

**WORKSHEET S-2
PART II**

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

COMPLETED BY ALL HOSPITALS

		Y/N	Date		
Provider Organization and Operation		1	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.	N	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	11/01/2016	Y	11/01/2016
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	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

**WORKSHEET S-2
PART II**

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

COMPLETED BY 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	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

**WORKSHEET S-3
PART I**

	Component	Wkst A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				Total All Patients
						Title V	Title XVIII	Title XIX		
						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	64,416		17,244	3,725	28,774	1	
2	HMO and other (see instructions)					541	999		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	64,416		17,244	3,725	28,774	7	
8	Intensive Care Unit	31	8	2,928		1,154	50	1,640	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					766	2,490	13	
14	Total (see instructions)		184	67,344		18,398	4,541	32,904	14	
15	CAH Visits								15	
16	Subprovider - IPF	40							16	
17	Subprovider - IRF	41	9	3,294		1,192	71	1,422	17	
18	Subprovider I	42							18	
19	Skilled Nursing Facility	44	22	8,052		4,305	70	5,161	19	
20	Nursing Facility	45							20	
21	Other Long Term Care	46							21	
22	Home Health Agency	101				5,794	1,688	10,648	22	
23	ASC (Distinct Part)	115							23	
24	Hospice (Distinct Part)	116							24	
24.10	Hospice (non-distinct part)	30						51	24.10	
25	CMHC	99							25	
26	RHC	88							26	
27	Total (sum of lines 14-26)		215						27	
28	Observation Bed Days						168	1,118	28	
29	Ambulance Trips								29	
30	Employee discount days (see instructions)							504	30	
31	Employee discount days-IRF								31	
32	Labor & delivery (see instructions)		7	2,562			68	227	32	
32.01	Total ancillary labor & delivery room outpatient days (see instructions)							61	32.01	
33	LTCH non-covered days								33	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

**WORKSHEET S-3
PART I**

	Component	Full Time Equivalents			DISCHARGES				
		Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
		9	10	11	12	13	14	15	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)					4,244	1,417	8,275	1
2	HMO and other (see instructions)					131	291		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)		873.98			4,244	1,417	8,275	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF		8.70			75	7	105	17
18	Subprovider I								18
19	Skilled Nursing Facility		28.24						19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency		35.45						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)		946.37						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	48,280,222	-226,614	48,053,608	2,026,290.00	23.72	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		184,633		184,633	4,269.00	43.25	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	1,320,327	-14,205	1,306,122	59,103.00	22.10	9
10	Excluded area salaries (see instructions)		5,505,197	-106,411	5,398,786	226,302.00	23.86	10
OTHER WAGES & RELATED COSTS								
11	Contract labor (see instructions)		2,774,566		2,774,566	94,746.00	29.28	11
12	Contract management and administrative services							12
13	Contract labor: Physician-Part A - Administrative		325,086		325,086	2,665.00	121.98	13
14	Home office salaries & wage-related costs		8,497,741		8,497,741	141,798.00	59.93	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)		21,850,553		21,850,553			17
18	Wage-related costs (other)(see instructions)							18
19	Excluded areas		636,298		636,298			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		68,890		68,890			23
24	Wage-related costs (RHC/FQHC)							24
25	Interns & residents (in an approved program)							25
OVERHEAD COSTS - DIRECT SALARIES								
26	Employee Benefits Department		1,744,501	-305,789	1,438,712	104,887.00	13.72	26
27	Administrative & General		509,047	1,464,324	1,973,371	94,498.00	20.88	27
28	Administrative & General under contract (see instructions)		510,812		510,812	3,093.00	165.15	28
29	Maintenance & Repairs		1,367,890	-45,844	1,322,046	61,648.00	21.45	29
30	Operation of Plant		22,227	-1,751	20,476	1,359.00	15.07	30
31	Laundry & Linen Service		492,687	-34,546	458,141	34,927.00	13.12	31
32	Housekeeping		1,133,849	-57,972	1,075,877	82,109.00	13.10	32
33	Housekeeping under contract (see instructions)		11,550		11,550	1,072.50	10.77	33
34	Dietary		1,665,533	-86,641	1,578,892	105,973.00	14.90	34
35	Dietary under contract (see instructions)							35
36	Cafeteria							36
37	Maintenance of Personnel							37
38	Nursing Administration		2,203,793	-80,385	2,123,408	65,059.00	32.64	38
39	Central Services and Supply		387,578	-19,499	368,079	24,866.00	14.80	39
40	Pharmacy		1,914,806	-44,350	1,870,456	54,934.00	34.05	40
41	Medical Records & Medical Records Library		1,531,218	-70,855	1,460,363	61,858.00	23.61	41
42	Social Service		216,239	-9,478	206,761	8,811.00	23.47	42
43	Other General Service		275,947	-15,319	260,628	16,054.00	16.23	43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)		48,617,951	-226,614	48,391,337	2,026,186.50	23.88	1
2	Excluded area salaries (see instructions)		6,825,524	-120,616	6,704,908	285,405.00	23.49	2
3	Subtotal salaries (line 1 minus line 2)		41,792,427	-105,998	41,686,429	1,740,781.50	23.95	3
4	Subtotal other wages & related costs (see instructions)		11,597,393		11,597,393	239,209.00	48.48	4
5	Subtotal wage-related costs (see instructions)		21,850,553		21,850,553		52.42%	5
6	Total (sum of lines 3 through 5)		75,240,373	-105,998	75,134,375	1,979,990.50	37.95	6
7	Total overhead cost (see instructions)		13,987,677	691,895	14,679,572	721,148.50	20.36	7

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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HOSPITAL WAGE RELATED COSTS

**WORKSHEET S-3
PART IV**

Part IV - Wage Related Cost

Part A - Core List

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions	1,087,344	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)	5,215,991	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	459,218	7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)	8,436,273	8
9	Prescription Drug Plan	2,029,285	9
10	Dental, Hearing and Vision Plan	484,416	10
11	Life Insurance (If employee is owner or beneficiary)	52,950	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	134,214	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	505,447	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	3,391,458	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	1,367	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	583,381	22
23	Tuition Reimbursement	129,397	23
24	Total Wage Related cost (Sum of lines 1-23)	22,510,741	24

Part B - Other Than Core Related Cost

25	OTHER WAGE RELATED COSTS (SPECIFY)		25
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KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		22,510,741	1
2	Hospital		20,839,228	2
3	Subprovider - IPF			3
4	Subprovider - IRF		229,061	4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF		611,854	8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA		830,598	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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		338	874	672	1,884	1
2	Unduplicated Census Count (see instructions)		466.00	37.00	231.00	705.00	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)	8.77		8.77	3
4	Director(s) and Assistant Director(s)				4
5	Other Administrative Personnel				5
6	Direct Nursing Service	8.19		8.19	6
7	Nursing Supervisor				7
8	Physical Therapy Service	2.44		2.44	8
9	Physical Therapy Supervisor				9
10	Occupational Therapy Service	0.51		0.51	10
11	Occupational Therapy Supervisor				11
12	Speech Pathology Service				12
13	Speech Pathology Supervisor				13
14	Medical Social Service	0.03		0.03	14
15	Medical Social Service Supervisor				15
16	Home Health Aide	1.47		1.47	16
17	Home Health Aide Supervisor				17
18	DME/RT OTHER (CLICK HERE TO CHANG	13.93		13.93	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	3,005	367	56	93	3,521	21
22	Skilled Nursing Visit Charges	422,154	51,747	7,896	13,113	494,910	22
23	Physical Therapy Visits	1,288	32	27	39	1,386	23
24	Physical Therapy Visit Charges	218,420	5,440	4,590	6,630	235,080	24
25	Occupational Therapy Visits	347	16		5	368	25
26	Occupational Therapy Visit Charges	58,820	2,720		850	62,390	26
27	Speech Pathology Visits						27
28	Speech Pathology Visit Charges						28
29	Medical Social Service Visits						29
30	Medical Social Service Visit Charges						30
31	Home Health Aide Visits	215	105	3	40	363	31
32	Home Health Aide Visit Charges	15,265	7,455	213	2,840	25,773	32
33	Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	4,855	520	86	177	5,638	33
34	Other Charges						34
35	Total Charges (sum of lines 22, 24, 26, 28, 30, 32 and 34)	714,659	67,362	12,699	23,433	818,153	35
36	Total Number of Episodes (standard/non-outlier)	412		27	11	450	36
37	Total Number of Ourlier Episodes		14		1	15	37
38	Total Non-Routine Medical Supply Charges	18,962	18,208	540	1,141	38,851	38

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	13		13	12
13	RUB	18		18	13
14	RUA	15		15	14
15	RVC	354		354	15
16	RVB	242		242	16
17	RVA	317		317	17
18	RHC	743		743	18
19	RHB	749		749	19
20	RHA	769		769	20
21	RMC	16		16	21
22	RMB	18		18	22
23	RMA	123		123	23
24	RLB	1		1	24
25	RLA				25
26	ES3				26
27	ES2				27
28	ES1				28
29	HE2	106		106	29
30	HE1	59		59	30
31	HD2	73		73	31
32	HD1	29		29	32
33	HC2	117		117	33
34	HC1	23		23	34
35	HB2	63		63	35
36	HB1	206		206	36
37	LE2				37
38	LE1				38
39	LD2				39
40	LD1	24		24	40
41	LC2				41
42	LC1	5		5	42
43	LB2	9		9	43
44	LB1	1		1	44
45	CE2				45
46	CE1				46
47	CD2				47
48	CD1	17		17	48
49	CC2	4		4	49
50	CC1	16		16	50
51	CB2				51
52	CB1				52
53	CA2	10		10	53
54	CA1	156		156	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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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				72
73	PC2				73
74	PC1				74
75	PB2				75
76	PB1	1		1	76
77	PA2				77
78	PA1	7		7	78
199	AAA	1		1	199
200	TOTAL	4,305		4,305	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	1,614,548	54.58%	Y	202
203	Recruitment				203
204	Retention of employees				204
205	Training				205
206	Other (OTHER)	97,691	3.30%	Y	206
207	Total SNF Revenue (Worksheet G-2, Part I, line 7, column 3)	2,958,375			207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	0.306158	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid	10,227,474	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	34,899,864	6
7	Medicaid cost (line 1 times line 6)	10,684,873	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.	457,399	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)	70,078	13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)	113,525	14
15	State or local indigent care program cost (line 1 times line 14)	34,757	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	150,759	18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	457,399	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	3,167,475	355,845	3,523,320	20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	969,748	108,945	1,078,693	21
22	Partial payment by patients approved for charity care	12,319	97,520	109,839	22
23	Cost of charity care (line 21 minus line 22)	957,429	11,425	968,854	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)	1,942,004	26
27	Medicare bad debts for the entire hospital complex (see instructions)	82,859	27
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)	1,859,145	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)	569,192	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)	1,538,046	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)	1,995,445	31

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		4,224,447	4,224,447	-1,872,681	2,351,766	-105,939	2,245,827	1
1.01	00101	CAP REL COST - 47 BLDG				1,111,331	1,111,331		1,111,331	1.01
1.02	00102	CAP REL COST (PROF ARTS PLAZA)				308,419	308,419		308,419	1.02
1.03	00103	CAP REL COST (ASBURY)				22,728	22,728		22,728	1.03
1.04	00104	CAP REL COST (MED ARTS BLDG)				25,156	25,156		25,156	1.04
1.05	00105	CAP REL COST (ENERGY CENTER)				211,271	211,271		211,271	1.05
1.06	00106	CAP REL COST (RENTAL PROPERTIES)				3,190	3,190		3,190	1.06
1.07	00107	CAP REL COST (PARKING DECK)				28,128	28,128		28,128	1.07
1.08	00108	CAP REL COST (97 BLDG)				1,034,733	1,034,733		1,034,733	1.08
1.09	00109	CAP REL COST (BELLEVUE CLINIC)				4,040	4,040		4,040	1.09
1.10	00110	CAP REL COST (CASCADE CLINIC)				11,613	11,613		11,613	1.10
1.11	00111	CAP REL COST (RETAIL PHARMACY)				67,562	67,562		67,562	1.11
1.12	00112	CAP REL COST (OAKCREST NURSING HOME)				25,207	25,207		25,207	1.12
2	00200	Cap Rel Costs-Mvble Equip				5,691,741	5,691,741	-3,344	5,688,397	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	718,366	1,034,507	1,752,873	6,964,826	8,717,699	8,049,406	16,767,105	4
4.01	00401	CHILD CARE	1,026,135	428,866	1,455,001	-323,585	1,131,416	-1,131,416		4.01
5.01	01160	COMMUNICATIONS	283,408	104,617	388,025	-68,605	319,420	-550	318,870	5.01
5.02	00560	PURCHASING	304,365	493,218	797,583	-58,379	739,204		739,204	5.02
5.03	00580	PFS/COLLECTION	629,165	2,059,676	2,688,841	-142,913	2,545,928		2,545,928	5.03
5.06	00590	OTHER ADMIN & GENERAL	-707,891	13,437,601	12,729,710	-508,144	12,221,566	-2,633,986	9,587,580	5.06
6	00600	Maintenance & Repairs	1,367,890	4,016,652	5,384,542	-287,251	5,097,291	-34,083	5,063,208	6
7	00700	Operation of Plant	22,227	184,245	206,472	-22,003	184,469		184,469	7
8	00800	Laundry & Linen Service	492,687	481,484	974,171	-231,921	742,250	-16,887	725,363	8
9	00900	Housekeeping	1,133,849	613,184	1,747,033	-319,868	1,427,165		1,427,165	9
10	01000	Dietary	1,665,533	1,423,850	3,089,383	-462,477	2,626,906	-1,130,483	1,496,423	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	2,203,793	900,010	3,103,803	-408,503	2,695,300	-132,987	2,562,313	13
14	01400	Central Services & Supply	387,578	176,853	564,431	-107,545	456,886		456,886	14
15	01500	Pharmacy	1,914,806	697,609	2,612,415	-514,857	2,097,558	-746	2,096,812	15
16	01600	Medical Records & Library	1,531,218	856,937	2,388,155	-355,605	2,032,550	-87,934	1,944,616	16
17	01700	Social Service	216,239	47,350	263,589	-41,645	221,944		221,944	17
18	01850	CENTRAL STERILIZATION	275,947	328,342	604,289	-229,403	374,886		374,886	18
19	01900	Nonphysician Anesthetists				471,356	471,356	-471,356		19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd								21
22	02200	I&R Services-Other Prgm Costs Apprvd								22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	11,609,142	4,887,074	16,496,216	-4,103,881	12,392,335	-1,512,213	10,880,122	30
31	03100	Intensive Care Unit	1,298,053	507,642	1,805,695	-426,105	1,379,590		1,379,590	31
41	04100	Subprovider - IRF	501,882	296,229	798,111	-81,860	716,251	-151,360	564,891	41
43	04300	Nursery	547,061	188,550	735,611	293,588	1,029,199		1,029,199	43
44	04400	Skilled Nursing Facility	1,320,327	391,912	1,712,239	-280,056	1,432,183	-115	1,432,068	44
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	3,405,433	12,799,426	16,204,859	-12,046,326	4,158,533	-1,369	4,157,164	50
51	05100	Recovery Room	1,763,532	636,614	2,400,146	-547,953	1,852,193	-856	1,851,337	51
52	05200	Delivery Room & Labor Room				791,325	791,325		791,325	52
53	05300	Anesthesiology	94,270	741,066	835,336	-693,984	141,352	-3	141,349	53
54	05400	Radiology-Diagnostic	1,508,843	1,524,884	3,033,727	-829,156	2,204,571	-30,932	2,173,639	54
57	05700	CT Scan	430,876	567,432	998,308	-533,109	465,199		465,199	57
58	05800	MRI	213,097	74,717	287,814	-53,185	234,629		234,629	58
60	06000	Laboratory		7,549,782	7,549,782	-3,963	7,545,819	-1,672,391	5,873,428	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	06300	Blood Storing, Processing & Trans.		462,987	462,987	-1,576	461,411		461,411	63
65	06500	Respiratory Therapy	970,047	494,960	1,465,007	-274,270	1,190,737	-3,355	1,187,382	65
66	06600	Physical Therapy	2,460,396	698,374	3,158,770	-446,435	2,712,335	-19,975	2,692,360	66
69	06900	Electrocardiology	982,780	3,378,187	4,360,967	-3,038,458	1,322,509	-338,514	983,995	69
70	07000	Electroencephalography	257,596	127,786	385,382	-112,335	273,047		273,047	70
71	07100	Medical Supplies Charged to Patients		214,441	214,441	6,413,547	6,627,988	-1,429	6,626,559	71
72	07200	Impl. Dev. Charged to Patients				8,259,746	8,259,746		8,259,746	72
73	07300	Drugs Charged to Patients		4,724,799	4,724,799	471,984	5,196,783	-195,273	5,001,510	73

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	03950	BEHAVIORAL HEALTH COUNSELING	234,524	113,657	348,181	-49,514	298,667	-6,338	292,329	76
76.01	03951	SHOCK THERAPY	30,037	18,867	48,904	-14,846	34,058		34,058	76.01
76.97	07697	CARDIAC REHABILITATION	308,249	85,852	394,101	-148,465	245,636	-19,225	226,411	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
91	09100	Emergency	1,875,447	1,843,524	3,718,971	-651,762	3,067,209	-875,499	2,191,710	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
98	09850	PURCHASED DIALYSIS SERVICES		117,367	117,367	-164	117,203		117,203	98
101	10100	Home Health Agency	1,838,377	1,815,041	3,653,418	-347,895	3,305,523	292	3,305,815	101
		SPECIAL PURPOSE COST CENTERS								
113	11300	Interest Expense		1,043,444	1,043,444	-1,043,444				113
118		SUBTOTALS (sum of lines 1-117)	45,115,284	76,814,062	121,929,346	527,364	122,456,710	-2,528,860	119,927,850	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen								190
190.01	19001	OAKCREST NURSING HOME	1,141,354	373,463	1,514,817	-278,170	1,236,647		1,236,647	190.01
190.02	19002	SHARED SERVICES	414,163	75,002	489,165	-53,806	435,359		435,359	190.02
190.03	19003	MATERNAL HEALTH	109,085	127,257	236,342	-57,716	178,626		178,626	190.03
190.04	19004	CAFETERIA VISITORS								190.04
190.05	19005	TV SERVICE								190.05
190.06	19006	FUND DEVELOPMENT	279,612	194,429	474,041	-36,799	437,242		437,242	190.06
193.01	19301	DAYCARE								193.01
193.05	19302	PHYSICIAN BILLING								193.05
193.06	19303	PHYSICIAN OFFICES								193.06
194	07950	GUEST MEALS								194
194.01	07951	KENNEDY LIVING CENTER	695,926	170,565	866,491	-154,188	712,303		712,303	194.01
194.02	07952	MERCY-CRESCENT DIABETES PROGRAM								194.02
194.03	07953	RENTAL PROPERTIES DBQ		6,324	6,324	14,256	20,580		20,580	194.03
194.04	07954	AUXILIARY								194.04
194.05	07955	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	93,866	66,396	160,262	-13,894	146,368		146,368	194.05
194.06	07956	RURAL OUTREACH PROGRAM		106,798	106,798	-17,270	89,528		89,528	194.06
194.07	07957	OTHER REV DEDUCTIONS								194.07
194.08	07958	LIFELINE	19,295	77,414	96,709	-3,396	93,313		93,313	194.08
194.09	07959	MMC DYERSVILLE				219,573	219,573		219,573	194.09
194.10	07960	CCH ELKADER	143,324	22,443	165,767	-14,561	151,206		151,206	194.10
194.11	07961	RETAIL PHARMACY		30,015,601	30,015,601	-86,536	29,929,065		29,929,065	194.11
194.12	07962	IDLE SPACE								194.12
194.13	07963	COMMUNITY RELATIONS	268,313	664,013	932,326	-44,857	887,469		887,469	194.13
200		TOTAL (sum of lines 118-199)	48,280,222	108,713,767	156,993,989		156,993,989	-2,528,860	154,465,129	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		5,691,690	1
2	EQUIPMENT DEPRECIATION	A					2
3	EQUIPMENT DEPRECIATION	A					3
4	EQUIPMENT DEPRECIATION	A					4
5	EQUIPMENT DEPRECIATION	A					5
6	EQUIPMENT DEPRECIATION	A					6
7	EQUIPMENT DEPRECIATION	A					7
8	EQUIPMENT DEPRECIATION	A					8
9	EQUIPMENT DEPRECIATION	A					9
10	EQUIPMENT DEPRECIATION	A					10
11	EQUIPMENT DEPRECIATION	A					11
12	EQUIPMENT DEPRECIATION	A					12
13	EQUIPMENT DEPRECIATION	A					13
14	EQUIPMENT DEPRECIATION	A					14
15	EQUIPMENT DEPRECIATION	A					15
16	EQUIPMENT DEPRECIATION	A					16
17	EQUIPMENT DEPRECIATION	A					17
18	EQUIPMENT DEPRECIATION	A					18
19	EQUIPMENT DEPRECIATION	A					19
20	EQUIPMENT DEPRECIATION	A					20
21	EQUIPMENT DEPRECIATION	A					21
22	EQUIPMENT DEPRECIATION	A					22
23	EQUIPMENT DEPRECIATION	A					23
24	EQUIPMENT DEPRECIATION	A					24
25	EQUIPMENT DEPRECIATION	A					25
26	EQUIPMENT DEPRECIATION	A					26
27	EQUIPMENT DEPRECIATION	A					27
28	EQUIPMENT DEPRECIATION	A					28
29	EQUIPMENT DEPRECIATION	A					29
30	EQUIPMENT DEPRECIATION	A					30
31	EQUIPMENT DEPRECIATION	A					31
32	EQUIPMENT DEPRECIATION	A					32
33	EQUIPMENT DEPRECIATION	A					33
34	EQUIPMENT DEPRECIATION	A					34
35	EQUIPMENT DEPRECIATION	A					35
36	EQUIPMENT DEPRECIATION	A					36
37	EQUIPMENT DEPRECIATION	A					37
38	EQUIPMENT DEPRECIATION	A					38
39	EQUIPMENT DEPRECIATION	A					39
40	EQUIPMENT DEPRECIATION	A					40
41	EQUIPMENT DEPRECIATION	A					41
42	EQUIPMENT DEPRECIATION	A					42
500	Total reclassifications					5,691,690	500
	Code Letter - A						
1	MEDICAL SUPPLIES RECLASS	B	Medical Supplies Charged to P	71		6,474,313	1
2	MEDICAL SUPPLIES RECLASS	B					2
3	MEDICAL SUPPLIES RECLASS	B					3
4	MEDICAL SUPPLIES RECLASS	B					4
5	MEDICAL SUPPLIES RECLASS	B					5
6	MEDICAL SUPPLIES RECLASS	B					6
7	MEDICAL SUPPLIES RECLASS	B					7
8	MEDICAL SUPPLIES RECLASS	B					8
9	MEDICAL SUPPLIES RECLASS	B					9
10	MEDICAL SUPPLIES RECLASS	B					10
11	MEDICAL SUPPLIES RECLASS	B					11
12	MEDICAL SUPPLIES RECLASS	B					12
13	MEDICAL SUPPLIES RECLASS	B					13
14	MEDICAL SUPPLIES RECLASS	B					14
15	MEDICAL SUPPLIES RECLASS	B					15
16	MEDICAL SUPPLIES RECLASS	B					16
17	MEDICAL SUPPLIES RECLASS	B					17
18	MEDICAL SUPPLIES RECLASS	B					18
19	MEDICAL SUPPLIES RECLASS	B					19
20	MEDICAL SUPPLIES RECLASS	B					20
21	MEDICAL SUPPLIES RECLASS	B					21
22	MEDICAL SUPPLIES RECLASS	B					22
23	MEDICAL SUPPLIES RECLASS	B					23
24	MEDICAL SUPPLIES RECLASS	B					24
25	MEDICAL SUPPLIES RECLASS	B					25

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
26	MEDICAL SUPPLIES RECLASS	B					26
27	MEDICAL SUPPLIES RECLASS	B					27
28	MEDICAL SUPPLIES RECLASS	B					28
29	MEDICAL SUPPLIES RECLASS	B					29
30	MEDICAL SUPPLIES RECLASS	B					30
31	MEDICAL SUPPLIES RECLASS	B					31
32	MEDICAL SUPPLIES RECLASS	B					32
33	MEDICAL SUPPLIES RECLASS	B					33
34	MEDICAL SUPPLIES RECLASS	B					34
35	MEDICAL SUPPLIES RECLASS	B					35
36	MEDICAL SUPPLIES RECLASS	B					36
37	MEDICAL SUPPLIES RECLASS	B					37
38	MEDICAL SUPPLIES RECLASS	B					38
39	MEDICAL SUPPLIES RECLASS	B					39
40	MEDICAL SUPPLIES RECLASS	B					40
41	MEDICAL SUPPLIES RECLASS	B					41
42	MEDICAL SUPPLIES RECLASS	B					42
43	MEDICAL SUPPLIES RECLASS	B					43
44	MEDICAL SUPPLIES RECLASS	B					44
500	Total reclassifications					6,474,313	500
	Code Letter - B						
1	DRUGS CHARGED TO PATIENTS RECLASS	C	PURCHASING	5.02		112	1
2	DRUGS CHARGED TO PATIENTS RECLASS	C	Drugs Charged to Patients	73		474,236	2
3	DRUGS CHARGED TO PATIENTS RECLASS	C					3
4	DRUGS CHARGED TO PATIENTS RECLASS	C					4
5	DRUGS CHARGED TO PATIENTS RECLASS	C					5
6	DRUGS CHARGED TO PATIENTS RECLASS	C					6
7	DRUGS CHARGED TO PATIENTS RECLASS	C					7
8	DRUGS CHARGED TO PATIENTS RECLASS	C					8
9	DRUGS CHARGED TO PATIENTS RECLASS	C					9
10	DRUGS CHARGED TO PATIENTS RECLASS	C					10
11	DRUGS CHARGED TO PATIENTS RECLASS	C					11
12	DRUGS CHARGED TO PATIENTS RECLASS	C					12
13	DRUGS CHARGED TO PATIENTS RECLASS	C					13
14	DRUGS CHARGED TO PATIENTS RECLASS	C					14
15	DRUGS CHARGED TO PATIENTS RECLASS	C					15
16	DRUGS CHARGED TO PATIENTS RECLASS	C					16
17	DRUGS CHARGED TO PATIENTS RECLASS	C					17
18	DRUGS CHARGED TO PATIENTS RECLASS	C					18
19	DRUGS CHARGED TO PATIENTS RECLASS	C					19
20	DRUGS CHARGED TO PATIENTS RECLASS	C					20
21	DRUGS CHARGED TO PATIENTS RECLASS	C					21
22	DRUGS CHARGED TO PATIENTS RECLASS	C					22
23	DRUGS CHARGED TO PATIENTS RECLASS	C					23
24	DRUGS CHARGED TO PATIENTS RECLASS	C					24
25	DRUGS CHARGED TO PATIENTS RECLASS	C					25
26	DRUGS CHARGED TO PATIENTS RECLASS	C					26
27	DRUGS CHARGED TO PATIENTS RECLASS	C					27
28	DRUGS CHARGED TO PATIENTS RECLASS	C					28
29	DRUGS CHARGED TO PATIENTS RECLASS	C					29
30	DRUGS CHARGED TO PATIENTS RECLASS	C					30
31	DRUGS CHARGED TO PATIENTS RECLASS	C					31
500	Total reclassifications					474,348	500
	Code Letter - C						
1	DIRECT ASSIGNED EMP BENE	D	Employee Benefits Department	4		7,086,833	1
2	DIRECT ASSIGNED EMP BENE	D	Blood Storing, Processing & T	63		6	2
3	DIRECT ASSIGNED EMP BENE	D					3
4	DIRECT ASSIGNED EMP BENE	D					4
5	DIRECT ASSIGNED EMP BENE	D					5
6	DIRECT ASSIGNED EMP BENE	D					6
7	DIRECT ASSIGNED EMP BENE	D					7
8	DIRECT ASSIGNED EMP BENE	D					8
9	DIRECT ASSIGNED EMP BENE	D					9
10	DIRECT ASSIGNED EMP BENE	D					10
11	DIRECT ASSIGNED EMP BENE	D					11
12	DIRECT ASSIGNED EMP BENE	D					12
13	DIRECT ASSIGNED EMP BENE	D					13
14	DIRECT ASSIGNED EMP BENE	D					14

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
15	DIRECT ASSIGNED EMP BENE	D					15
16	DIRECT ASSIGNED EMP BENE	D					16
17	DIRECT ASSIGNED EMP BENE	D					17
18	DIRECT ASSIGNED EMP BENE	D					18
19	DIRECT ASSIGNED EMP BENE	D					19
20	DIRECT ASSIGNED EMP BENE	D					20
21	DIRECT ASSIGNED EMP BENE	D					21
22	DIRECT ASSIGNED EMP BENE	D					22
23	DIRECT ASSIGNED EMP BENE	D					23
24	DIRECT ASSIGNED EMP BENE	D					24
25	DIRECT ASSIGNED EMP BENE	D					25
26	DIRECT ASSIGNED EMP BENE	D					26
27	DIRECT ASSIGNED EMP BENE	D					27
28	DIRECT ASSIGNED EMP BENE	D					28
29	DIRECT ASSIGNED EMP BENE	D					29
30	DIRECT ASSIGNED EMP BENE	D					30
31	DIRECT ASSIGNED EMP BENE	D					31
32	DIRECT ASSIGNED EMP BENE	D					32
33	DIRECT ASSIGNED EMP BENE	D					33
34	DIRECT ASSIGNED EMP BENE	D					34
35	DIRECT ASSIGNED EMP BENE	D					35
36	DIRECT ASSIGNED EMP BENE	D					36
37	DIRECT ASSIGNED EMP BENE	D					37
38	DIRECT ASSIGNED EMP BENE	D					38
39	DIRECT ASSIGNED EMP BENE	D					39
40	DIRECT ASSIGNED EMP BENE	D					40
41	DIRECT ASSIGNED EMP BENE	D					41
42	DIRECT ASSIGNED EMP BENE	D					42
43	DIRECT ASSIGNED EMP BENE	D					43
44	DIRECT ASSIGNED EMP BENE	D					44
45	DIRECT ASSIGNED EMP BENE	D					45
46	DIRECT ASSIGNED EMP BENE	D					46
500	Total reclassifications					7,086,839	500
	Code Letter - D						
1	IMPLANTABLE SUPPLIES	E	Impl. Dev. Charged to Patient	72		8,259,746	1
2	IMPLANTABLE SUPPLIES	E					2
3	IMPLANTABLE SUPPLIES	E					3
4	IMPLANTABLE SUPPLIES	E					4
5	IMPLANTABLE SUPPLIES	E					5
6	IMPLANTABLE SUPPLIES	E					6
500	Total reclassifications					8,259,746	500
	Code Letter - E						
1	BONUS RECLASS	F	OTHER ADMIN & GENERAL	5.06	1,603,086	121,257	1
2	BONUS RECLASS	F					2
3	BONUS RECLASS	F					3
4	BONUS RECLASS	F					4
5	BONUS RECLASS	F					5
6	BONUS RECLASS	F					6
7	BONUS RECLASS	F					7
8	BONUS RECLASS	F					8
9	BONUS RECLASS	F					9
10	BONUS RECLASS	F					10
11	BONUS RECLASS	F					11
12	BONUS RECLASS	F					12
13	BONUS RECLASS	F					13
14	BONUS RECLASS	F					14
15	BONUS RECLASS	F					15
16	BONUS RECLASS	F					16
17	BONUS RECLASS	F					17
18	BONUS RECLASS	F					18
19	BONUS RECLASS	F					19
20	BONUS RECLASS	F					20
21	BONUS RECLASS	F					21
22	BONUS RECLASS	F					22
23	BONUS RECLASS	F					23
24	BONUS RECLASS	F					24
25	BONUS RECLASS	F					25
26	BONUS RECLASS	F					26

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
27	BONUS RECLASS	F					27
28	BONUS RECLASS	F					28
29	BONUS RECLASS	F					29
30	BONUS RECLASS	F					30
31	BONUS RECLASS	F					31
32	BONUS RECLASS	F					32
33	BONUS RECLASS	F					33
34	BONUS RECLASS	F					34
35	BONUS RECLASS	F					35
36	BONUS RECLASS	F					36
37	BONUS RECLASS	F					37
38	BONUS RECLASS	F					38
39	BONUS RECLASS	F					39
40	BONUS RECLASS	F					40
41	BONUS RECLASS	F					41
42	BONUS RECLASS	F					42
43	BONUS RECLASS	F					43
44	BONUS RECLASS	F					44
45	BONUS RECLASS	F					45
500	Total reclassifications				1,603,086	121,257	500
	Code Letter - F						
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST - 47 BLDG	1.01		796,149	1
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PROF ARTS PLAZA	1.02		206,422	2
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (ENERGY CENTER)	1.05		190,273	3
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (RENTAL PROPERTI	1.06		1,069	4
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PARKING DECK)	1.07		26,007	5
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (97 BLDG)	1.08		880,441	6
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (BELLEVUE CLINIC	1.09		1,735	7
8	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (OAKCREST NURSIN	1.12		1,996	8
500	Total reclassifications					2,104,092	500
	Code Letter - G						
1	RETAIL PHARMACY DEPRECIATION	H	CAP REL COST (RETAIL PHARMACY	1.11		39,517	1
500	Total reclassifications					39,517	500
	Code Letter - H						
1	CRNA FEES	I	Nonphysician Anesthetists	19		471,356	1
500	Total reclassifications					471,356	500
	Code Letter - I						
1	PAP PROPERTY TAX	J	RENTAL PROPERTIES DBQ	194.03		14,256	1
500	Total reclassifications					14,256	500
	Code Letter - J						
1	BIRTH CENTER COSTS	L	Nursery	43	425,440	41,199	1
2	BIRTH CENTER COSTS	L	Delivery Room & Labor Room	52	721,459	69,866	2
500	Total reclassifications				1,146,899	111,065	500
	Code Letter - L						
1	SHORT TERM DISABILITY SALARY TO OTHE	M	Employee Benefits Department	4		40,061	1
2	SHORT TERM DISABILITY SALARY TO OTHE	M	CHILD CARE	4.01		1,380	2
3	SHORT TERM DISABILITY SALARY TO OTHE	M	Laundry & Linen Service	8		3,582	3
4	SHORT TERM DISABILITY SALARY TO OTHE	M	Housekeeping	9		1,201	4
5	SHORT TERM DISABILITY SALARY TO OTHE	M	Dietary	10		195	5
6	SHORT TERM DISABILITY SALARY TO OTHE	M	Nursing Administration	13		2,853	6
7	SHORT TERM DISABILITY SALARY TO OTHE	M	Pharmacy	15		1,287	7
8	SHORT TERM DISABILITY SALARY TO OTHE	M	Medical Records & Library	16		1,471	8
9	SHORT TERM DISABILITY SALARY TO OTHE	M	Social Service	17		210	9
10	SHORT TERM DISABILITY SALARY TO OTHE	M	CENTRAL STERILIZATION	18		4,366	10
11	SHORT TERM DISABILITY SALARY TO OTHE	M	Adults & Pediatrics	30		12,141	11
12	SHORT TERM DISABILITY SALARY TO OTHE	M	Nursery	43		1,077	12
13	SHORT TERM DISABILITY SALARY TO OTHE	M	Skilled Nursing Facility	44		1,339	13
14	SHORT TERM DISABILITY SALARY TO OTHE	M	Operating Room	50		2,201	14
15	SHORT TERM DISABILITY SALARY TO OTHE	M	Recovery Room	51		1,108	15
16	SHORT TERM DISABILITY SALARY TO OTHE	M	Physical Therapy	66		1,026	16
17	SHORT TERM DISABILITY SALARY TO OTHE	M	Emergency	91		1,982	17
18	SHORT TERM DISABILITY SALARY TO OTHE	M	Home Health Agency	101		7,649	18
19	SHORT TERM DISABILITY SALARY TO OTHE	M	OAKCREST NURSING HOME	190.01		1,522	19
20	SHORT TERM DISABILITY SALARY TO OTHE	M	KENNEDY LIVING CENTER	194.01		645	20

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
500	Total reclassifications					87,296	500
	Code Letter - M						
1	GENERAL INSURANCE	N	OTHER ADMIN & GENERAL	5.06		102,213	1
500	Total reclassifications					102,213	500
	Code Letter - N						
1	INTEREST EXPENSE	O	Cap Rel Costs-Bldg & Fixt	1		368,539	1
2	INTEREST EXPENSE	O	CAP REL COST - 47 BLDG	1.01		299,670	2
3	INTEREST EXPENSE	O	CAP REL COST (PROF ARTS PLAZA	1.02		96,977	3
4	INTEREST EXPENSE	O	CAP REL COST (ASBURY)	1.03		21,609	4
5	INTEREST EXPENSE	O	CAP REL COST (MED ARTS BLDG)	1.04		23,918	5
6	INTEREST EXPENSE	O	CAP REL COST (ENERGY CENTER)	1.05		19,965	6
7	INTEREST EXPENSE	O	CAP REL COST (RENTAL PROPERTI	1.06		2,017	7
8	INTEREST EXPENSE	O	CAP REL COST (PARKING DECK)	1.07		2,017	8
9	INTEREST EXPENSE	O	CAP REL COST (97 BLDG)	1.08		146,699	9
10	INTEREST EXPENSE	O	CAP REL COST (BELLEVUE CLINIC	1.09		2,192	10
11	INTEREST EXPENSE	O	CAP REL COST (CASCADE CLINIC)	1.10		11,041	11
12	INTEREST EXPENSE	O	CAP REL COST (RETAIL PHARMACY	1.11		26,665	12
13	INTEREST EXPENSE	O	CAP REL COST (OAKCREST NURSIN	1.12		22,069	13
14	INTEREST EXPENSE	O	Cap Rel Costs-Mvble Equip	2		51	14
500	Total reclassifications					1,043,429	500
	Code Letter - O						
1	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST - 47 BLDG	1.01		15,512	1
2	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PROF ARTS PLAZA	1.02		5,020	2
3	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ASBURY)	1.03		1,119	3
4	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (MED ARTS BLDG)	1.04		1,238	4
5	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ENERGY CENTER)	1.05		1,033	5
6	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RENTAL PROPERTI	1.06		104	6
7	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PARKING DECK)	1.07		104	7
8	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (97 BLDG)	1.08		7,593	8
9	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (BELLEVUE CLINIC	1.09		113	9
10	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (CASCADE CLINIC)	1.10		572	10
11	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RETAIL PHARMACY	1.11		1,380	11
12	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (OAKCREST NURSIN	1.12		1,142	12
500	Total reclassifications					34,930	500
	Code Letter - P						
1	CARDIAC REHAB	Q	Adults & Pediatrics	30	80,070	8,947	1
500	Total reclassifications				80,070	8,947	500
	Code Letter - Q						
1	MEDICAL DIRECTOR	T	Subprovider - IRF	41		22,980	1
2	MEDICAL DIRECTOR	T	Radiology-Diagnostic	54		76,004	2
3	MEDICAL DIRECTOR	T	Respiratory Therapy	65		10,584	3
4	MEDICAL DIRECTOR	T	BEHAVIORAL HEALTH COUNSELING	76		16,375	4
5	MEDICAL DIRECTOR	T	OAKCREST NURSING HOME	190.01		2,678	5
500	Total reclassifications					128,621	500
	Code Letter - T						
1	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4		139,318	1
500	Total reclassifications					139,318	500
	Code Letter - V						
1	NUTRITION SALARY	X	MMC DYERSVILLE	194.09	7,606		1
500	Total reclassifications				7,606		500
	Code Letter - X						
1	VISUAL MONITORING SALARY	Z	Intensive Care Unit	31	485		1
2	VISUAL MONITORING SALARY	Z	Skilled Nursing Facility	44	27,980		2
500	Total reclassifications				28,465		500
	Code Letter - Z						
1	DYERSVILLE BUDGET & FINANCE	AA	MMC DYERSVILLE	194.09	55,566	28,927	1
2	DYERSVILLE BUDGET & FINANCE	AA					2
500	Total reclassifications				55,566	28,927	500
	Code Letter - AA						
1	DYERSVILLE HUMAN RESOURCES	AB	MMC DYERSVILLE	194.09	44,890	23,789	1

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
500	Total reclassifications				44,890	23,789	500
	Code Letter - AB						
1	DYERSVILLE ADMINISTRATION	AC	MMC DYERSVILLE	194.09	12,351	96,670	1
2	DYERSVILLE ADMINISTRATION	AC					2
500	Total reclassifications				12,351	96,670	500
	Code Letter - AC						
1	DYERSVILLE PLANNING	AD	MMC DYERSVILLE	194.09	5,923	3,002	1
2	DYERSVILLE PLANNING	AD					2
500	Total reclassifications				5,923	3,002	500
	Code Letter - AD						
1	DYERSVILLE ACO	AE	MMC DYERSVILLE	194.09		5,946	1
500	Total reclassifications					5,946	500
	Code Letter - AE						
1	DYERSVILLE SPIRITUAL CARE	AF	MMC DYERSVILLE	194.09	10,048	2,617	1
2	DYERSVILLE SPIRITUAL CARE	AF					2
500	Total reclassifications				10,048	2,617	500
	Code Letter - AF						
1	DYERSVILLE PURCHASING	AG	MMC DYERSVILLE	194.09	2,678		1
500	Total reclassifications				2,678		500
	Code Letter - AG						
	GRAND TOTAL (Increases)				2,997,582	32,554,184	

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
1	EQUIPMENT DEPRECIATION	A	Employee Benefits Department	4		6,067	9	1
2	EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		15,085		2
3	EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		5,244		3
4	EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		1,932,023		4
5	EQUIPMENT DEPRECIATION	A	Maintenance & Repairs	6		25,415		5
6	EQUIPMENT DEPRECIATION	A	Operation of Plant	7		1,789		6
7	EQUIPMENT DEPRECIATION	A	Laundry & Linen Service	8		85,439		7
8	EQUIPMENT DEPRECIATION	A	Housekeeping	9		8,814		8
9	EQUIPMENT DEPRECIATION	A	Dietary	10		42,320		9
10	EQUIPMENT DEPRECIATION	A	Nursing Administration	13		59,303		10
11	EQUIPMENT DEPRECIATION	A	Central Services & Supply	14		9,863		11
12	EQUIPMENT DEPRECIATION	A	Pharmacy	15		178,531		12
13	EQUIPMENT DEPRECIATION	A	Medical Records & Library	16		54,065		13
14	EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		61,381		14
15	EQUIPMENT DEPRECIATION	A	Adults & Pediatrics	30		387,262		15
16	EQUIPMENT DEPRECIATION	A	Intensive Care Unit	31		111,997		16
17	EQUIPMENT DEPRECIATION	A	Subprovider - IRF	41		5,779		17
18	EQUIPMENT DEPRECIATION	A	Nursery	43		33,702		18
19	EQUIPMENT DEPRECIATION	A	Skilled Nursing Facility	44		20,028		19
20	EQUIPMENT DEPRECIATION	A	Operating Room	50		933,363		20
21	EQUIPMENT DEPRECIATION	A	Recovery Room	51		52,699		21
22	EQUIPMENT DEPRECIATION	A	Anesthesiology	53		49,636		22
23	EQUIPMENT DEPRECIATION	A	Radiology-Diagnostic	54		521,552		23
24	EQUIPMENT DEPRECIATION	A	CT Scan	57		460,169		24
25	EQUIPMENT DEPRECIATION	A	MRI	58		18,868		25
26	EQUIPMENT DEPRECIATION	A	Laboratory	60		861		26
27	EQUIPMENT DEPRECIATION	A	Blood Storing, Processing & T	63		1,081		27
28	EQUIPMENT DEPRECIATION	A	Respiratory Therapy	65		35,071		28
29	EQUIPMENT DEPRECIATION	A	Physical Therapy	66		9,745		29
30	EQUIPMENT DEPRECIATION	A	Electrocardiology	69		250,813		30
31	EQUIPMENT DEPRECIATION	A	Electroencephalography	70		49,235		31
32	EQUIPMENT DEPRECIATION	A	Medical Supplies Charged to P	71		56,524		32
33	EQUIPMENT DEPRECIATION	A	BEHAVIORAL HEALTH COUNSELING	76		1,556		33
34	EQUIPMENT DEPRECIATION	A	SHOCK THERAPY	76.01		5,578		34
35	EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		9,196		35
36	EQUIPMENT DEPRECIATION	A	Emergency	91		89,902		36
37	EQUIPMENT DEPRECIATION	A	Home Health Agency	101		22,210		37
38	EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		29,972		38
39	EQUIPMENT DEPRECIATION	A	SHARED SERVICES	190.02		162		39
40	EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		1,377		40
41	EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		47,019		41
42	EQUIPMENT DEPRECIATION	A	COMMUNITY RELATIONS	194.13		994		42
500	Total reclassifications					5,691,690		500
	Code letter - A							
1	MEDICAL SUPPLIES RECLASS	B	Employee Benefits Department	4		2,337		1
2	MEDICAL SUPPLIES RECLASS	B	CHILD CARE	4.01		14,151		2
3	MEDICAL SUPPLIES RECLASS	B	COMMUNICATIONS	5.01		182		3
4	MEDICAL SUPPLIES RECLASS	B	PFS/COLLECTION	5.03		27		4
5	MEDICAL SUPPLIES RECLASS	B	OTHER ADMIN & GENERAL	5.06		123		5
6	MEDICAL SUPPLIES RECLASS	B	Maintenance & Repairs	6		778		6
7	MEDICAL SUPPLIES RECLASS	B	Laundry & Linen Service	8		9,378		7
8	MEDICAL SUPPLIES RECLASS	B	Housekeeping	9		7,324		8
9	MEDICAL SUPPLIES RECLASS	B	Dietary	10		3,173		9
10	MEDICAL SUPPLIES RECLASS	B	Nursing Administration	13		1,244		10
11	MEDICAL SUPPLIES RECLASS	B	Central Services & Supply	14		639		11
12	MEDICAL SUPPLIES RECLASS	B	Pharmacy	15		28,906		12
13	MEDICAL SUPPLIES RECLASS	B	Medical Records & Library	16		60		13
14	MEDICAL SUPPLIES RECLASS	B	CENTRAL STERILIZATION	18		106,074		14
15	MEDICAL SUPPLIES RECLASS	B	Adults & Pediatrics	30		475,560		15
16	MEDICAL SUPPLIES RECLASS	B	Intensive Care Unit	31		94,166		16
17	MEDICAL SUPPLIES RECLASS	B	Subprovider - IRF	41		16,506		17
18	MEDICAL SUPPLIES RECLASS	B	Nursery	43		41,677		18
19	MEDICAL SUPPLIES RECLASS	B	Skilled Nursing Facility	44		34,569		19
20	MEDICAL SUPPLIES RECLASS	B	Operating Room	50		3,837,298		20
21	MEDICAL SUPPLIES RECLASS	B	Recovery Room	51		127,431		21
22	MEDICAL SUPPLIES RECLASS	B	Anesthesiology	53		135,813		22
23	MEDICAL SUPPLIES RECLASS	B	Radiology-Diagnostic	54		124,068		23
24	MEDICAL SUPPLIES RECLASS	B	CT Scan	57		97		24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
25	MEDICAL SUPPLIES RECLASS	B	MRI	58		2,308	25
26	MEDICAL SUPPLIES RECLASS	B	Laboratory	60		3,095	26
27	MEDICAL SUPPLIES RECLASS	B	Blood Storing, Processing & T	63		501	27
28	MEDICAL SUPPLIES RECLASS	B	Respiratory Therapy	65		85,773	28
29	MEDICAL SUPPLIES RECLASS	B	Physical Therapy	66		43,306	29
30	MEDICAL SUPPLIES RECLASS	B	Electrocardiology	69		1,019,807	30
31	MEDICAL SUPPLIES RECLASS	B	Electroencephalography	70		17,619	31
32	MEDICAL SUPPLIES RECLASS	B	Drugs Charged to Patients	73		2,251	32
33	MEDICAL SUPPLIES RECLASS	B	BEHAVIORAL HEALTH COUNSELING	76		114	33
34	MEDICAL SUPPLIES RECLASS	B	SHOCK THERAPY	76.01		4,059	34
35	MEDICAL SUPPLIES RECLASS	B	CARDIAC REHABILITATION	76.97		2,701	35
36	MEDICAL SUPPLIES RECLASS	B	Emergency	91		204,266	36
37	MEDICAL SUPPLIES RECLASS	B	PURCHASED DIALYSIS SERVICES	98		145	37
38	MEDICAL SUPPLIES RECLASS	B	OAKCREST NURSING HOME	190.01		25,549	38
39	MEDICAL SUPPLIES RECLASS	B	SHARED SERVICES	190.02		133	39
40	MEDICAL SUPPLIES RECLASS	B	MATERNAL HEALTH	190.03		707	40
41	MEDICAL SUPPLIES RECLASS	B	KENNEDY LIVING CENTER	194.01		22	41
42	MEDICAL SUPPLIES RECLASS	B	COMMUNITY EDUCATION/OUTSIDE L	194.05		71	42
43	MEDICAL SUPPLIES RECLASS	B	RURAL OUTREACH PROGRAM	194.06		240	43
44	MEDICAL SUPPLIES RECLASS	B	COMMUNITY RELATIONS	194.13		65	44
500	Total reclassifications					6,474,313	500
	Code letter - B						
1	DRUGS CHARGED TO PATIENTS RECLASS	C	Employee Benefits Department	4		9,525	1
2	DRUGS CHARGED TO PATIENTS RECLASS	C	COMMUNICATIONS	5.01		10	2
3	DRUGS CHARGED TO PATIENTS RECLASS	C	Maintenance & Repairs	6		7	3
4	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursing Administration	13		7	4
5	DRUGS CHARGED TO PATIENTS RECLASS	C	Central Services & Supply	14		1	5
6	DRUGS CHARGED TO PATIENTS RECLASS	C	Pharmacy	15		39,622	6
7	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Records & Library	16		25	7
8	DRUGS CHARGED TO PATIENTS RECLASS	C	CENTRAL STERILIZATION	18		147	8
9	DRUGS CHARGED TO PATIENTS RECLASS	C	Adults & Pediatrics	30		107,135	9
10	DRUGS CHARGED TO PATIENTS RECLASS	C	Intensive Care Unit	31		19,806	10
11	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursery	43		1,602	11
12	DRUGS CHARGED TO PATIENTS RECLASS	C	Skilled Nursing Facility	44		9,911	12
13	DRUGS CHARGED TO PATIENTS RECLASS	C	Operating Room	50		38,615	13
14	DRUGS CHARGED TO PATIENTS RECLASS	C	Recovery Room	51		66,345	14
15	DRUGS CHARGED TO PATIENTS RECLASS	C	Anesthesiology	53		19,561	15
16	DRUGS CHARGED TO PATIENTS RECLASS	C	Radiology-Diagnostic	54		7,124	16
17	DRUGS CHARGED TO PATIENTS RECLASS	C	CT Scan	57		25	17
18	DRUGS CHARGED TO PATIENTS RECLASS	C	Laboratory	60		7	18
19	DRUGS CHARGED TO PATIENTS RECLASS	C	Respiratory Therapy	65		966	19
20	DRUGS CHARGED TO PATIENTS RECLASS	C	Physical Therapy	66		459	20
21	DRUGS CHARGED TO PATIENTS RECLASS	C	Electrocardiology	69		15,965	21
22	DRUGS CHARGED TO PATIENTS RECLASS	C	Electroencephalography	70		796	22
23	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Supplies Charged to P	71		4,242	23
24	DRUGS CHARGED TO PATIENTS RECLASS	C	BEHAVIORAL HEALTH COUNSELING	76		21,870	24
25	DRUGS CHARGED TO PATIENTS RECLASS	C	SHOCK THERAPY	76.01		85	25
26	DRUGS CHARGED TO PATIENTS RECLASS	C	CARDIAC REHABILITATION	76.97		6	26
27	DRUGS CHARGED TO PATIENTS RECLASS	C	Emergency	91		54,634	27
28	DRUGS CHARGED TO PATIENTS RECLASS	C	PURCHASED DIALYSIS SERVICES	98		19	28
29	DRUGS CHARGED TO PATIENTS RECLASS	C	OAKCREST NURSING HOME	190.01		366	29
30	DRUGS CHARGED TO PATIENTS RECLASS	C	MATERNAL HEALTH	190.03		38,435	30
31	DRUGS CHARGED TO PATIENTS RECLASS	C	RURAL OUTREACH PROGRAM	194.06		17,030	31
500	Total reclassifications					474,348	500
	Code letter - C						
1	DIRECT ASSIGNED EMP BENE	D	CHILD CARE	4.01		231,707	1
2	DIRECT ASSIGNED EMP BENE	D	COMMUNICATIONS	5.01		49,779	2
3	DIRECT ASSIGNED EMP BENE	D	PURCHASING	5.02		46,273	3
4	DIRECT ASSIGNED EMP BENE	D	PFS/COLLECTION	5.03		112,253	4
5	DIRECT ASSIGNED EMP BENE	D	OTHER ADMIN & GENERAL	5.06		61,873	5
6	DIRECT ASSIGNED EMP BENE	D	Maintenance & Repairs	6		211,587	6
7	DIRECT ASSIGNED EMP BENE	D	Operation of Plant	7		4,058	7
8	DIRECT ASSIGNED EMP BENE	D	Laundry & Linen Service	8		103,717	8
9	DIRECT ASSIGNED EMP BENE	D	Housekeeping	9		242,588	9
10	DIRECT ASSIGNED EMP BENE	D	Dietary	10		324,667	10
11	DIRECT ASSIGNED EMP BENE	D	Nursing Administration	13		265,330	11
12	DIRECT ASSIGNED EMP BENE	D	Central Services & Supply	14		76,047	12

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
13	DIRECT ASSIGNED EMP BENE	D	Pharmacy	15		221,460	13
14	DIRECT ASSIGNED EMP BENE	D	Medical Records & Library	16		226,720	14
15	DIRECT ASSIGNED EMP BENE	D	Social Service	17		31,657	15
16	DIRECT ASSIGNED EMP BENE	D	CENTRAL STERILIZATION	18		50,040	16
17	DIRECT ASSIGNED EMP BENE	D	Adults & Pediatrics	30		1,634,264	17
18	DIRECT ASSIGNED EMP BENE	D	Intensive Care Unit	31		168,665	18
19	DIRECT ASSIGNED EMP BENE	D	Subprovider - IRF	41		68,671	19
20	DIRECT ASSIGNED EMP BENE	D	Nursery	43		67,973	20
21	DIRECT ASSIGNED EMP BENE	D	Skilled Nursing Facility	44		200,141	21
22	DIRECT ASSIGNED EMP BENE	D	Operating Room	50		471,420	22
23	DIRECT ASSIGNED EMP BENE	D	Recovery Room	51		243,551	23
24	DIRECT ASSIGNED EMP BENE	D	Anesthesiology	53		14,506	24
25	DIRECT ASSIGNED EMP BENE	D	Radiology-Diagnostic	54		204,815	25
26	DIRECT ASSIGNED EMP BENE	D	CT Scan	57		59,762	26
27	DIRECT ASSIGNED EMP BENE	D	MRI	58		26,315	27
28	DIRECT ASSIGNED EMP BENE	D	Respiratory Therapy	65		130,225	28
29	DIRECT ASSIGNED EMP BENE	D	Physical Therapy	66		321,404	29
30	DIRECT ASSIGNED EMP BENE	D	Electrocardiology	69		124,295	30
31	DIRECT ASSIGNED EMP BENE	D	Electroencephalography	70		34,679	31
32	DIRECT ASSIGNED EMP BENE	D	Drugs Charged to Patients	73		1	32
33	DIRECT ASSIGNED EMP BENE	D	BEHAVIORAL HEALTH COUNSELING	76		35,037	33
34	DIRECT ASSIGNED EMP BENE	D	SHOCK THERAPY	76.01		5,115	34
35	DIRECT ASSIGNED EMP BENE	D	CARDIAC REHABILITATION	76.97		39,630	35
36	DIRECT ASSIGNED EMP BENE	D	Emergency	91		247,780	36
37	DIRECT ASSIGNED EMP BENE	D	Home Health Agency	101		262,945	37
38	DIRECT ASSIGNED EMP BENE	D	OAKCREST NURSING HOME	190.01		184,628	38
39	DIRECT ASSIGNED EMP BENE	D	SHARED SERVICES	190.02		49,797	39
40	DIRECT ASSIGNED EMP BENE	D	MATERNAL HEALTH	190.03		15,072	40
41	DIRECT ASSIGNED EMP BENE	D	FUND DEVELOPMENT	190.06		29,643	41
42	DIRECT ASSIGNED EMP BENE	D	KENNEDY LIVING CENTER	194.01		126,467	42
43	DIRECT ASSIGNED EMP BENE	D	COMMUNITY EDUCATION/OUTSIDE L	194.05		8,472	43
44	DIRECT ASSIGNED EMP BENE	D	LIFELINE	194.08		3,396	44
45	DIRECT ASSIGNED EMP BENE	D	CCH ELKADER	194.10		12,676	45
46	DIRECT ASSIGNED EMP BENE	D	COMMUNITY RELATIONS	194.13		35,738	46
500	Total reclassifications					7,086,839	500
	Code letter - D						
1	IMPLANTABLE SUPPLIES	E	Adults & Pediatrics	30		1,957	1
2	IMPLANTABLE SUPPLIES	E	Skilled Nursing Facility	44		18	2
3	IMPLANTABLE SUPPLIES	E	Operating Room	50		6,657,279	3
4	IMPLANTABLE SUPPLIES	E	Radiology-Diagnostic	54		406	4
5	IMPLANTABLE SUPPLIES	E	Electrocardiology	69		1,599,446	5
6	IMPLANTABLE SUPPLIES	E	Home Health Agency	101		640	6
500	Total reclassifications					8,259,746	500
	Code letter - E						
1	BONUS RECLASS	F	Employee Benefits Department	4	21,920	1,811	1
2	BONUS RECLASS	F	CHILD CARE	4.01	58,220	4,422	2
3	BONUS RECLASS	F	COMMUNICATIONS	5.01	12,451	939	3
4	BONUS RECLASS	F	PURCHASING	5.02	11,352	866	4
5	BONUS RECLASS	F	PFS/COLLECTION	5.03	28,393	2,240	5
6	BONUS RECLASS	F	Maintenance & Repairs	6	45,844	3,620	6
7	BONUS RECLASS	F	Operation of Plant	7	1,751	149	7
8	BONUS RECLASS	F	Laundry & Linen Service	8	30,964	2,423	8
9	BONUS RECLASS	F	Housekeeping	9	56,771	4,371	9
10	BONUS RECLASS	F	Dietary	10	78,840	5,871	10
11	BONUS RECLASS	F	Nursing Administration	13	77,532	5,087	11
12	BONUS RECLASS	F	Central Services & Supply	14	19,499	1,496	12
13	BONUS RECLASS	F	Pharmacy	15	43,063	3,275	13
14	BONUS RECLASS	F	Medical Records & Library	16	69,384	5,351	14
15	BONUS RECLASS	F	Social Service	17	9,268	720	15
16	BONUS RECLASS	F	CENTRAL STERILIZATION	18	10,953	808	16
17	BONUS RECLASS	F	Adults & Pediatrics	30	279,728	20,563	17
18	BONUS RECLASS	F	Intensive Care Unit	31	29,475	2,481	18
19	BONUS RECLASS	F	Subprovider - IRF	41	12,906	978	19
20	BONUS RECLASS	F	Nursery	43	25,926	2,171	20
21	BONUS RECLASS	F	Skilled Nursing Facility	44	40,846	2,523	21
22	BONUS RECLASS	F	Operating Room	50	100,614	7,737	22
23	BONUS RECLASS	F	Recovery Room	51	53,852	4,075	23

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
24	BONUS RECLASS	F	Anesthesiology	53	2,890	222	24	
25	BONUS RECLASS	F	Radiology-Diagnostic	54	44,079	3,116	25	
26	BONUS RECLASS	F	CT Scan	57	11,968	1,088	26	
27	BONUS RECLASS	F	MRI	58	5,254	440	27	
28	BONUS RECLASS	F	Respiratory Therapy	65	30,450	2,369	28	
29	BONUS RECLASS	F	Physical Therapy	66	66,604	4,917	29	
30	BONUS RECLASS	F	Electrocardiology	69	25,953	2,179	30	
31	BONUS RECLASS	F	Electroencephalography	70	9,267	739	31	
32	BONUS RECLASS	F	BEHAVIORAL HEALTH COUNSELING	76	6,806	506	32	
33	BONUS RECLASS	F	SHOCK THERAPY	76.01		9	33	
34	BONUS RECLASS	F	CARDIAC REHABILITATION	76.97	7,233	682	34	
35	BONUS RECLASS	F	Emergency	91	50,279	4,901	35	
36	BONUS RECLASS	F	Home Health Agency	101	57,653	4,447	36	
37	BONUS RECLASS	F	OAKCREST NURSING HOME	190.01	37,466	2,867	37	
38	BONUS RECLASS	F	SHARED SERVICES	190.02	3,370	344	38	
39	BONUS RECLASS	F	MATERNAL HEALTH	190.03	3,275	227	39	
40	BONUS RECLASS	F	FUND DEVELOPMENT	190.06	5,381	398	40	
41	BONUS RECLASS	F	KENNEDY LIVING CENTER	194.01	25,738	1,961	41	
42	BONUS RECLASS	F	COMMUNITY EDUCATION/OUTSIDE L	194.05	4,997	354	42	
43	BONUS RECLASS	F	MMC DYERSVILLE	194.09	75,634	4,806	43	
44	BONUS RECLASS	F	CCH ELKADER	194.10	1,751	134	44	
45	BONUS RECLASS	F	COMMUNITY RELATIONS	194.13	7,486	574	45	
500	Total reclassifications				1,603,086	121,257	500	
	Code letter - F							
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	Cap Rel Costs-Bldg & Fixt	1		2,104,092	1	
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					2	
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					3	
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					4	
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					5	
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					6	
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					7	
8	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					8	
500	Total reclassifications					2,104,092	500	
	Code letter - G							
1	RETAIL PHARMACY DEPRECIATION	H	RETAIL PHARMACY	194.11		39,517	1	
500	Total reclassifications					39,517	500	
	Code letter - H							
1	CRNA FEES	I	Anesthesiology	53		471,356	1	
500	Total reclassifications					471,356	500	
	Code letter - I							
1	PAP PROPERTY TAX	J	Operation of Plant	7		14,256	1	
500	Total reclassifications					14,256	500	
	Code letter - J							
1	BIRTH CENTER COSTS	L	Adults & Pediatrics	30	1,146,899	111,065	1	
2	BIRTH CENTER COSTS	L					2	
500	Total reclassifications				1,146,899	111,065	500	
	Code letter - L							
1	SHORT TERM DISABILITY SALARY TO OTHE	M	Employee Benefits Department	4	40,061		1	
2	SHORT TERM DISABILITY SALARY TO OTHE	M	CHILD CARE	4.01	1,380		2	
3	SHORT TERM DISABILITY SALARY TO OTHE	M	Laundry & Linen Service	8	3,582		3	
4	SHORT TERM DISABILITY SALARY TO OTHE	M	Housekeeping	9	1,201		4	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		
5	SHORT TERM DISABILITY SALARY TO OTHE	M	Dietary	10	195			5	
6	SHORT TERM DISABILITY SALARY TO OTHE	M	Nursing Administration	13	2,853			6	
7	SHORT TERM DISABILITY SALARY TO OTHE	M	Pharmacy	15	1,287			7	
8	SHORT TERM DISABILITY SALARY TO OTHE	M	Medical Records & Library	16	1,471			8	
9	SHORT TERM DISABILITY SALARY TO OTHE	M	Social Service	17	210			9	
10	SHORT TERM DISABILITY SALARY TO OTHE	M	CENTRAL STERILIZATION	18	4,366			10	
11	SHORT TERM DISABILITY SALARY TO OTHE	M	Adults & Pediatrics	30	12,141			11	
12	SHORT TERM DISABILITY SALARY TO OTHE	M	Nursery	43	1,077			12	
13	SHORT TERM DISABILITY SALARY TO OTHE	M	Skilled Nursing Facility	44	1,339			13	
14	SHORT TERM DISABILITY SALARY TO OTHE	M	Operating Room	50	2,201			14	
15	SHORT TERM DISABILITY SALARY TO OTHE	M	Recovery Room	51	1,108			15	
16	SHORT TERM DISABILITY SALARY TO OTHE	M	Physical Therapy	66	1,026			16	
17	SHORT TERM DISABILITY SALARY TO OTHE	M	Emergency	91	1,982			17	
18	SHORT TERM DISABILITY SALARY TO OTHE	M	Home Health Agency	101	7,649			18	
19	SHORT TERM DISABILITY SALARY TO OTHE	M	OAKCREST NURSING HOME	190.01	1,522			19	
20	SHORT TERM DISABILITY SALARY TO OTHE	M	KENNEDY LIVING CENTER	194.01	645			20	
500	Total reclassifications				87,296			500	
	Code letter - M								
1	GENERAL INSURANCE	N	Cap Rel Costs-Bldg & Fixt	1		102,213	9	1	
500	Total reclassifications					102,213		500	
	Code letter - N								
1	INTEREST EXPENSE	O	Interest Expense	113		1,043,429	9	1	
2	INTEREST EXPENSE	O					9	2	
3	INTEREST EXPENSE	O					9	3	
4	INTEREST EXPENSE	O					9	4	
5	INTEREST EXPENSE	O					9	5	
6	INTEREST EXPENSE	O					9	6	
7	INTEREST EXPENSE	O					9	7	
8	INTEREST EXPENSE	O					9	8	
9	INTEREST EXPENSE	O					9	9	
10	INTEREST EXPENSE	O					9	10	
11	INTEREST EXPENSE	O					9	11	
12	INTEREST EXPENSE	O					9	12	
13	INTEREST EXPENSE	O					9	13	
14	INTEREST EXPENSE	O					9	14	
500	Total reclassifications					1,043,429		500	
	Code letter - O								
1	LAND IMPROVEMENT DEPR EXP	P	Cap Rel Costs-Bldg & Fixt	1		34,915	9	1	
2	LAND IMPROVEMENT DEPR EXP	P	Interest Expense	113		15	9	2	
3	LAND IMPROVEMENT DEPR EXP	P					9	3	
4	LAND IMPROVEMENT DEPR EXP	P					9	4	
5	LAND IMPROVEMENT DEPR EXP	P					9	5	
6	LAND IMPROVEMENT DEPR EXP	P					9	6	
7	LAND IMPROVEMENT DEPR EXP	P					9	7	
8	LAND IMPROVEMENT DEPR EXP	P					9	8	
9	LAND IMPROVEMENT DEPR EXP	P					9	9	
10	LAND IMPROVEMENT DEPR EXP	P					9	10	
11	LAND IMPROVEMENT DEPR EXP	P					9	11	
12	LAND IMPROVEMENT DEPR EXP	P					9	12	
500	Total reclassifications					34,930		500	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	Code letter - P							
1	CARDIAC REHAB	Q	CARDIAC REHABILITATION	76.97	80,070	8,947	1	
500	Total reclassifications				80,070	8,947	500	
	Code letter - Q							
1	MEDICAL DIRECTOR	T	OTHER ADMIN & GENERAL	5.06		128,621	1	
2	MEDICAL DIRECTOR	T					2	
3	MEDICAL DIRECTOR	T					3	
4	MEDICAL DIRECTOR	T					4	
5	MEDICAL DIRECTOR	T					5	
500	Total reclassifications					128,621	500	
	Code letter - T							
1	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4	139,318		1	
500	Total reclassifications				139,318		500	
	Code letter - V							
1	NUTRITION SALARY	X	Dietary	10	7,606		1	
500	Total reclassifications				7,606		500	
	Code letter - X							
1	VISUAL MONITORING SALARY	Z	Adults & Pediatrics	30	28,465		1	
2	VISUAL MONITORING SALARY	Z					2	
500	Total reclassifications				28,465		500	
	Code letter - Z							
1	DYERSVILLE BUDGET & FINANCE	AA	OTHER ADMIN & GENERAL	5.06	55,566	21,061	1	
2	DYERSVILLE BUDGET & FINANCE	AA	Employee Benefits Department	4		7,866	2	
500	Total reclassifications				55,566	28,927	500	
	Code letter - AA							
1	DYERSVILLE HUMAN RESOURCES	AB	Employee Benefits Department	4	44,890	23,789	1	
500	Total reclassifications				44,890	23,789	500	
	Code letter - AB							
1	DYERSVILLE ADMINISTRATION	AC	OTHER ADMIN & GENERAL	5.06	12,351	94,812	1	
2	DYERSVILLE ADMINISTRATION	AC	Employee Benefits Department	4		1,858	2	
500	Total reclassifications				12,351	96,670	500	
	Code letter - AC							
1	DYERSVILLE PLANNING	AD	OTHER ADMIN & GENERAL	5.06	5,923	2,322	1	
2	DYERSVILLE PLANNING	AD	Employee Benefits Department	4		680	2	
500	Total reclassifications				5,923	3,002	500	
	Code letter - AD							
1	DYERSVILLE ACO	AE	OTHER ADMIN & GENERAL	5.06		5,946	1	
500	Total reclassifications					5,946	500	
	Code letter - AE							
1	DYERSVILLE SPIRITUAL CARE	AF	OTHER ADMIN & GENERAL	5.06	10,048	1,353	1	
2	DYERSVILLE SPIRITUAL CARE	AF	Employee Benefits Department	4		1,264	2	
500	Total reclassifications				10,048	2,617	500	
	Code letter - AF							
1	DYERSVILLE PURCHASING	AG	OTHER ADMIN & GENERAL	5.06	2,678		1	
500	Total reclassifications				2,678		500	
	Code letter - AG							
	GRAND TOTAL (Decreases)				3,224,196	32,327,570		

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	3,272,436	784,436		784,436	167,092	3,889,780		2
3	Buildings and Fixtures	104,897,107	7,581,250		7,581,250	637,925	111,840,432		3
4	Building Improvements	573,066					573,066		4
5	Fixed Equipment								5
6	Movable Equipment	45,589,731	2,980,667		2,980,667	2,382,143	46,188,255		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	157,157,529	11,346,353		11,346,353	3,187,160	165,316,722		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	157,157,529	11,346,353		11,346,353	3,187,160	165,316,722		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	3,635,189		25,020	538,116	1,794	24,328	4,224,447	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)	3,635,189		25,020	538,116	1,794	24,328	4,224,447	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	119,128,467		119,128,467	0.720607				
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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	46,188,256		46,188,256	0.279393					2
3	Total (sum of lines 1-2)	165,316,723		165,316,723	1.000000					3

	Description	SUMMARY OF CAPITAL							Total (2) (sum of cols. 9 through 14)	
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)			
*		9	10	11	12	13	14	15		
1	Cap Rel Costs-Bldg & Fixt	1,656,569		25,020	538,116	1,794	24,328	2,245,827	1	
1.01	CAP REL COST - 47 BLDG	1,111,331						1,111,331	1.01	
1.02	CAP REL COST (PROF ARTS PLAZA)	308,419						308,419	1.02	
1.03	CAP REL COST (ASBURY)	22,728						22,728	1.03	
1.04	CAP REL COST (MED ARTS BLDG)	25,156						25,156	1.04	
1.05	CAP REL COST (ENERGY CENTER)	211,271						211,271	1.05	
1.06	CAP REL COST (RENTAL PROPERTIES)	3,190						3,190	1.06	
1.07	CAP REL COST (PARKING DECK)	28,128						28,128	1.07	
1.08	CAP REL COST (97 BLDG)	1,034,733						1,034,733	1.08	
1.09	CAP REL COST (BELLEVUE CLINIC)	4,040						4,040	1.09	
1.10	CAP REL COST (CASCADE CLINIC)	11,613						11,613	1.10	
1.11	CAP REL COST (RETAIL PHARMACY)	67,562						67,562	1.11	
1.12	CAP REL COST (OAKCREST NURSING HOME)	25,207						25,207	1.12	
2	Cap Rel Costs-Mvble Equip	5,688,397						5,688,397	2	
3	Total (sum of lines 1-2)	10,198,344		25,020	538,116	1,794	24,328	10,787,602	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.)

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
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	-2,489,738			10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Wkst A-8-1	4,775,732			12
13	Laundry and linen service					13
14	Cafeteria - employees and guests	B	-1,099,863	Dietary	10	14
15	Rental of quarters to employees & others					15
16	Sale of medical and surgical supplies to other than patients	B	-1,429	Medical Supplies Charged to Patients	71	16
17	Sale of drugs to other than patients	B	-70,911	Drugs Charged to Patients	73	17
18	Sale of medical records and abstracts	B	-87,101	Medical Records & Library	16	18
19	Nursing school (tuition,fees,books,etc.)					19
20	Vending machines	B	-12,122	Dietary	10	20
21	Income from imposition of interest, finance or penalty charges (chapter 21)					21
22	Interest exp on Medicare overpayments & borrowings to repay Medicare overpayments					22
23	Adj for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Respiratory Therapy	65	23
24	Adj for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Physical Therapy	66	24
25	Util review-physicians' compensation (chapter 21)			Utilization Review-SNF	114	25
26	Depreciation--buildings & fixtures			Cap Rel Costs-Bldg & Fixt	1	26
27	Depreciation--movable equipment			Cap Rel Costs-Mvble Equip	2	27
28	Non-physician anesthetist			Nonphysician Anesthetists	19	28
29	Physicians' assistant					29
30	Adj for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-3		Occupational Therapy	67	30
31	Adj for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-3		Speech Pathology	68	31
32	CAH HIT Adj for Depreciation					32
33						33
33.01	TELEPHONE REVENUE	B	-17,250	OTHER ADMIN & GENERAL	5.06	33.01
33.02	TELEPHONE REVENUE	B	-550	COMMUNICATIONS	5.01	33.02
33.03	MISC OTHER REVENUE	B	-875	Physical Therapy	66	33.03
33.04	MISC OTHER REVENUE	B	-19,225	CARDIAC REHABILITATION	76.97	33.04
33.05	MISC OTHER REVENUE	B	-3,335	Radiology-Diagnostic	54	33.05
33.06	MISC OTHER REVENUE	B	-175	Laboratory	60	33.06
33.07	MISC OTHER REVENUE	B	-204,168	Adults & Pediatrics	30	33.07
33.08	MISC OTHER REVENUE	B	477	Home Health Agency	101	33.08
33.09	MISC OTHER REVENUE	B	-125,049	Employee Benefits Department	4	33.09
33.10	MISC OTHER REVENUE	B	-100,419	OTHER ADMIN & GENERAL	5.06	33.10
33.11	MISC OTHER REVENUE	B	-70	Medical Records & Library	16	33.11
33.12	MISC OTHER REVENUE	B	-18,498	Dietary	10	33.12
33.13	MISC OTHER REVENUE	B	-1,131,416	CHILD CARE	4.01	33.13
33.14	PRINTING REVENUE	B	-1,335	Adults & Pediatrics	30	33.14
33.15	PRINTING REVENUE	B	-26,089	OTHER ADMIN & GENERAL	5.06	33.15
33.16	IC OTHER REVENUE	B	-124,362	Drugs Charged to Patients	73	33.16
33.17	IC OTHER REVENUE	B	-23,228	Radiology-Diagnostic	54	33.17
33.18	IC OTHER REVENUE	B	-1,369	Operating Room	50	33.18
33.19	IC OTHER REVENUE	B	-16,887	Laundry & Linen Service	8	33.19
33.20	IC OTHER REVENUE	B	-3,750	OTHER ADMIN & GENERAL	5.06	33.20
33.21	HEALTH EDUCATION SERVICE	B	-3,258	Adults & Pediatrics	30	33.21
33.22	HEALTH EDUCATION SERVICE	B	-8,100	Nursing Administration	13	33.22
33.23	PHYSICAL THERAPY OTHER OP REV	B	-19,100	Physical Therapy	66	33.23
33.24	NON OPERATING REVENUE	B	-124,887	Nursing Administration	13	33.24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
34	CRNA EXPENSE OFFSET	A	-471,356	Nonphysician Anesthetists	19		34
34.01	NON ALLOWABLE ADVERTISING	A	-185	Home Health Agency	101		34.01
34.02	NON ALLOWABLE ADVERTISING	A	-12	Employee Benefits Department	4		34.02
34.03	PATIENT TV EXPENSE	A	-3,344	Cap Rel Costs-Mvble Equip	2	9	34.03
34.04	PATIENT TV EXPENSE	A	-34,083	Maintenance & Repairs	6		34.04
34.05	ATHLETIC TRAINER - MED ASSOC	A	-22,500	OTHER ADMIN & GENERAL	5.06		34.05
34.06	PURCHASED SERVICES OTHER	A	-115	Skilled Nursing Facility	44		34.06
34.07	PURCHASED SERVICES OTHER	A	-98	OTHER ADMIN & GENERAL	5.06		34.07
34.08	NURSE PRACTITIONER	A	-24,304	Employee Benefits Department	4		34.08
34.09	NURSE PRACTITIONER	A	-3	Anesthesiology	53		34.09
34.10	NURSE PRACTITIONER	A	-856	Recovery Room	51		34.10
34.11	NURSE PRACTITIONER	A	-100,214	Electrocardiology	69		34.11
34.12	NURSE PRACTITIONER	A	-96,584	Adults & Pediatrics	30		34.12
34.13	DONATIONS	A	-23,065	OTHER ADMIN & GENERAL	5.06		34.13
34.14	TUITION ASSIST - PT EMPLOYESS	A	-37,965	Employee Benefits Department	4		34.14
34.15	WS A-8 - LOSS ON SALE OF ASSETS	A	-24,328	Cap Rel Costs-Bldg & Fixt	1	9	34.15
34.16	MEDICAID PROVIDER TAX ADJUSTMENT (A	-708,878	OTHER ADMIN & GENERAL	5.06		34.16
34.17	DUES - LOBBYING ALLOCATION	A	-22,620	OTHER ADMIN & GENERAL	5.06		34.17
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)		-2,528,860				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 subscripents thereof.

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	21,651	102,213	-80,562	1
2	1	Cap Rel Costs-Bldg & Fixt	PROPERTY INTEGRATED RISK	141,435	435,903	-294,468	9
3	4	Employee Benefits Department	STOP LOSS INSURANCE		-507,741	507,741	3
3.01	4	Employee Benefits Department	WORKERS COMPENSATION	505,447	568,031	-62,584	3.01
3.02	4	Employee Benefits Department	PENSION EXPENSE	7,110,579	-681,000	7,791,579	3.02
3.03	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	8,192,984	7,436,647	756,337	3.03
3.04	1	Cap Rel Costs-Bldg & Fixt	TRINITY CAPITAL	151,069		151,069	9
3.05	5.06	OTHER ADMIN & GENERAL	IC COMMUNICATIONS	402,595	402,595		3.05
3.06	5.06	OTHER ADMIN & GENERAL	IC AMORTIZATION	1,730,867	1,730,867		3.06
3.07	5.06	OTHER ADMIN & GENERAL	TIS EXPENSE	4,083,748	6,466,700	-2,382,952	3.07
3.08	1	Cap Rel Costs-Bldg & Fixt	TIS CAPITAL	61,788		61,788	9
3.09	1	Cap Rel Costs-Bldg & Fixt	INTERCOMPANY INTEREST	353,329	353,329		9
3.10	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	287,303	287,303		9
3.11	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	92,975	92,975		9
3.12	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	20,717	20,717		9
3.13	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	22,931	22,931		9
3.14	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	19,141	19,141		9
3.15	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	1,934	1,934		9
3.16	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	1,934	1,934		9
3.17	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	140,645	140,645		9
3.18	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	2,102	2,102		9
3.19	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	10,585	10,585		9
3.20	1.11	CAP REL COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	25,565	25,565		9
3.21	1.12	CAP REL COST (OAKCREST NURSING HOME)	INTERCOMPANY INTEREST	21,158	21,158		9
3.22	60	Laboratory	UCL LABORATORY	5,947,734	7,619,950	-1,672,216	3.22
3.23	194.09	MMC DYERSVILLE	TIS EXPENSE	-10,742	-10,742		3.23
3.24	16	Medical Records & Library	IC PROGRAMS	7,800	7,800		3.24
4							4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12			29,347,274	24,571,542	4,775,732	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	
				4	5	6	
6	B			TRINITY HEALTH		HOME OFFICE	6
7	C			UNITED CLINICAL LABORATORIES		CONSOLIDATED LAB SERVICE	7
8	C			MERCY MEDICAL CTR DYERSVILLE		CRITICAL ACCESS HOSPITAL	8
9	C			MT. CARMEL HEALTH SYSTEM		HOSPITAL	9
10							10

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	13,500		13,500	179,000	132	11,360	568	1
	2	15 Pharmacy	4,016		4,016	179,000	38	3,270	164	2
	3	16 Medical Records & Li	4,463		4,463	179,000	43	3,700	185	3
	4	30 Adults & Pediatrics AGGREGATE	1,224,596	1,198,908	25,688	179,000	206	17,728	886	4
	5	41 Subprovider - IRF AGGREGATE	183,029	138,929	44,100	179,000	368	31,669	1,583	5
	6	53 Anesthesiology								6
	7	54 Radiology-Diagnostic	76,004		76,004	271,900	548	71,635	3,582	7
	8	65 Respiratory Therapy	10,584		10,584	179,000	84	7,229	361	8
	9	66 Physical Therapy	6,146		6,146	179,000	110	9,466	473	9
	10	69 Electrocardiology AGGREGATE	238,300	238,300		179,000				10
	11	76 BEHAVIORAL HEALTH CO AGGREGATE	17,095	720	16,375	179,000	125	10,757	538	11
	12	91 Emergency AGGREGATE	1,008,544	816,233	192,311	179,000	1,546	133,045	6,652	12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	200	TOTAL	2,786,277	2,393,090	393,187		3,200	299,859	14,992	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	5.06	OTHER ADMIN & GENERA					11,360	2,140	2,140	1
2	15	Pharmacy					3,270	746	746	2
3	16	Medical Records & Li					3,700	763	763	3
4	30	Adults & Pediatrics AGGREGATE					17,728	7,960	1,206,868	4
5	41	Subprovider - IRF AGGREGATE					31,669	12,431	151,360	5
6	53	Anesthesiology								6
7	54	Radiology-Diagnostic					71,635	4,369	4,369	7
8	65	Respiratory Therapy					7,229	3,355	3,355	8
9	66	Physical Therapy					9,466			9
10	69	Electrocardiology AGGREGATE							238,300	10
11	76	BEHAVIORAL HEALTH CO AGGREGATE					10,757	5,618	6,338	11
12	91	Emergency AGGREGATE					133,045	59,266	875,499	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL					299,859	96,648	2,489,738	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	2,245,827	2,245,827					1
1.01	CAP REL COST - 47 BLDG	1,111,331		1,111,331				1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	308,419			308,419			1.02
1.03	CAP REL COST (ASBURY)	22,728				22,728		1.03
1.04	CAP REL COST (MED ARTS BLDG)	25,156					25,156	1.04
1.05	CAP REL COST (ENERGY CENTER)	211,271						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	3,190						1.06
1.07	CAP REL COST (PARKING DECK)	28,128						1.07
1.08	CAP REL COST (97 BLDG)	1,034,733						1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	4,040						1.09
1.10	CAP REL COST (CASCADE CLINIC)	11,613						1.10
1.11	CAP REL COST (RETAIL PHARMACY)	67,562						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	25,207						1.12
2	Cap Rel Costs-Mvble Equip	5,688,397						2
4	Employee Benefits Department	16,767,105		20,724				4
4.01	CHILD CARE				67,768			4.01
5.01	COMMUNICATIONS	318,870	7,342	4,128				5.01
5.02	PURCHASING	739,204	11,175					5.02
5.03	PFS/COLLECTION	2,545,928	1,945					5.03
5.06	OTHER ADMIN & GENERAL	9,587,580	345,352	308,964	44,993	16,223		5.06
6	Maintenance & Repairs	5,063,208	286,521	128,160	1,680			6
7	Operation of Plant	184,469	449					7
8	Laundry & Linen Service	725,363	5,466	74,954				8
9	Housekeeping	1,427,165	46,793	2,917	1,764			9
10	Dietary	1,496,423	125,452					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	2,562,313		14,674				13
14	Central Services & Supply	456,886	112,102					14
15	Pharmacy	2,096,812	19,000	9,476				15
16	Medical Records & Library	1,944,616	54,561	1,526		5,413		16
17	Social Service	221,944	4,569	1,376				17
18	CENTRAL STERILIZATION	374,886	37,471					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	10,880,122	508,182	163,520		1,092		30
31	Intensive Care Unit	1,379,590	121,366					31
41	Subprovider - IRF	564,891		42,002				41
43	Nursery	1,029,199		24,157				43
44	Skilled Nursing Facility	1,432,068		77,161				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	4,157,164	211,487	13,634				50
51	Recovery Room	1,851,337		628				51
52	Delivery Room & Labor Room	791,325		36,931				52
53	Anesthesiology	141,349						53
54	Radiology-Diagnostic	2,173,639	110,019	1,421				54
57	CT Scan	465,199	16,273					57
58	MRI	234,629	5,236					58
60	Laboratory	5,873,428	49,060	14,786				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	461,411						63
65	Respiratory Therapy	1,187,382		9,805				65
66	Physical Therapy	2,692,360	2,785	4,891	31,729			66
69	Electrocardiology	983,995		688				69
70	Electroencephalography	273,047		18,488				70
71	Medical Supplies Charged to Patients	6,626,559						71
72	Impl. Dev. Charged to Patients	8,259,746						72
73	Drugs Charged to Patients	5,001,510						73
76	BEHAVIORAL HEALTH COUNSELING	292,329		32,586				76
76.01	SHOCK THERAPY	34,058		10,014				76.01
76.97	CARDIAC REHABILITATION	226,411			39,708			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	2,191,710	114,576					91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	117,203	437					98
101	Home Health Agency	3,305,815	33,903	62,270				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	119,927,850	2,231,522	1,079,881	187,642	22,728		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	1,236,647						190.0
1								1
190.0	SHARED SERVICES	435,359			584			190.0
2								2
190.0	MATERNAL HEALTH	178,626			2,745			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		2,302					190.0
5								5
190.0	FUND DEVELOPMENT	437,242		6,327				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	712,303						194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	20,580		8,145	117,448			194.0
3								3
194.0	AUXILIARY		12,003	4,742				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	146,368		11,907				194.0
5								5
194.0	RURAL OUTREACH PROGRAM	89,528						194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	93,313						194.0
8								8
194.0	MMC DYERSVILLE	219,573					21,274	194.0
9								9
194.1	CCH ELKADER	151,206						194.1
0								0
194.1	RETAIL PHARMACY	29,929,065					3,882	194.1
1								1
194.1	IDLE SPACE			329				194.1
2								2
194.1	COMMUNITY RELATIONS	887,469						194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	154,465,129	2,245,827	1,111,331	308,419	22,728	25,156	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	211,271						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		3,190					1.06
1.07	CAP REL COST (PARKING DECK)			28,128				1.07
1.08	CAP REL COST (97 BLDG)				1,034,733			1.08
1.09	CAP REL COST (BELLEVUE CLINIC)					4,040		1.09
1.10	CAP REL COST (CASCADE CLINIC)						11,613	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				18,606			5.03
5.06	OTHER ADMIN & GENERAL			28,128	219,061			5.06
6	Maintenance & Repairs	35,660			138,833			6
7	Operation of Plant	175,611						7
8	Laundry & Linen Service				3,115			8
9	Housekeeping				10,071			9
10	Dietary				11,138			10
11	Cafeteria				90,910			11
12	Maintenance of Personnel							12
13	Nursing Administration				569			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				4,637			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				17,397			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				49,971			50
51	Recovery Room				190,298			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				5,818			53
54	Radiology-Diagnostic				5,078			54
57	CT Scan							57
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					4,040	4,132	66
69	Electrocardiology				132,987			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				9,317			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency				74,722			91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				17,368			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	211,271		28,128	999,896	4,040	4,132	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		3,190				5,748	194.0
3								3
194.0	AUXILIARY				16,572			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				18,265		1,733	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)	211,271	3,190	28,128	1,034,733	4,040	11,613	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	67,562						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)		25,207					1.12
2	Cap Rel Costs-Mvble Equip			5,688,397				2
4	Employee Benefits Department			6,063	16,793,892			4
4.01	CHILD CARE			15,076	341,139	423,983		4.01
5.01	COMMUNICATIONS			5,241	95,635		431,216	5.01
5.02	PURCHASING				103,419	2,566	1,677	5.02
5.03	PFS/COLLECTION				212,043	8,535	8,624	5.03
5.06	OTHER ADMIN & GENERAL			1,930,907	285,406		62,047	5.06
6	Maintenance & Repairs			25,400	466,617	15,959	14,374	6
7	Operation of Plant			1,788	7,227		1,917	7
8	Laundry & Linen Service			85,390	161,701		1,437	8
9	Housekeeping			8,809	379,732		2,635	9
10	Dietary			42,295	557,272	4,618	8,385	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration			59,269	749,459	30,284	5,989	13
14	Central Services & Supply			9,857	129,914	5,757	1,437	14
15	Pharmacy			178,428	660,179	45,251	5,989	15
16	Medical Records & Library			54,034	515,437	2,768	21,561	16
17	Social Service				72,977	3,260	958	17
18	CENTRAL STERILIZATION			61,345	91,989		719	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			338,825	3,607,837	61,541	83,370	30
31	Intensive Care Unit			111,932	447,917	1,053	10,780	31
41	Subprovider - IRF			5,776	172,585		10,780	41
43	Nursery			52,474	333,714	11,823	5,270	43
44	Skilled Nursing Facility			20,016	460,997	29,516	6,947	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			932,823	1,165,662	39,706	35,456	50
51	Recovery Room			52,668	603,042	15,861	14,853	51
52	Delivery Room & Labor Room			31,867	254,640		9,103	52
53	Anesthesiology			49,607	32,253			53
54	Radiology-Diagnostic			521,250	516,990	13,642	12,457	54
57	CT Scan			459,903	147,854	7,627	719	57
58	MRI			18,857	73,358		958	58
60	Laboratory			861			10,062	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,080				63
65	Respiratory Therapy			35,051	331,632	3,872	3,593	65
66	Physical Therapy			9,739	844,529	20,445	7,426	66
69	Electrocardiology			250,668	337,713	25,036	5,510	69
70	Electroencephalography			49,206	87,648	522	1,677	70
71	Medical Supplies Charged to Patients			56,491				71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			1,555	80,373		3,593	76
76.01	SHOCK THERAPY			5,575	10,602			76.01
76.97	CARDIAC REHABILITATION			6,746	77,983		1,677	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			89,850	643,495	10,404	19,165	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			22,197	625,809	17,945	16,770	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,608,919	15,686,779	377,991	397,915	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen						1,677	190
190.0	OAKCREST NURSING HOME		25,207	29,955	389,081	256		190.0
1								1
190.0	SHARED SERVICES			162	144,990		719	190.0
2								2
190.0	MATERNAL HEALTH				37,346		1,677	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT			1,376	96,790	6,723	1,677	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				236,316			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ						240	194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				31,366	12,071	4,073	194.0
5								5
194.0	RURAL OUTREACH PROGRAM						240	194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				6,810			194.0
8								8
194.0	MMC DYERSVILLE				22,387			194.0
9								9
194.1	CCH ELKADER				49,968			194.1
0								0
194.1	RETAIL PHARMACY	67,562		46,992			22,998	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS			993	92,059	26,942		194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	67,562	25,207	5,688,397	16,793,892	423,983	431,216	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	858,041						5.02
5.03	PFS/COLLECTION	308	2,795,989					5.03
5.06	OTHER ADMIN & GENERAL	2,281		12,830,942	12,830,942			5.06
6	Maintenance & Repairs	3,980		6,180,392	559,894	6,740,286		6
7	Operation of Plant	107		371,568	33,661	179,749	584,978	7
8	Laundry & Linen Service	3,885		1,061,311	96,146	232,969	20,773	8
9	Housekeeping	2,380		1,882,266	170,518	118,246	10,544	9
10	Dietary	16,273		2,261,856	204,906	254,014	22,649	10
11	Cafeteria			90,910	8,236	138,942	12,389	11
12	Maintenance of Personnel							12
13	Nursing Administration	399		3,422,956	310,092	43,524	3,881	13
14	Central Services & Supply	583		716,536	64,912	211,773	18,883	14
15	Pharmacy	1,294		3,016,429	273,264	63,438	5,657	15
16	Medical Records & Library	162		2,604,715	235,966	114,593	10,218	16
17	Social Service	23		305,107	27,640	12,631	1,126	17
18	CENTRAL STERILIZATION	1,400		567,810	51,439	70,787	6,312	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	3,252	402,624	16,067,762	1,455,611	1,461,927	130,354	30
31	Intensive Care Unit	670	41,312	2,114,620	191,568	229,274	20,443	31
41	Subprovider - IRF	56	17,573	813,663	73,711	122,094	10,887	41
43	Nursery	814	22,904	1,480,355	134,108	70,221	6,261	43
44	Skilled Nursing Facility	626	22,482	2,049,813	185,697	224,295	20,000	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	5,539	450,110	7,061,552	639,720	515,529	45,968	50
51	Recovery Room	1,628	74,878	2,805,193	254,128	292,668	26,096	51
52	Delivery Room & Labor Room	1,148	16,788	1,141,802	103,438	107,354	9,572	52
53	Anesthesiology	1,131	127,243	357,401	32,378	8,892	793	53
54	Radiology-Diagnostic	7,388	104,213	3,466,097	314,001	219,730	19,592	54
57	CT Scan	291	181,881	1,279,747	115,935	30,741	2,741	57
58	MRI	207	44,075	377,320	34,182	9,892	882	58
60	Laboratory	21	246,404	6,194,622	561,183	135,660	12,096	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		6,932	469,423	42,526			63
65	Respiratory Therapy	3,023	58,163	1,632,521	147,893	28,502	2,541	65
66	Physical Therapy	339	88,704	3,711,119	336,198	127,029	11,327	66
69	Electrocardiology	931	180,922	1,918,450	173,796	205,250	18,301	69
70	Electroencephalography	100	18,635	449,323	40,705	53,742	4,792	70
71	Medical Supplies Charged to Patients	131,301	96,227	6,910,578	626,043			71
72	Impl. Dev. Charged to Patients	147,023	102,543	8,509,312	770,876			72
73	Drugs Charged to Patients	84,061	243,783	5,329,354	482,797			73
76	BEHAVIORAL HEALTH COUNSELING	530	6,523	426,806	38,665	108,963	9,716	76
76.01	SHOCK THERAPY	35	2,036	62,320	5,646	29,110	2,596	76.01
76.97	CARDIAC REHABILITATION	57	5,854	358,436	32,471	134,594	12,001	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency	1,573	184,256	3,329,751	301,649	330,649	29,483	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		1,598	119,238	10,802	826	74	98
101	Home Health Agency	6,673	47,326	4,156,076	376,507	271,602	24,218	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	431,492	2,795,989	117,905,452	9,518,908	6,159,210	533,166	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,677	152			190
190.0	OAKCREST NURSING HOME	465		1,681,611	152,341			190.0
190.0	1 SHARED SERVICES	19		581,833	52,709	1,978	176	190.0
190.0	2 MATERNAL HEALTH	734		221,128	20,032	9,305	830	190.0
190.0	3 CAFETERIA VISITORS							190.0
190.0	4 TV SERVICE			2,302	209	4,348	388	190.0
190.0	5 FUND DEVELOPMENT	700		550,835	49,901	18,392	1,640	190.0
193.0	1 DAYCARE							193.0
193.0	5 PHYSICIAN BILLING							193.0
193.0	6 PHYSICIAN OFFICES							193.0
194	GUEST MEALS							194
194.0	1 KENNEDY LIVING CENTER	4		948,623	85,938			194.0
194.0	2 MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	3 RENTAL PROPERTIES DBQ			155,351	14,074	421,784	37,609	194.0
194.0	4 AUXILIARY			33,317	3,018	61,786	5,509	194.0
194.0	5 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	7		205,792	18,643	34,611	3,086	194.0
194.0	6 RURAL OUTREACH PROGRAM	413		90,181	8,170			194.0
194.0	7 OTHER REV DEDUCTIONS							194.0
194.0	8 LIFELINE	9		100,132	9,071			194.0
194.0	9 MMC DYERSVILLE			263,234	23,847			194.0
194.1	0 CCH ELKADER			201,174	18,225			194.1
194.1	1 RETAIL PHARMACY	424,049		30,514,546	2,764,392	27,915	2,489	194.1
194.1	2 IDLE SPACE			329	30	957	85	194.1
194.1	3 COMMUNITY RELATIONS	149		1,007,612	91,282			194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	858,041	2,795,989	154,465,129	12,830,942	6,740,286	584,978	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,411,199						8
9	Housekeeping	48,211	2,229,785					9
10	Dietary	15,436	91,217	2,850,078				10
11	Cafeteria		49,895	96,857	397,229			11
12	Maintenance of Personnel							12
13	Nursing Administration		15,630		18,611	3,814,694		13
14	Central Services & Supply		76,048		6,960		1,095,112	14
15	Pharmacy	1,038	22,781		14,492		1,712	15
16	Medical Records & Library		41,151		17,553		215	16
17	Social Service		4,536		2,359		30	17
18	CENTRAL STERILIZATION		25,420		4,592	57,450	1,852	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	353,926	524,980	2,004,920	115,148	1,407,558	4,302	30
31	Intensive Care Unit	26,554	82,333	78,827	12,185	152,452	887	31
41	Subprovider - IRF	14,903	43,844	106,275	5,114	63,977	74	41
43	Nursery	2,809	25,217		9,144	114,398	1,077	43
44	Skilled Nursing Facility	45,370	80,545	379,446	16,595	207,630	828	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	117,249	185,128	53	35,827	441,450	7,327	50
51	Recovery Room	50,847	105,098	5,934	18,660	233,457	2,154	51
52	Delivery Room & Labor Room	4,764	38,551		7,348	91,931	1,519	52
53	Anesthesiology		3,193		1,212	15,159	1,497	53
54	Radiology-Diagnostic	40,876	78,906		15,630		9,773	54
57	CT Scan	13,452	11,039		4,512		386	57
58	MRI		3,552		1,892		274	58
60	Laboratory		48,716				27	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	375	10,235		9,896		3,999	65
66	Physical Therapy	12,805	45,616		23,611		449	66
69	Electrocardiology	20,125	73,706		8,982	112,370	1,231	69
70	Electroencephalography	11,380	19,299		2,696		133	70
71	Medical Supplies Charged to Patients						173,687	71
72	Impl. Dev. Charged to Patients						194,484	72
73	Drugs Charged to Patients						111,197	73
76	BEHAVIORAL HEALTH COUNSELING		39,129		2,835	35,474	701	76
76.01	SHOCK THERAPY		10,454	6,074	368	4,608	47	76.01
76.97	CARDIAC REHABILITATION		48,333		2,089	26,131	76	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency	121,672	118,737	9,785	19,766	247,291	2,080	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		297					98
101	Home Health Agency		97,533		9,084	260,624	8,827	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	901,792	2,021,119	2,688,171	387,161	3,471,960	530,845	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	71,313				197,325	615	190.0
190.0	1 SHARED SERVICES	28,924	710		3,364	42,082	26	190.0
190.0	2 MATERNAL HEALTH	1,259	3,341		1,085	13,573	971	190.0
190.0	3 CAFETERIA VISITORS			161,907				190.0
190.0	4 TV SERVICE		1,561					190.0
190.0	5 FUND DEVELOPMENT		6,605		1,808		926	190.0
193.0	6 DAYCARE							193.0
193.0	1 PHYSICIAN BILLING							193.0
193.0	5 PHYSICIAN OFFICES							193.0
194	GUEST MEALS							194
194.0	1 KENNEDY LIVING CENTER						5	194.0
194.0	2 MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	3 RENTAL PROPERTIES DBQ		151,464					194.0
194.0	4 AUXILIARY		22,188					194.0
194.0	5 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	407,839	12,429		841		10	194.0
194.0	6 RURAL OUTREACH PROGRAM						547	194.0
194.0	7 OTHER REV DEDUCTIONS							194.0
194.0	8 LIFELINE				296		12	194.0
194.0	9 MMC DYERSVILLE					89,754		194.0
194.1	0 CCH ELKADER							194.1
194.1	1 RETAIL PHARMACY	72	10,024				560,957	194.1
194.1	2 IDLE SPACE		344					194.1
194.1	3 COMMUNITY RELATIONS				2,674		198	194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	1,411,199	2,229,785	2,850,078	397,229	3,814,694	1,095,112	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	3,398,811						15
16	Medical Records & Library		3,024,411					16
17	Social Service			353,429				17
18	CENTRAL STERILIZATION				785,662			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		429,315	292,694	15,025	24,263,522		30
31	Intensive Care Unit		45,407	5,416		2,959,966		31
41	Subprovider - IRF		19,056	3,791		1,277,389		41
43	Nursery		25,709	31,162	12,163	1,912,624		43
44	Skilled Nursing Facility		24,484	15,960		3,250,663		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		505,290		629,334	10,184,427		50
51	Recovery Room		83,268			3,877,503		51
52	Delivery Room & Labor Room		18,222			1,524,501		52
53	Anesthesiology		141,722			562,247		53
54	Radiology-Diagnostic	36,043	117,129		4,561	4,322,338		54
57	CT Scan	8,055	202,266		1,520	1,670,394		57
58	MRI	5,193	50,739			483,926		58
60	Laboratory		271,627			7,223,931		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		7,629			519,578		63
65	Respiratory Therapy		63,485		20,301	1,919,748		65
66	Physical Therapy		99,277		2,594	4,370,025		66
69	Electrocardiology	14,689	198,312		25,578	2,770,790		69
70	Electroencephalography		20,880		10,374	613,324		70
71	Medical Supplies Charged to Patients	422	104,847			7,815,577		71
72	Impl. Dev. Charged to Patients		111,195			9,585,867		72
73	Drugs Charged to Patients	3,334,349	284,330			9,542,027		73
76	BEHAVIORAL HEALTH COUNSELING		7,137			669,426		76
76.01	SHOCK THERAPY		2,246			123,469		76.01
76.97	CARDIAC REHABILITATION		6,425			620,556		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency		181,792		25,667	4,718,322		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		1,555			132,792		98
101	Home Health Agency				36,488	5,240,959		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	3,398,751	3,023,344	349,023	783,605	112,155,891		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					1,829		190
190.0 1	OAKCREST NURSING HOME			903		2,104,108		190.0 1
190.0 2	SHARED SERVICES					711,802		190.0 2
190.0 3	MATERNAL HEALTH		1,067		1,610	274,201		190.0 3
190.0 4	CAFETERIA VISITORS					161,907		190.0 4
190.0 5	TV SERVICE					8,808		190.0 5
190.0 6	FUND DEVELOPMENT					630,107		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					1,034,566		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					780,282		194.0 3
194.0 4	AUXILIARY					125,818		194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				447	683,698		194.0 5
194.0 6	RURAL OUTREACH PROGRAM					98,898		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE					109,511		194.0 8
194.0 9	MMC DYERSVILLE			3,503		380,338		194.0 9
194.1 0	CCH ELKADER					219,399		194.1 0
194.1 1	RETAIL PHARMACY	60				33,880,455		194.1 1
194.1 2	IDLE SPACE					1,745		194.1 2
194.1 3	COMMUNITY RELATIONS					1,101,766		194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	3,398,811	3,024,411	353,429	785,662	154,465,129		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	24,263,522					30
31	Intensive Care Unit	2,959,966					31
41	Subprovider - IRF	1,277,389					41
43	Nursery	1,912,624					43
44	Skilled Nursing Facility	3,250,663					44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,184,427					50
51	Recovery Room	3,877,503					51
52	Delivery Room & Labor Room	1,524,501					52
53	Anesthesiology	562,247					53
54	Radiology-Diagnostic	4,322,338					54
57	CT Scan	1,670,394					57
58	MRI	483,926					58
60	Laboratory	7,223,931					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	519,578					63
65	Respiratory Therapy	1,919,748					65
66	Physical Therapy	4,370,025					66
69	Electrocardiology	2,770,790					69
70	Electroencephalography	613,324					70
71	Medical Supplies Charged to Patients	7,815,577					71
72	Impl. Dev. Charged to Patients	9,585,867					72
73	Drugs Charged to Patients	9,542,027					73
76	BEHAVIORAL HEALTH COUNSELING	669,426					76
76.01	SHOCK THERAPY	123,469					76.01
76.97	CARDIAC REHABILITATION	620,556					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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COST ALLOCATION - GENERAL SERVICE COSTS

**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
91	Emergency	4,718,322					91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	132,792					98
101	Home Health Agency	5,240,959					101
	SPECIAL PURPOSE COST CENTERS						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	112,155,891					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	1,829					190
190.0	OAKCREST NURSING HOME	2,104,108					190.0
1							1
190.0	SHARED SERVICES	711,802					190.0
2							2
190.0	MATERNAL HEALTH	274,201					190.0
3							3
190.0	CAFETERIA VISITORS	161,907					190.0
4							4
190.0	TV SERVICE	8,808					190.0
5							5
190.0	FUND DEVELOPMENT	630,107					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	1,034,566					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	780,282					194.0
3							3
194.0	AUXILIARY	125,818					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	683,698					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	98,898					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	109,511					194.0
8							8
194.0	MMC DYERSVILLE	380,338					194.0
9							9
194.1	CCH ELKADER	219,399					194.1
0							0
194.1	RETAIL PHARMACY	33,880,455					194.1
1							1
194.1	IDLE SPACE	1,745					194.1
2							2
194.1	COMMUNITY RELATIONS	1,101,766					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	154,465,129					202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP 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	120		20,724				4
4.01	CHILD CARE				67,768			4.01
5.01	COMMUNICATIONS	6,966	7,342	4,128				5.01
5.02	PURCHASING	228	11,175					5.02
5.03	PFS/COLLECTION	98	1,945					5.03
5.06	OTHER ADMIN & GENERAL	143,549	345,352	308,964	44,993	16,223		5.06
6	Maintenance & Repairs	226	286,521	128,160	1,680			6
7	Operation of Plant		449					7
8	Laundry & Linen Service		5,466	74,954				8
9	Housekeeping		46,793	2,917	1,764			9
10	Dietary		125,452					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	120		14,674				13
14	Central Services & Supply	27,345	112,102					14
15	Pharmacy		19,000	9,476				15
16	Medical Records & Library		54,561	1,526		5,413		16
17	Social Service		4,569	1,376				17
18	CENTRAL STERILIZATION		37,471					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		508,182	163,520		1,092		30
31	Intensive Care Unit		121,366					31
41	Subprovider - IRF	1,074		42,002				41
43	Nursery			24,157				43
44	Skilled Nursing Facility	174		77,161				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	41,229	211,487	13,634				50
51	Recovery Room	153		628				51
52	Delivery Room & Labor Room			36,931				52
53	Anesthesiology							53
54	Radiology-Diagnostic		110,019	1,421				54
57	CT Scan		16,273					57
58	MRI		5,236					58
60	Laboratory		49,060	14,786				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	1,500		9,805				65
66	Physical Therapy	32,498	2,785	4,891	31,729			66
69	Electrocardiology			688				69
70	Electroencephalography	750		18,488				70
71	Medical Supplies Charged to Patients	35,779						71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			32,586				76
76.01	SHOCK THERAPY			10,014				76.01
76.97	CARDIAC REHABILITATION				39,708			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
91	Emergency	204	114,576					91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		437					98
101	Home Health Agency	825	33,903	62,270				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	292,838	2,231,522	1,079,881	187,642	22,728		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES				584			190.0
2								2
190.0	MATERNAL HEALTH				2,745			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		2,302					190.0
5								5
190.0	FUND DEVELOPMENT			6,327				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			8,145	117,448			194.0
3								3
194.0	AUXILIARY		12,003	4,742				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			11,907				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	70,409						194.0
8								8
194.0	MMC DYERSVILLE						21,274	194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	206,088					3,882	194.1
1								1
194.1	IDLE SPACE			329				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)	569,335	2,245,827	1,111,331	308,419	22,728	25,156	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	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				18,606			5.03
5.06	OTHER ADMIN & GENERAL			28,128	219,061			5.06
6	Maintenance & Repairs	35,660			138,833			6
7	Operation of Plant	175,611						7
8	Laundry & Linen Service				3,115			8
9	Housekeeping				10,071			9
10	Dietary				11,138			10
11	Cafeteria				90,910			11
12	Maintenance of Personnel							12
13	Nursing Administration				569			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				4,637			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				17,397			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				49,971			50
51	Recovery Room				190,298			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				5,818			53
54	Radiology-Diagnostic				5,078			54
57	CT Scan							57
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					4,040	4,132	66
69	Electrocardiology				132,987			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				9,317			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency				74,722			91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				17,368			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	211,271		28,128	999,896	4,040	4,132	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		3,190				5,748	194.0
3								3
194.0	AUXILIARY				16,572			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				18,265		1,733	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)	211,271	3,190	28,128	1,034,733	4,040	11,613	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	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			6,063	26,907	26,907		4
4.01	CHILD CARE			15,076	82,844	546	83,390	4.01
5.01	COMMUNICATIONS			5,241	23,677	153		5.01
5.02	PURCHASING				11,403	166	505	5.02
5.03	PFS/COLLECTION				20,649	339	1,679	5.03
5.06	OTHER ADMIN & GENERAL			1,930,907	3,037,177	457		5.06
6	Maintenance & Repairs			25,400	616,480	747	3,139	6
7	Operation of Plant			1,788	177,848	12		7
8	Laundry & Linen Service			85,390	168,925	259		8
9	Housekeeping			8,809	70,354	608		9
10	Dietary			42,295	178,885	892	908	10
11	Cafeteria				90,910			11
12	Maintenance of Personnel							12
13	Nursing Administration			59,269	74,632	1,200	5,956	13
14	Central Services & Supply			9,857	149,304	208	1,132	14
15	Pharmacy			178,428	206,904	1,057	8,900	15
16	Medical Records & Library			54,034	120,171	825	545	16
17	Social Service				5,945	117	641	17
18	CENTRAL STERILIZATION			61,345	98,816	147		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			338,825	1,029,016	5,797	12,106	30
31	Intensive Care Unit			111,932	233,298	717	207	31
41	Subprovider - IRF			5,776	48,852	276		41
43	Nursery			52,474	76,631	534	2,325	43
44	Skilled Nursing Facility			20,016	97,351	738	5,805	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			932,823	1,249,144	1,866	7,809	50
51	Recovery Room			52,668	243,747	965	3,120	51
52	Delivery Room & Labor Room			31,867	68,798	408		52
53	Anesthesiology			49,607	55,425	52		53
54	Radiology-Diagnostic			521,250	637,768	828	2,683	54
57	CT Scan			459,903	476,176	237	1,500	57
58	MRI			18,857	24,093	117		58
60	Laboratory			861	64,707			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,080	1,080			63
65	Respiratory Therapy			35,051	46,356	531	762	65
66	Physical Therapy			9,739	89,814	1,352	4,021	66
69	Electrocardiology			250,668	384,343	541	4,924	69
70	Electroencephalography			49,206	68,444	140	103	70
71	Medical Supplies Charged to Patients			56,491	92,270			71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			1,555	43,458	129		76
76.01	SHOCK THERAPY			5,575	15,589	17		76.01
76.97	CARDIAC REHABILITATION			6,746	46,454	125		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			89,850	279,352	1,030	2,046	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES				437			98
101	Home Health Agency			22,197	136,563	1,002	3,529	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,608,919	10,670,997	25,135	74,345	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME		25,207	29,955	55,162	623	50	190.0
1								1
190.0	SHARED SERVICES			162	746	232		190.0
2								2
190.0	MATERNAL HEALTH				2,745	60		190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE				2,302			190.0
5								5
190.0	FUND DEVELOPMENT			1,376	7,703	155	1,322	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					378		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ				134,531			194.0
3								3
194.0	AUXILIARY				33,317			194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				11,907	50	2,374	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				70,409	11		194.0
8								8
194.0	MMC DYERSVILLE				21,274	36		194.0
9								9
194.1	CCH ELKADER					80		194.1
0								0
194.1	RETAIL PHARMACY	67,562		46,992	344,522			194.1
1								1
194.1	IDLE SPACE				329			194.1
2								2
194.1	COMMUNITY RELATIONS			993	993	147	5,299	194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	67,562	25,207	5,688,397	11,356,937	26,907	83,390	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	COMMUNICAT	PURCHASING	PFS COLLECTION	OTHER ADMIN & GENERAL	MAIN-TENANCE & 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	23,830						5.01
5.02	PURCHASING	93	12,167					5.02
5.03	PFS/COLLECTION	477	4	23,148				5.03
5.06	OTHER ADMIN & GENERAL	3,429	32		3,041,095			5.06
6	Maintenance & Repairs	794	56		132,699	753,915		6
7	Operation of Plant	106	2		7,978	20,105	206,051	7
8	Laundry & Linen Service	79	55		22,787	26,058	7,317	8
9	Housekeeping	146	34		40,414	13,226	3,714	9
10	Dietary	463	230		48,564	28,412	7,978	10
11	Cafeteria				1,952	15,541	4,364	11
12	Maintenance of Personnel							12
13	Nursing Administration	331	6		73,494	4,868	1,367	13
14	Central Services & Supply	79	8		15,385	23,687	6,651	14
15	Pharmacy	331	18		64,766	7,096	1,992	15
16	Medical Records & Library	1,192	2		55,926	12,817	3,599	16
17	Social Service	53			6,551	1,413	397	17
18	CENTRAL STERILIZATION	40	20		12,191	7,918	2,223	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	4,605	46	3,324	344,991	163,522	45,916	30
31	Intensive Care Unit	596	9	341	45,403	25,645	7,201	31
41	Subprovider - IRF	596	1	145	17,470	13,656	3,835	41
43	Nursery	291	12	189	31,785	7,854	2,205	43
44	Skilled Nursing Facility	384	9	186	44,012	25,088	7,045	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	1,959	78	3,785	151,619	57,663	16,192	50
51	Recovery Room	821	23	618	60,230	32,736	9,192	51
52	Delivery Room & Labor Room	503	16	139	24,516	12,008	3,372	52
53	Anesthesiology		16	1,050	7,674	995	279	53
54	Radiology-Diagnostic	688	105	860	74,421	24,577	6,901	54
57	CT Scan	40	4	1,501	27,477	3,438	965	57
58	MRI	53	3	364	8,101	1,106	311	58
60	Laboratory	556		2,034	133,005	15,174	4,261	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			57	10,079			63
65	Respiratory Therapy	199	43	480	35,052	3,188	895	65
66	Physical Therapy	410	5	732	79,681	14,208	3,990	66
69	Electrocardiology	304	13	1,493	41,191	22,958	6,446	69
70	Electroencephalography	93	1	154	9,647	6,011	1,688	70
71	Medical Supplies Charged to Patients		1,859	794	148,377			71
72	Impl. Dev. Charged to Patients		2,081	846	182,703			72
73	Drugs Charged to Patients		1,190	2,012	114,427			73
76	BEHAVIORAL HEALTH COUNSELING	199	7	54	9,164	12,188	3,422	76
76.01	SHOCK THERAPY		1	17	1,338	3,256	914	76.01
76.97	CARDIAC REHABILITATION	93	1	48	7,696	15,055	4,227	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	1,059	22	1,521	71,493	36,984	10,385	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES			13	2,560	92	26	98
101	Home Health Agency	927	94	391	89,235	30,379	8,530	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	21,989	6,106	23,148	2,256,054	688,922	187,800	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	93			36			190
190.0	OAKCREST NURSING HOME		7		36,106			190.0
1								1
190.0	SHARED SERVICES	40			12,493	221	62	190.0
2								2
190.0	MATERNAL HEALTH	93	10		4,748	1,041	292	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE				49	486	137	190.0
5								5
190.0	FUND DEVELOPMENT	93	10		11,827	2,057	578	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				20,368			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	13			3,336	47,177	13,247	194.0
3								3
194.0	AUXILIARY				715	6,911	1,941	194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	225			4,419	3,871	1,087	194.0
5								5
194.0	RURAL OUTREACH PROGRAM	13	6		1,936			194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				2,150			194.0
8								8
194.0	MMC DYERSVILLE				5,652			194.0
9								9
194.1	CCH ELKADER				4,319			194.1
0								0
194.1	RETAIL PHARMACY	1,271	6,026		655,246	3,122	877	194.1
1								1
194.1	IDLE SPACE				7	107	30	194.1
2								2
194.1	COMMUNITY RELATIONS		2		21,634			194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	23,830	12,167	23,148	3,041,095	753,915	206,051	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	225,480						8
9	Housekeeping	7,703	136,199					9
10	Dietary	2,466	5,572	274,370				10
11	Cafeteria		3,048	9,324	125,139			11
12	Maintenance of Personnel							12
13	Nursing Administration		955		5,863	168,672		13
14	Central Services & Supply		4,645		2,192		203,291	14
15	Pharmacy	166	1,391		4,565		318	15
16	Medical Records & Library		2,514		5,530		40	16
17	Social Service		277		743		6	17
18	CENTRAL STERILIZATION		1,553		1,447	2,540	344	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	56,550	32,067	193,010	36,275	62,236	799	30
31	Intensive Care Unit	4,243	5,029	7,588	3,839	6,741	165	31
41	Subprovider - IRF	2,381	2,678	10,231	1,611	2,829	14	41
43	Nursery	449	1,540		2,881	5,058	200	43
44	Skilled Nursing Facility	7,249	4,920	36,528	5,228	9,181	154	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	18,734	11,308	5	11,287	19,519	1,360	50
51	Recovery Room	8,124	6,420	571	5,878	10,323	400	51
52	Delivery Room & Labor Room	761	2,355		2,315	4,065	282	52
53	Anesthesiology		195		382	670	278	53
54	Radiology-Diagnostic	6,531	4,820		4,924		1,814	54
57	CT Scan	2,149	674		1,421		72	57
58	MRI		217		596		51	58
60	Laboratory		2,976				5	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	60	625		3,117		742	65
66	Physical Therapy	2,046	2,786		7,438		83	66
69	Electrocardiology	3,216	4,502		2,829	4,969	229	69
70	Electroencephalography	1,818	1,179		849		25	70
71	Medical Supplies Charged to Patients						32,243	71
72	Impl. Dev. Charged to Patients						36,103	72
73	Drugs Charged to Patients						20,642	73
76	BEHAVIORAL HEALTH COUNSELING		2,390		893	1,569	130	76
76.01	SHOCK THERAPY		639	585	116	204	9	76.01
76.97	CARDIAC REHABILITATION		2,952		658	1,155	14	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency	19,441	7,253	942	6,227	10,934	386	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		18					98
101	Home Health Agency		5,957		2,862	11,524	1,639	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	144,087	123,455	258,784	121,966	153,517	98,547	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	11,394				8,725	114	190.0
1								1
190.0	SHARED SERVICES	4,621	43		1,060	1,861	5	190.0
2								2
190.0	MATERNAL HEALTH	201	204		342	600	180	190.0
3								3
190.0	CAFETERIA VISITORS			15,586				190.0
4								4
190.0	TV SERVICE		95					190.0
5								5
190.0	FUND DEVELOPMENT		403		570		172	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	194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ		9,252					194.0
3								3
194.0	AUXILIARY		1,355					194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	65,166	759		265		2	194.0
5								5
194.0	RURAL OUTREACH PROGRAM						101	194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				93		2	194.0
8								8
194.0	MMC DYERSVILLE					3,969		194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	11	612				104,130	194.1
1								1
194.1	IDLE SPACE		21					194.1
2								2
194.1	COMMUNITY RELATIONS				843		37	194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	225,480	136,199	274,370	125,139	168,672	203,291	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	297,504						15
16	Medical Records & Library		203,161					16
17	Social Service			16,143				17
18	CENTRAL STERILIZATION				127,239			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		28,842	13,370	2,433	2,034,905		30
31	Intensive Care Unit		3,051	247		344,320		31
41	Subprovider - IRF		1,280	173		106,028		41
43	Nursery		1,727	1,423	1,970	137,074		43
44	Skilled Nursing Facility		1,645	729		246,252		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		33,920		101,922	1,688,170		50
51	Recovery Room		5,594			388,762		51
52	Delivery Room & Labor Room		1,224			120,762		52
53	Anesthesiology		9,521			76,537		53
54	Radiology-Diagnostic	3,155	7,869		739	778,683		54
57	CT Scan	705	13,589		246	530,194		57
58	MRI	455	3,409			38,876		58
60	Laboratory		18,249			240,967		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		513			11,729		63
65	Respiratory Therapy		4,265		3,288	99,603		65
66	Physical Therapy		6,670		420	213,656		66
69	Electrocardiology	1,286	13,323		4,142	496,709		69
70	Electroencephalography		1,403		1,680	93,235		70
71	Medical Supplies Charged to Patients	37	7,044			282,624		71
72	Impl. Dev. Charged to Patients		7,470			229,203		72
73	Drugs Charged to Patients	291,861	19,102			449,234		73
76	BEHAVIORAL HEALTH COUNSELING		479			74,082		76
76.01	SHOCK THERAPY		151			22,836		76.01
76.97	CARDIAC REHABILITATION		432			78,910		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
91	Emergency		12,213		4,157	465,445		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		104			3,250		98
101	Home Health Agency				5,909	298,541		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	297,499	203,089	15,942	126,906	9,550,587		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					129		190
190.0 1	OAKCREST NURSING HOME			41		112,222		190.0 1
190.0 2	SHARED SERVICES					21,384		190.0 2
190.0 3	MATERNAL HEALTH		72		261	10,849		190.0 3
190.0 4	CAFETERIA VISITORS					15,586		190.0 4
190.0 5	TV SERVICE					3,069		190.0 5
190.0 6	FUND DEVELOPMENT					24,890		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					20,747		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					207,556		194.0 3
194.0 4	AUXILIARY					44,239		194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				72	90,197		194.0 5
194.0 6	RURAL OUTREACH PROGRAM					2,056		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE					72,665		194.0 8
194.0 9	MMC DYERSVILLE			160		31,091		194.0 9
194.1 0	CCH ELKADER					4,399		194.1 0
194.1 1	RETAIL PHARMACY	5				1,115,822		194.1 1
194.1 2	IDLE SPACE					494		194.1 2
194.1 3	COMMUNITY RELATIONS					28,955		194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	297,504	203,161	16,143	127,239	11,356,937		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	2,034,905					30
31	Intensive Care Unit	344,320					31
41	Subprovider - IRF	106,028					41
43	Nursery	137,074					43
44	Skilled Nursing Facility	246,252					44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,688,170					50
51	Recovery Room	388,762					51
52	Delivery Room & Labor Room	120,762					52
53	Anesthesiology	76,537					53
54	Radiology-Diagnostic	778,683					54
57	CT Scan	530,194					57
58	MRI	38,876					58
60	Laboratory	240,967					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	11,729					63
65	Respiratory Therapy	99,603					65
66	Physical Therapy	213,656					66
69	Electrocardiology	496,709					69
70	Electroencephalography	93,235					70
71	Medical Supplies Charged to Patients	282,624					71
72	Impl. Dev. Charged to Patients	229,203					72
73	Drugs Charged to Patients	449,234					73
76	BEHAVIORAL HEALTH COUNSELING	74,082					76
76.01	SHOCK THERAPY	22,836					76.01
76.97	CARDIAC REHABILITATION	78,910					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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ALLOCATION OF CAPITAL-RELATED COSTS

**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
91	Emergency	465,445					91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	3,250					98
101	Home Health Agency	298,541					101
	SPECIAL PURPOSE COST CENTERS						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	9,550,587					118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen	129					190
190.0	OAKCREST NURSING HOME	112,222					190.0
1							1
190.0	SHARED SERVICES	21,384					190.0
2							2
190.0	MATERNAL HEALTH	10,849					190.0
3							3
190.0	CAFETERIA VISITORS	15,586					190.0
4							4
190.0	TV SERVICE	3,069					190.0
5							5
190.0	FUND DEVELOPMENT	24,890					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	20,747					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	207,556					194.0
3							3
194.0	AUXILIARY	44,239					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	90,197					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	2,056					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	72,665					194.0
8							8
194.0	MMC DYERSVILLE	31,091					194.0
9							9
194.1	CCH ELKADER	4,399					194.1
0							0
194.1	RETAIL PHARMACY	1,115,822					194.1
1							1
194.1	IDLE SPACE	494					194.1
2							2
194.1	COMMUNITY RELATIONS	28,955					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	11,356,937					202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	9,560	190					54
57	CT Scan	1,414						57
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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	9,956						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
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)	2,245,827	1,111,331	308,419	22,728	25,156	211,271	202
203	Unit Cost Multiplier (Wkst. B, Part I)	11.508268	7.478976	6.413771	2.121139	2.121079	21.340505	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			5,253				91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
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)	3,190	28,128	1,034,733	4,040	11,613	67,562	202
203	Unit Cost Multiplier (Wkst. B, Part I)	3.190000	28.128000	14.224698	3.716651	2.121096	5.109817	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		5,691,692					2
4	Employee Benefits Department		6,067	47,581,431				4
4.01	CHILD CARE		15,085	966,535	449,794			4.01
5.01	COMMUNICATIONS		5,244	270,957		1,800		5.01
5.02	PURCHASING			293,013	2,722	7	48,205,801	5.02
5.03	PFS/COLLECTION			600,772	9,055	36	17,309	5.03
5.06	OTHER ADMIN & GENERAL		1,932,025	808,629		259	128,130	5.06
6	Maintenance & Repairs		25,415	1,322,046	16,931	60	223,587	6
7	Operation of Plant		1,789	20,476		8	6,015	7
8	Laundry & Linen Service		85,439	458,141		6	218,275	8
9	Housekeeping		8,814	1,075,877		11	133,680	9
10	Dietary		42,320	1,578,892	4,899	35	914,234	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration		59,303	2,123,408	32,128	25	22,394	13
14	Central Services & Supply		9,863	368,079	6,108	6	32,735	14
15	Pharmacy		178,531	1,870,456	48,006	25	72,716	15
16	Medical Records & Library		54,065	1,460,363	2,937	90	9,114	16
17	Social Service			206,761	3,458	4	1,278	17
18	CENTRAL STERILIZATION		61,381	260,628		3	78,662	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		339,021	10,221,979	65,286	348	182,709	30
31	Intensive Care Unit		111,997	1,269,063	1,117	45	37,650	31
41	Subprovider - IRF		5,779	488,976		45	3,163	41
43	Nursery		52,504	945,498	12,543	22	45,757	43
44	Skilled Nursing Facility		20,028	1,306,122	31,313	29	35,147	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		933,363	3,302,618	42,123	148	311,173	50
51	Recovery Room		52,699	1,708,572	16,827	62	91,474	51
52	Delivery Room & Labor Room		31,885	721,459		38	64,518	52
53	Anesthesiology		49,636	91,380			63,557	53
54	Radiology-Diagnostic		521,552	1,464,764	14,472	52	415,051	54
57	CT Scan		460,169	418,908	8,091	3	16,373	57
58	MRI		18,868	207,843		4	11,657	58
60	Laboratory		861			42	1,165	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		1,081					63
65	Respiratory Therapy		35,071	939,597	4,108	15	169,830	65
66	Physical Therapy		9,745	2,392,766	21,690	31	19,052	66
69	Electrocardiology		250,813	956,827	26,560	23	52,291	69
70	Electroencephalography		49,235	248,329	554	7	5,644	70
71	Medical Supplies Charged to Patients		56,524				7,376,478	71
72	Impl. Dev. Charged to Patients						8,259,746	72
73	Drugs Charged to Patients						4,722,548	73
76	BEHAVIORAL HEALTH COUNSELING		1,556	227,718		15	29,757	76
76.01	SHOCK THERAPY		5,578	30,037			1,990	76.01
76.97	CARDIAC REHABILITATION		6,750	220,946		7	3,220	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		89,902	1,823,186	11,037	80	88,346	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES						19	98
101	Home Health Agency		22,210	1,773,075	19,037	70	374,894	101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		5,612,168	44,444,696	401,002	1,661	24,241,338	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					7		190
190.0	OAKCREST NURSING HOME	10,943	29,972	1,102,366	272		26,114	190.0
190.0	SHARED SERVICES		162	410,793		3	1,087	190.0
190.0	MATERNAL HEALTH			105,810		7	41,255	190.0
190.0	CAFETERIA VISITORS							190.0
190.0	TV SERVICE							190.0
190.0	FUND DEVELOPMENT		1,377	274,231	7,132	7	39,334	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			669,543			227	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			88,869	12,806	17	404	194.0
194.0	RURAL OUTREACH PROGRAM					1	23,221	194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE			19,295			508	194.0
194.0	MMC DYERSVILLE			63,428				194.0
194.1	CCH ELKADER			141,573				194.1
194.1	RETAIL PHARMACY		47,019			96	23,823,923	194.1
194.1	IDLE SPACE							194.1
194.1	COMMUNITY RELATIONS		994	260,827	28,582		8,390	194.1
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	25,207	5,688,397	16,793,892	423,983	431,216	858,041	202
203	Unit Cost Multiplier (Wkst. B, Part I)	2.303482	0.999421	0.352951	0.942616	239.564444	0.017800	203
204	Cost to be allocated (Per Wkst. B, Part II)			26,907	83,390	23,830	12,167	204
205	Unit Cost Multiplier (Wkst. B, Part II)			0.000565	0.185396	13.238889	0.000252	205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PFS COLLECTION GROSS REVENUE	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	366,333,301						5.03
5.06	OTHER ADMIN & GENERAL		-12,830,942	141,634,187				5.06
6	Maintenance & Repairs			6,180,392	310,036			6
7	Operation of Plant			371,568	8,268	301,768		7
8	Laundry & Linen Service			1,061,311	10,716	10,716	1,360,027	8
9	Housekeeping			1,882,266	5,439	5,439	46,463	9
10	Dietary			2,261,856	11,684	11,684	14,876	10
11	Cafeteria			90,910	6,391	6,391		11
12	Maintenance of Personnel							12
13	Nursing Administration			3,422,956	2,002	2,002		13
14	Central Services & Supply			716,536	9,741	9,741		14
15	Pharmacy			3,016,429	2,918	2,918	1,000	15
16	Medical Records & Library			2,604,715	5,271	5,271		16
17	Social Service			305,107	581	581		17
18	CENTRAL STERILIZATION			567,810	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	52,754,689		16,067,762	67,245	67,245	341,092	30
31	Intensive Care Unit	5,413,026		2,114,620	10,546	10,546	25,591	31
41	Subprovider - IRF	2,302,506		813,663	5,616	5,616	14,363	41
43	Nursery	3,001,081		1,480,355	3,230	3,230	2,707	43
44	Skilled Nursing Facility	2,945,769		2,049,813	10,317	10,317	43,725	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	58,959,032		7,061,552	23,713	23,713	112,997	50
51	Recovery Room	9,811,116		2,805,193	13,462	13,462	49,003	51
52	Delivery Room & Labor Room	2,199,702		1,141,802	4,938	4,938	4,591	52
53	Anesthesiology	16,672,323		357,401	409	409		53
54	Radiology-Diagnostic	13,654,803		3,466,097	10,107	10,107	39,394	54
57	CT Scan	23,831,412		1,279,747	1,414	1,414	12,964	57
58	MRI	5,775,025		377,320	455	455		58
60	Laboratory	32,285,672		6,194,622	6,240	6,240		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	908,304		469,423				63
65	Respiratory Therapy	7,620,914		1,632,521	1,311	1,311	361	65
66	Physical Therapy	11,622,682		3,711,119	5,843	5,843	12,341	66
69	Electrocardiology	23,705,714		1,918,450	9,441	9,441	19,395	69
70	Electroencephalography	2,441,736		449,323	2,472	2,472	10,967	70
71	Medical Supplies Charged to Patients	12,608,347		6,910,578				71
72	Impl. Dev. Charged to Patients	13,435,864		8,509,312				72
73	Drugs Charged to Patients	31,942,226		5,329,354				73
76	BEHAVIORAL HEALTH COUNSELING	854,654		426,806	5,012	5,012		76
76.01	SHOCK THERAPY	266,766		62,320	1,339	1,339		76.01
76.97	CARDIAC REHABILITATION	767,052		358,436	6,191	6,191		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	PFS COLLECTION GROSS REVENUE	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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	24,142,580		3,329,751	15,209	15,209	117,260	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	209,350		119,238	38	38		98
101	Home Health Agency	6,200,956		4,156,076	12,493	12,493		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	366,333,301	-12,830,942	105,074,510	283,308	275,040	869,090	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,677				190
190.0	OAKCREST NURSING HOME			1,681,611			68,727	190.0
1								1
190.0	SHARED SERVICES			581,833	91	91	27,875	190.0
2								2
190.0	MATERNAL HEALTH			221,128	428	428	1,213	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE			2,302	200	200		190.0
5								5
190.0	FUND DEVELOPMENT			550,835	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			948,623				194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			155,351	19,401	19,401		194.0
3								3
194.0	AUXILIARY			33,317	2,842	2,842		194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			205,792	1,592	1,592	393,053	194.0
5								5
194.0	RURAL OUTREACH PROGRAM			90,181				194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			100,132				194.0
8								8
194.0	MMC DYERSVILLE			263,234				194.0
9								9
194.1	CCH ELKADER			201,174				194.1
0								0
194.1	RETAIL PHARMACY			30,514,546	1,284	1,284	69	194.1
1								1
194.1	IDLE SPACE			329	44	44		194.1
2								2
194.1	COMMUNITY RELATIONS			1,007,612				194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,795,989		12,830,942	6,740,286	584,978	1,411,199	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.007632		0.090592	21.740333	1.938502	1.037626	203
204	Cost to be allocated (Per Wkst. B, Part II)	23,148		3,041,095	753,915	206,051	225,480	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000063		0.021471	2.431701	0.682813	0.165791	205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	162,812					10
11	Cafeteria	6,391	5,533	1,406,428				11
12	Maintenance of Personnel							12
13	Nursing Administration	2,002		65,893	1,079,537			13
14	Central Services & Supply	9,741		24,641		46,509,442		14
15	Pharmacy	2,918		51,309		72,716	5,293,242	15
16	Medical Records & Library	5,271		62,147		9,114		16
17	Social Service	581		8,351		1,278		17
18	CENTRAL STERILIZATION	3,256		16,258	16,258	78,662		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	114,532	407,706	398,331	182,709		30
31	Intensive Care Unit	10,546	4,503	43,143	43,143	37,650		31
41	Subprovider - IRF	5,616	6,071	18,105	18,105	3,163		41
43	Nursery	3,230		32,374	32,374	45,757		43
44	Skilled Nursing Facility	10,317	21,676	58,758	58,758	35,147		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	23,713	3	126,849	124,928	311,173		50
51	Recovery Room	13,462	339	66,067	66,067	91,474		51
52	Delivery Room & Labor Room	4,938		26,016	26,016	64,518		52
53	Anesthesiology	409		4,290	4,290	63,557		53
54	Radiology-Diagnostic	10,107		55,339		415,051	56,132	54
57	CT Scan	1,414		15,974		16,373	12,544	57
58	MRI	455		6,700		11,657	8,088	58
60	Laboratory	6,240				1,165		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	1,311		35,037		169,830		65
66	Physical Therapy	5,843		83,597		19,052		66
69	Electrocardiology	9,441		31,800	31,800	52,291	22,876	69
70	Electroencephalography	2,472		9,546		5,644		70
71	Medical Supplies Charged to Patients					7,376,478	657	71
72	Impl. Dev. Charged to Patients					8,259,746		72
73	Drugs Charged to Patients					4,722,548	5,192,851	73
76	BEHAVIORAL HEALTH COUNSELING	5,012		10,039	10,039	29,757		76
76.01	SHOCK THERAPY	1,339	347	1,304	1,304	1,990		76.01
76.97	CARDIAC REHABILITATION	6,191		7,395	7,395	3,220		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	15,209	559	69,982	69,982	88,346		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	38				19		98
101	Home Health Agency	12,493		32,164	73,755	374,894		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	258,885	153,563	1,370,784	982,545	22,544,979	5,293,148	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME				55,842	26,114		190.0
1								1
190.0	SHARED SERVICES	91		11,909	11,909	1,087		190.0
2								2
190.0	MATERNAL HEALTH	428		3,841	3,841	41,255		190.0
3								3
190.0	CAFETERIA VISITORS		9,249					190.0
4								4
190.0	TV SERVICE	200						190.0
5								5
190.0	FUND DEVELOPMENT	846		6,401		39,334		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					227		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		2,976		404		194.0
5								5
194.0	RURAL OUTREACH PROGRAM					23,221		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			1,048		508		194.0
8								8
194.0	MMC DYERSVILLE				25,400			194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	1,284				23,823,923	94	194.1
1								1
194.1	IDLE SPACE	44						194.1
2								2
194.1	COMMUNITY RELATIONS			9,469		8,390		194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,229,785	2,850,078	397,229	3,814,694	1,095,112	3,398,811	202
203	Unit Cost Multiplier (Wkst. B, Part I)	7.807015	17.505331	0.282438	3.533639	0.023546	0.642104	203
204	Cost to be allocated (Per Wkst. B, Part II)	136,199	274,370	125,139	168,672	203,291	297,504	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.476866	1.685195	0.088976	0.156245	0.004371	0.056204	205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTIONS	MEDICAL RECORDS + LIBRARY GROSS CHARGES	SOCIAL SERVICE CASES	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	365,442,258					16
17	Social Service		9,788				17
18	CENTRAL STERILIZATION			8,785			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	51,874,691	8,106	168			30
31	Intensive Care Unit	5,486,528	150				31
41	Subprovider - IRF	2,302,506	105				41
43	Nursery	3,106,433	863	136			43
44	Skilled Nursing Facility	2,958,375	442				44
ANCILLARY SERVICE COST CENTERS							
50	Operating Room	61,053,923		7,037			50
51	Recovery Room	10,061,363					51
52	Delivery Room & Labor Room	2,201,841					52
53	Anesthesiology	17,124,478					53
54	Radiology-Diagnostic	14,152,794		51			54
57	CT Scan	24,440,019		17			57
58	MRI	6,130,852					58
60	Laboratory	32,821,068					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	921,826					63
65	Respiratory Therapy	7,670,974		227			65
66	Physical Therapy	11,995,724		29			66
69	Electrocardiology	23,962,315		286			69
70	Electroencephalography	2,522,921		116			70
71	Medical Supplies Charged to Patients	12,668,757					71
72	Impl. Dev. Charged to Patients	13,435,864					72
73	Drugs Charged to Patients	34,355,939					73
76	BEHAVIORAL HEALTH COUNSELING	862,409					76
76.01	SHOCK THERAPY	271,392					76.01
76.97	CARDIAC REHABILITATION	776,300					76.97

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS + LIBRARY GROSS CHARGES	SOCIAL SERVICE CASES	OTH GEN SV CENTRAL STERILIZAT HOURS			
		16	17	18			
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	21,966,142		287			91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	187,936					98
101	Home Health Agency			408			101
	SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (sum of lines 1-117)	365,313,370	9,666	8,762			118
	NONREIMBURSABLE COST CENTERS						
190	Gift, Flower, Coffee Shop & Canteen						190
190.0	OAKCREST NURSING HOME		25				190.0
190.0	SHARED SERVICES						190.0
190.0	MATERNAL HEALTH	128,888		18			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			5			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		97				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)	3,024,411	353,429	785,662			202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.008276	36.108398	89.432214			203
204	Cost to be allocated (Per Wkst. B, Part II)	203,161	16,143	127,239			204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000556	1.649264	14.483665			205

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	-931,255	7
8	SAME DAY SURGERY		51	931,255	8

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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COMPUTATION OF RATIO OF COST TO CHARGES

**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	COSTS					
		Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	24,263,522		24,263,522	7,960	24,271,482	30
31	Intensive Care Unit	2,959,966		2,959,966		2,959,966	31
41	Subprovider - IRF	1,277,389		1,277,389	12,431	1,289,820	41
43	Nursery	1,912,624		1,912,624		1,912,624	43
44	Skilled Nursing Facility	3,250,663		3,250,663		3,250,663	44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,184,427		10,184,427		10,184,427	50
51	Recovery Room	3,877,503		3,877,503		3,877,503	51
52	Delivery Room & Labor Room	1,524,501		1,524,501		1,524,501	52
53	Anesthesiology	562,247		562,247		562,247	53
54	Radiology-Diagnostic	4,322,338		4,322,338	4,369	4,326,707	54
57	CT Scan	1,670,394		1,670,394		1,670,394	57
58	MRI	483,926		483,926		483,926	58
60	Laboratory	7,223,931		7,223,931		7,223,931	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	519,578		519,578		519,578	63
65	Respiratory Therapy	1,919,748		1,919,748	3,355	1,923,103	65
66	Physical Therapy	4,370,025		4,370,025		4,370,025	66
69	Electrocardiology	2,770,790		2,770,790		2,770,790	69
70	Electroencephalography	613,324		613,324		613,324	70
71	Medical Supplies Charged to Patients	7,815,577		7,815,577		7,815,577	71
72	Impl. Dev. Charged to Patients	9,585,867		9,585,867		9,585,867	72
73	Drugs Charged to Patients	9,542,027		9,542,027		9,542,027	73
76	BEHAVIORAL HEALTH COUNSELING	669,426		669,426	5,618	675,044	76
76.01	SHOCK THERAPY	123,469		123,469		123,469	76.01
76.97	CARDIAC REHABILITATION	620,556		620,556		620,556	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	4,718,322		4,718,322	59,266	4,777,588	91
92	Observation Beds (Non-Distinct Part)	907,782		907,782		907,782	92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	132,792		132,792		132,792	98
101	Home Health Agency	5,240,959		5,240,959		5,240,959	101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)	113,063,673		113,063,673	92,999	113,156,672	200
201	Less Observation Beds	907,782		907,782		907,782	201
202	Total (line 200 minus line 201)	112,155,891		112,155,891		112,248,890	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	50,243,633		50,243,633				30
31	Intensive Care Unit	5,413,026		5,413,026				31
41	Subprovider - IRF	2,302,506		2,302,506				41
43	Nursery	3,001,081		3,001,081				43
44	Skilled Nursing Facility	2,945,769		2,945,769				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	29,195,841	29,763,191	58,959,032	0.172737	0.172737	0.172737	50
51	Recovery Room	3,655,169	6,155,947	9,811,116	0.395215	0.395215	0.395215	51
52	Delivery Room & Labor Room	2,199,702		2,199,702	0.693049	0.693049	0.693049	52
53	Anesthesiology	9,120,027	7,552,296	16,672,323	0.033723	0.033723	0.033723	53
54	Radiology-Diagnostic	4,297,509	9,357,294	13,654,803	0.316543	0.316543	0.316863	54
57	CT Scan	7,480,773	16,350,639	23,831,412	0.070092	0.070092	0.070092	57
58	MRI	1,599,733	4,175,292	5,775,025	0.083796	0.083796	0.083796	58
60	Laboratory	19,368,828	12,916,844	32,285,672	0.223750	0.223750	0.223750	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	644,988	263,316	908,304	0.572031	0.572031	0.572031	63
65	Respiratory Therapy	6,731,744	889,170	7,620,914	0.251905	0.251905	0.252345	65
66	Physical Therapy	6,508,921	5,113,761	11,622,682	0.375991	0.375991	0.375991	66
69	Electrocardiology	9,609,884	14,095,830	23,705,714	0.116883	0.116883	0.116883	69
70	Electroencephalography	280,543	2,161,193	2,441,736	0.251184	0.251184	0.251184	70
71	Medical Supplies Charged to Patients	7,237,894	5,370,453	12,608,347	0.619873	0.619873	0.619873	71
72	Impl. Dev. Charged to Patients	9,598,130	3,837,734	13,435,864	0.713454	0.713454	0.713454	72
73	Drugs Charged to Patients	21,986,282	9,955,944	31,942,226	0.298728	0.298728	0.298728	73
76	BEHAVIORAL HEALTH COUNSELING	1,826	852,828	854,654	0.783271	0.783271	0.789845	76
76.01	SHOCK THERAPY	96,375	170,391	266,766	0.462836	0.462836	0.462836	76.01
76.97	CARDIAC REHABILITATION	1,724	765,328	767,052	0.809014	0.809014	0.809014	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	7,260,495	16,882,085	24,142,580	0.195436	0.195436	0.197891	91
92	Observation Beds (Non-Distinct Part)	506,612	2,004,444	2,511,056	0.361514	0.361514	0.361514	92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	207,367	1,983	209,350	0.634306	0.634306	0.634306	98
101	Home Health Agency		6,200,956	6,200,956				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	211,496,382	154,836,919	366,333,301				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	211,496,382	154,836,919	366,333,301				202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	2,034,905		2,034,905	29,892	68.08	17,244	1,173,972	30
31	Intensive Care Unit	344,320		344,320	1,640	209.95	1,154	242,282	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	106,028		106,028	1,422	74.56	1,192	88,876	41
42	Subprovider I								42
43	Nursery	137,074		137,074	2,490	55.05			43
44	Skilled Nursing Facility	246,252		246,252	5,161	47.71	4,305	205,392	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,868,579		2,868,579	40,605		23,895	1,710,522	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,688,170	58,959,032	0.028633	20,087,574	575,168	50
51	Recovery Room	388,762	9,811,116	0.039625	2,243,840	88,912	51
52	Delivery Room & Labor Room	120,762	2,199,702	0.054899	8,174	449	52
53	Anesthesiology	76,537	16,672,323	0.004591	6,046,345	27,759	53
54	Radiology-Diagnostic	778,683	13,654,803	0.057026	3,025,153	172,512	54
57	CT Scan	530,194	23,831,412	0.022248	5,155,395	114,697	57
58	MRI	38,876	5,775,025	0.006732	1,121,683	7,551	58
60	Laboratory	240,967	32,285,672	0.007464	11,820,559	88,229	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,729	908,304	0.012913	487,090	6,290	63
65	Respiratory Therapy	99,603	7,620,914	0.013070	4,402,821	57,545	65
66	Physical Therapy	213,656	11,622,682	0.018383	2,699,962	49,633	66
69	Electrocardiology	496,709	23,705,714	0.020953	6,754,457	141,526	69
70	Electroencephalography	93,235	2,441,736	0.038184	220,188	8,408	70
71	Medical Supplies Charged to Pat	282,624	12,608,347	0.022416	4,533,532	101,624	71
72	Impl. Dev. Charged to Patients	229,203	13,435,864	0.017059	6,425,550	109,613	72
73	Drugs Charged to Patients	449,234	31,942,226	0.014064	13,043,696	183,447	73
76	BEHAVIORAL HEALTH COUNSELING	74,082	854,654	0.086681			76
76.01	SHOCK THERAPY	22,836	266,766	0.085603	51,657	4,422	76.01
76.97	CARDIAC REHABILITATION	78,910	767,052	0.102874	1,493	154	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	465,445	24,142,580	0.019279	3,922,363	75,619	91
92	Observation Beds (Non-Distinct	76,108	2,511,056	0.030309	268,106	8,126	92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	3,250	209,350	0.015524	136,524	2,119	98
200	Total (sum of lines 50-199)	6,459,575	296,226,330		92,456,162	1,823,803	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	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)	29,892		17,244	30
31	Intensive Care Unit	1,640		1,154	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	1,422		1,192	41
42	Subprovider I				42
43	Nursery	2,490			43
44	Skilled Nursing Facility	5,161		4,305	44
45	Nursing Facility				45
200	Total (lines 30-199)	40,605		23,895	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032			20,087,574		11,386,398		50
51	Recovery Room	9,811,116			2,243,840		2,120,639		51
52	Delivery Room & Labor Room	2,199,702			8,174				52
53	Anesthesiology	16,672,323			6,046,345		2,801,274		53
54	Radiology-Diagnostic	13,654,803			3,025,153		3,693,074		54
57	CT Scan	23,831,412			5,155,395		6,212,381		57
58	MRI	5,775,025			1,121,683		1,692,995		58
60	Laboratory	32,285,672			11,820,559		5,373,643		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304			487,090		251,471		63
65	Respiratory Therapy	7,620,914			4,402,821		431,818		65
66	Physical Therapy	11,622,682			2,699,962		32,695		66
69	Electrocardiology	23,705,714			6,754,457		8,224,482		69
70	Electroencephalography	2,441,736			220,188		1,005,885		70
71	Medical Supplies Charged to Pat	12,608,347			4,533,532		2,350,475		71
72	Impl. Dev. Charged to Patients	13,435,864			6,425,550		1,962,044		72
73	Drugs Charged to Patients	31,942,226			13,043,696		3,913,091		73
76	BEHAVIORAL HEALTH COUNSELING	854,654					70,710		76
76.01	SHOCK THERAPY	266,766			51,657		72,474		76.01
76.97	CARDIAC REHABILITATION	767,052			1,493		544,200		76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580			3,922,363		5,564,868		91
92	Observation Beds (Non-Distinct)	2,511,056			268,106		767,593		92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350			136,524		1,983		98
200	Total (sum of lines 50-199)	296,226,330			92,456,162		58,474,193		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.172737	11,386,398			1,966,852			50
51	Recovery Room	0.395215	2,120,639			838,108			51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723	2,801,274			94,467			53
54	Radiology-Diagnostic	0.316543	3,693,074			1,169,017			54
57	CT Scan	0.070092	6,212,381			435,438			57
58	MRI	0.083796	1,692,995			141,866			58
60	Laboratory	0.223750	5,373,643			1,202,353			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031	251,471			143,849			63
65	Respiratory Therapy	0.251905	431,818			108,777			65
66	Physical Therapy	0.375991	32,695			12,293			66
69	Electrocardiology	0.116883	8,224,482			961,302			69
70	Electroencephalography	0.251184	1,005,885			252,662			70
71	Medical Supplies Charged to Pat	0.619873	2,350,475			1,456,996			71
72	Impl. Dev. Charged to Patients	0.713454	1,962,044			1,399,828			72
73	Drugs Charged to Patients	0.298728	3,913,091		141,672	1,168,950		42,321	73
76	BEHAVIORAL HEALTH COUNSELING	0.783271	70,710			55,385			76
76.01	SHOCK THERAPY	0.462836	72,474			33,544			76.01
76.97	CARDIAC REHABILITATION	0.809014	544,200			440,265			76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436	5,564,868			1,087,576			91
92	Observation Beds (Non-Distinct	0.361514	767,593			277,496			92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306	1,983			1,258			98
200	Subtotal (see instructions)		58,474,193		141,672	13,248,282		42,321	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		58,474,193		141,672	13,248,282		42,321	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,688,170	58,959,032	0.028633	4,971	142	50
51	Recovery Room	388,762	9,811,116	0.039625	6,372	252	51
52	Delivery Room & Labor Room	120,762	2,199,702	0.054899			52
53	Anesthesiology	76,537	16,672,323	0.004591	767	4	53
54	Radiology-Diagnostic	778,683	13,654,803	0.057026	15,191	866	54
57	CT Scan	530,194	23,831,412	0.022248	38,083	847	57
58	MRI	38,876	5,775,025	0.006732	19,404	131	58
60	Laboratory	240,967	32,285,672	0.007464	149,580	1,116	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,729	908,304	0.012913	790	10	63
65	Respiratory Therapy	99,603	7,620,914	0.013070	42,026	549	65
66	Physical Therapy	213,656	11,622,682	0.018383	1,001,712	18,414	66
69	Electrocardiology	496,709	23,705,714	0.020953	5,684	119	69
70	Electroencephalography	93,235	2,441,736	0.038184	1,722	66	70
71	Medical Supplies Charged to Pat	282,624	12,608,347	0.022416	22,782	511	71
72	Impl. Dev. Charged to Patients	229,203	13,435,864	0.017059			72
73	Drugs Charged to Patients	449,234	31,942,226	0.014064	151,909	2,136	73
76	BEHAVIORAL HEALTH COUNSELING	74,082	854,654	0.086681			76
76.01	SHOCK THERAPY	22,836	266,766	0.085603			76.01
76.97	CARDIAC REHABILITATION	78,910	767,052	0.102874			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	465,445	24,142,580	0.019279			91
92	Observation Beds (Non-Distinct		2,511,056				92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	3,250	209,350	0.015524	7,970	124	98
200	Total (sum of lines 50-199)	6,383,467	296,226,330		1,468,963	25,287	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032			4,971				50
51	Recovery Room	9,811,116			6,372				51
52	Delivery Room & Labor Room	2,199,702							52
53	Anesthesiology	16,672,323			767				53
54	Radiology-Diagnostic	13,654,803			15,191				54
57	CT Scan	23,831,412			38,083				57
58	MRI	5,775,025			19,404				58
60	Laboratory	32,285,672			149,580				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304			790				63
65	Respiratory Therapy	7,620,914			42,026				65
66	Physical Therapy	11,622,682			1,001,712				66
69	Electrocardiology	23,705,714			5,684				69
70	Electroencephalography	2,441,736			1,722				70
71	Medical Supplies Charged to Pat	12,608,347			22,782				71
72	Impl. Dev. Charged to Patients	13,435,864							72
73	Drugs Charged to Patients	31,942,226			151,909				73
76	BEHAVIORAL HEALTH COUNSELING	854,654							76
76.01	SHOCK THERAPY	266,766							76.01
76.97	CARDIAC REHABILITATION	767,052							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580							91
92	Observation Beds (Non-Distinct)	2,511,056							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350			7,970				98
200	Total (sum of lines 50-199)	296,226,330			1,468,963				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.172737							50
51	Recovery Room	0.395215							51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723							53
54	Radiology-Diagnostic	0.316543							54
57	CT Scan	0.070092							57
58	MRI	0.083796							58
60	Laboratory	0.223750							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031							63
65	Respiratory Therapy	0.251905							65
66	Physical Therapy	0.375991							66
69	Electrocardiology	0.116883							69
70	Electroencephalography	0.251184							70
71	Medical Supplies Charged to Pat	0.619873							71
72	Impl. Dev. Charged to Patients	0.713454							72
73	Drugs Charged to Patients	0.298728							73
76	BEHAVIORAL HEALTH COUNSELING	0.783271							76
76.01	SHOCK THERAPY	0.462836							76.01
76.97	CARDIAC REHABILITATION	0.809014							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436							91
92	Observation Beds (Non-Distinct)	0.361514							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032							50
51	Recovery Room	9,811,116			35,128				51
52	Delivery Room & Labor Room	2,199,702							52
53	Anesthesiology	16,672,323							53
54	Radiology-Diagnostic	13,654,803			100,386				54
57	CT Scan	23,831,412							57
58	MRI	5,775,025			7,597				58
60	Laboratory	32,285,672			475,787				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304			11,740				63
65	Respiratory Therapy	7,620,914			500,540				65
66	Physical Therapy	11,622,682			1,650,020				66
69	Electrocardiology	23,705,714			37,215				69
70	Electroencephalography	2,441,736							70
71	Medical Supplies Charged to Pat	12,608,347			109,675				71
72	Impl. Dev. Charged to Patients	13,435,864							72
73	Drugs Charged to Patients	31,942,226			914,813				73
76	BEHAVIORAL HEALTH COUNSELING	854,654							76
76.01	SHOCK THERAPY	266,766							76.01
76.97	CARDIAC REHABILITATION	767,052							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580							91
92	Observation Beds (Non-Distinct)	2,511,056							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350			12,369				98
200	Total (sum of lines 50-199)	296,226,330			3,855,270				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737							50
51	Recovery Room	0.395215							51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723							53
54	Radiology-Diagnostic	0.316543							54
57	CT Scan	0.070092							57
58	MRI	0.083796							58
60	Laboratory	0.223750							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031							63
65	Respiratory Therapy	0.251905							65
66	Physical Therapy	0.375991							66
69	Electrocardiology	0.116883							69
70	Electroencephalography	0.251184							70
71	Medical Supplies Charged to Pat	0.619873							71
72	Impl. Dev. Charged to Patients	0.713454							72
73	Drugs Charged to Patients	0.298728							73
76	BEHAVIORAL HEALTH COUNSELING	0.783271							76
76.01	SHOCK THERAPY	0.462836							76.01
76.97	CARDIAC REHABILITATION	0.809014							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436							91
92	Observation Beds (Non-Distinct)	0.361514							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

**WORKSHEET D
PART I**

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

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, (col. 26))	Swing Bed Adjustment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	2,034,905		2,034,905	29,892	68.08	3,725	253,598	30
31	Intensive Care Unit	344,320		344,320	1,640	209.95	50	10,498	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	106,028		106,028	1,422	74.56	71	5,294	41
42	Subprovider I								42
43	Nursery	137,074		137,074	2,490	55.05	766	42,168	43
44	Skilled Nursing Facility	246,252		246,252	5,161	47.71	70	3,340	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,868,579		2,868,579	40,605		4,682	314,898	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,688,170	58,959,032	0.028633		50
51	Recovery Room	388,762	9,811,116	0.039625		51
52	Delivery Room & Labor Room	120,762	2,199,702	0.054899		52
53	Anesthesiology	76,537	16,672,323	0.004591		53
54	Radiology-Diagnostic	778,683	13,654,803	0.057026		54
57	CT Scan	530,194	23,831,412	0.022248		57
58	MRI	38,876	5,775,025	0.006732		58
60	Laboratory	240,967	32,285,672	0.007464		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63	Blood Storing, Processing & Tra	11,729	908,304	0.012913		63
65	Respiratory Therapy	99,603	7,620,914	0.013070		65
66	Physical Therapy	213,656	11,622,682	0.018383		66
69	Electrocardiology	496,709	23,705,714	0.020953		69
70	Electroencephalography	93,235	2,441,736	0.038184		70
71	Medical Supplies Charged to Pat	282,624	12,608,347	0.022416		71
72	Impl. Dev. Charged to Patients	229,203	13,435,864	0.017059		72
73	Drugs Charged to Patients	449,234	31,942,226	0.014064		73
76	BEHAVIORAL HEALTH COUNSELING	74,082	854,654	0.086681		76
76.01	SHOCK THERAPY	22,836	266,766	0.085603		76.01
76.97	CARDIAC REHABILITATION	78,910	767,052	0.102874		76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
91	Emergency	465,445	24,142,580	0.019279		91
92	Observation Beds (Non-Distinct	76,108	2,511,056	0.030309		92
	OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	3,250	209,350	0.015524		98
200	Total (sum of lines 50-199)	6,459,575	296,226,330			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

**WORKSHEET D
PART III**

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

(A)	Cost Center Description	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)	29,892		3,725		30
31	Intensive Care Unit	1,640		50		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	1,422		71		41
42	Subprovider I					42
43	Nursery	2,490		766		43
44	Skilled Nursing Facility	5,161		70		44
45	Nursing Facility					45
200	Total (lines 30-199)	40,605		4,682		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032							50
51	Recovery Room	9,811,116							51
52	Delivery Room & Labor Room	2,199,702							52
53	Anesthesiology	16,672,323							53
54	Radiology-Diagnostic	13,654,803							54
57	CT Scan	23,831,412							57
58	MRI	5,775,025							58
60	Laboratory	32,285,672							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304							63
65	Respiratory Therapy	7,620,914							65
66	Physical Therapy	11,622,682							66
69	Electrocardiology	23,705,714							69
70	Electroencephalography	2,441,736							70
71	Medical Supplies Charged to Pat	12,608,347							71
72	Impl. Dev. Charged to Patients	13,435,864							72
73	Drugs Charged to Patients	31,942,226							73
76	BEHAVIORAL HEALTH COUNSELING	854,654							76
76.01	SHOCK THERAPY	266,766							76.01
76.97	CARDIAC REHABILITATION	767,052							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580							91
92	Observation Beds (Non-Distinct)	2,511,056							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350							98
200	Total (sum of lines 50-199)	296,226,330							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737							50
51	Recovery Room	0.395215							51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723							53
54	Radiology-Diagnostic	0.316543							54
57	CT Scan	0.070092							57
58	MRI	0.083796							58
60	Laboratory	0.223750							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031							63
65	Respiratory Therapy	0.251905							65
66	Physical Therapy	0.375991							66
69	Electrocardiology	0.116883							69
70	Electroencephalography	0.251184							70
71	Medical Supplies Charged to Pat	0.619873							71
72	Impl. Dev. Charged to Patients	0.713454							72
73	Drugs Charged to Patients	0.298728							73
76	BEHAVIORAL HEALTH COUNSELING	0.783271							76
76.01	SHOCK THERAPY	0.462836							76.01
76.97	CARDIAC REHABILITATION	0.809014							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436							91
92	Observation Beds (Non-Distinct)	0.361514							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,688,170	58,959,032	0.028633			50
51	Recovery Room	388,762	9,811,116	0.039625			51
52	Delivery Room & Labor Room	120,762	2,199,702	0.054899			52
53	Anesthesiology	76,537	16,672,323	0.004591			53
54	Radiology-Diagnostic	778,683	13,654,803	0.057026			54
57	CT Scan	530,194	23,831,412	0.022248			57
58	MRI	38,876	5,775,025	0.006732			58
60	Laboratory	240,967	32,285,672	0.007464			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,729	908,304	0.012913			63
65	Respiratory Therapy	99,603	7,620,914	0.013070			65
66	Physical Therapy	213,656	11,622,682	0.018383			66
69	Electrocardiology	496,709	23,705,714	0.020953			69
70	Electroencephalography	93,235	2,441,736	0.038184			70
71	Medical Supplies Charged to Pat	282,624	12,608,347	0.022416			71
72	Impl. Dev. Charged to Patients	229,203	13,435,864	0.017059			72
73	Drugs Charged to Patients	449,234	31,942,226	0.014064			73
76	BEHAVIORAL HEALTH COUNSELING	74,082	854,654	0.086681			76
76.01	SHOCK THERAPY	22,836	266,766	0.085603			76.01
76.97	CARDIAC REHABILITATION	78,910	767,052	0.102874			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	465,445	24,142,580	0.019279			91
92	Observation Beds (Non-Distinct		2,511,056				92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	3,250	209,350	0.015524			98
200	Total (sum of lines 50-199)	6,383,467	296,226,330				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032							50
51	Recovery Room	9,811,116							51
52	Delivery Room & Labor Room	2,199,702							52
53	Anesthesiology	16,672,323							53
54	Radiology-Diagnostic	13,654,803							54
57	CT Scan	23,831,412							57
58	MRI	5,775,025							58
60	Laboratory	32,285,672							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304							63
65	Respiratory Therapy	7,620,914							65
66	Physical Therapy	11,622,682							66
69	Electrocardiology	23,705,714							69
70	Electroencephalography	2,441,736							70
71	Medical Supplies Charged to Pat	12,608,347							71
72	Impl. Dev. Charged to Patients	13,435,864							72
73	Drugs Charged to Patients	31,942,226							73
76	BEHAVIORAL HEALTH COUNSELING	854,654							76
76.01	SHOCK THERAPY	266,766							76.01
76.97	CARDIAC REHABILITATION	767,052							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580							91
92	Observation Beds (Non-Distinct)	2,511,056							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350							98
200	Total (sum of lines 50-199)	296,226,330							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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.)	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.172737							50
51	Recovery Room	0.395215							51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723							53
54	Radiology-Diagnostic	0.316543							54
57	CT Scan	0.070092							57
58	MRI	0.083796							58
60	Laboratory	0.223750							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031							63
65	Respiratory Therapy	0.251905							65
66	Physical Therapy	0.375991							66
69	Electrocardiology	0.116883							69
70	Electroencephalography	0.251184							70
71	Medical Supplies Charged to Pat	0.619873							71
72	Impl. Dev. Charged to Patients	0.713454							72
73	Drugs Charged to Patients	0.298728							73
76	BEHAVIORAL HEALTH COUNSELING	0.783271							76
76.01	SHOCK THERAPY	0.462836							76.01
76.97	CARDIAC REHABILITATION	0.809014							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436							91
92	Observation Beds (Non-Distinct)	0.361514							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan							57
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							
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	58,959,032							50
51	Recovery Room	9,811,116							51
52	Delivery Room & Labor Room	2,199,702							52
53	Anesthesiology	16,672,323							53
54	Radiology-Diagnostic	13,654,803							54
57	CT Scan	23,831,412							57
58	MRI	5,775,025							58
60	Laboratory	32,285,672							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	908,304							63
65	Respiratory Therapy	7,620,914							65
66	Physical Therapy	11,622,682							66
69	Electrocardiology	23,705,714							69
70	Electroencephalography	2,441,736							70
71	Medical Supplies Charged to Pat	12,608,347							71
72	Impl. Dev. Charged to Patients	13,435,864							72
73	Drugs Charged to Patients	31,942,226							73
76	BEHAVIORAL HEALTH COUNSELING	854,654							76
76.01	SHOCK THERAPY	266,766							76.01
76.97	CARDIAC REHABILITATION	767,052							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	24,142,580							91
92	Observation Beds (Non-Distinct)	2,511,056							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	209,350							98
200	Total (sum of lines 50-199)	296,226,330							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737							50
51	Recovery Room	0.395215							51
52	Delivery Room & Labor Room	0.693049							52
53	Anesthesiology	0.033723							53
54	Radiology-Diagnostic	0.316543							54
57	CT Scan	0.070092							57
58	MRI	0.083796							58
60	Laboratory	0.223750							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.572031							63
65	Respiratory Therapy	0.251905							65
66	Physical Therapy	0.375991							66
69	Electrocardiology	0.116883							69
70	Electroencephalography	0.251184							70
71	Medical Supplies Charged to Pat	0.619873							71
72	Impl. Dev. Charged to Patients	0.713454							72
73	Drugs Charged to Patients	0.298728							73
76	BEHAVIORAL HEALTH COUNSELING	0.783271							76
76.01	SHOCK THERAPY	0.462836							76.01
76.97	CARDIAC REHABILITATION	0.809014							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.195436							91
92	Observation Beds (Non-Distinct)	0.361514							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.634306							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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	29,892	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	29,892	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)	28,774	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)	17,244	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)	24,271,482	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)	24,271,482	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)	24,271,482	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)						811.97	38
39	Program general inpatient routine service cost (line 9 x line 38)						14,001,611	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)						14,001,611	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	2,959,966	1,640	1,804.86	1,154	2,082,808		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)						24,150,501	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)						40,234,920	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						1,416,254	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)						1,823,803	51
52	Total Program excludable cost (sum of lines 50 and 51)						3,240,057	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)						36,994,863	53

TARGET AMOUNT AND LIMIT COMPUTATION

54	Program discharges							54
55	Target amount per discharge							55
56	Target amount (line 54 x line 55)							56
57	Difference between adjusted inpatient operating cost and target amount (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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)					1,118	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					811.97	88
89	Observation bed cost (line 87 x line 88) (see instructions)					907,782	89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4) (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	2,034,905	24,271,482	0.083839	907,782	76,108	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	1,422	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,422	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)	1,422	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)	1,192	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)	1,289,820	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)	1,289,820	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)	1,289,820	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	907.05	38
39	Program general inpatient routine service cost (line 9 x line 38)	1,081,204	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)		40
41	Total Program general inpatient routine service cost (line 39 + line 40)	1,081,204	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	499,325	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	1,580,529	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	88,876	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	25,287	51
52	Total Program excludable cost (sum of lines 50 and 51)	114,163	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	1,466,366	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	5,161	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	5,161	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)	5,161	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)	4,305	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)	3,250,663	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)	3,250,663	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)	3,250,663	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	3,250,663	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	629.85	71
72	Program routine service cost (line 9 x line 71)	2,711,504	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)	2,711,504	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)	2,711,504	83
84	Program inpatient ancillary services (see instructions)	1,259,412	84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)	3,970,916	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	29,892	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	29,892	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)	28,774	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)	3,725	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)	2,490	15
16	Nursery days (title V or XIX only)	766	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)	24,263,522	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)	24,263,522	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)	24,263,522	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)						811.71	38
39	Program general inpatient routine service cost (line 9 x line 38)						3,023,620	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)						3,023,620	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)	1,912,624	2,490	768.12	766	588,380		42
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	2,959,966	1,640	1,804.86	50	90,243		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)						3,702,243	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						306,264	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)						306,264	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)					1,118	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 21)	col. 1=col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4 (see instructions)	
		1	2	3	4	5	
90	Capital-related cost						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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	1,422	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,422	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)	1,422	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)	71	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)	1,277,389	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)	1,277,389	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)	1,277,389	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	898.30	38
39	Program general inpatient routine service cost (line 9 x line 38)	63,779	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)	63,779	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)	63,779	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	5,294	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)	5,294	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	5,161	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	5,161	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)	5,161	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)	70	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)	3,250,663	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)	3,250,663	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)	3,250,663	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	3,250,663	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	629.85	71
72	Program routine service cost (line 9 x line 71)	44,090	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)	44,090	74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26)	246,252	75
76	Per diem capital-related costs (line 75 ÷ line 2)	47.71	76
77	Program capital-related costs (line 9 x line 76)	3,340	77
78	Inpatient routine service cost (line 74 minus line 77)	40,750	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)	40,750	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)	3,340	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)	3,340	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		30,922,790		30
31	Intensive Care Unit		3,850,789		31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.172737	20,087,574	3,469,867	50
51	Recovery Room	0.395215	2,243,840	886,799	51
52	Delivery Room & Labor Room	0.693049	8,174	5,665	52
53	Anesthesiology	0.033723	6,046,345	203,901	53
54	Radiology-Diagnostic	0.316863	3,025,153	958,559	54
57	CT Scan	0.070092	5,155,395	361,352	57
58	MRI	0.083796	1,121,683	93,993	58
60	Laboratory	0.223750	11,820,559	2,644,850	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031	487,090	278,631	63
65	Respiratory Therapy	0.252345	4,402,821	1,111,030	65
66	Physical Therapy	0.375991	2,699,962	1,015,161	66
69	Electrocardiology	0.116883	6,754,457	789,481	69
70	Electroencephalography	0.251184	220,188	55,308	70
71	Medical Supplies Charged to Patients	0.619873	4,533,532	2,810,214	71
72	Impl. Dev. Charged to Patients	0.713454	6,425,550	4,584,334	72
73	Drugs Charged to Patients	0.298728	13,043,696	3,896,517	73
76	BEHAVIORAL HEALTH COUNSELING	0.789845			76
76.01	SHOCK THERAPY	0.462836	51,657	23,909	76.01
76.97	CARDIAC REHABILITATION	0.809014	1,493	1,208	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.197891	3,922,363	776,200	91
92	Observation Beds (Non-Distinct Part)	0.361514	268,106	96,924	92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306	136,524	86,598	98
200	Total (sum of lines 50-94, and 96-98)		92,456,162	24,150,501	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		92,456,162		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		1,922,948		41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.172737	4,971	859	50
51	Recovery Room	0.395215	6,372	2,518	51
52	Delivery Room & Labor Room	0.693049			52
53	Anesthesiology	0.033723	767	26	53
54	Radiology-Diagnostic	0.316863	15,191	4,813	54
57	CT Scan	0.070092	38,083	2,669	57
58	MRI	0.083796	19,404	1,626	58
60	Laboratory	0.223750	149,580	33,469	60
62.30	BLOOD CLOTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031	790	452	63
65	Respiratory Therapy	0.252345	42,026	10,605	65
66	Physical Therapy	0.375991	1,001,712	376,635	66
69	Electrocardiology	0.116883	5,684	664	69
70	Electroencephalography	0.251184	1,722	433	70
71	Medical Supplies Charged to Patients	0.619873	22,782	14,122	71
72	Impl. Dev. Charged to Patients	0.713454			72
73	Drugs Charged to Patients	0.298728	151,909	45,379	73
76	BEHAVIORAL HEALTH COUNSELING	0.789845			76
76.01	SHOCK THERAPY	0.462836			76.01
76.97	CARDIAC REHABILITATION	0.809014			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.197891			91
92	Observation Beds (Non-Distinct Part)	0.361514			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306	7,970	5,055	98
200	Total (sum of lines 50-94, and 96-98)		1,468,963	499,325	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		1,468,963		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737			50
51	Recovery Room	0.395215	35,128	13,883	51
52	Delivery Room & Labor Room	0.693049			52
53	Anesthesiology	0.033723			53
54	Radiology-Diagnostic	0.316543	100,386	31,776	54
57	CT Scan	0.070092			57
58	MRI	0.083796	7,597	637	58
60	Laboratory	0.223750	475,787	106,457	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031	11,740	6,716	63
65	Respiratory Therapy	0.251905	500,540	126,089	65
66	Physical Therapy	0.375991	1,650,020	620,393	66
69	Electrocardiology	0.116883	37,215	4,350	69
70	Electroencephalography	0.251184			70
71	Medical Supplies Charged to Patients	0.619873	109,675	67,985	71
72	Impl. Dev. Charged to Patients	0.713454			72
73	Drugs Charged to Patients	0.298728	914,813	273,280	73
76	BEHAVIORAL HEALTH COUNSELING	0.783271			76
76.01	SHOCK THERAPY	0.462836			76.01
76.97	CARDIAC REHABILITATION	0.809014			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.195436			91
92	Observation Beds (Non-Distinct Part)	0.361514			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306	12,369	7,846	98
200	Total (sum of lines 50-94, and 96-98)		3,855,270	1,259,412	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		3,855,270		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737			50
51	Recovery Room	0.395215			51
52	Delivery Room & Labor Room	0.693049			52
53	Anesthesiology	0.033723			53
54	Radiology-Diagnostic	0.316543			54
57	CT Scan	0.070092			57
58	MRI	0.083796			58
60	Laboratory	0.223750			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031			63
65	Respiratory Therapy	0.251905			65
66	Physical Therapy	0.375991			66
69	Electrocardiology	0.116883			69
70	Electroencephalography	0.251184			70
71	Medical Supplies Charged to Patients	0.619873			71
72	Impl. Dev. Charged to Patients	0.713454			72
73	Drugs Charged to Patients	0.298728			73
76	BEHAVIORAL HEALTH COUNSELING	0.783271			76
76.01	SHOCK THERAPY	0.462836			76.01
76.97	CARDIAC REHABILITATION	0.809014			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.195436			91
92	Observation Beds (Non-Distinct Part)	0.361514			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737			50
51	Recovery Room	0.395215			51
52	Delivery Room & Labor Room	0.693049			52
53	Anesthesiology	0.033723			53
54	Radiology-Diagnostic	0.316543			54
57	CT Scan	0.070092			57
58	MRI	0.083796			58
60	Laboratory	0.223750			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031			63
65	Respiratory Therapy	0.251905			65
66	Physical Therapy	0.375991			66
69	Electrocardiology	0.116883			69
70	Electroencephalography	0.251184			70
71	Medical Supplies Charged to Patients	0.619873			71
72	Impl. Dev. Charged to Patients	0.713454			72
73	Drugs Charged to Patients	0.298728			73
76	BEHAVIORAL HEALTH COUNSELING	0.783271			76
76.01	SHOCK THERAPY	0.462836			76.01
76.97	CARDIAC REHABILITATION	0.809014			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.195436			91
92	Observation Beds (Non-Distinct Part)	0.361514			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.172737			50
51	Recovery Room	0.395215			51
52	Delivery Room & Labor Room	0.693049			52
53	Anesthesiology	0.033723			53
54	Radiology-Diagnostic	0.316543			54
57	CT Scan	0.070092			57
58	MRI	0.083796			58
60	Laboratory	0.223750			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.572031			63
65	Respiratory Therapy	0.251905			65
66	Physical Therapy	0.375991			66
69	Electrocardiology	0.116883			69
70	Electroencephalography	0.251184			70
71	Medical Supplies Charged to Patients	0.619873			71
72	Impl. Dev. Charged to Patients	0.713454			72
73	Drugs Charged to Patients	0.298728			73
76	BEHAVIORAL HEALTH COUNSELING	0.783271			76
76.01	SHOCK THERAPY	0.462836			76.01
76.97	CARDIAC REHABILITATION	0.809014			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.195436			91
92	Observation Beds (Non-Distinct Part)	0.361514			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.634306			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	8,401,754			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	24,977,073			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)	389,640			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	873,321			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	187.64			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)	0.0332			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.1667			31
32	Sum of lines 30 and 31	0.1999			32
33	Allowable disproportionate share percentage (see instructions)	0.0574			33
34	Disproportionate share adjustment (see instructions)	478,986			34
		Prior to		On or after	
	Uncompensated Care Adjustment	October 1 (1.00)	(1.01)	October 1 (2.00)	
35	Total uncompensated care amount (see instructions)				35
35.01	Factor 3 (see instructions)				35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)	918,104		814,803	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)	231,413		609,989	35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	841,402			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	35,088,855			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)	35,088,855			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,781,376			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)	37,870,231			59
60	Primary payer payments	42,554			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	37,827,677			61
62	Deductibles billed to program beneficiaries	4,132,632			62
63	Coinsurance billed to program beneficiaries	29,841			63
64	Allowable bad debts (see instructions)	77,306			64
65	Adjusted reimbursable bad debts (see instructions)	50,249			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	36,829			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	33,715,453			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)	277,005			70.93
70.94	HRR adjustment amount (see instructions)	-119,301			70.94
71	Amount due provider (see instructions)	33,873,157			71
71.01	Sequestration adjustment (see instructions)	677,463			71.01
72	Interim payments	33,237,124			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	-41,430			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	393,780			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

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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	42,321			1
2	Medical and other services reimbursed under OPPS (see instructions)	13,248,282			2
3	PPS payments	12,915,077			3
4	Outlier payment (see instructions)	35,958			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)	42,321			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	141,672			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)	141,672			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)	141,672			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	99,351			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)	42,321			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)	12,951,035			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	2,468,750			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)	10,524,606			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)	10,524,606			30
31	Primary payer payments	7,802			31
32	Subtotal (line 30 minus line 31)	10,516,804			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)	40,354			34
35	Adjusted reimbursable bad debts (see instructions)	26,230			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	26,862			36
37	Subtotal (see instructions)	10,543,034			37
38	MSP-LCC reconciliation amount from PS&R	-250			38
39	Other adjustments (specify) (see instructions)	-8,205			39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	10,535,079			40
40.01	Sequestration adjustment (see instructions)	210,702			40.01
41	Interim payments	10,311,250			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	13,127			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		33,173,728		10,311,250	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		63,396			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)		33,237,124		10,311,250	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			13,127	6.01
		.02		-41,430		6.02
7	Total Medicare program liability (see instructions)		33,195,694		10,324,377	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		1,422,409		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)		1,422,409		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	8,898		6.01
		.02			6.02
7	Total Medicare program liability (see instructions)		1,431,307		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		1,456,016		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)		1,456,016		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)		1,456,016		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	8,275	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	18,398	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	541	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	30,414	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	366,333,301	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	3,523,320	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)		8
9	Sequestration adjustment amount (see instructions)		9
10	Calculation of the HIT incentive payment after sequestration (see instructions)		10

INPATIENT HOSPITAL SERVICES UNDER THE IPPS & CAH

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

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

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	1,366,923		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)			2
3	Inpatient Rehabilitation LIP payments (see instructions)	21,324		3
4	Outlier payments	75,788		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)	3,885,246		10
11	Teaching Adjustment Factor (see instructions)			11
12	Teaching Adjustment (see instructions)			12
13	Total PPS Payment (see instructions)	1,464,035		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)	1,464,035		17
18	Primary payer payments			18
19	Subtotal (line 17 less line 18)	1,464,035		19
20	Deductibles	8,932		20
21	Subtotal (line 19 minus line 20)	1,455,103		21
22	Coinsurance	966		22
23	Subtotal (line 21 minus line 22)	1,454,137		23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)	9,816		24
25	Adjusted reimbursable bad debts (see instructions)	6,380		25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)			26
27	Subtotal (sum of lines 23 and 25)	1,460,517		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)	1,460,517		32
32.01	Sequestration adjustment (see instructions)	29,210		32.01
33	Interim payments	1,422,409		33
34	Tentative settlement (for contractor use only)			34
35	Balance due provider/program (line 32 minus lines 32.01, 33 and 34)	8,898		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	6,520		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

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,610,405
2	Routine service other pass through costs	
3	Ancillary service other pass through costs	
4	Subtotal (sum of lines 1-3)	1,610,405
COMPUTATION OF NET COST OF COVERED SERVICES		
5	Medical and other services. Do not use this line. (see instructions)	
6	Deductibles	
7	Coinsurance	124,674
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)	1,485,731
13	Inpatient primary payer payments	
14	Other adjustments (specify) (see instructions)	
14.50	Pioneer ACO demonstration payment adjustment (see instructions)	
15	Subtotal (see instructions)	1,485,731
15.01	Sequestration adjustment (see instructions)	29,715
16	Interim payments	1,456,016
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

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	3,702,243	1
2	Medical and other services		2
3	Organ acquisition (certified transplant centers only)		3
4	Subtotal (sum of lines 1, 2 and 3)	3,702,243	4
5	Inpatient primary payer payments		5
6	Outpatient primary payer payments		6
7	Subtotal (line 4 less sum of lines 5 and 6)	3,702,243	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	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)	3,702,243	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)	3,702,243	30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)		31
32	Deductibles		32
33	Coinsurance		33
34	Allowable bad debts (see instructions)		34
35	Utilization review		35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)		36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)		37
38	Subtotal (line 36 ± line 37)		38
39	Direct graduate medical education payments (from Wkst. E-4)		39
40	Total amount payable to the provider (sum of lines 38 and 39)		40
41	Interim payments		41
42	Balance due provider/program (line 40 minus line 41)		42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		43

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	63,779		1
2			2
3			3
4	63,779		4
5			5
6			6
7	63,779		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	63,779		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	63,779		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	3,340		1
2			2
3			3
4	3,340		4
5			5
6			6
7	3,340		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	3,340		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	3,340		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	820,554			1
2	Temporary investments	54,093,346			2
3	Notes receivable				3
4	Accounts receivable	16,753,693			4
5	Other receivables	6,843,476			5
6	Allowances for uncollectible notes and accounts receivable	-954,747			6
7	Inventory	6,456,163			7
8	Prepaid expenses	180,478			8
9	Other current assets				9
10	Due from other funds				10
11	Total current assets (sum of lines 1-10)	84,192,963			11
FIXED ASSETS					
12	Land	2,825,189			12
13	Land improvements	3,889,781			13
14	Accumulated depreciation				14
15	Buildings	111,840,431			15
16	Accumulated depreciation	-74,122,747			16
17	Leasehold improvements	573,066			17
18	Accumulated depreciation				18
19	Fixed equipment				19
20	Accumulated depreciation	-320,514			20
21	Automobiles and trucks				21
22	Accumulated depreciation				22
23	Major movable equipment	46,188,256			23
24	Accumulated depreciation	-31,928,707			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)	58,944,755			30
OTHER ASSETS					
31	Investments	33,563,763			31
32	Deposits on leases				32
33	Due from owners/officers				33
34	Other assets	8,692,281			34
35	Total other assets (sum of lines 31-34)	42,256,044			35
36	Total assets (sum of lines 11, 30 and 35)	185,393,762			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	7,596,738			37
38	Salaries, wages and fees payable	6,840,340			38
39	Payroll taxes payable	312,268			39
40	Notes and loans payable (short term)	1,116,370			40
41	Deferred income				41
42	Accelerated payments				42
43	Due to other funds				43
44	Other current liabilities	790,926			44
45	Total current liabilities (sum of lines 37 thru 44)	16,656,642			45
LONG TERM LIABILITIES					
46	Mortgage payable				46
47	Notes payable	30,362,983			47
48	Unsecured loans				48
49	Other long term liabilities	539,009			49
50	Total long term liabilities (sum of lines 46 thru 49)	30,901,992			50
51	Total liabilities (sum of lines 45 and 50)	47,558,634			51
CAPITAL ACCOUNTS					
52	General fund balance	137,835,128			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

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	137,835,128				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	185,393,762				60

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		132,211,801			1
2	Net income (loss) (from Worksheet G-3, line 29)		10,291,293			2
3	Total (sum of line 1 and line 2)		142,503,094			3
4	Additions (credit adjustments) (specify)					4
5	FEDERAL GRANT LONG LIVE ASSET	15,126				5
6	ROUNDING					6
7						7
8						8
9						9
10	Total additions (sum of lines 4-9)		15,126			10
11	Subtotal (line 3 plus line 10)		142,518,220			11
12	Deductions (debit adjustments) (specify)					12
13	UNRESTRICTED TRANSFER EQUITY IC	1,096,861				13
14	TEMPORARY RESTRICTED NET ASSETS, CO	2,952				14
15	IC PENSION EQUITY TRANSFER	3,583,278				15
16	ROUNDING	1				16
17						17
18	Total deductions (sum of lines 12-17)		4,683,092			18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		137,835,128			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	ROUNDING					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

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	53,837,763		53,837,763	1
2	Subprovider IPF				2
3	Subprovider IRF	2,302,506		2,302,506	3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility	2,958,375		2,958,375	7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	59,098,644		59,098,644	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	5,489,373		5,489,373	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)	5,489,373		5,489,373	16
17	Total inpatient routine care services (sum of lines 10 and 16)	64,588,017		64,588,017	17
18	Ancillary services	142,811,757	137,245,068	280,056,825	18
19	Outpatient services	6,892,340	16,301,570	23,193,910	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency		6,200,956	6,200,956	22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	OTHER PATIENT REVENUES	202,110	143,199	345,309	27
		2,567,805		2,567,805	
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	217,062,029	159,890,793	376,952,822	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		156,993,989	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)		156,993,989	43

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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)	376,952,822	1
2	Less contractual allowances and discounts on patients' accounts	245,779,357	2
3	Net patient revenues (line 1 minus line 2)	131,173,465	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	156,993,989	4
5	Net income from service to patients (line 3 minus line 4)	-25,820,524	5

OTHER INCOME

6	Contributions, donations, bequests, etc.		6
7	Income from investments		7
8	Revenues from telephone and other miscellaneous communication services		8
9	Revenue from television and radio service		9
10	Purchase discounts		10
11	Rebates and refunds of expenses		11
12	Parking lot receipts		12
13	Revenue from laundry and linen service		13
14	Revenue from meals sold to employees and guests		14
15	Revenue from rental of living quarters		15
16	Revenue from sale of medical and surgical supplies to otehr than patients		16
17	Revenue from sale of drugs to other than patients		17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops and canteen		20
21	Rental of vending machines		21
22	Rental of hosptial space		22
23	Governmental appropriations		23
24	Other (specify)	36,707,219	24
24.0	Other (OTHER OPERATING REVENUE)		24.0
1			1
24.0	Other (RESTRICTED NET ASSETS RELEASED)		24.0
3			3
24.0	Other (EQUITY GAINS (LOSSES) IN UNCONSOLID)		24.0
4			4
24.0	Other (NON OPERATING DERIVATIVES)		24.0
5			5
24.0	Other (OTHER NON OPERATING GAIN/LOSS)		24.0
6			6
24.0	Other (ROUNDING)		24.0
7			7
25	Total other income (sum of lines 6-24)	36,707,219	25
26	Total (line 5 plus line 25)	10,886,695	26
27	Other expenses (OTHER NON OPERATING GAIN/LOSS)	595,402	27
27.0	Other expenses (NON OPERATING DERIVATIVES)		27.0
1			1
28	Total other expenses (sum of line 27 and subscripts)	595,402	28
29	Net income (or loss) for the period (line 26 minus line 28)	10,291,293	29

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	486,516	102,458	768		13,719	5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	501,955	98,813	32,880		18,025	6
7	Physical Therapy	198,989	39,172	21,721		6,851	7
8	Occupational Therapy	38,103	7,501	2,373		1,401	8
9	Speech Pathology						9
10	Medical Social Services	2,009	396	88		74	10
11	Home Health Aide	44,567	8,773	6,411		1,497	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	451,310	109,549	12,680		1,304,591	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	114,928	25,172	128			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)	1,838,377	391,834	77,049		1,346,158	24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	603,461	-83,777	519,684		519,684	5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	651,673	-80,298	571,375	-20	571,355	6
7	Physical Therapy	266,733	-30,522	236,211		236,211	7
8	Occupational Therapy	49,378	-6,243	43,135		43,135	8
9	Speech Pathology						9
10	Medical Social Services	2,567	-329	2,238		2,238	10
11	Home Health Aide	61,248	-6,668	54,580		54,580	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	1,878,130	-119,983	1,758,147	312	1,758,459	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	140,228	-20,075	120,153		120,153	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)	3,653,418	-347,895	3,305,523	292	3,305,815	24

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	519,684				5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care	571,355				6
7	Physical Therapy	236,211				7
8	Occupational Therapy	43,135				8
9	Speech Pathology					9
10	Medical Social Services	2,238				10
11	Home Health Aide	54,580				11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME	1,758,459				14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy	120,153				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)	3,305,815				24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA CCN: 16-7145

**WORKSHEET H-1
PART I**

		TRANSPORT- ATION	SUBTOTAL (cols. 0-4)	ADMINI- STRATIVE & 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		519,684	519,684		5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care		571,355	106,572	677,927	6
7	Physical Therapy		236,211	44,059	280,270	7
8	Occupational Therapy		43,135	8,046	51,181	8
9	Speech Pathology					9
10	Medical Social Services		2,238	417	2,655	10
11	Home Health Aide		54,580	10,181	64,761	11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME		1,758,459	327,997	2,086,456	14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy		120,153	22,412	142,565	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)		3,305,815		3,305,815	24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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					-519,684	2,786,131	5
HHA REIMBURSABLE SERVICES								
6	Skilled Nursing Care						571,355	6
7	Physical Therapy						236,211	7
8	Occupational Therapy						43,135	8
9	Speech Pathology							9
10	Medical Social Services						2,238	10
11	Home Health Aide						54,580	11
12	Supplies (see instructions)							12
13	Drugs							13
14	DME						1,758,459	14
HHA NONREIMBURSABLE SERVICES								
15	Home Dialysis Aide Services							15
16	Respiratory Therapy						120,153	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)					-519,684	2,786,131	24
25	Cost To Be Allocated (per Worksheet H-1, Part I)						519,684	25
26	Unit Cost Multiplier						0.186525	26

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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			62,270				1
2	Skilled Nursing Care	677,927						2
3	Physical Therapy	280,270						3
4	Occupational Therapy	51,181						4
5	Speech Pathology							5
6	Medical Social Services	2,655						6
7	Home Health Aide	64,761						7
8	Supplies							8
9	Drugs							9
10	DME	2,086,456	33,903					10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	142,565						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)	3,305,815	33,903	62,270				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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				17,368			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)				17,368			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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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			502	162,418	2,403	11,979	1
2	Skilled Nursing Care			1,440	175,765	3,655		2
3	Physical Therapy			548	66,809	1,389		3
4	Occupational Therapy			112	13,665	284		4
5	Speech Pathology							5
6	Medical Social Services			6	719	15		6
7	Home Health Aide			120	14,596	304		7
8	Supplies							8
9	Drugs							9
10	DME			19,469	153,178	9,895	4,791	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				38,659			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)			22,197	625,809	17,945	16,770	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	30		239,602	21,706	181,010	16,140	1
2	Skilled Nursing Care	47	7,996	866,830	78,528			2
3	Physical Therapy	18	3,039	352,073	31,895			3
4	Occupational Therapy	4	622	65,868	5,967			4
5	Speech Pathology							5
6	Medical Social Services		33	3,428	311			6
7	Home Health Aide	4	664	80,449	7,288			7
8	Supplies							8
9	Drugs							9
10	DME	6,570	34,972	2,366,602	214,395	90,592	8,078	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			181,224	16,417			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)	6,673	47,326	4,156,076	376,507	271,602	24,218	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		65,001		4,538		64,012	1
2	Skilled Nursing Care				36		60,121	2
3	Physical Therapy				14		22,852	3
4	Occupational Therapy				3		4,675	4
5	Speech Pathology							5
6	Medical Social Services						247	6
7	Home Health Aide				3		4,993	7
8	Supplies							8
9	Drugs							9
10	DME		32,532		4,450		87,533	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				40		16,191	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)		97,533		9,084		260,624	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	40						1
2	Skilled Nursing Care	62				2,772		2
3	Physical Therapy	24				1,163		3
4	Occupational Therapy	5				268		4
5	Speech Pathology							5
6	Medical Social Services					89		6
7	Home Health Aide	5				268		7
8	Supplies							8
9	Drugs							9
10	DME	8,691				31,928		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)	8,827				36,488		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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					592,049		1
2	Skilled Nursing Care					1,008,349		2
3	Physical Therapy					408,021		3
4	Occupational Therapy					76,786		4
5	Speech Pathology							5
6	Medical Social Services					4,075		6
7	Home Health Aide					93,006		7
8	Supplies							8
9	Drugs							9
10	DME					2,844,801		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy					213,872		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)					5,240,959		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	592,049					1
2	Skilled Nursing Care	1,008,349	128,415	1,136,764			2
3	Physical Therapy	408,021	51,962	459,983			3
4	Occupational Therapy	76,786	9,779	86,565			4
5	Speech Pathology						5
6	Medical Social Services	4,075	519	4,594			6
7	Home Health Aide	93,006	11,845	104,851			7
8	Supplies						8
9	Drugs						9
10	DME	2,844,801	362,292	3,207,093			10
11	Home Dialysis Aide Services						11
12	Respiratory Therapy	213,872	27,237	241,109			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)	5,240,959	592,049	5,240,959			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.		0.127352				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	33,903	62,270					21
22	Unit Cost Multiplier	11.508147						22
22	Unit Cost Multiplier		7.478982					22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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			17,368				21
22	Unit Cost Multiplier			14.224406				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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		502	460,172	2,549	50	1,711	1
2	Skilled Nursing Care		1,441	497,987	3,877		2,634	2
3	Physical Therapy		548	189,287	1,473		1,001	3
4	Occupational Therapy		112	38,716	301		205	4
5	Speech Pathology							5
6	Medical Social Services		6	2,037	16		11	6
7	Home Health Aide		120	41,355	322		219	7
8	Supplies							8
9	Drugs							9
10	DME		19,481	433,991	10,499	20	369,113	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			109,530				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)		22,210	1,773,075	19,037	70	374,894	20
21	Total cost to be allocated		22,197	625,809	17,945	16,770	6,673	21
22	Unit Cost Multiplier			0.352951		239.571429		22
22	Unit Cost Multiplier		0.999415		0.942638		0.017800	22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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 REVENUE	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			239,602	8,326	8,326		1
2	Skilled Nursing Care	1,047,646		866,830				2
3	Physical Therapy	398,217		352,073				3
4	Occupational Therapy	81,451		65,868				4
5	Speech Pathology							5
6	Medical Social Services	4,286		3,428				6
7	Home Health Aide	87,002		80,449				7
8	Supplies							8
9	Drugs							9
10	DME	4,582,354		2,366,602	4,167	4,167		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			181,224				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)	6,200,956		4,156,076	12,493	12,493		20
21	Total cost to be allocated	47,326		376,507	271,602	24,218		21
22	Unit Cost Multiplier	0.007632		0.090592		1.938526		22
22	Unit Cost Multiplier				21.740335			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		16,068		18,115	1,711	1
2	Skilled Nursing Care			126		17,014	2,634	2
3	Physical Therapy			48		6,467	1,001	3
4	Occupational Therapy			10		1,323	205	4
5	Speech Pathology							5
6	Medical Social Services			1		70	11	6
7	Home Health Aide			11		1,413	219	7
8	Supplies							8
9	Drugs							9
10	DME	4,167		15,757		24,771	369,113	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			143		4,582		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		32,164		73,755	374,894	20
21	Total cost to be allocated	97,533		9,084		260,624	8,827	21
22	Unit Cost Multiplier	7.807012		0.282428		3.533645		22
22	Unit Cost Multiplier						0.023545	22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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 GROSS CHARGES	SOCIAL SERVICE CASES	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				31			2
3	Physical Therapy				13			3
4	Occupational Therapy				3			4
5	Speech Pathology							5
6	Medical Social Services				1			6
7	Home Health Aide				3			7
8	Supplies							8
9	Drugs							9
10	DME				357			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)				408			20
21	Total cost to be allocated				36,488			21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier				89.431373			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	1,136,764		1,136,764	5,851	194.29	1
2	Physical Therapy	3	459,983	132,049	592,032	2,254	262.66	2
3	Occupational Therapy	4	86,565		86,565	443	195.41	3
4	Speech Pathology	5						4
5	Medical Social Services	6	4,594		4,594			5
6	Home Health Aide	7	104,851		104,851	2,100	49.93	6
7	Total (sum of lines 1-6)		1,792,757	132,049	1,924,806	10,648		7

Limitation Cost Computation						
Patient Services	CBSA No.	Part A	Program Visits			
			PART B			
			Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		
	1	2	3	4		
8	Skilled Nursing Care	20220		2,815		8
8.01	Skilled Nursing Care	99914		228		8.01
8.02	Skilled Nursing Care	99916		268		8.02
8.03	Skilled Nursing Care	99952		210		8.03
9	Physical Therapy	20220		1,099		9
9.01	Physical Therapy	99914		111		9.01
9.02	Physical Therapy	99916		78		9.02
9.03	Physical Therapy	99952		98		9.03
10	Occupational Therapy	20220		300		10
10.01	Occupational Therapy	99914		34		10.01
10.02	Occupational Therapy	99916		12		10.02
10.03	Occupational Therapy	99952		22		10.03
11	Speech Pathology	20220				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				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		329		13
13.01	Home Health Aide	99914		15		13.01
13.02	Home Health Aide	99916		7		13.02
13.03	Home Health Aide	99952		12		13.03
14	Total (sum of lines 8-13)			5,638		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		27,860	27,860	44,944	0.619883	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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	0.375991	351,203	132,049	col. 2, line 2	1
2	Occupational Therapy	67		70,575		col. 2, line 3	2
3	Speech Pathology	68				col. 2, line 4	3
4	Medical Supplies Charged to Pat	71	0.619873	44,944	27,860	col. 2, line 15	4
5	Drugs Charged to Patients	73	0.298728			col. 2, line 16	5

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		3,521			684,095		684,095	1
2	Physical Therapy		1,386			364,047		364,047	2
3	Occupational Therapy		368			71,911		71,911	3
4	Speech Pathology								4
5	Medical Social Services								5
6	Home Health Aide		363			18,125		18,125	6
7	Total (sum of lines 1-6)		5,638			1,138,178		1,138,178	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		38,850			24,082		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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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		929,979	11
12	Total PPS Reimbursement - Full Episodes with Outliers		29,723	12
13	Total PPS Reimbursement - LUPA Episodes		12,379	13
14	Total PPS Reimbursement - PEP Episodes		8,072	14
15	Total PPS Outlier Reimbursement - Full Episodes with Outliers		7,132	15
16	Total PPS Outlier Reimbursement - PSP Episodes		777	16
17	Total Other Payments		-38	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)		988,024	22
23	Excess reasonable cost (from line 8)			23
24	Subtotal (line 22 minus line 23)		988,024	24
25	Coinsurance billed to program patients (from your records)			25
26	Net cost (line 24 minus line 25)		988,024	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)		988,024	29
30	Other adjustments (see instructions) (specify)			30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)			30.50
31	Subtotal (see instructions)		988,024	31
31.01	Sequestration adjustment (see instructions)		19,761	31.01
32	Interim payments (see instructions)		968,263	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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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				968,263
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.				1
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)				2
		.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)				968,263
	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)				968,263
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: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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	2,644,507	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	27,651	2
2.01	Model 4 BPCI Capital DRG outlier payments		2.01
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)	85.10	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)	0.0332	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.1667	8
9	Sum of lines 7 and 8	0.1999	9
10	Allowable disproportionate share percentage (see instructions)	0.0413	10
11	Disproportionate share adjustment (see instructions)	109,218	11
12	Total prospective capital payments (see instructions)	2,781,376	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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2015 To: 06/30/2016	Run Date: 11/21/2016 Run Time: 14:17 Version: 2016.05 (11/15/2016)
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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
57	CT Scan						57
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

KPMG LLP Compu-Max 2552-10

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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
		0	2A	24	25	26	
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency						91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
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