

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY**

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

**PART I - COST REPORT STATUS**

Provider use only	1. <input checked="" type="checkbox"/> Electronically filed cost report Date: 11/22/2017 Time: 12:07	
	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 07/01/2016 and ending 06/30/2017, 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		-161,104	40,071		1
2	SUBPROVIDER - IPF					2
3	SUBPROVIDER - IRF		-4,049			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		-165,153	40,071		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	2

Hospital and Hospital-Based Component Identification:

Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)				
						V	XVIII	XIX		
0	1	2	3	4	5	6	7	8		
3	Hospital	MERCY MEDICAL CENTER - DUBUQUE	16-0069	20220	1	07 / 01 / 1966	N	P	O	3
4	Subprovider - IPF									4
5	Subprovider - IRF	MERCY MEDICAL CENTER - DUBUQUE	16-T069	20220	5	07 / 01 / 1984	N	P	O	5
6	Subprovider - (OTHER)									6
7	Swing Beds - SNF									7
8	Swing Beds - NF									8
9	Hospital-Based SNF	MERCY MEDICAL CENTER - DUBUQUE	16-5116	20220		11 / 29 / 1983	N	P	O	9
10	Hospital-Based NF									10
11	Hospital-Based OLTC									11
12	Hospital-Based HHA	MERCY HOME CARE - DUBUQUE	16-7145	20220		07 / 01 / 1987	N	P	N	12
13	Separately Certified ASC									13
14	Hospital-Based Hospice									14
15	Hospital-Based Health Clinic - RHC									15
16	Hospital-Based Health Clinic - FQHC									16
17	Hospital-Based (CMHC)									17
18	Renal Dialysis									18
19	Other									19

20	Cost Reporting Period (mm/dd/yyyy)	From: 07 / 01 / 2016	To: 06 / 30 / 2017		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.	581	351	111	181	3,536	60	24
25	If this provider is an IRF, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5.					25		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

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**WORKSHEET S-2  
PART I**

35	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.			35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.			37
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPPS final rule? Enter 'Y' for yes or 'N' for no. (see instructions)	N		37.01
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning:	Ending:	38

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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**

**WORKSHEET S-2  
PART I**

		1	2		
39	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(ii)? Enter in column 1 'Y' for yes or 'N' for no. Does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(ii)? Enter in column 2 'Y' for yes or 'N' for no. (see instructions)	N	N	39	
40	Is this hospital subject to the HAC program reduction adjustment? Enter 'Y' for yes or 'N' for no in column 1, for discharges prior to October 1. Enter 'Y' for yes or 'N' for no in column 2, for discharges on or after October 1. (see instructions)	N	N	40	
		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	
<b>Teaching Hospitals</b>					
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:	5,229	30,233	21,072	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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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**

**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
-----	--	--------	-------------	-----

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 / 2015	09 / 30 / 2016		170
171	If line 167 is 'Y', does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter 'Y' for yes and 'N' for no in column 1. If column 1 is 'Y', enter the number of section 1876 Medicare days in column 2. (see instructions)	N	0		171

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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**

**WORKSHEET S-2  
PART II**

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

**COMPLETED BY ALL HOSPITALS**

		Y/N	Date		
<b>Provider Organization and Operation</b>		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	
<b>Financial Data and Reports</b>		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	
<b>Approved Educational Activities</b>		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	
<b>Bad Debts</b>		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	
<b>Bed Complement</b>		Y/N	
15	Did total beds available change from the prior cost reporting period? If yes, see instructions.	Y	15

		Part A		Part B	
		Y/N	Date	Y/N	Date
<b>PS&amp;R Report Data</b>		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	11/01/2017	Y	11/01/2017
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N		N	
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N		N	
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N		N	
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	N		N	

**KPMG LLP Compu-Max 2552-10**

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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**

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**HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA**

**WORKSHEET S-3  
PART I**

	Component	Wkst A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				
						Title V	Title XVIII	Title XIX	Total All Patients	
						5	6	7	8	
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)	30	139	50,735		18,312	452	30,217	1	
2	HMO and other (see instructions)					968	3,536		2	
3	HMO IPF Subprovider								3	
4	HMO IRF Subprovider						25		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)		139	50,735		18,312	452	30,217	7	
8	Intensive Care Unit	31	8	2,920		1,203	129	1,883	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					643	2,252	13	
14	Total (see instructions)		147	53,655		19,515	1,224	34,352	14	
15	CAH Visits								15	
16	Subprovider - IPF	40							16	
17	Subprovider - IRF	41	9	3,285		903	25	1,193	17	
18	Subprovider I	42							18	
19	Skilled Nursing Facility	44	20	7,300		4,156	50	4,632	19	
20	Nursing Facility	45							20	
21	Other Long Term Care	46							21	
22	Home Health Agency	101				5,974	965	9,775	22	
23	ASC (Distinct Part)	115							23	
24	Hospice (Distinct Part)	116							24	
24.10	Hospice (non-distinct part)	30						19	24.10	
25	CMHC	99							25	
26	RHC	88							26	
27	Total (sum of lines 14-26)		176						27	
28	Observation Bed Days						193	1,226	28	
29	Ambulance Trips								29	
30	Employee discount days (see instructions)							325	30	
31	Employee discount days-IRF							55	31	
32	Labor & delivery (see instructions)		7	2,555			60	194	32	
32.01	Total ancillary labor & delivery room outpatient days (see instructions)							40	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)					4,518	1,140	8,466	1
2	HMO and other (see instructions)					235	1,005		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider						3		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)		878.30			4,518	1,140	8,466	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF		7.13			58	3	88	17
18	Subprovider I								18
19	Skilled Nursing Facility		27.51						19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency		34.86						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)		947.80						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32

**KPMG LLP Compu-Max 2552-10**

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**HOSPITAL WAGE INDEX INFORMATION**

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

**Part II - Wage Data**

	Wkst A Line No.	Amount Reported	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		
<b>SALARIES</b>								
1	Total salaries (see instructions)	200	50,548,075	-309,612	50,238,463	2,025,664.00	24.80	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		181,061		181,061	4,101.00	44.15	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 and/or related organization personnel							8
9	SNF	44	1,344,281	11,730	1,356,011	56,916.00	23.82	9
10	Excluded area salaries (see instructions)		5,483,627	89,674	5,573,301	224,859.00	24.79	10
<b>OTHER WAGES &amp; RELATED COSTS</b>								
11	Contract labor (see instructions)		3,231,659		3,231,659	97,070.00	33.29	11
12	Contract management and administrative services							12
13	Contract labor: Physician-Part A - Administrative		880,224		880,224	6,329.00	139.08	13
14	Home office salaries & wage-related costs							14
14.01	Home office salaries		7,137,873		7,137,873	140,554.00	50.78	14.01
14.02	Related organization salaries							14.02
15	Home office: Physician Part A - Administrative							15
16	Home office & Contract Physicians Part A - Teaching							16
<b>WAGE-RELATED COSTS</b>								
17	Wage-related costs (core)(see instructions)		19,181,028		19,181,028			17
18	Wage-related costs (other)(see instructions)							18
19	Excluded areas		3,094,624		3,094,624			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		66,173		66,173			23
24	Wage-related costs (RHC/FQHC)							24
25	Interns & residents (in an approved program)							25
25.50	Home office wage-related		1,625,534		1,625,534			25.50
25.51	Related organization wage-related							25.51
25.52	Home office: Physician Part A - Administrative - wage-related							25.52
25.53	Home office & Contract Physicians Part A - Teaching - wage-related							25.53
<b>OVERHEAD COSTS - DIRECT SALARIES</b>								
26	Employee Benefits Department		1,559,795	-371,494	1,188,301	93,048.00	12.77	26
27	Administrative & General		2,307,330	259,404	2,566,734	91,026.00	28.20	27
28	Administrative & General under contract (see instructions)		99,034		99,034	1,581.00	62.64	28
29	Maintenance & Repairs		1,368,311	-11,108	1,357,203	58,710.00	23.12	29
30	Operation of Plant		14,431	-401	14,030	857.00	16.37	30
31	Laundry & Linen Service		443,424	-5,629	437,795	32,505.00	13.47	31
32	Housekeeping		1,128,639	-13,802	1,114,837	81,468.00	13.68	32
33	Housekeeping under contract (see instructions)		11,550		11,550	1,073.00	10.76	33
34	Dietary		1,666,225	-18,313	1,647,912	105,638.00	15.60	34
35	Dietary under contract (see instructions)							35
36	Cafeteria							36
37	Maintenance of Personnel							37
38	Nursing Administration		2,385,915	-21,480	2,364,435	71,764.00	32.95	38
39	Central Services and Supply		397,338	-4,652	392,686	24,455.00	16.06	39
40	Pharmacy		1,968,111	-9,982	1,958,129	53,832.00	36.37	40
41	Medical Records & Medical Records Library		1,334,036	-10,948	1,323,088	53,338.00	24.81	41
42	Social Service		227,060	-1,573	225,487	9,996.00	22.56	42
43	Other General Service		279,610	-2,449	277,161	17,430.00	15.90	43

**Part III - Hospital Wage Index Summary**

1	Net salaries (see instructions)		50,477,598	-309,612	50,167,986	2,024,217.00	24.78	1
2	Excluded area salaries (see instructions)		6,827,908	101,404	6,929,312	281,775.00	24.59	2
3	Subtotal salaries (line 1 minus line 2)		43,649,690	-411,016	43,238,674	1,742,442.00	24.81	3
4	Subtotal other wages & related costs (see instructions)		11,249,756		11,249,756	243,953.00	46.11	4

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**HOSPITAL WAGE INDEX INFORMATION****WORKSHEET S-3  
PARTS II-III**

5	Subtotal wage-related costs (see instructions)		20,806,562		20,806,562		48.12%	5
6	Total (sum of lines 3 through 5)		75,706,008	-411,016	75,294,992	1,986,395.00	37.91	6
7	Total overhead cost (see instructions)		15,190,809	-212,427	14,978,382	696,721.00	21.50	7

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**HOSPITAL WAGE RELATED COSTS**

**WORKSHEET S-3  
PART IV**

**Part IV - Wage Related Cost**

**Part A - Core List**

		Amount Reported	
	<b>RETIREMENT COST</b>		
1	401K Employer Contributions	2,561,363	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)	4,228,934	4
	<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization):</b>		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees	361,777	7
	<b>HEALTH AND INSURANCE COST</b>		
8	Health Insurance (Purchased or Self Funded)		8
8.01	Health Insurance (Self Funded without a Third Party Administrator)		8.01
8.02	Health Insurance (Self Funded with a Third Party Administrator)	7,932,753	8.02
8.03	Health Insurance (Purchased)		8.03
9	Prescription Drug Plan	2,030,029	9
10	Dental, Hearing and Vision Plan	435,025	10
11	Life Insurance (If employee is owner or beneficiary)	48,135	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	404,716	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	146,358	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
	<b>TAXES</b>		
17	FICA-Employers Portion Only	3,559,520	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	5,675	19
20	State or Federal Unemployment Taxes		20
	<b>OTHER</b>		
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Costs and Allowances	480,285	22
23	Tuition Reimbursement	147,255	23
24	Total Wage Related cost (Sum of lines 1-23)	22,341,825	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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 1	Benefit Cost 2	
	0			
1	Total facility contract labor and benefit cost		22,341,825	1
2	Hospital		20,731,869	2
3	Subprovider - IPF			3
4	Subprovider - IRF		191,373	4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF		603,039	8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA		815,544	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**

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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		268	267	463	998	1
2	Unduplicated Census Count (see instructions)		415.00	26.00	230.00	663.00	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)		8.29	8.29	3
4	Director(s) and Assistant Director(s)				4
5	Other Administrative Personnel				5
6	Direct Nursing Service		7.66	7.66	6
7	Nursing Supervisor				7
8	Physical Therapy Service		2.55	2.55	8
9	Physical Therapy Supervisor				9
10	Occupational Therapy Service		0.60	0.60	10
11	Occupational Therapy Supervisor				11
12	Speech Pathology Service				12
13	Speech Pathology Supervisor				13
14	Medical Social Service		0.35	0.35	14
15	Medical Social Service Supervisor				15
16	Home Health Aide		1.05	1.05	16
17	Home Health Aide Supervisor				17
18	DME/RT OTHER (CLICK HERE TO CHANG		14.36	14.36	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	3,106	217	68	109	3,500	21
22	Skilled Nursing Visit Charges	437,805	30,597	9,588	15,369	493,359	22
23	Physical Therapy Visits	1,378	27	11	69	1,485	23
24	Physical Therapy Visit Charges	234,260	4,590	1,870	11,730	252,450	24
25	Occupational Therapy Visits	433	17	1	16	467	25
26	Occupational Therapy Visit Charges	73,270	2,890	170	2,720	79,050	26
27	Speech Pathology Visits						27
28	Speech Pathology Visit Charges						28
29	Medical Social Service Visits	2				2	29
30	Medical Social Service Visit Charges	416				416	30
31	Home Health Aide Visits	283	40		5	328	31
32	Home Health Aide Visit Charges	20,093	2,840		355	23,288	32
33	Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	5,202	301	80	199	5,782	33
34	Other Charges	3,388	1,196	20		4,604	34
35	Total Charges (sum of lines 22, 24, 26, 28, 30, 32 and 34)	769,232	42,113	11,648	30,174	853,167	35
36	Total Number of Episodes (standard/non-outlier)	432		26	14	472	36
37	Total Number of Ourlier Episodes		9		3	12	37
38	Total Non-Routine Medical Supply Charges	1,628	83	729		2,440	38

**KPMG LLP Compu-Max 2552-10**

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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	14		14	6
7	RHX				7
8	RHL	5		5	8
9	RMX				9
10	RML				10
11	RLX				11
12	RUC				12
13	RUB	6		6	13
14	RUA				14
15	RVC	555		555	15
16	RVB	258		258	16
17	RVA	264		264	17
18	RHC	842		842	18
19	RHB	536		536	19
20	RHA	553		553	20
21	RMC	45		45	21
22	RMB	27		27	22
23	RMA	113		113	23
24	RLB				24
25	RLA				25
26	ES3				26
27	ES2				27
28	ES1	14		14	28
29	HE2	49		49	29
30	HE1	11		11	30
31	HD2	82		82	31
32	HD1	23		23	32
33	HC2	56		56	33
34	HC1	38		38	34
35	HB2	50		50	35
36	HB1	388		388	36
37	LE2				37
38	LE1				38
39	LD2				39
40	LD1				40
41	LC2				41
42	LC1				42
43	LB2				43
44	LB1	16		16	44
45	CE2				45
46	CE1				46
47	CD2	8		8	47
48	CD1	11		11	48
49	CC2				49
50	CC1	22		22	50
51	CB2				51
52	CB1	6		6	52
53	CA2	20		20	53
54	CA1	141		141	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	2		2	78
199	AAA				199
200	TOTAL	4,156		4,156	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).			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	1,663,847	62.66%	Y	202
203	Recruitment				203
204	Retention of employees				204
205	Training				205
206	Other (OTHER)	84,312	3.18%	Y	206
207	Total SNF Revenue (Worksheet G-2, Part I, line 7, column 3)	2,655,268			207

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	0.292016	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid	9,280,435	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	35,261,618	6
7	Medicaid cost (line 1 times line 6)	10,296,957	7
8	Difference between net revenue and costs for Medicaid program (line 7 minus the sum of lines 2 and 5). If line 7 is less than the sum of lines 2 and 5, then enter zero.	1,016,522	8

State Children's Health Insurance Program (CHIP)(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)	83,977	13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)	150,331	14
15	State or local indigent care program cost (line 1 times line 14)	43,899	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

Grants, donations and total unreimbursed cost for Medicaid, CHIP and state/local indigent programs (see instructions for each line)

17	Private grants, donations, or endowment income restricted to fundng charity care	68,877	17
18	Government grants, appropriations of transfers for support of hospital operations	360,921	18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	1,016,522	19

Uncompensated care (see instructions for each line)

		Uninsured patients	Insured patients	TOTAL (col. 1 + col. 2)	
		1	2	3	
20	Charity care charges and uninsured discounts for the entire facility (see instructions)	2,738,008	445,734	3,183,742	20
21	Cost of patients approved for charity care and uninsured discounts (see instructions)	799,542	445,734	1,245,276	21
22	Payments received from patients for amounts previously written off as charity care	258,505	111,088	369,593	22
23	Cost of charity care (line 21 minus line 22)	541,037	334,646	875,683	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, charges for patient days beyond the indigent care program's length of stay limit		25
26	Total bad debt expense for the entire hospital complex (see instructions)	2,172,944	26
27	Medicare reimbursable bad debts for the entire hospital complex (see instructions)	81,308	27
27.0	Medicare allowable bad debts for the entire hospital complex (see instructions)	125,089	27.0
1			1
28	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27.01)	2,047,855	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)	641,787	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)	1,517,470	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)	2,533,992	31

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
		<b>GENERAL SERVICE COST CENTERS</b>								
1	00100	Cap Rel Costs-Bldg & Fixt		4,499,821	4,499,821	-1,844,752	2,655,069	-444,748	2,210,321	1
1.01	00101	CAP REL COST - 47 BLDG				1,122,233	1,122,233	-319,814	802,419	1.01
1.02	00102	CAP REL COST (PROF ARTS PLAZA)				313,739	313,739	-103,257	210,482	1.02
1.03	00103	CAP REL COST (ASBURY)				25,285	25,285	-23,080	2,205	1.03
1.04	00104	CAP REL COST (MED ARTS BLDG)				4,319	4,319	-3,942	377	1.04
1.05	00105	CAP REL COST (ENERGY CENTER)				219,052	219,052	-21,325	197,727	1.05
1.06	00106	CAP REL COST (RENTAL PROPERTIES)				2,360	2,360	-2,154	206	1.06
1.07	00107	CAP REL COST (PARKING DECK)				27,443	27,443	-2,154	25,289	1.07
1.08	00108	CAP REL COST (97 BLDG)				967,932	967,932	-156,687	811,245	1.08
1.09	00109	CAP REL COST (BELLEVUE CLINIC)				2,998	2,998	-2,341	657	1.09
1.10	00110	CAP REL COST (CASCADE CLINIC)				12,919	12,919	-11,793	1,126	1.10
1.11	00111	CAP REL COST (RETAIL PHARMACY)				63,117	63,117	-28,480	34,637	1.11
1.12	00112	CAP REL COST (OAKCREST NURSING HOME)				27,569	27,569	-23,571	3,998	1.12
2	00200	Cap Rel Costs-Mvble Equip				6,025,006	6,025,006	-5,560	6,019,446	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	537,988	1,381,167	1,919,155	7,837,154	9,756,309	3,812,131	13,568,440	4
4.01	00401	CHILD CARE	1,021,807	445,965	1,467,772	-301,863	1,165,909	-1,165,909		4.01
5.01	01160	COMMUNICATIONS	283,888	123,434	407,322	-52,544	354,778	-465	354,313	5.01
5.02	00560	PURCHASING	240,413	613,594	854,007	-46,446	807,561	10,129	817,690	5.02
5.03	00580	PFS/COLLECTION	636,774	2,666,984	3,303,758	-134,165	3,169,593	98,660	3,268,253	5.03
5.06	00590	OTHER ADMIN & GENERAL	1,146,255	17,901,169	19,047,424	-2,730,611	16,316,813	-6,058,032	10,258,781	5.06
6	00600	Maintenance & Repairs	1,368,311	2,601,283	3,969,594	-249,987	3,719,607	-36,035	3,683,572	6
7	00700	Operation of Plant	14,431	1,884,049	1,898,480	-1,564,379	334,101	66,992	401,093	7
8	00800	Laundry & Linen Service	443,424	503,733	947,157	-205,940	741,217	-14,864	726,353	8
9	00900	Housekeeping	1,128,639	671,564	1,800,203	-298,851	1,501,352	615	1,501,967	9
10	01000	Dietary	1,666,225	1,501,305	3,167,530	-420,416	2,747,114	-1,135,864	1,611,250	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	2,385,915	858,007	3,243,922	-424,429	2,819,493	-153,727	2,665,766	13
14	01400	Central Services & Supply	397,338	239,651	636,989	17,489	654,478		654,478	14
15	01500	Pharmacy	1,968,111	877,274	2,845,385	-554,101	2,291,284	-707	2,290,577	15
16	01600	Medical Records & Library	1,334,036	793,790	2,127,826	-253,103	1,874,723	-47,467	1,827,256	16
17	01700	Social Service	227,060	55,471	282,531	-39,650	242,881		242,881	17
18	01850	CENTRAL STERILIZATION	279,610	329,829	609,439	-174,797	434,642		434,642	18
19	01900	Nonphysician Anesthetists				498,465	498,465	-498,465		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
		<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	03000	Adults & Pediatrics	12,118,346	4,142,295	16,260,641	-3,986,838	12,273,803	-651,050	11,622,753	30
31	03100	Intensive Care Unit	1,516,074	595,715	2,111,789	-440,502	1,671,287		1,671,287	31
41	04100	Subprovider - IRF	433,047	125,037	558,084	-20,750	537,334	-14,058	523,276	41
43	04300	Nursery	512,137	184,486	696,623	350,888	1,047,511		1,047,511	43
44	04400	Skilled Nursing Facility	1,344,281	403,878	1,748,159	-247,647	1,500,512		1,500,512	44
		<b>ANCILLARY SERVICE COST CENTERS</b>								
50	05000	Operating Room	3,096,032	13,093,371	16,189,403	-11,695,871	4,493,532	-16,893	4,476,639	50
51	05100	Recovery Room	1,830,854	653,128	2,483,982	-457,472	2,026,510	-1,257	2,025,253	51
52	05200	Delivery Room & Labor Room				782,261	782,261		782,261	52
53	05300	Anesthesiology	100,179	286,903	387,082	-61,014	326,068	-162,538	163,530	53
54	05400	Radiology-Diagnostic	1,547,705	1,366,183	2,913,888	-487,459	2,426,429	-13,048	2,413,381	54
57	05700	CT Scan	475,457	613,539	1,088,996	-526,679	562,317		562,317	57
58	05800	MRI	217,380	93,547	310,927	-41,965	268,962		268,962	58
60	06000	Laboratory		7,957,589	7,957,589	-3,761	7,953,828	-1,680,065	6,273,763	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	06300	Blood Storing, Processing & Trans.		535,520	535,520	-1,094	534,426		534,426	63
65	06500	Respiratory Therapy	975,417	550,574	1,525,991	-244,676	1,281,315	-959	1,280,356	65
66	06600	Physical Therapy	2,439,418	703,669	3,143,087	-398,256	2,744,831	-5,151	2,739,680	66
69	06900	Electrocardiology	963,031	3,218,464	4,181,495	-2,930,236	1,251,259	-89,559	1,161,700	69
70	07000	Electroencephalography	271,925	137,241	409,166	-101,073	308,093		308,093	70
71	07100	Medical Supplies Charged to Patients		235,271	235,271	6,527,637	6,762,908		6,762,908	71
72	07200	Impl. Dev. Charged to Patients				8,134,836	8,134,836		8,134,836	72
73	07300	Drugs Charged to Patients	1,122	5,525,650	5,526,772	813,762	6,340,534	-158,338	6,182,196	73

**KPMG LLP Compu-Max 2552-10**

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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	261,343	412,677	674,020	-300,980	373,040	-57,883	315,157	76
76.01	03951	SHOCK THERAPY	18,426	8,912	27,338	-7,241	20,097		20,097	76.01
76.97	07697	CARDIAC REHABILITATION	306,319	87,504	393,823	-151,065	242,758	-19,500	223,258	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	09100	Emergency	1,988,777	913,167	2,901,944	-592,963	2,308,981	-14,962	2,294,019	91
92	09200	Observation Beds (Non-Distinct Part)								92
		<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	09850	PURCHASED DIALYSIS SERVICES		253,418	253,418	-3,047	250,371		250,371	98
101	10100	Home Health Agency	1,846,012	1,902,508	3,748,520	-311,041	3,437,479	1,416	3,438,895	101
		<b>SPECIAL PURPOSE COST CENTERS</b>								
113	11300	Interest Expense		1,094,573	1,094,573	-1,094,573				113
118		SUBTOTALS (sum of lines 1-117)	47,343,507	83,042,909	130,386,416	374,227	130,760,643	-9,155,759	121,604,884	118
		<b>NONREIMBURSABLE COST CENTERS</b>								
190	19000	Gift, Flower, Coffee Shop & Canteen								190
190.0	19001	OAKCREST NURSING HOME	1,146,899	402,330	1,549,229	-242,447	1,306,782		1,306,782	190.0
190.0	19002	SHARED SERVICES	358,371	68,003	426,374	-45,062	381,312		381,312	190.0
190.0	19003	MATERNAL HEALTH	110,771	117,016	227,787	-42,417	185,370		185,370	190.0
190.0	19004	CAFETERIA VISITORS								190.0
190.0	19005	TV SERVICE								190.0
190.0	19006	FUND DEVELOPMENT	287,660	192,843	480,503	-35,838	444,665		444,665	190.0
193.0	19301	DAYCARE								193.0
193.0	19302	PHYSICIAN BILLING								193.0
193.0	19303	PHYSICIAN OFFICES								193.0
194	07950	GUEST MEALS								194
194.0	07951	KENNEDY LIVING CENTER	692,160	181,585	873,745	-149,139	724,606		724,606	194.0
194.0	07952	MERCY-CRESCENT DIABETES PROGRAM								194.0
194.0	07953	RENTAL PROPERTIES DBQ		6,288	6,288	14,184	20,472		20,472	194.0
194.0	07954	AUXILIARY								194.0
194.0	07955	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	203,606	248,128	451,734	-26,390	425,344		425,344	194.0
194.0	07956	RURAL OUTREACH PROGRAM	48,349	110,721	159,070	-19,558	139,512		139,512	194.0
194.0	07957	OTHER REV DEDUCTIONS								194.0
194.0	07958	LIFELINE	19,745	69,266	89,011	-3,745	85,266		85,266	194.0
194.0	07959	MMC DYERSVILLE				296,730	296,730		296,730	194.0
194.1	07960	CCH ELKADER	71,537	11,668	83,205	-8,038	75,167		75,167	194.1
194.1	07961	RETAIL PHARMACY		32,100,085	32,100,085	-69,735	32,030,350		32,030,350	194.1
194.1	07962	IDLE SPACE								194.1
194.1	07963	COMMUNITY RELATIONS	265,470	625,793	891,263	-42,772	848,491		848,491	194.1
200		TOTAL (sum of lines 118-199)	50,548,075	117,176,635	167,724,710		167,724,710	-9,155,759	158,568,951	200

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**RECLASSIFICATIONS**

**WORKSHEET A-6**

			INCREASES				
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
1	EQUIPMENT DEPRECIATION	A	Cap Rel Costs-Mvble Equip	2		6,025,006	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
43	EQUIPMENT DEPRECIATION	A					43
44	EQUIPMENT DEPRECIATION	A					44
500	Total reclassifications					6,025,006	500
	Code Letter - A						
1	MEDICAL SUPPLIES RECLASS	B	OTHER ADMIN & GENERAL	5.06		1,556	1
2	MEDICAL SUPPLIES RECLASS	B	Medical Supplies Charged to P	71		6,602,251	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

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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	
24	MEDICAL SUPPLIES RECLASS	B					24
25	MEDICAL SUPPLIES RECLASS	B					25
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					6,603,807	500
	Code Letter - B						
1	DRUGS CHARGED TO PATIENTS RECLASS	C	Central Services & Supply	14		350	1
2	DRUGS CHARGED TO PATIENTS RECLASS	C	Drugs Charged to Patients	73		813,959	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
500	Total reclassifications					814,309	500
	Code Letter - C						
1	DIRECT ASSIGNED EMP BENE	D	Employee Benefits Department	4		7,972,880	1
2	DIRECT ASSIGNED EMP BENE	D	Drugs Charged to Patients	73		25	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

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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
47	DIRECT ASSIGNED EMP BENE	D					47
500	Total reclassifications					7,972,905	500
	Code Letter - D						
1	IMPLANTABLE SUPPLIES	E	Impl. Dev. Charged to Patient	72		8,134,836	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					8,134,836	500
	Code Letter - E						
1	BONUS RECLASS	F	OTHER ADMIN & GENERAL	5.06	366,047	28,495	1
2	BONUS RECLASS	F	SHOCK THERAPY	76.01		31	2
3	BONUS RECLASS	F	Emergency	91		62	3
4	BONUS RECLASS	F	SHARED SERVICES	190.02		302	4
5	BONUS RECLASS	F	LIFELINE	194.08		1	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

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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	BONUS RECLASS	F					26
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
500	Total reclassifications				366,047	28,891	500
	Code Letter - F						
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST - 47 BLDG	1.01		771,875	1
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PROF ARTS PLAZA	1.02		200,622	2
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (ENERGY CENTER)	1.05		195,691	3
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PARKING DECK)	1.07		25,083	4
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (97 BLDG)	1.08		796,282	5
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (BELLEVUE CLINIC	1.09		433	6
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (OAKCREST NURSIN	1.12		1,747	7
500	Total reclassifications					1,991,733	500
	Code Letter - G						
1	RETAIL PHARMACY DEPRECIATION	H	CAP REL COST (RETAIL PHARMACY	1.11		31,917	1
500	Total reclassifications					31,917	500
	Code Letter - H						
1	CRNA FEES	I	Nonphysician Anesthetists	19		498,465	1
500	Total reclassifications					498,465	500
	Code Letter - I						
1	PAP PROPERTY TAX	J	RENTAL PROPERTIES DBQ	194.03		14,184	1
500	Total reclassifications					14,184	500
	Code Letter - J						
1	BIRTH CENTER COSTS	L	Nursery	43	424,602	51,401	1
2	BIRTH CENTER COSTS	L	Delivery Room & Labor Room	52	697,790	84,471	2
500	Total reclassifications				1,122,392	135,872	500
	Code Letter - L						
1	SHORT TERM DISABILITY SALARY TO OTHE	M	Employee Benefits Department	4		140,169	1
2	SHORT TERM DISABILITY SALARY TO OTHE	M	Emergency	91		3,089	2
500	Total reclassifications					143,258	500
	Code Letter - M						
1	GENERAL INSURANCE	N	OTHER ADMIN & GENERAL	5.06		181,515	1
500	Total reclassifications					181,515	500
	Code Letter - N						
1	INTEREST EXPENSE	O	Cap Rel Costs-Bldg & Fixt	1		395,806	1
2	INTEREST EXPENSE	O	CAP REL COST - 47 BLDG	1.01		319,891	2
3	INTEREST EXPENSE	O	CAP REL COST (PROF ARTS PLAZA	1.02		103,281	3
4	INTEREST EXPENSE	O	CAP REL COST (ASBURY)	1.03		23,086	4
5	INTEREST EXPENSE	O	CAP REL COST (MED ARTS BLDG)	1.04		3,943	5
6	INTEREST EXPENSE	O	CAP REL COST (ENERGY CENTER)	1.05		21,330	6
7	INTEREST EXPENSE	O	CAP REL COST (RENTAL PROPERTI	1.06		2,155	7
8	INTEREST EXPENSE	O	CAP REL COST (PARKING DECK)	1.07		2,155	8
9	INTEREST EXPENSE	O	CAP REL COST (97 BLDG)	1.08		156,724	9
10	INTEREST EXPENSE	O	CAP REL COST (BELLEVUE CLINIC	1.09		2,342	10
11	INTEREST EXPENSE	O	CAP REL COST (CASCADE CLINIC)	1.10		11,796	11
12	INTEREST EXPENSE	O	CAP REL COST (RETAIL PHARMACY	1.11		28,487	12

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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	
13	INTEREST EXPENSE	O	CAP REL COST (OAKCREST NURSIN	1.12		23,577	13
500	Total reclassifications					1,094,573	500
	Code Letter - O						
1	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST - 47 BLDG	1.01		30,467	1
2	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PROF ARTS PLAZA	1.02		9,836	2
3	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ASBURY)	1.03		2,199	3
4	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (MED ARTS BLDG)	1.04		376	4
5	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ENERGY CENTER)	1.05		2,031	5
6	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RENTAL PROPERTI	1.06		205	6
7	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PARKING DECK)	1.07		205	7
8	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (97 BLDG)	1.08		14,926	8
9	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (BELLEVUE CLINIC	1.09		223	9
10	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (CASCADE CLINIC)	1.10		1,123	10
11	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RETAIL PHARMACY	1.11		2,713	11
12	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (OAKCREST NURSIN	1.12		2,245	12
500	Total reclassifications					66,549	500
	Code Letter - P						
1	CARDIAC REHAB	Q	Adults & Pediatrics	30	89,872	11,757	1
500	Total reclassifications				89,872	11,757	500
	Code Letter - Q						
1	MEDICAL DIRECTOR	T	Subprovider - IRF	41		49,600	1
2	MEDICAL DIRECTOR	T	Anesthesiology	53		162,537	2
3	MEDICAL DIRECTOR	T	Radiology-Diagnostic	54		41,270	3
4	MEDICAL DIRECTOR	T	Respiratory Therapy	65		3,024	4
5	MEDICAL DIRECTOR	T	BEHAVIORAL HEALTH COUNSELING	76		14,607	5
6	MEDICAL DIRECTOR	T	Emergency	91		25,850	6
7	MEDICAL DIRECTOR	T	OAKCREST NURSING HOME	190.01		3,413	7
500	Total reclassifications					300,301	500
	Code Letter - T						
1	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4		166,354	1
500	Total reclassifications					166,354	500
	Code Letter - V						
1	THCE RECLASS OTHER	W	Employee Benefits Department	4		447	1
2	THCE RECLASS OTHER	W	CHILD CARE	4.01		204	2
3	THCE RECLASS OTHER	W	COMMUNICATIONS	5.01		12,077	3
4	THCE RECLASS OTHER	W	PURCHASING	5.02		1,282	4
5	THCE RECLASS OTHER	W	OTHER ADMIN & GENERAL	5.06		30,564	5
6	THCE RECLASS OTHER	W	Maintenance & Repairs	6		23,205	6
7	THCE RECLASS OTHER	W	Housekeeping	9		340	7
8	THCE RECLASS OTHER	W	Dietary	10		991	8
9	THCE RECLASS OTHER	W	Nursing Administration	13		1,671	9
10	THCE RECLASS OTHER	W	Central Services & Supply	14		124,448	10
11	THCE RECLASS OTHER	W	Pharmacy	15		3,410	11
12	THCE RECLASS OTHER	W	Medical Records & Library	16		204	12
13	THCE RECLASS OTHER	W	CENTRAL STERILIZATION	18		50,483	13
14	THCE RECLASS OTHER	W	Adults & Pediatrics	30		203,476	14
15	THCE RECLASS OTHER	W	Intensive Care Unit	31		39,293	15
16	THCE RECLASS OTHER	W	Subprovider - IRF	41		3,733	16
17	THCE RECLASS OTHER	W	Nursery	43		22,377	17
18	THCE RECLASS OTHER	W	Skilled Nursing Facility	44		31,448	18
19	THCE RECLASS OTHER	W	Operating Room	50		321,445	19
20	THCE RECLASS OTHER	W	Recovery Room	51		61,441	20
21	THCE RECLASS OTHER	W	Anesthesiology	53		43,055	21
22	THCE RECLASS OTHER	W	Radiology-Diagnostic	54		230,119	22
23	THCE RECLASS OTHER	W	CT Scan	57		14,885	23
24	THCE RECLASS OTHER	W	MRI	58		7,773	24
25	THCE RECLASS OTHER	W	Respiratory Therapy	65		34,289	25
26	THCE RECLASS OTHER	W	Physical Therapy	66		13,046	26
27	THCE RECLASS OTHER	W	Electrocardiology	69		148,537	27
28	THCE RECLASS OTHER	W	Electroencephalography	70		10,668	28
29	THCE RECLASS OTHER	W	BEHAVIORAL HEALTH COUNSELING	76		1,407	29
30	THCE RECLASS OTHER	W	CARDIAC REHABILITATION	76.97		6,035	30
31	THCE RECLASS OTHER	W	Emergency	91		74,262	31
32	THCE RECLASS OTHER	W	PURCHASED DIALYSIS SERVICES	98		262	32
33	THCE RECLASS OTHER	W	Home Health Agency	101		6,111	33

**KPMG LLP Compu-Max 2552-10**

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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		INCREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	
34	THCE RECLASS OTHER	W	OAKCREST NURSING HOME	190.01		16,371	34
35	THCE RECLASS OTHER	W	SHARED SERVICES	190.02		2,641	35
36	THCE RECLASS OTHER	W	MATERNAL HEALTH	190.03		428	36
37	THCE RECLASS OTHER	W	COMMUNITY EDUCATION/OUTSIDE L	194.05		2,404	37
38	THCE RECLASS OTHER	W	RETAIL PHARMACY	194.11		19	38
500	Total reclassifications					1,544,851	500
	Code Letter - W						
1	NUTRITION SALARY	X	MMC DYERSVILLE	194.09	1,303		1
500	Total reclassifications				1,303		500
	Code Letter - X						
1	VISUAL MONITORING SALARY	Z	Intensive Care Unit	31	333		1
2	VISUAL MONITORING SALARY	Z	Skilled Nursing Facility	44	21,073		2
500	Total reclassifications				21,406		500
	Code Letter - Z						
1	DYERSVILLE BUDGET & FINANCE	AA	MMC DYERSVILLE	194.09	68,690	31,953	1
2	DYERSVILLE BUDGET & FINANCE	AA					2
500	Total reclassifications				68,690	31,953	500
	Code Letter - AA						
1	DYERSVILLE HUMAN RESOURCES	AB	MMC DYERSVILLE	194.09	48,304	22,717	1
500	Total reclassifications				48,304	22,717	500
	Code Letter - AB						
1	DYERSVILLE ADMINISTRATION	AC	MMC DYERSVILLE	194.09	11,372	111,524	1
2	DYERSVILLE ADMINISTRATION	AC					2
500	Total reclassifications				11,372	111,524	500
	Code Letter - AC						
1	DYERSVILLE PLANNING	AD	MMC DYERSVILLE	194.09	2,767	2,296	1
2	DYERSVILLE PLANNING	AD					2
500	Total reclassifications				2,767	2,296	500
	Code Letter - AD						
1	DYERSVILLE SPIRITUAL CARE	AF	MMC DYERSVILLE	194.09	9,542	3,440	1
2	DYERSVILLE SPIRITUAL CARE	AF					2
500	Total reclassifications				9,542	3,440	500
	Code Letter - AF						
1	DYERSVILLE PURCHASING	AG	MMC DYERSVILLE	194.09	2,116	609	1
2	DYERSVILLE PURCHASING	AG					2
500	Total reclassifications				2,116	609	500
	Code Letter - AG						
	GRAND TOTAL (Increases)				1,743,811	35,933,622	

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

**KPMG LLP Compu-Max 2552-10**

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**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	Cap Rel Costs-Bldg & Fixt	1		761	9	1
2	EQUIPMENT DEPRECIATION	A	Employee Benefits Department	4		7,138		2
3	EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		16,543		3
4	EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		5,884		4
5	EQUIPMENT DEPRECIATION	A	PFS/COLLECTION	5.03		115		5
6	EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		2,111,558		6
7	EQUIPMENT DEPRECIATION	A	Maintenance & Repairs	6		25,547		7
8	EQUIPMENT DEPRECIATION	A	Operation of Plant	7		1,789		8
9	EQUIPMENT DEPRECIATION	A	Laundry & Linen Service	8		82,205		9
10	EQUIPMENT DEPRECIATION	A	Housekeeping	9		8,416		10
11	EQUIPMENT DEPRECIATION	A	Dietary	10		35,079		11
12	EQUIPMENT DEPRECIATION	A	Nursing Administration	13		68,074		12
13	EQUIPMENT DEPRECIATION	A	Central Services & Supply	14		9,863		13
14	EQUIPMENT DEPRECIATION	A	Pharmacy	15		202,707		14
15	EQUIPMENT DEPRECIATION	A	Medical Records & Library	16		29,518		15
16	EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		65,467		16
17	EQUIPMENT DEPRECIATION	A	Adults & Pediatrics	30		426,411		17
18	EQUIPMENT DEPRECIATION	A	Intensive Care Unit	31		103,477		18
19	EQUIPMENT DEPRECIATION	A	Subprovider - IRF	41		5,779		19
20	EQUIPMENT DEPRECIATION	A	Nursery	43		34,235		20
21	EQUIPMENT DEPRECIATION	A	Skilled Nursing Facility	44		13,018		21
22	EQUIPMENT DEPRECIATION	A	Operating Room	50		997,725		22
23	EQUIPMENT DEPRECIATION	A	Recovery Room	51		32,705		23
24	EQUIPMENT DEPRECIATION	A	Anesthesiology	53		93,927		24
25	EQUIPMENT DEPRECIATION	A	Radiology-Diagnostic	54		376,727		25
26	EQUIPMENT DEPRECIATION	A	CT Scan	57		467,229		26
27	EQUIPMENT DEPRECIATION	A	MRI	58		13,552		27
28	EQUIPMENT DEPRECIATION	A	Laboratory	60		1,804		28
29	EQUIPMENT DEPRECIATION	A	Blood Storing, Processing & T	63		1,081		29
30	EQUIPMENT DEPRECIATION	A	Respiratory Therapy	65		35,959		30
31	EQUIPMENT DEPRECIATION	A	Physical Therapy	66		8,816		31
32	EQUIPMENT DEPRECIATION	A	Electrocardiology	69		437,488		32
33	EQUIPMENT DEPRECIATION	A	Electroencephalography	70		51,329		33
34	EQUIPMENT DEPRECIATION	A	Medical Supplies Charged to P	71		58,893		34
35	EQUIPMENT DEPRECIATION	A	BEHAVIORAL HEALTH COUNSELING	76		2,330		35
36	EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		9,196		36
37	EQUIPMENT DEPRECIATION	A	Emergency	91		107,897		37
38	EQUIPMENT DEPRECIATION	A	Home Health Agency	101		12,225		38
39	EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		21,803		39
40	EQUIPMENT DEPRECIATION	A	SHARED SERVICES	190.02		170		40
41	EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		1,357		41
42	EQUIPMENT DEPRECIATION	A	RURAL OUTREACH PROGRAM	194.06		378		42
43	EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		37,837		43
44	EQUIPMENT DEPRECIATION	A	COMMUNITY RELATIONS	194.13		994		44
500	Total reclassifications					6,025,006		500
	Code letter - A							
1	MEDICAL SUPPLIES RECLASS	B	Employee Benefits Department	4		3,562		1
2	MEDICAL SUPPLIES RECLASS	B	CHILD CARE	4.01		8,009		2
3	MEDICAL SUPPLIES RECLASS	B	COMMUNICATIONS	5.01		103		3
4	MEDICAL SUPPLIES RECLASS	B	PURCHASING	5.02		5		4
5	MEDICAL SUPPLIES RECLASS	B	PFS/COLLECTION	5.03		22		5
6	MEDICAL SUPPLIES RECLASS	B	Maintenance & Repairs	6		441		6
7	MEDICAL SUPPLIES RECLASS	B	Operation of Plant	7		78		7
8	MEDICAL SUPPLIES RECLASS	B	Laundry & Linen Service	8		10,509		8
9	MEDICAL SUPPLIES RECLASS	B	Housekeeping	9		6,960		9
10	MEDICAL SUPPLIES RECLASS	B	Dietary	10		5,920		10
11	MEDICAL SUPPLIES RECLASS	B	Nursing Administration	13		585		11
12	MEDICAL SUPPLIES RECLASS	B	Central Services & Supply	14		8,287		12
13	MEDICAL SUPPLIES RECLASS	B	Pharmacy	15		45,972		13
14	MEDICAL SUPPLIES RECLASS	B	Medical Records & Library	16		46		14
15	MEDICAL SUPPLIES RECLASS	B	CENTRAL STERILIZATION	18		96,919		15
16	MEDICAL SUPPLIES RECLASS	B	Adults & Pediatrics	30		513,459		16
17	MEDICAL SUPPLIES RECLASS	B	Intensive Care Unit	31		128,832		17
18	MEDICAL SUPPLIES RECLASS	B	Subprovider - IRF	41		2,281		18
19	MEDICAL SUPPLIES RECLASS	B	Nursery	43		34,035		19
20	MEDICAL SUPPLIES RECLASS	B	Skilled Nursing Facility	44		44,813		20
21	MEDICAL SUPPLIES RECLASS	B	Operating Room	50		3,839,586		21
22	MEDICAL SUPPLIES RECLASS	B	Recovery Room	51		131,238		22

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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		DECREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref. 10
		1	6	7	8	9	10
23	MEDICAL SUPPLIES RECLASS	B	Anesthesiology	53		134,250	23
24	MEDICAL SUPPLIES RECLASS	B	Radiology-Diagnostic	54		126,790	24
25	MEDICAL SUPPLIES RECLASS	B	MRI	58		6,258	25
26	MEDICAL SUPPLIES RECLASS	B	Laboratory	60		1,928	26
27	MEDICAL SUPPLIES RECLASS	B	Respiratory Therapy	65		89,758	27
28	MEDICAL SUPPLIES RECLASS	B	Physical Therapy	66		36,556	28
29	MEDICAL SUPPLIES RECLASS	B	Electrocardiology	69		1,069,764	29
30	MEDICAL SUPPLIES RECLASS	B	Electroencephalography	70		15,349	30
31	MEDICAL SUPPLIES RECLASS	B	Drugs Charged to Patients	73		222	31
32	MEDICAL SUPPLIES RECLASS	B	BEHAVIORAL HEALTH COUNSELING	76		116	32
33	MEDICAL SUPPLIES RECLASS	B	SHOCK THERAPY	76.01		3,792	33
34	MEDICAL SUPPLIES RECLASS	B	CARDIAC REHABILITATION	76.97		2,469	34
35	MEDICAL SUPPLIES RECLASS	B	Emergency	91		205,169	35
36	MEDICAL SUPPLIES RECLASS	B	PURCHASED DIALYSIS SERVICES	98		1,961	36
37	MEDICAL SUPPLIES RECLASS	B	OAKCREST NURSING HOME	190.01		25,353	37
38	MEDICAL SUPPLIES RECLASS	B	SHARED SERVICES	190.02		556	38
39	MEDICAL SUPPLIES RECLASS	B	MATERNAL HEALTH	190.03		203	39
40	MEDICAL SUPPLIES RECLASS	B	FUND DEVELOPMENT	190.06		9	40
41	MEDICAL SUPPLIES RECLASS	B	KENNEDY LIVING CENTER	194.01		37	41
42	MEDICAL SUPPLIES RECLASS	B	COMMUNITY EDUCATION/OUTSIDE L	194.05		1,225	42
43	MEDICAL SUPPLIES RECLASS	B	LIFELINE	194.08		1	43
44	MEDICAL SUPPLIES RECLASS	B	COMMUNITY RELATIONS	194.13		379	44
500	Total reclassifications					6,603,807	500
	Code letter - B						
1	DRUGS CHARGED TO PATIENTS RECLASS	C	Employee Benefits Department	4		38,364	1
2	DRUGS CHARGED TO PATIENTS RECLASS	C	COMMUNICATIONS	5.01		17	2
3	DRUGS CHARGED TO PATIENTS RECLASS	C	Operation of Plant	7		1	3
4	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursing Administration	13		11	4
5	DRUGS CHARGED TO PATIENTS RECLASS	C	Pharmacy	15		56,333	5
6	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Records & Library	16		17	6
7	DRUGS CHARGED TO PATIENTS RECLASS	C	Adults & Pediatrics	30		122,845	7
8	DRUGS CHARGED TO PATIENTS RECLASS	C	Intensive Care Unit	31		26,673	8
9	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursery	43		1,772	9
10	DRUGS CHARGED TO PATIENTS RECLASS	C	Skilled Nursing Facility	44		8,298	10
11	DRUGS CHARGED TO PATIENTS RECLASS	C	Operating Room	50		58,239	11
12	DRUGS CHARGED TO PATIENTS RECLASS	C	Recovery Room	51		67,186	12
13	DRUGS CHARGED TO PATIENTS RECLASS	C	Anesthesiology	53		20,769	13
14	DRUGS CHARGED TO PATIENTS RECLASS	C	Radiology-Diagnostic	54		8,707	14
15	DRUGS CHARGED TO PATIENTS RECLASS	C	CT Scan	57		11	15
16	DRUGS CHARGED TO PATIENTS RECLASS	C	Laboratory	60		29	16
17	DRUGS CHARGED TO PATIENTS RECLASS	C	Respiratory Therapy	65		1,390	17
18	DRUGS CHARGED TO PATIENTS RECLASS	C	Physical Therapy	66		452	18
19	DRUGS CHARGED TO PATIENTS RECLASS	C	Electrocardiology	69		18,937	19
20	DRUGS CHARGED TO PATIENTS RECLASS	C	Electroencephalography	70		1,566	20
21	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Supplies Charged to P	71		15,721	21
22	DRUGS CHARGED TO PATIENTS RECLASS	C	BEHAVIORAL HEALTH COUNSELING	76		266,972	22
23	DRUGS CHARGED TO PATIENTS RECLASS	C	SHOCK THERAPY	76.01		119	23
24	DRUGS CHARGED TO PATIENTS RECLASS	C	CARDIAC REHABILITATION	76.97		8	24
25	DRUGS CHARGED TO PATIENTS RECLASS	C	Emergency	91		60,754	25
26	DRUGS CHARGED TO PATIENTS RECLASS	C	PURCHASED DIALYSIS SERVICES	98		1,348	26
27	DRUGS CHARGED TO PATIENTS RECLASS	C	OAKCREST NURSING HOME	190.01		838	27
28	DRUGS CHARGED TO PATIENTS RECLASS	C	MATERNAL HEALTH	190.03		25,707	28
29	DRUGS CHARGED TO PATIENTS RECLASS	C	RURAL OUTREACH PROGRAM	194.06		11,225	29
500	Total reclassifications					814,309	500
	Code letter - C						
1	DIRECT ASSIGNED EMP BENE	D	CHILD CARE	4.01		262,468	1
2	DIRECT ASSIGNED EMP BENE	D	COMMUNICATIONS	5.01		55,679	2
3	DIRECT ASSIGNED EMP BENE	D	PURCHASING	5.02		42,555	3
4	DIRECT ASSIGNED EMP BENE	D	PFS/COLLECTION	5.03		126,620	4
5	DIRECT ASSIGNED EMP BENE	D	OTHER ADMIN & GENERAL	5.06		99,843	5
6	DIRECT ASSIGNED EMP BENE	D	Maintenance & Repairs	6		235,221	6
7	DIRECT ASSIGNED EMP BENE	D	Operation of Plant	7		3,064	7
8	DIRECT ASSIGNED EMP BENE	D	Laundry & Linen Service	8		107,173	8
9	DIRECT ASSIGNED EMP BENE	D	Housekeeping	9		268,962	9
10	DIRECT ASSIGNED EMP BENE	D	Dietary	10		360,837	10
11	DIRECT ASSIGNED EMP BENE	D	Nursing Administration	13		332,246	11
12	DIRECT ASSIGNED EMP BENE	D	Central Services & Supply	14		84,147	12

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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
13	DIRECT ASSIGNED EMP BENE	D	Pharmacy	15		241,731	13
14	DIRECT ASSIGNED EMP BENE	D	Medical Records & Library	16		211,950	14
15	DIRECT ASSIGNED EMP BENE	D	Social Service	17		37,956	15
16	DIRECT ASSIGNED EMP BENE	D	CENTRAL STERILIZATION	18		60,241	16
17	DIRECT ASSIGNED EMP BENE	D	Adults & Pediatrics	30		1,876,939	17
18	DIRECT ASSIGNED EMP BENE	D	Intensive Care Unit	31		212,842	18
19	DIRECT ASSIGNED EMP BENE	D	Subprovider - IRF	41		63,284	19
20	DIRECT ASSIGNED EMP BENE	D	Nursery	43		71,424	20
21	DIRECT ASSIGNED EMP BENE	D	Skilled Nursing Facility	44		223,919	21
22	DIRECT ASSIGNED EMP BENE	D	Operating Room	50		470,217	22
23	DIRECT ASSIGNED EMP BENE	D	Recovery Room	51		273,356	23
24	DIRECT ASSIGNED EMP BENE	D	Anesthesiology	53		16,865	24
25	DIRECT ASSIGNED EMP BENE	D	Radiology-Diagnostic	54		235,593	25
26	DIRECT ASSIGNED EMP BENE	D	CT Scan	57		71,144	26
27	DIRECT ASSIGNED EMP BENE	D	MRI	58		28,633	27
28	DIRECT ASSIGNED EMP BENE	D	Blood Storing, Processing & T	63		13	28
29	DIRECT ASSIGNED EMP BENE	D	Respiratory Therapy	65		147,863	29
30	DIRECT ASSIGNED EMP BENE	D	Physical Therapy	66		348,789	30
31	DIRECT ASSIGNED EMP BENE	D	Electrocardiology	69		142,866	31
32	DIRECT ASSIGNED EMP BENE	D	Electroencephalography	70		40,956	32
33	DIRECT ASSIGNED EMP BENE	D	BEHAVIORAL HEALTH COUNSELING	76		45,785	33
34	DIRECT ASSIGNED EMP BENE	D	SHOCK THERAPY	76.01		3,361	34
35	DIRECT ASSIGNED EMP BENE	D	CARDIAC REHABILITATION	76.97		42,021	35
36	DIRECT ASSIGNED EMP BENE	D	Emergency	91		306,564	36
37	DIRECT ASSIGNED EMP BENE	D	Home Health Agency	101		291,946	37
38	DIRECT ASSIGNED EMP BENE	D	OAKCREST NURSING HOME	190.01		205,128	38
39	DIRECT ASSIGNED EMP BENE	D	SHARED SERVICES	190.02		46,469	39
40	DIRECT ASSIGNED EMP BENE	D	MATERNAL HEALTH	190.03		16,094	40
41	DIRECT ASSIGNED EMP BENE	D	FUND DEVELOPMENT	190.06		33,316	41
42	DIRECT ASSIGNED EMP BENE	D	KENNEDY LIVING CENTER	194.01		141,732	42
43	DIRECT ASSIGNED EMP BENE	D	COMMUNITY EDUCATION/OUTSIDE L	194.05		26,349	43
44	DIRECT ASSIGNED EMP BENE	D	RURAL OUTREACH PROGRAM	194.06		7,955	44
45	DIRECT ASSIGNED EMP BENE	D	LIFELINE	194.08		3,745	45
46	DIRECT ASSIGNED EMP BENE	D	CCH ELKADER	194.10		7,606	46
47	DIRECT ASSIGNED EMP BENE	D	COMMUNITY RELATIONS	194.13		39,438	47
500	Total reclassifications					7,972,905	500
	Code letter - D						
1	IMPLANTABLE SUPPLIES	E	OTHER ADMIN & GENERAL	5.06		100,000	1
2	IMPLANTABLE SUPPLIES	E	Adults & Pediatrics	30		3,593	2
3	IMPLANTABLE SUPPLIES	E	Intensive Care Unit	31		11	3
4	IMPLANTABLE SUPPLIES	E	Operating Room	50		6,627,790	4
5	IMPLANTABLE SUPPLIES	E	Radiology-Diagnostic	54		440	5
6	IMPLANTABLE SUPPLIES	E	Electrocardiology	69		1,403,002	6
500	Total reclassifications					8,134,836	500
	Code letter - E						
1	BONUS RECLASS	F	Employee Benefits Department	4	2,683	82	1
2	BONUS RECLASS	F	CHILD CARE	4.01	13,984	1,063	2
3	BONUS RECLASS	F	COMMUNICATIONS	5.01	2,719	219	3
4	BONUS RECLASS	F	PURCHASING	5.02	2,596	207	4
5	BONUS RECLASS	F	PFS/COLLECTION	5.03	6,841	567	5
6	BONUS RECLASS	F	Maintenance & Repairs	6	11,108	875	6
7	BONUS RECLASS	F	Operation of Plant	7	401	11	7
8	BONUS RECLASS	F	Laundry & Linen Service	8	5,629	424	8
9	BONUS RECLASS	F	Housekeeping	9	13,802	1,051	9
10	BONUS RECLASS	F	Dietary	10	17,010	1,258	10
11	BONUS RECLASS	F	Nursing Administration	13	21,480	3,704	11
12	BONUS RECLASS	F	Central Services & Supply	14	4,652	360	12
13	BONUS RECLASS	F	Pharmacy	15	9,982	786	13
14	BONUS RECLASS	F	Medical Records & Library	16	10,948	828	14
15	BONUS RECLASS	F	Social Service	17	1,573	121	15
16	BONUS RECLASS	F	CENTRAL STERILIZATION	18	2,449	204	16
17	BONUS RECLASS	F	Adults & Pediatrics	30	64,632	4,394	17
18	BONUS RECLASS	F	Intensive Care Unit	31	7,894	399	18
19	BONUS RECLASS	F	Subprovider - IRF	41	2,720	19	19
20	BONUS RECLASS	F	Nursery	43	5,435	591	20
21	BONUS RECLASS	F	Skilled Nursing Facility	44	9,343	777	21
22	BONUS RECLASS	F	Operating Room	50	22,085	1,674	22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref. 10	
		1	6	7	8	9	10	
23	BONUS RECLASS	F	Recovery Room	51	13,325	1,103	23	
24	BONUS RECLASS	F	Anesthesiology	53	738	57	24	
25	BONUS RECLASS	F	Radiology-Diagnostic	54	9,796	795	25	
26	BONUS RECLASS	F	CT Scan	57	3,007	173	26	
27	BONUS RECLASS	F	MRI	58	1,204	91	27	
28	BONUS RECLASS	F	Respiratory Therapy	65	6,520	499	28	
29	BONUS RECLASS	F	Physical Therapy	66	15,153	1,536	29	
30	BONUS RECLASS	F	Electrocardiology	69	6,132	584	30	
31	BONUS RECLASS	F	Electroencephalography	70	2,332	209	31	
32	BONUS RECLASS	F	BEHAVIORAL HEALTH COUNSELING	76	1,649	142	32	
33	BONUS RECLASS	F	CARDIAC REHABILITATION	76.97	1,772	5	33	
34	BONUS RECLASS	F	Emergency	91	12,753		34	
35	BONUS RECLASS	F	Home Health Agency	101	12,158	823	35	
36	BONUS RECLASS	F	OAKCREST NURSING HOME	190.01	8,424	685	36	
37	BONUS RECLASS	F	SHARED SERVICES	190.02	810		37	
38	BONUS RECLASS	F	MATERNAL HEALTH	190.03	760	81	38	
39	BONUS RECLASS	F	FUND DEVELOPMENT	190.06	1,077	79	39	
40	BONUS RECLASS	F	KENNEDY LIVING CENTER	194.01	6,954	416	40	
41	BONUS RECLASS	F	COMMUNITY EDUCATION/OUTSIDE L	194.05	1,133	87	41	
42	BONUS RECLASS	F	MMC DYERSVILLE	194.09	18,162	1,741	42	
43	BONUS RECLASS	F	CCH ELKADER	194.10	401	31	43	
44	BONUS RECLASS	F	COMMUNITY RELATIONS	194.13	1,821	140	44	
500	Total reclassifications				366,047	28,891	500	
	Code letter - F							
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	Cap Rel Costs-Bldg & Fixt	1		1,991,733	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	
500	Total reclassifications					1,991,733	500	
	Code letter - G							
1	RETAIL PHARMACY DEPRECIATION	H	RETAIL PHARMACY	194.11		31,917	1	
500	Total reclassifications					31,917	500	
	Code letter - H							
1	CRNA FEES	I	OTHER ADMIN & GENERAL	5.06		498,465	1	
500	Total reclassifications					498,465	500	
	Code letter - I							
1	PAP PROPERTY TAX	J	Operation of Plant	7		14,184	1	
500	Total reclassifications					14,184	500	
	Code letter - J							
1	BIRTH CENTER COSTS	L	Adults & Pediatrics	30	1,122,392	135,872	1	
2	BIRTH CENTER COSTS	L					2	
500	Total reclassifications				1,122,392	135,872	500	
	Code letter - L							
1	SHORT TERM DISABILITY SALARY TO OTHE	M	Employee Benefits Department	4	140,169		1	
2	SHORT TERM DISABILITY SALARY TO OTHE	M	Emergency	91	3,089		2	
500	Total reclassifications				143,258		500	
	Code letter - M							
1	GENERAL INSURANCE	N	Cap Rel Costs-Bldg & Fixt	1		181,515	1	
500	Total reclassifications					181,515	500	
	Code letter - N							

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**RECLASSIFICATIONS**

**WORKSHEET A-6**

		DECREASES						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
1	INTEREST EXPENSE	O	Interest Expense	113		1,094,573	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
500	Total reclassifications					1,094,573		500
	Code letter - O							
1	LAND IMPROVEMENT DEPR EXP	P	Cap Rel Costs-Bldg & Fixt	1		66,549	9	1
2	LAND IMPROVEMENT DEPR EXP	P					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					66,549		500
	Code letter - P							
1	CARDIAC REHAB	Q	CARDIAC REHABILITATION	76.97	89,872	11,757		1
500	Total reclassifications				89,872	11,757		500
	Code letter - Q							
1	MEDICAL DIRECTOR	T	OTHER ADMIN & GENERAL	5.06		300,301		1
2	MEDICAL DIRECTOR	T						2
3	MEDICAL DIRECTOR	T						3
4	MEDICAL DIRECTOR	T						4
5	MEDICAL DIRECTOR	T						5
6	MEDICAL DIRECTOR	T						6
7	MEDICAL DIRECTOR	T						7
500	Total reclassifications					300,301		500
	Code letter - T							
1	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4	166,354			1
500	Total reclassifications				166,354			500
	Code letter - V							
1	THCE RECLASS OTHER	W	Operation of Plant	7		1,544,851		1
2	THCE RECLASS OTHER	W						2
3	THCE RECLASS OTHER	W						3
4	THCE RECLASS OTHER	W						4
5	THCE RECLASS OTHER	W						5
6	THCE RECLASS OTHER	W						6
7	THCE RECLASS OTHER	W						7
8	THCE RECLASS OTHER	W						8
9	THCE RECLASS OTHER	W						9
10	THCE RECLASS OTHER	W						10
11	THCE RECLASS OTHER	W						11
12	THCE RECLASS OTHER	W						12
13	THCE RECLASS OTHER	W						13
14	THCE RECLASS OTHER	W						14
15	THCE RECLASS OTHER	W						15
16	THCE RECLASS OTHER	W						16
17	THCE RECLASS OTHER	W						17
18	THCE RECLASS OTHER	W						18

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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				
19	THCE RECLASS OTHER	W						19			
20	THCE RECLASS OTHER	W						20			
21	THCE RECLASS OTHER	W						21			
22	THCE RECLASS OTHER	W						22			
23	THCE RECLASS OTHER	W						23			
24	THCE RECLASS OTHER	W						24			
25	THCE RECLASS OTHER	W						25			
26	THCE RECLASS OTHER	W						26			
27	THCE RECLASS OTHER	W						27			
28	THCE RECLASS OTHER	W						28			
29	THCE RECLASS OTHER	W						29			
30	THCE RECLASS OTHER	W						30			
31	THCE RECLASS OTHER	W						31			
32	THCE RECLASS OTHER	W						32			
33	THCE RECLASS OTHER	W						33			
34	THCE RECLASS OTHER	W						34			
35	THCE RECLASS OTHER	W						35			
36	THCE RECLASS OTHER	W						36			
37	THCE RECLASS OTHER	W						37			
38	THCE RECLASS OTHER	W						38			
500	Total reclassifications					1,544,851		500			
	Code letter - W										
1	NUTRITION SALARY	X	Dietary	10	1,303			1			
500	Total reclassifications				1,303			500			
	Code letter - X										
1	VISUAL MONITORING SALARY	Z	Adults & Pediatrics	30	21,406			1			
2	VISUAL MONITORING SALARY	Z						2			
500	Total reclassifications				21,406			500			
	Code letter - Z										
1	DYERSVILLE BUDGET & FINANCE	AA	Employee Benefits Department	4		9,720		1			
2	DYERSVILLE BUDGET & FINANCE	AA	OTHER ADMIN & GENERAL	5.06	68,690	22,233		2			
500	Total reclassifications				68,690	31,953		500			
	Code letter - AA										
1	DYERSVILLE HUMAN RESOURCES	AB	Employee Benefits Department	4	48,304	22,717		1			
500	Total reclassifications				48,304	22,717		500			
	Code letter - AB										
1	DYERSVILLE ADMINISTRATION	AC	Employee Benefits Department	4		1,886		1			
2	DYERSVILLE ADMINISTRATION	AC	OTHER ADMIN & GENERAL	5.06	11,372	109,638		2			
500	Total reclassifications				11,372	111,524		500			
	Code letter - AC										
1	DYERSVILLE PLANNING	AD	Employee Benefits Department	4		550		1			
2	DYERSVILLE PLANNING	AD	OTHER ADMIN & GENERAL	5.06	2,767	1,746		2			
500	Total reclassifications				2,767	2,296		500			
	Code letter - AD										
1	DYERSVILLE SPIRITUAL CARE	AF	Employee Benefits Department	4		807		1			
2	DYERSVILLE SPIRITUAL CARE	AF	OTHER ADMIN & GENERAL	5.06	9,542	2,633		2			
500	Total reclassifications				9,542	3,440		500			
	Code letter - AF										
1	DYERSVILLE PURCHASING	AG	Employee Benefits Department	4		360		1			
2	DYERSVILLE PURCHASING	AG	PURCHASING	5.02	2,116	249		2			
500	Total reclassifications				2,116	609		500			
	Code letter - AG										
	GRAND TOTAL (Decreases)				2,053,423	35,624,010					

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

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**RECONCILIATION OF CAPITAL COST CENTERS**

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

**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSETS BALANCES**

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		1	2	3	4	5	6	7	
1	Land	2,825,189					2,825,189		1
2	Land Improvements	3,889,781	48,576		48,576		3,938,357		2
3	Buildings and Fixtures	111,840,431	4,364,083		4,364,083	891,447	115,313,067		3
4	Building Improvements	573,066					573,066		4
5	Fixed Equipment								5
6	Movable Equipment	46,188,256	4,262,913		4,262,913	2,398,183	48,052,986		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	165,316,723	8,675,572		8,675,572	3,289,630	170,702,665		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	165,316,723	8,675,572		8,675,572	3,289,630	170,702,665		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	3,868,308		26,396	519,997	4,422	80,698	4,499,821	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)	3,868,308		26,396	519,997	4,422	80,698	4,499,821	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	122,649,678		122,649,678	0.718499					1
1.01	CAP REL COST - 47 BLDG				0.000000					1.01
1.02	CAP REL COST (PROF ARTS)				0.000000					1.02
1.03	CAP REL COST (ASBURY)				0.000000					1.03

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**RECONCILIATION OF CAPITAL COST CENTERS**

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

**PART III - RECONCILIATION OF CAPITAL COST CENTERS**

	Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
		Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
*		3	4	5	6	7	8	9	10	
1.04	CAP REL COST (MED ARTS)				0.000000					1.04
1.05	CAP REL COST (ENERGY CE)				0.000000					1.05
1.06	CAP REL COST (RENTAL PR)				0.000000					1.06
1.07	CAP REL COST (PARKING D)				0.000000					1.07
1.08	CAP REL COST (97 BLDG)				0.000000					1.08
1.09	CAP REL COST (BELLEVUE)				0.000000					1.09
1.10	CAP REL COST (CASCADE C)				0.000000					1.10
1.11	CAP REL COST (RETAIL PH)				0.000000					1.11
1.12	CAP REL COST (OAKCREST)				0.000000					1.12
2	Cap Rel Costs-Mvble Equ	48,052,987		48,052,987	0.281501					2
3	Total (sum of lines 1-2)	170,702,665		170,702,665	1.000000					3

	Description	SUMMARY OF CAPITAL							Total (2) (sum of cols. 9 through 14)	
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)			
*		9	10	11	12	13	14	15		
1	Cap Rel Costs-Bldg & Fixt	2,227,813		-395,705	293,093	4,422	80,698	2,210,321	1	
1.01	CAP REL COST - 47 BLDG	1,122,233		-319,814				802,419	1.01	
1.02	CAP REL COST (PROF ARTS PLAZA)	313,739		-103,257				210,482	1.02	
1.03	CAP REL COST (ASBURY)	25,285		-23,080				2,205	1.03	
1.04	CAP REL COST (MED ARTS BLDG)	4,319		-3,942				377	1.04	
1.05	CAP REL COST (ENERGY CENTER)	219,052		-21,325				197,727	1.05	
1.06	CAP REL COST (RENTAL PROPERTIES)	2,360		-2,154				206	1.06	
1.07	CAP REL COST (PARKING DECK)	27,443		-2,154				25,289	1.07	
1.08	CAP REL COST (97 BLDG)	967,932		-156,687				811,245	1.08	
1.09	CAP REL COST (BELLEVUE CLINIC)	2,998		-2,341				657	1.09	
1.10	CAP REL COST (CASCADE CLINIC)	12,919		-11,793				1,126	1.10	
1.11	CAP REL COST (RETAIL PHARMACY)	63,117		-28,480				34,637	1.11	
1.12	CAP REL COST (OAKCREST NURSING HOME)	27,569		-23,571				3,998	1.12	
2	Cap Rel Costs-Mvble Equip	6,019,446						6,019,446	2	
3	Total (sum of lines 1-2)	11,036,225		-1,094,303	293,093	4,422	80,698	10,320,135	3	

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

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

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**ADJUSTMENTS TO EXPENSES**

**WORKSHEET A-8**

	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED 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	-2,817,030			10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Wkst A-8-1	21,710			12
13	Laundry and linen service					13
14	Cafeteria - employees and guests	B	-1,102,240	Dietary	10	14
15	Rental of quarters to employees & others					15
16	Sale of medical and surgical supplies to other than patients					16
17	Sale of drugs to other than patients	B	-31,633	Drugs Charged to Patients	73	17
18	Sale of medical records and abstracts	B	-46,514	Medical Records & Library	16	18
19	Nursing school (tuition,fees,books,etc.)					19
20	Vending machines	B	-9,404	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	-465	COMMUNICATIONS	5.01	33.01
33.02	TELEPHONE REVENUE	B	-20,850	OTHER ADMIN & GENERAL	5.06	33.02
33.03	MISC OTHER REVENUE	B	-115,460	Employee Benefits Department	4	33.03
33.04	MISC OTHER REVENUE	B	-1,165,909	CHILD CARE	4.01	33.04
33.05	MISC OTHER REVENUE	B	-127,562	OTHER ADMIN & GENERAL	5.06	33.05
33.06	MISC OTHER REVENUE	B	-26,145	Dietary	10	33.06
33.07	MISC OTHER REVENUE	B	-256	Medical Records & Library	16	33.07
33.08	MISC OTHER REVENUE	B	-542,383	Adults & Pediatrics	30	33.08
33.09	MISC OTHER REVENUE	B	-16,228	Operating Room	50	33.09
33.10	MISC OTHER REVENUE	B	-837	Radiology-Diagnostic	54	33.10
33.11	MISC OTHER REVENUE	B	-772	Physical Therapy	66	33.11
33.12	MISC OTHER REVENUE	B	-19,500	CARDIAC REHABILITATION	76.97	33.12
33.13	MISC OTHER REVENUE	B	1,621	Home Health Agency	101	33.13
33.15	PRINTING REVENUE	B	-24,146	OTHER ADMIN & GENERAL	5.06	33.15
33.16	PRINTING REVENUE	B	-104	Adults & Pediatrics	30	33.16
33.17	IC OTHER REVENUE - DYERSVILLE	B	-4,077	OTHER ADMIN & GENERAL	5.06	33.17
33.18	IC OTHER REVENUE - DYERSVILLE	B	-14,864	Laundry & Linen Service	8	33.18
33.19	IC OTHER REVENUE - DYERSVILLE	B	-665	Operating Room	50	33.19
33.20	IC OTHER REVENUE - DYERSVILLE	B	-11,599	Radiology-Diagnostic	54	33.20
33.21	IC OTHER REVENUE - DYERSVILLE	B	-126,705	Drugs Charged to Patients	73	33.21
33.23	HEALTH EDUCATION SERVICE	B	-7,430	Nursing Administration	13	33.23
33.24	HEALTH EDUCATION SERVICE	B	-3,734	Adults & Pediatrics	30	33.24
33.25	PHYSICAL THERAPY OTHER OP REV	B	-4,379	Physical Therapy	66	33.25
34	CRNA EXPENSE OFFSET	A	-498,465	Nonphysician Anesthetists	19	34

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**ADJUSTMENTS TO EXPENSES**

**WORKSHEET A-8**

	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			Wkst. A-7 Ref.
				COST CENTER	LINE#		
		1	2	3	4	5	
34.01	NON ALLOWABLE ADVERTISING	A	-75	Employee Benefits Department	4		34.01
34.02	NON ALLOWABLE ADVERTISING	A	-205	Home Health Agency	101		34.02
34.03	ATHLETIC TRAINER - MED ASSOC	A	-26,250	OTHER ADMIN & GENERAL	5.06		34.03
34.04	PURCHASED SERVICES OTHER	A	-263	OTHER ADMIN & GENERAL	5.06		34.04
34.05	PURCHASED SERVICES OTHER	A	-612	Radiology-Diagnostic	54		34.05
34.06	NURSE PRACTITIONER	A	-29,307	Employee Benefits Department	4		34.06
34.07	NURSE PRACTITIONER	A	-104,829	Adults & Pediatrics	30		34.07
34.08	NURSE PRACTITIONER	A	-1,257	Recovery Room	51		34.08
34.09	NURSE PRACTITIONER	A	-89,559	Electrocardiology	69		34.09
34.10	DONATIONS	A	-18,565	OTHER ADMIN & GENERAL	5.06		34.10
34.11	TUITION ASSIST - PT EMPLOYEES	A	-46,294	Employee Benefits Department	4		34.11
34.12	WS A-8 - LOSS ON SALE OF ASSETS	A	-80,698	Cap Rel Costs-Bldg & Fixt	1	9	34.12
34.13	MEDICAID PROVIDER TAX ADJUSTMENT (	A	-709,056	OTHER ADMIN & GENERAL	5.06		34.13
34.14	DUES - LOBBYING ALLOCATION	A	-24,337	OTHER ADMIN & GENERAL	5.06		34.14
34.15	WS A-8 - INTEREST EXP TO EXTENT OF	A	-422,101	Cap Rel Costs-Bldg & Fixt	1	11	34.15
34.16	WS A-8 - INTEREST EXP TO EXTENT OF	A	-319,814	CAP REL COST - 47 BLDG	1.01	11	34.16
34.17	WS A-8 - INTEREST EXP TO EXTENT OF	A	-103,257	CAP REL COST (PROF ARTS PLAZA)	1.02	11	34.17
34.18	WS A-8 - INTEREST EXP TO EXTENT OF	A	-23,080	CAP REL COST (ASBURY)	1.03	11	34.18
34.19	WS A-8 - INTEREST EXP TO EXTENT OF	A	-3,942	CAP REL COST (MED ARTS BLDG)	1.04	11	34.19
34.20	WS A-8 - INTEREST EXP TO EXTENT OF	A	-21,325	CAP REL COST (ENERGY CENTER)	1.05	11	34.20
34.21	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,154	CAP REL COST (RENTAL PROPERTIES)	1.06	11	34.21
34.22	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,154	CAP REL COST (PARKING DECK)	1.07	11	34.22
34.23	WS A-8 - INTEREST EXP TO EXTENT OF	A	-156,687	CAP REL COST (97 BLDG)	1.08	11	34.23
34.24	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,341	CAP REL COST (BELLEVUE CLINIC)	1.09	11	34.24
34.25	WS A-8 - INTEREST EXP TO EXTENT OF	A	-11,793	CAP REL COST (CASCADE CLINIC)	1.10	11	34.25
34.26	WS A-8 - INTEREST EXP TO EXTENT OF	A	-28,480	CAP REL COST (RETAIL PHARMACY)	1.11	11	34.26
34.27	WS A-8 - INTEREST EXP TO EXTENT OF	A	-23,571	CAP REL COST (OAKCREST NURSING HOME)	1.12	11	34.27
34.28	PATIENT TV EXPENSE	A	-5,560	Cap Rel Costs-Mvble Equip	2	9	34.28
34.29	PATIENT TV EXPENSE	A	-36,035	Maintenance & Repairs	6		34.29
34.30	NON OPERATING REVENUE	B	-146,133	Nursing Administration	13		34.30
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)		-9,155,759				50

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1
- (2) Basis for adjustment (see instructions)
  - A. Costs - if cost, including applicable overhead, can be determined
  - B. Amount Received - if cost cannot be determined
- (3) Additional adjustments may be made on lines 33 thru 49 and subscripts thereof.

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

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

**WORKSHEET A-8-1**

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

Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5)*	Wkst. A-7 Ref.	
1	2	3	4	5	6	7	
1	5.06	OTHER ADMIN & GENERAL	MALPRACTICE INSURANCE	56,354	181,515	-125,161	1
2	1	Cap Rel Costs-Bldg & Fixt	PROPERTY INTEGRATED RISK	111,578	338,482	-226,904	12
3	4	Employee Benefits Department	STOP LOSS INSURANCE		119,591	-119,591	3
3.01	4	Employee Benefits Department	WORKERS COMPENSATION	146,358	508,925	-362,567	3.01
3.02	4	Employee Benefits Department	PENSION EXPENSE	4,081,281	-404,000	4,485,281	3.02
3.03	4	Employee Benefits Department	CENTRAL ADMIN FEE	53,492	51,428	2,064	3.03
3.04	5.02	PURCHASING	CENTRAL ADMIN FEE	262,505	252,376	10,129	3.04
3.05	5.03	PFS/COLLECTION	CENTRAL ADMIN FEE	2,556,921	2,458,261	98,660	3.05
3.06	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	3,735,678	3,591,535	144,143	3.06
3.07	7	Operation of Plant	CENTRAL ADMIN FEE	1,736,211	1,669,219	66,992	3.07
3.08	9	Housekeeping	CENTRAL ADMIN FEE	15,950	15,335	615	3.08
3.09	10	Dietary	CENTRAL ADMIN FEE	49,897	47,972	1,925	3.09
3.10	16	Medical Records & Library	CENTRAL ADMIN FEE	262	252	10	3.10
3.11	1	Cap Rel Costs-Bldg & Fixt	TRINITY CAPITAL	171,330		171,330	9
3.12	1	Cap Rel Costs-Bldg & Fixt	INTERCOMPANY INTEREST	377,481	377,481		11
3.13	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	305,080	305,080		11
3.14	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	98,499	98,499		11
3.15	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	22,017	22,017		11
3.16	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	3,760	3,760		11
3.17	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	20,342	20,342		11
3.18	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	2,055	2,055		11
3.19	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	2,055	2,055		11
3.20	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	149,468	149,468		11
3.21	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	2,234	2,234		11
3.22	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	11,250	11,250		11
3.23	1.11	CAP REL COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	27,168	27,168		11
3.24	1.12	CAP REL COST (OAKCREST NURSING HOME)	INTERCOMPANY INTEREST	22,485	22,485		11
3.25	5.06	OTHER ADMIN & GENERAL	TIS IC COMMUNICATIONS	334,930	334,930		3.25
3.26	5.06	OTHER ADMIN & GENERAL	TIS IC AMORITIZATION	1,923,816	1,923,816		3.26
3.27	5.06	OTHER ADMIN & GENERAL	TIS OPERATING EXPENSE	4,097,218	6,655,994	-2,558,776	3.27
3.28	1	Cap Rel Costs-Bldg & Fixt	TIS CAPITAL	113,625		113,625	9
3.29	194.0 9	MMC DYERSVILLE	TIS EXPENSE	-10,137	-10,137		3.29
3.30	60	Laboratory	UCL LABORATORY	6,373,583	8,053,648	-1,680,065	3.30
3.31	16	Medical Records & Library	MTC IC PROGRAMS	20,204	20,204		3.31
3.32	73	Drugs Charged to Patients	IC SALARIES	1,121	1,121		3.32
3.33	91	Emergency	IC SALARIES	93	93		3.33
3.34	101	Home Health Agency	IC ALLOCATION	98,188	98,188		3.34
3.35	13	Nursing Administration	IC MGT SERVICES	500	500		3.35
4							4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12			26,974,852	26,953,142	21,710	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	100.00	TRINITY HEALTH		HOME OFFICE	6

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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

7	B		100.00	TRINITY HEALTH TIS		HOME OFFICE IT	7
8	C			MERCY MEDICAL CTR DYERSVILLE		CRITICAL ACCESS HOSPITAL	8
9	C			UNITED CLINICAL LABORATORY	50.00	CONSOLIDATED LAB SERVICE	9
9.01	G			MT CARMEL HEALTH SYSTEM		HOSPITAL	9.01
9.02	G			MERCY MED CTR CLINTON		HOSPITAL	9.02
9.03	G			TRINITY HEALTH AT HOME		HOME HEALTH SERVICES	9.03
9.04	G			LOYOLA UNIV MEDCAL CTR		HOSPITAL	9.04
10							10

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

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

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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	4	Employee Benefits De	4,502		4,502	179,000	30	2,582	129	1
	2	5.06	OTHER ADMIN & GENERA AGGREGATE	2,712,442	2,511,690	200,752	179,000	1,735	149,310	7,466	2
	3	13	Nursing Administrati	594		594	179,000	5	430	22	3
	4	15	Pharmacy	1,654		1,654	179,000	11	947	47	4
	5	16	Medical Records & Li	1,568		1,568	179,000	10	861	43	5
	6	41	Subprovider - IRF	49,600		49,600	179,000	413	35,542	1,777	6
	7	53	Anesthesiology AGGREGATE	162,538	162,538		239,400				7
	8	54	Radiology-Diagnostic	41,270		41,270	271,900	328	42,876	2,144	8
	9	65	Respiratory Therapy	3,024		3,024	179,000	24	2,065	103	9
	10	66	Physical Therapy	2,682		2,682	179,000	46	3,959	198	10
	11	76	BEHAVIORAL HEALTH CO AGGREGATE	87,057	38,400	48,657	179,000	339	29,174	1,459	11
	12	91	Emergency	26,150		26,150	179,000	130	11,188	559	12
	13										13
	14										14
	15										15
	16										16
	17										17
	18										18
	19										19
	20										20
	200		TOTAL	3,093,081	2,712,628	380,453		3,071	278,934	13,947	200

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**PROVIDER-BASED PHYSICIANS ADJUSTMENTS**

**WORKSHEET A-8-2**

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowanc e	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	4	Employee Benefits De					2,582	1,920	1,920	1
2	5.06	OTHER ADMIN & GENERA AGGREGATE					149,310	51,442	2,563,132	2
3	13	Nursing Administrati					430	164	164	3
4	15	Pharmacy					947	707	707	4
5	16	Medical Records & Li					861	707	707	5
6	41	Subprovider - IRF					35,542	14,058	14,058	6
7	53	Anesthesiology AGGREGATE							162,538	7
8	54	Radiology-Diagnostic					42,876			8
9	65	Respiratory Therapy					2,065	959	959	9
10	66	Physical Therapy					3,959			10
11	76	BEHAVIORAL HEALTH CO AGGREGATE					29,174	19,483	57,883	11
12	91	Emergency					11,188	14,962	14,962	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL					278,934	104,402	2,817,030	200

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt	2,210,321	2,210,321					1
1.01	CAP REL COST - 47 BLDG	802,419		802,419				1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	210,482			210,482			1.02
1.03	CAP REL COST (ASBURY)	2,205				2,205		1.03
1.04	CAP REL COST (MED ARTS BLDG)	377					377	1.04
1.05	CAP REL COST (ENERGY CENTER)	197,727						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	206						1.06
1.07	CAP REL COST (PARKING DECK)	25,289						1.07
1.08	CAP REL COST (97 BLDG)	811,245						1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	657						1.09
1.10	CAP REL COST (CASCADE CLINIC)	1,126						1.10
1.11	CAP REL COST (RETAIL PHARMACY)	34,637						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	3,998						1.12
2	Cap Rel Costs-Mvble Equip	6,019,446						2
4	Employee Benefits Department	13,568,440		14,976				4
4.01	CHILD CARE				46,393			4.01
5.01	COMMUNICATIONS	354,313	13,502	2,999				5.01
5.02	PURCHASING	817,690	10,952					5.02
5.03	PFS/COLLECTION	3,268,253	29,665					5.03
5.06	OTHER ADMIN & GENERAL	10,258,781	307,952	223,425	30,143	1,574		5.06
6	Maintenance & Repairs	3,683,572	280,824	92,611	1,150			6
7	Operation of Plant	401,093	440					7
8	Laundry & Linen Service	726,353	5,358	54,163				8
9	Housekeeping	1,501,967	45,862	2,108	1,207			9
10	Dietary	1,611,250	123,059					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	2,665,766		10,604				13
14	Central Services & Supply	654,478	109,873					14
15	Pharmacy	2,290,577	18,622	6,847				15
16	Medical Records & Library	1,827,256	53,149	1,103		525		16
17	Social Service	242,881	4,478	994				17
18	CENTRAL STERILIZATION	434,642	36,726					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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	11,622,753	498,078	118,163		106		30
31	Intensive Care Unit	1,671,287	118,953					31
41	Subprovider - IRF	523,276		30,351				41
43	Nursery	1,047,511		17,456				43
44	Skilled Nursing Facility	1,500,512		55,758				44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	4,476,639	213,125	9,852				50
51	Recovery Room	2,025,253		454				51
52	Delivery Room & Labor Room	782,261		26,687				52
53	Anesthesiology	163,530						53
54	Radiology-Diagnostic	2,413,381	107,832	1,027				54
57	CT Scan	562,317	15,949					57
58	MRI	268,962	5,132					58
60	Laboratory	6,273,763	48,084	9,858				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	534,426						63
65	Respiratory Therapy	1,280,356		7,085				65
66	Physical Therapy	2,739,680	2,730	3,535	21,721			66
69	Electrocardiology	1,161,700		497				69
70	Electroencephalography	308,093		13,360				70
71	Medical Supplies Charged to Patients	6,762,908						71
72	Impl. Dev. Charged to Patients	8,134,836						72
73	Drugs Charged to Patients	6,182,196						73
76	BEHAVIORAL HEALTH COUNSELING	315,157		23,547				76
76.01	SHOCK THERAPY	20,097		7,237				76.01
76.97	CARDIAC REHABILITATION	223,258			27,183			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

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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
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	2,294,019	112,298					91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	250,371	429					98
101	Home Health Agency	3,438,895	33,229	44,997				101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	121,604,884	2,196,301	779,694	127,797	2,205		118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	1,306,782						190.0
1								1
190.0	SHARED SERVICES	381,312			400			190.0
2								2
190.0	MATERNAL HEALTH	185,370			1,879			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		2,256					190.0
5								5
190.0	FUND DEVELOPMENT	444,665		4,572				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	724,606						194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	20,472		5,885	80,406			194.0
3								3
194.0	AUXILIARY		11,764	3,426				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	425,344		8,604				194.0
5								5
194.0	RURAL OUTREACH PROGRAM	139,512						194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	85,266						194.0
8								8
194.0	MMC DYERSVILLE	296,730						194.0
9								9
194.1	CCH ELKADER	75,167						194.1
0								0
194.1	RETAIL PHARMACY	32,030,350					377	194.1
1								1
194.1	IDLE SPACE			238				194.1
2								2
194.1	COMMUNITY RELATIONS	848,491						194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	158,568,951	2,210,321	802,419	210,482	2,205	377	202

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
	<b>GENERAL SERVICE COST CENTERS</b>							
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)	197,727						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		206					1.06
1.07	CAP REL COST (PARKING DECK)			25,289				1.07
1.08	CAP REL COST (97 BLDG)				811,245			1.08
1.09	CAP REL COST (BELLEVUE CLINIC)					657		1.09
1.10	CAP REL COST (CASCADE CLINIC)						1,126	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				14,587			5.03
5.06	OTHER ADMIN & GENERAL			25,289	171,749			5.06
6	Maintenance & Repairs	33,374			108,847			6
7	Operation of Plant	164,353						7
8	Laundry & Linen Service				2,442			8
9	Housekeeping				7,896			9
10	Dietary				8,732			10
11	Cafeteria				71,275			11
12	Maintenance of Personnel							12
13	Nursing Administration				446			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				3,636			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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics				13,639			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room				39,178			50
51	Recovery Room				149,196			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				4,561			53
54	Radiology-Diagnostic				3,981			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					657	401	66
69	Electrocardiology				104,263			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				7,305			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
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

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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				58,583			91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				13,617			101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	197,727		25,289	783,933	657	401	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
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		206				557	194.0
3								3
194.0	AUXILIARY				12,992			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				14,320		168	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)	197,727	206	25,289	811,245	657	1,126	202

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMENT	CHILD CARE	COMMUNICAT	
		1.11	1.12	2	4	4.01	5.01	
	<b>GENERAL SERVICE COST CENTERS</b>							
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)	34,637						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)		3,998					1.12
2	Cap Rel Costs-Mvble Equip			6,019,446				2
4	Employee Benefits Department			7,132	13,590,548			4
4.01	CHILD CARE			16,530	275,390	338,313		4.01
5.01	COMMUNICATIONS			5,879	76,830		453,523	5.01
5.02	PURCHASING				64,406	7,111	1,895	5.02
5.03	PFS/COLLECTION			115	172,130	4,466	8,211	5.03
5.06	OTHER ADMIN & GENERAL			2,109,878	387,999		42,636	5.06
6	Maintenance & Repairs			25,527	370,858	12,718	12,633	6
7	Operation of Plant			1,788	3,834		4,422	7
8	Laundry & Linen Service			82,139	119,628		1,579	8
9	Housekeeping			8,409	304,631		3,474	9
10	Dietary			35,051	450,295	5,501	10,106	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration			68,020	646,087	26,423	5,369	13
14	Central Services & Supply			9,855	107,302	4,108	1,579	14
15	Pharmacy			202,545	535,063	33,602	7,896	15
16	Medical Records & Library			29,494	361,536	4,598	20,213	16
17	Social Service				61,615	4,452	1,263	17
18	CENTRAL STERILIZATION			65,415	75,735		947	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics			372,801	2,977,045	70,088	90,326	30
31	Intensive Care Unit			103,395	412,204		12,001	31
41	Subprovider - IRF			5,774	117,588		11,685	41
43	Nursery			55,386	254,481	12,327	5,053	43
44	Skilled Nursing Facility			13,008	370,533	13,470	8,527	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room			996,930	839,962	20,710	43,584	50
51	Recovery Room			32,679	496,300	9,276	18,634	51
52	Delivery Room & Labor Room			34,803	190,673		8,527	52
53	Anesthesiology			93,852	27,172			53
54	Radiology-Diagnostic			376,427	420,237	6,412	12,001	54
57	CT Scan			466,857	129,098	5,187	632	57
58	MRI			13,541	59,071		632	58
60	Laboratory			1,803			18,002	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,080				63
65	Respiratory Therapy			35,930	264,753	1,802	4,106	65
66	Physical Therapy			8,809	662,435	10,582	10,106	66
69	Electrocardiology			437,139	237,002	28,150	6,001	69
70	Electroencephalography			51,288	73,667	515	2,211	70
71	Medical Supplies Charged to Patients			58,846				71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients				307			73
76	BEHAVIORAL HEALTH COUNSELING			2,328	70,962	2,054	4,106	76
76.01	SHOCK THERAPY				5,035			76.01
76.97	CARDIAC REHABILITATION			6,477	58,660		1,579	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency			107,811	539,108	9,909	19,897	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			12,215	501,104	13,344	16,423	101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,956,956	12,720,736	306,805	416,256	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen						1,579	190
190.0	OAKCREST NURSING HOME		3,998	21,786	311,091			190.0
1								1
190.0	SHARED SERVICES			170	97,704		947	190.0
2								2
190.0	MATERNAL HEALTH				30,061		1,895	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT			1,356	78,309	5,953	1,895	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				187,234			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ						316	194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				55,326	8,075	5,053	194.0
5								5
194.0	RURAL OUTREACH PROGRAM			378	13,211		316	194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				5,395			194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER				19,438			194.1
0								0
194.1	RETAIL PHARMACY	34,637		37,807			25,266	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS			993	72,043	17,480		194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	34,637	3,998	6,019,446	13,590,548	338,313	453,523	202

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	902,054						5.02
5.03	PFS/COLLECTION	581	3,498,008					5.03
5.06	OTHER ADMIN & GENERAL	3,992		13,563,418	13,563,418			5.06
6	Maintenance & Repairs	7,872		4,629,986	433,075	5,063,061		6
7	Operation of Plant	277		576,207	53,897	134,871	764,975	7
8	Laundry & Linen Service	8,660		1,000,322	93,567	174,804	27,134	8
9	Housekeeping	5,943		1,881,497	175,990	88,723	13,772	9
10	Dietary	34,327		2,278,321	213,107	190,741	29,608	10
11	Cafeteria			71,275	6,667	104,253	16,183	11
12	Maintenance of Personnel							12
13	Nursing Administration	891		3,423,606	320,234	32,657	5,069	13
14	Central Services & Supply	1,339		888,534	83,111	158,899	24,665	14
15	Pharmacy	3,083		3,098,235	289,800	47,600	7,389	15
16	Medical Records & Library	306		2,301,816	215,305	85,510	13,273	16
17	Social Service	31		315,714	29,531	9,478	1,471	17
18	CENTRAL STERILIZATION	2,612		616,077	57,626	53,113	8,244	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	8,446	526,398	16,297,843	1,524,451	1,096,928	170,273	30
31	Intensive Care Unit	1,601	58,966	2,378,407	222,469	172,031	26,703	31
41	Subprovider - IRF	550	18,304	707,528	66,180	91,610	14,220	41
43	Nursery	1,645	27,895	1,421,754	132,987	52,689	8,179	43
44	Skilled Nursing Facility	714	23,899	1,986,421	185,804	168,295	26,123	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	10,707	563,128	7,213,815	674,759	395,266	61,355	50
51	Recovery Room	3,227	99,900	2,834,919	265,170	219,598	34,087	51
52	Delivery Room & Labor Room	2,356	17,386	1,062,693	99,401	80,551	12,503	52
53	Anesthesiology	1,312	160,398	450,825	42,169	6,672	1,036	53
54	Radiology-Diagnostic	10,613	133,539	3,485,450	326,019	164,869	25,592	54
57	CT Scan	1,503	245,222	1,426,765	133,455	23,066	3,580	57
58	MRI	1,097	57,830	406,265	38,001	7,422	1,152	58
60	Laboratory	29	318,094	6,669,633	623,857	99,294	15,413	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		9,815	545,321	51,008			63
65	Respiratory Therapy	7,678	81,220	1,682,930	157,416	21,386	3,320	65
66	Physical Therapy	553	106,797	3,568,006	333,741	95,313	14,795	66
69	Electrocardiology	2,503	225,351	2,202,606	206,025	154,005	23,905	69
70	Electroencephalography	227	21,448	470,809	44,038	40,324	6,259	70
71	Medical Supplies Charged to Patients	248,125	117,538	7,187,417	672,289			71
72	Impl. Dev. Charged to Patients	304,082	119,778	8,558,696	800,555			72
73	Drugs Charged to Patients	206,278	321,548	6,710,329	627,664			73
76	BEHAVIORAL HEALTH COUNSELING	10,388	7,978	443,825	41,514	81,758	12,691	76
76.01	SHOCK THERAPY	16	1,725	34,110	3,191	21,842	3,390	76.01
76.97	CARDIAC REHABILITATION	162	6,845	324,164	30,321	100,990	15,676	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	3,604	223,587	3,368,816	315,109	248,095	38,510	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	59	3,419	254,278	23,784	620	96	98
101	Home Health Agency			4,073,824	381,053	203,791	31,633	101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	897,389	3,498,008	120,412,457	9,994,340	4,627,064	697,299	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen			1,579	148			190
190.0	OAKCREST NURSING HOME	1,196		1,644,853	153,855			190.0
190.0	SHARED SERVICES	41		480,574	44,951	1,484	230	190.0
190.0	MATERNAL HEALTH	1,114		220,319	20,608	6,982	1,084	190.0
190.0	CAFETERIA VISITORS							190.0
190.0	TV SERVICE			2,256	211	3,262	506	190.0
190.0	FUND DEVELOPMENT	866		537,616	50,287	13,800	2,142	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			911,840	85,291			194.0
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	RENTAL PROPERTIES DBQ			107,842	10,087	316,477	49,125	194.0
194.0	AUXILIARY			28,182	2,636	46,360	7,196	194.0
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	118		502,520	47,004	25,969	4,031	194.0
194.0	RURAL OUTREACH PROGRAM	739		154,156	14,419			194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE			90,661	8,480			194.0
194.0	MMC DYERSVILLE			296,730	27,755			194.0
194.1	CCH ELKADER			94,605	8,849			194.1
194.1	RETAIL PHARMACY			32,142,925	3,006,588	20,945	3,251	194.1
194.1	IDLE SPACE			238	22	718	111	194.1
194.1	COMMUNITY RELATIONS	591		939,598	87,887			194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	902,054	3,498,008	158,568,951	13,563,418	5,063,061	764,975	202

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	1,295,827						8
9	Housekeeping	46,562	2,206,544					9
10	Dietary	14,387	90,227	2,816,391				10
11	Cafeteria		49,315	74,827	322,520			11
12	Maintenance of Personnel							12
13	Nursing Administration		15,448		16,368	3,813,382		13
14	Central Services & Supply		75,165		5,555		1,235,929	14
15	Pharmacy	201	22,516		11,634		4,547	15
16	Medical Records & Library		40,449		12,112		452	16
17	Social Service		4,483		2,278		46	17
18	CENTRAL STERILIZATION		25,124		3,955	60,561	3,851	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	330,673	518,885	2,034,748	96,639	1,479,629	12,454	30
31	Intensive Care Unit	26,885	81,376	77,398	10,933	167,396	2,361	31
41	Subprovider - IRF	11,596	43,335	80,692	3,359	51,436	811	41
43	Nursery	2,468	24,924		7,150	109,465	2,426	43
44	Skilled Nursing Facility	36,192	79,609	319,288	12,963	198,476	1,053	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	100,141	186,974		26,438	404,788	15,788	50
51	Recovery Room	47,113	103,877	9,511	15,235	233,257	4,758	51
52	Delivery Room & Labor Room	4,057	38,103		5,535	84,749	3,474	52
53	Anesthesiology		3,156		1,005	15,382	1,935	53
54	Radiology-Diagnostic	40,795	77,989		12,819		15,649	54
57	CT Scan	15,246	10,911		4,013		2,217	57
58	MRI		3,511		1,501		1,618	58
60	Laboratory		46,969				42	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	659	10,116		8,111		11,322	65
66	Physical Therapy	10,456	45,086		18,831		816	66
69	Electrocardiology	16,888	72,850		6,993	107,061	3,691	69
70	Electroencephalography	9,388	19,075		2,280		335	70
71	Medical Supplies Charged to Patients						365,878	71
72	Impl. Dev. Charged to Patients						448,372	72
73	Drugs Charged to Patients						304,172	73
76	BEHAVIORAL HEALTH COUNSELING		38,674		2,608	39,924	15,317	76
76.01	SHOCK THERAPY		10,332	14,619	191	2,924	24	76.01
76.97	CARDIAC REHABILITATION		47,772		1,565	23,963	240	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

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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	109,700	117,358	28,566	16,793	257,105	5,314	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		293				87	98
101	Home Health Agency		96,400		6,781	251,542		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	823,407	2,000,302	2,639,649	313,645	3,487,658	1,229,050	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	63,971				190,638	1,764	190.0
190.0	1 SHARED SERVICES	24,043	702		2,327	35,634	60	190.0
190.0	2 MATERNAL HEALTH	926	3,303		859	13,149	1,642	190.0
190.0	3 CAFETERIA VISITORS			176,742				190.0
190.0	4 TV SERVICE		1,543					190.0
190.0	5 FUND DEVELOPMENT		6,528		1,509		1,277	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							194.0
194.0	2 MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	3 RENTAL PROPERTIES DBQ		149,704					194.0
194.0	4 AUXILIARY		21,930					194.0
194.0	5 COMMUNITY EDUCATION/OUTSIDE LAUNDRY	383,353	12,284		1,320		174	194.0
194.0	6 RURAL OUTREACH PROGRAM				474		1,090	194.0
194.0	7 OTHER REV DEDUCTIONS							194.0
194.0	8 LIFELINE				236		1	194.0
194.0	9 MMC DYERSVILLE					86,303		194.0
194.1	0 CCH ELKADER							194.1
194.1	1 RETAIL PHARMACY	127	9,908					194.1
194.1	2 IDLE SPACE		340					194.1
194.1	3 COMMUNITY RELATIONS				2,150		871	194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	1,295,827	2,206,544	2,816,391	322,520	3,813,382	1,235,929	202

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS
		15	16	17	18	24	25
	<b>GENERAL SERVICE COST CENTERS</b>						
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	3,481,922					15
16	Medical Records & Library		2,668,917				16
17	Social Service			363,001			17
18	CENTRAL STERILIZATION				828,551		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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>						
30	Adults & Pediatrics	10	391,249	307,710	15,575	24,277,067	30
31	Intensive Care Unit		45,073	6,350		3,217,382	31
41	Subprovider - IRF		14,426	3,268		1,088,461	41
43	Nursery		21,054	28,072	20,088	1,831,256	43
44	Skilled Nursing Facility		18,053	16,524		3,048,801	44
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	2,146	438,318		662,973	10,182,761	50
51	Recovery Room		76,926			3,844,451	51
52	Delivery Room & Labor Room		13,099			1,404,165	52
53	Anesthesiology		123,864			646,044	53
54	Radiology-Diagnostic	10,434	104,000		3,348	4,266,964	54
57	CT Scan	21,382	189,539		1,237	1,831,411	57
58	MRI	14,039	45,946			519,455	58
60	Laboratory		242,508			7,697,716	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.		7,422			603,751	63
65	Respiratory Therapy		61,765		10,553	1,967,578	65
66	Physical Therapy		83,160		146	4,170,350	66
69	Electrocardiology	20,406	172,113		31,078	3,017,621	69
70	Electroencephalography		16,536		9,243	618,287	70
71	Medical Supplies Charged to Patients	1,622	88,836			8,316,042	71
72	Impl. Dev. Charged to Patients		90,245			9,897,868	72
73	Drugs Charged to Patients	3,409,825	247,124			11,299,114	73
76	BEHAVIORAL HEALTH COUNSELING		6,048			682,359	76
76.01	SHOCK THERAPY		1,300			91,923	76.01
76.97	CARDIAC REHABILITATION		5,189			549,880	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						

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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	2,058	161,789		27,657	4,696,870		91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		2,576			281,734		98
101	Home Health Agency				45,343	5,090,367		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	3,481,922	2,668,158	361,924	827,241	115,139,678		118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen					1,727		190
190.0 1	OAKCREST NURSING HOME			1,077		2,056,158		190.0 1
190.0 2	SHARED SERVICES		24			590,029		190.0 2
190.0 3	MATERNAL HEALTH		735		728	270,335		190.0 3
190.0 4	CAFETERIA VISITORS					176,742		190.0 4
190.0 5	TV SERVICE					7,778		190.0 5
190.0 6	FUND DEVELOPMENT					613,159		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					997,131		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					633,235		194.0 3
194.0 4	AUXILIARY					106,304		194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				582	977,237		194.0 5
194.0 6	RURAL OUTREACH PROGRAM					170,139		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE					99,378		194.0 8
194.0 9	MMC DYERSVILLE					410,788		194.0 9
194.1 0	CCH ELKADER					103,454		194.1 0
194.1 1	RETAIL PHARMACY					35,183,744		194.1 1
194.1 2	IDLE SPACE					1,429		194.1 2
194.1 3	COMMUNITY RELATIONS					1,030,506		194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	3,481,922	2,668,917	363,001	828,551	158,568,951		202

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	<b>GENERAL SERVICE COST CENTERS</b>						
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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>						
30	Adults & Pediatrics	24,277,067					30
31	Intensive Care Unit	3,217,382					31
41	Subprovider - IRF	1,088,461					41
43	Nursery	1,831,256					43
44	Skilled Nursing Facility	3,048,801					44
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	10,182,761					50
51	Recovery Room	3,844,451					51
52	Delivery Room & Labor Room	1,404,165					52
53	Anesthesiology	646,044					53
54	Radiology-Diagnostic	4,266,964					54
57	CT Scan	1,831,411					57
58	MRI	519,455					58
60	Laboratory	7,697,716					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	603,751					63
65	Respiratory Therapy	1,967,578					65
66	Physical Therapy	4,170,350					66
69	Electrocardiology	3,017,621					69
70	Electroencephalography	618,287					70
71	Medical Supplies Charged to Patients	8,316,042					71
72	Impl. Dev. Charged to Patients	9,897,868					72
73	Drugs Charged to Patients	11,299,114					73
76	BEHAVIORAL HEALTH COUNSELING	682,359					76
76.01	SHOCK THERAPY	91,923					76.01
76.97	CARDIAC REHABILITATION	549,880					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						

**KPMG LLP Compu-Max 2552-10**

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**COST ALLOCATION - GENERAL SERVICE COSTS**

**WORKSHEET B  
PART I**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
91	Emergency	4,696,870					91
92	Observation Beds (Non-Distinct Part)						92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	281,734					98
101	Home Health Agency	5,090,367					101
	<b>SPECIAL PURPOSE COST CENTERS</b>						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	115,139,678					118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen	1,727					190
190.0	OAKCREST NURSING HOME	2,056,158					190.0
1							1
190.0	SHARED SERVICES	590,029					190.0
2							2
190.0	MATERNAL HEALTH	270,335					190.0
3							3
190.0	CAFETERIA VISITORS	176,742					190.0
4							4
190.0	TV SERVICE	7,778					190.0
5							5
190.0	FUND DEVELOPMENT	613,159					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	997,131					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	633,235					194.0
3							3
194.0	AUXILIARY	106,304					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	977,237					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	170,139					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	99,378					194.0
8							8
194.0	MMC DYERSVILLE	410,788					194.0
9							9
194.1	CCH ELKADER	103,454					194.1
0							0
194.1	RETAIL PHARMACY	35,183,744					194.1
1							1
194.1	IDLE SPACE	1,429					194.1
2							2
194.1	COMMUNITY RELATIONS	1,030,506					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	158,568,951					202

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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			14,976				4
4.01	CHILD CARE				46,393			4.01
5.01	COMMUNICATIONS	7,024	13,502	2,999				5.01
5.02	PURCHASING	92	10,952					5.02
5.03	PFS/COLLECTION		29,665					5.03
5.06	OTHER ADMIN & GENERAL	101,987	307,952	223,425	30,143	1,574		5.06
6	Maintenance & Repairs	378	280,824	92,611	1,150			6
7	Operation of Plant		440					7
8	Laundry & Linen Service		5,358	54,163				8
9	Housekeeping		45,862	2,108	1,207			9
10	Dietary		123,059					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	315		10,604				13
14	Central Services & Supply	63,736	109,873					14
15	Pharmacy		18,622	6,847				15
16	Medical Records & Library		53,149	1,103		525		16
17	Social Service		4,478	994				17
18	CENTRAL STERILIZATION		36,726					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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics		498,078	118,163		106		30
31	Intensive Care Unit		118,953					31
41	Subprovider - IRF	743		30,351				41
43	Nursery			17,456				43
44	Skilled Nursing Facility	520		55,758				44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	149,691	213,125	9,852				50
51	Recovery Room			454				51
52	Delivery Room & Labor Room			26,687				52
53	Anesthesiology							53
54	Radiology-Diagnostic		107,832	1,027				54
57	CT Scan		15,949					57
58	MRI		5,132					58
60	Laboratory		48,084	9,858				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	1,111		7,085				65
66	Physical Therapy	27,272	2,730	3,535	21,721			66
69	Electrocardiology			497				69
70	Electroencephalography	2,040		13,360				70
71	Medical Supplies Charged to Patients	63,761						71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			23,547				76
76.01	SHOCK THERAPY			7,237				76.01
76.97	CARDIAC REHABILITATION				27,183			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

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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		112,298					91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		429					98
101	Home Health Agency	91	33,229	44,997				101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	418,761	2,196,301	779,694	127,797	2,205		118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES				400			190.0
2								2
190.0	MATERNAL HEALTH				1,879			190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE		2,256					190.0
5								5
190.0	FUND DEVELOPMENT			4,572				190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			5,885	80,406			194.0
3								3
194.0	AUXILIARY		11,764	3,426				194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			8,604				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	61,707						194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	206,380					377	194.1
1								1
194.1	IDLE SPACE			238				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)	686,848	2,210,321	802,419	210,482	2,205	377	202

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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER	CAP RENTAL PROPERTIES	CAP PARKING DECK	CAP 97 BLDG	CAP BELLEVUE CLINIC	CAP CASCADE CLINIC	
		1.05	1.06	1.07	1.08	1.09	1.10	
	<b>GENERAL SERVICE COST CENTERS</b>							
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				14,587			5.03
5.06	OTHER ADMIN & GENERAL			25,289	171,749			5.06
6	Maintenance & Repairs	33,374			108,847			6
7	Operation of Plant	164,353						7
8	Laundry & Linen Service				2,442			8
9	Housekeeping				7,896			9
10	Dietary				8,732			10
11	Cafeteria				71,275			11
12	Maintenance of Personnel							12
13	Nursing Administration				446			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library				3,636			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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics				13,639			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room				39,178			50
51	Recovery Room				149,196			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				4,561			53
54	Radiology-Diagnostic				3,981			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					657	401	66
69	Electrocardiology				104,263			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				7,305			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
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

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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				58,583			91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				13,617			101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	197,727		25,289	783,933	657	401	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
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		206				557	194.0
3								3
194.0	AUXILIARY				12,992			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				14,320		168	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)	197,727	206	25,289	811,245	657	1,126	202

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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	CHILD CARE	
		1.11	1.12	2	2A	4	4.01	
	<b>GENERAL SERVICE COST CENTERS</b>							
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			7,132	22,108	22,108		4
4.01	CHILD CARE			16,530	62,923	448	63,371	4.01
5.01	COMMUNICATIONS			5,879	29,404	125		5.01
5.02	PURCHASING				11,044	105	1,332	5.02
5.03	PFS/COLLECTION			115	44,367	280	836	5.03
5.06	OTHER ADMIN & GENERAL			2,109,878	2,971,997	632		5.06
6	Maintenance & Repairs			25,527	542,711	604	2,382	6
7	Operation of Plant			1,788	166,581	6		7
8	Laundry & Linen Service			82,139	144,102	195		8
9	Housekeeping			8,409	65,482	496		9
10	Dietary			35,051	166,842	733	1,030	10
11	Cafeteria				71,275			11
12	Maintenance of Personnel							12
13	Nursing Administration			68,020	79,385	1,052	4,949	13
14	Central Services & Supply			9,855	183,464	175	769	14
15	Pharmacy			202,545	228,014	871	6,294	15
16	Medical Records & Library			29,494	87,907	589	861	16
17	Social Service				5,472	100	834	17
18	CENTRAL STERILIZATION			65,415	102,141	123		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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics			372,801	1,002,787	4,826	13,132	30
31	Intensive Care Unit			103,395	222,348	671		31
41	Subprovider - IRF			5,774	36,868	191		41
43	Nursery			55,386	72,842	414	2,309	43
44	Skilled Nursing Facility			13,008	69,286	603	2,523	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room			996,930	1,408,776	1,368	3,879	50
51	Recovery Room			32,679	182,329	808	1,737	51
52	Delivery Room & Labor Room			34,803	61,490	311		52
53	Anesthesiology			93,852	98,413	44		53
54	Radiology-Diagnostic			376,427	489,267	684	1,201	54
57	CT Scan			466,857	482,806	210	972	57
58	MRI			13,541	18,673	96		58
60	Laboratory			1,803	59,745			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,080	1,080			63
65	Respiratory Therapy			35,930	44,126	431	337	65
66	Physical Therapy			8,809	65,125	1,079	1,982	66
69	Electrocardiology			437,139	541,899	386	5,273	69
70	Electroencephalography			51,288	66,688	120	96	70
71	Medical Supplies Charged to Patients			58,846	122,607			71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			2,328	33,180	116	385	76
76.01	SHOCK THERAPY				7,237	8		76.01
76.97	CARDIAC REHABILITATION			6,477	33,660	96		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency			107,811	278,692	878	1,856	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES				429			98
101	Home Health Agency			12,215	104,149	816	2,500	101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			5,956,956	10,489,721	20,690	57,469	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME		3,998	21,786	25,784	507		190.0
1								1
190.0	SHARED SERVICES			170	570	159		190.0
2								2
190.0	MATERNAL HEALTH				1,879	49		190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE				2,256			190.0
5								5
190.0	FUND DEVELOPMENT			1,356	5,928	128	1,115	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					305		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ				87,054			194.0
3								3
194.0	AUXILIARY				28,182			194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				8,604	90	1,513	194.0
5								5
194.0	RURAL OUTREACH PROGRAM			378	378	22		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				61,707	9		194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER					32		194.1
0								0
194.1	RETAIL PHARMACY	34,637		37,807	293,689			194.1
1								1
194.1	IDLE SPACE				238			194.1
2								2
194.1	COMMUNITY RELATIONS			993	993	117	3,274	194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	34,637	3,998	6,019,446	11,006,983	22,108	63,371	202

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	29,529						5.01
5.02	PURCHASING	123	12,604					5.02
5.03	PFS/COLLECTION	535	8	46,026				5.03
5.06	OTHER ADMIN & GENERAL	2,776	56		2,975,461			5.06
6	Maintenance & Repairs	823	110		95,007	641,637		6
7	Operation of Plant	288	4		11,824	17,092	195,795	7
8	Laundry & Linen Service	103	121		20,527	22,153	6,945	8
9	Housekeeping	226	83		38,608	11,244	3,525	9
10	Dietary	658	479		46,751	24,172	7,578	10
11	Cafeteria				1,463	13,212	4,142	11
12	Maintenance of Personnel							12
13	Nursing Administration	350	12		70,252	4,139	1,297	13
14	Central Services & Supply	103	19		18,233	20,137	6,313	14
15	Pharmacy	514	43		63,576	6,032	1,891	15
16	Medical Records & Library	1,316	4		47,233	10,837	3,397	16
17	Social Service	82			6,478	1,201	377	17
18	CENTRAL STERILIZATION	62	36		12,642	6,731	2,110	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	5,882	118	6,942	334,432	139,013	43,579	30
31	Intensive Care Unit	781	22	778	48,805	21,801	6,835	31
41	Subprovider - IRF	761	8	241	14,518	11,610	3,640	41
43	Nursery	329	23	368	29,174	6,677	2,093	43
44	Skilled Nursing Facility	555	10	315	40,761	21,328	6,686	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	2,838	150	7,324	148,027	50,092	15,704	50
51	Recovery Room	1,213	45	1,317	58,173	27,829	8,725	51
52	Delivery Room & Labor Room	555	33	229	21,806	10,208	3,200	52
53	Anesthesiology		18	2,115	9,251	846	265	53
54	Radiology-Diagnostic	781	148	1,761	71,521	20,894	6,550	54
57	CT Scan	41	21	3,234	29,277	2,923	916	57
58	MRI	41	15	763	8,337	941	295	58
60	Laboratory	1,172		4,195	136,861	12,583	3,945	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			129	11,190			63
65	Respiratory Therapy	267	107	1,071	34,534	2,710	850	65
66	Physical Therapy	658	8	1,408	73,215	12,079	3,787	66
69	Electrocardiology	391	35	2,972	45,197	19,517	6,119	69
70	Electroencephalography	144	3	283	9,661	5,110	1,602	70
71	Medical Supplies Charged to Patients		3,465	1,550	147,486			71
72	Impl. Dev. Charged to Patients		4,255	1,580	175,624			72
73	Drugs Charged to Patients		2,881	4,240	137,696			73
76	BEHAVIORAL HEALTH COUNSELING	267	145	105	9,107	10,361	3,248	76
76.01	SHOCK THERAPY			23	700	2,768	868	76.01
76.97	CARDIAC REHABILITATION	103	2	90	6,652	12,798	4,012	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	1,295	50	2,948	69,128	31,441	9,857	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		1	45	5,218	79	25	98
101	Home Health Agency	1,069			83,595	25,826	8,097	101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	27,102	12,538	46,026	2,192,540	586,384	178,473	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen	103			32			190
190.0 1	OAKCREST NURSING HOME		17		33,752			190.0 1
190.0 2	SHARED SERVICES	62	1		9,861	188	59	190.0 2
190.0 3	MATERNAL HEALTH	123	16		4,521	885	277	190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE				46	413	130	190.0 5
190.0 6	FUND DEVELOPMENT	123	12		11,032	1,749	548	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				18,711			194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ	21			2,213	40,107	12,573	194.0 3
194.0 4	AUXILIARY				578	5,875	1,842	194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	329	2		10,312	3,291	1,032	194.0 5
194.0 6	RURAL OUTREACH PROGRAM	21	10		3,163			194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				1,860			194.0 8
194.0 9	MMC DYERSVILLE				6,089			194.0 9
194.1 0	CCH ELKADER				1,941			194.1 0
194.1 1	RETAIL PHARMACY	1,645			659,524	2,654	832	194.1 1
194.1 2	IDLE SPACE				5	91	29	194.1 2
194.1 3	COMMUNITY RELATIONS		8		19,281			194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	29,529	12,604	46,026	2,975,461	641,637	195,795	202

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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	194,146						8
9	Housekeeping	6,976	126,640					9
10	Dietary	2,156	5,178	255,577				10
11	Cafeteria		2,830	6,790	99,712			11
12	Maintenance of Personnel							12
13	Nursing Administration		887		5,060	167,383		13
14	Central Services & Supply		4,314		1,717		235,244	14
15	Pharmacy	30	1,292		3,597		865	15
16	Medical Records & Library		2,321		3,745		86	16
17	Social Service		257		704		9	17
18	CENTRAL STERILIZATION		1,442		1,223	2,658	733	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	49,543	29,779	184,646	29,875	64,947	2,371	30
31	Intensive Care Unit	4,028	4,670	7,024	3,380	7,348	449	31
41	Subprovider - IRF	1,737	2,487	7,322	1,039	2,258	154	41
43	Nursery	370	1,430		2,210	4,805	462	43
44	Skilled Nursing Facility	5,422	4,569	28,974	4,008	8,712	200	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	15,003	10,731		8,174	17,768	3,005	50
51	Recovery Room	7,059	5,962	863	4,710	10,238	906	51
52	Delivery Room & Labor Room	608	2,187		1,711	3,720	661	52
53	Anesthesiology		181		311	675	368	53
54	Radiology-Diagnostic	6,112	4,476		3,963		2,979	54
57	CT Scan	2,284	626		1,241		422	57
58	MRI		202		464		308	58
60	Laboratory		2,696				8	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	99	581		2,508		2,155	65
66	Physical Therapy	1,567	2,588		5,822		155	66
69	Electrocardiology	2,530	4,181		2,162	4,699	703	69
70	Electroencephalography	1,407	1,095		705		64	70
71	Medical Supplies Charged to Patients						69,640	71
72	Impl. Dev. Charged to Patients						85,344	72
73	Drugs Charged to Patients						57,895	73
76	BEHAVIORAL HEALTH COUNSELING		2,220		806	1,752	2,915	76
76.01	SHOCK THERAPY		593	1,327	59	128	5	76.01
76.97	CARDIAC REHABILITATION		2,742		484	1,052	46	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

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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	16,436	6,735	2,592	5,192	11,285	1,011	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		17				16	98
101	Home Health Agency		5,533		2,096	11,041		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	123,367	114,802	239,538	96,966	153,086	233,935	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	9,584				8,368	336	190.0 1
190.0 2	SHARED SERVICES	3,602	40		720	1,564	11	190.0 2
190.0 3	MATERNAL HEALTH	139	190		266	577	313	190.0 3
190.0 4	CAFETERIA VISITORS			16,039				190.0 4
190.0 5	TV SERVICE		89					190.0 5
190.0 6	FUND DEVELOPMENT		375		467		243	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							194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ		8,592					194.0 3
194.0 4	AUXILIARY		1,259					194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	57,435	705		408		33	194.0 5
194.0 6	RURAL OUTREACH PROGRAM				147		207	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				73			194.0 8
194.0 9	MMC DYERSVILLE					3,788		194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	19	569					194.1 1
194.1 2	IDLE SPACE		19					194.1 2
194.1 3	COMMUNITY RELATIONS				665		166	194.1 3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	194,146	126,640	255,577	99,712	167,383	235,244	202

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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	
		15	16	17	18	24	25	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	313,019						15
16	Medical Records & Library		158,296					16
17	Social Service			15,514				17
18	CENTRAL STERILIZATION				129,901			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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	1	23,191	13,151	2,442	1,950,657		30
31	Intensive Care Unit		2,672	271		331,883		31
41	Subprovider - IRF		855	140		83,829		41
43	Nursery		1,248	1,200	3,149	129,103		43
44	Skilled Nursing Facility		1,070	706		195,728		44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	193	26,080		103,942	1,823,054		50
51	Recovery Room		4,560			316,474		51
52	Delivery Room & Labor Room		776			107,495		52
53	Anesthesiology		7,342			119,829		53
54	Radiology-Diagnostic	938	6,164		525	617,964		54
57	CT Scan	1,922	11,235		194	538,324		57
58	MRI	1,262	2,723			34,120		58
60	Laboratory		14,374			235,579		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		440			12,839		63
65	Respiratory Therapy		3,661		1,655	95,092		65
66	Physical Therapy		4,929		23	174,425		66
69	Electrocardiology	1,834	10,202		4,872	652,972		69
70	Electroencephalography		980		1,449	89,407		70
71	Medical Supplies Charged to Patients	146	5,266			350,160		71
72	Impl. Dev. Charged to Patients		5,349			272,152		72
73	Drugs Charged to Patients	306,538	14,648			523,898		73
76	BEHAVIORAL HEALTH COUNSELING		358			64,965		76
76.01	SHOCK THERAPY		77			13,793		76.01
76.97	CARDIAC REHABILITATION		308			62,045		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	185	9,590		4,336	453,507		91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES		153			5,983		98
101	Home Health Agency				7,109	251,831		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	313,019	158,251	15,468	129,696	9,507,108		118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen					135		190
190.0	OAKCREST NURSING HOME			46		78,394		190.0
1								1
190.0	SHARED SERVICES		1			16,838		190.0
2								2
190.0	MATERNAL HEALTH		44		114	9,393		190.0
3								3
190.0	CAFETERIA VISITORS					16,039		190.0
4								4
190.0	TV SERVICE					2,934		190.0
5								5
190.0	FUND DEVELOPMENT					21,720		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					19,016		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ					150,560		194.0
3								3
194.0	AUXILIARY					37,736		194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				91	83,845		194.0
5								5
194.0	RURAL OUTREACH PROGRAM					3,948		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE					63,649		194.0
8								8
194.0	MMC DYERSVILLE					9,877		194.0
9								9
194.1	CCH ELKADER					1,973		194.1
0								0
194.1	RETAIL PHARMACY					958,932		194.1
1								1
194.1	IDLE SPACE					382		194.1
2								2
194.1	COMMUNITY RELATIONS					24,504		194.1
3								3
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	313,019	158,296	15,514	129,901	11,006,983		202

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
	<b>GENERAL SERVICE COST CENTERS</b>						
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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>						
30	Adults & Pediatrics	1,950,657					30
31	Intensive Care Unit	331,883					31
41	Subprovider - IRF	83,829					41
43	Nursery	129,103					43
44	Skilled Nursing Facility	195,728					44
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	1,823,054					50
51	Recovery Room	316,474					51
52	Delivery Room & Labor Room	107,495					52
53	Anesthesiology	119,829					53
54	Radiology-Diagnostic	617,964					54
57	CT Scan	538,324					57
58	MRI	34,120					58
60	Laboratory	235,579					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	12,839					63
65	Respiratory Therapy	95,092					65
66	Physical Therapy	174,425					66
69	Electrocardiology	652,972					69
70	Electroencephalography	89,407					70
71	Medical Supplies Charged to Patients	350,160					71
72	Impl. Dev. Charged to Patients	272,152					72
73	Drugs Charged to Patients	523,898					73
76	BEHAVIORAL HEALTH COUNSELING	64,965					76
76.01	SHOCK THERAPY	13,793					76.01
76.97	CARDIAC REHABILITATION	62,045					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						

**KPMG LLP Compu-Max 2552-10**

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**ALLOCATION OF CAPITAL-RELATED COSTS**

**WORKSHEET B  
PART II**

	COST CENTER DESCRIPTIONS	TOTAL					
		26					
91	Emergency	453,507					91
92	Observation Beds (Non-Distinct Part)						92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	5,983					98
101	Home Health Agency	251,831					101
	<b>SPECIAL PURPOSE COST CENTERS</b>						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)	9,507,108					118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen	135					190
190.0	OAKCREST NURSING HOME	78,394					190.0
1							1
190.0	SHARED SERVICES	16,838					190.0
2							2
190.0	MATERNAL HEALTH	9,393					190.0
3							3
190.0	CAFETERIA VISITORS	16,039					190.0
4							4
190.0	TV SERVICE	2,934					190.0
5							5
190.0	FUND DEVELOPMENT	21,720					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	19,016					194.0
1							1
194.0	MERCY-CRESCENT DIABETES PROGRAM						194.0
2							2
194.0	RENTAL PROPERTIES DBQ	150,560					194.0
3							3
194.0	AUXILIARY	37,736					194.0
4							4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	83,845					194.0
5							5
194.0	RURAL OUTREACH PROGRAM	3,948					194.0
6							6
194.0	OTHER REV DEDUCTIONS						194.0
7							7
194.0	LIFELINE	63,649					194.0
8							8
194.0	MMC DYERSVILLE	9,877					194.0
9							9
194.1	CCH ELKADER	1,973					194.1
0							0
194.1	RETAIL PHARMACY	958,932					194.1
1							1
194.1	IDLE SPACE	382					194.1
2							2
194.1	COMMUNITY RELATIONS	24,504					194.1
3							3
200	Cross Foot Adjustments						200
201	Negative Cost Centers						201
202	TOTAL (sum of lines 118-201)	11,006,983					202

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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
1	Cap Rel Costs-Bldg & Fixt	195,960						1
1.01	CAP REL COST - 47 BLDG		148,474					1.01
1.02	CAP REL COST (PROF ARTS PLAZA)			47,937				1.02
1.03	CAP REL COST (ASBURY)				10,715			1.03
1.04	CAP REL COST (MED ARTS BLDG)					1,830		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	1,197	555					5.01
5.02	PURCHASING	971						5.02
5.03	PFS/COLLECTION	2,630						5.03
5.06	OTHER ADMIN & GENERAL	27,302	41,341	6,865	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	10,910						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	4,712	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
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
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	18,895	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	1,824					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

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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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	9,956						91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	38						98
101	Home Health Agency	2,946	8,326					101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
118	SUBTOTALS (sum of lines 1-117)	194,717	144,269	29,106	10,715		9,900	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
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							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)	2,210,321	802,419	210,482	2,205	377	197,727	202
203	Unit Cost Multiplier (Wkst. B, Part I)	11.279450	5.404441	4.390805	0.205786	0.206011	19.972424	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**

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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics			1,223				30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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

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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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency			5,253				91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			1,221				101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
118	SUBTOTALS (sum of lines 1-117)		1,000	70,293	1,087	1,948		118
	<b>NONREIMBURSABLE COST CENTERS</b>							
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)	206	25,289	811,245	657	1,126	34,637	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.206000	25.289000	11.152360	0.604416	0.205662	2.619649	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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		6,024,245					2
4	Employee Benefits Department		7,138	49,736,406				4
4.01	CHILD CARE		16,543	1,007,823	513,038			4.01
5.01	COMMUNICATIONS		5,884	281,169		1,436		5.01
5.02	PURCHASING			235,701	10,784	6	24,132,399	5.02
5.03	PFS/COLLECTION		115	629,933	6,772	26	15,547	5.03
5.06	OTHER ADMIN & GENERAL		2,111,559	1,419,931		135	106,796	5.06
6	Maintenance & Repairs		25,547	1,357,203	19,287	40	210,592	6
7	Operation of Plant		1,789	14,030		14	7,412	7
8	Laundry & Linen Service		82,205	437,795		5	231,677	8
9	Housekeeping		8,416	1,114,837		11	158,991	9
10	Dietary		35,079	1,647,912	8,342	32	918,347	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration		68,074	2,364,435	40,070	17	23,827	13
14	Central Services & Supply		9,863	392,686	6,229	5	35,829	14
15	Pharmacy		202,707	1,958,129	50,956	25	82,492	15
16	Medical Records & Library		29,518	1,323,088	6,973	64	8,199	16
17	Social Service			225,487	6,752	4	830	17
18	CENTRAL STERILIZATION		65,467	277,161		3	69,875	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics		373,098	10,894,957	106,284	286	225,956	30
31	Intensive Care Unit		103,477	1,508,513		38	42,837	31
41	Subprovider - IRF		5,779	430,327		37	14,709	41
43	Nursery		55,430	931,304	18,694	16	44,014	43
44	Skilled Nursing Facility		13,018	1,356,011	20,427	27	19,101	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room		997,725	3,073,947	31,406	138	286,431	50
51	Recovery Room		32,705	1,816,272	14,066	59	86,322	51
52	Delivery Room & Labor Room		34,831	697,790		27	63,026	52
53	Anesthesiology		93,927	99,441			35,100	53
54	Radiology-Diagnostic		376,727	1,537,909	9,723	38	283,925	54
57	CT Scan		467,229	472,450	7,866	2	40,222	57
58	MRI		13,552	216,176		2	29,353	58
60	Laboratory		1,804			57	765	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							62.30
63	Blood Storing, Processing & Trans.		1,081					63
65	Respiratory Therapy		35,959	968,897	2,732	13	205,409	65
66	Physical Therapy		8,816	2,424,265	16,047	32	14,802	66
69	Electrocardiology		437,488	867,340	42,688	19	66,967	69
70	Electroencephalography		51,329	269,593	781	7	6,075	70
71	Medical Supplies Charged to Patients		58,893				6,638,081	71
72	Impl. Dev. Charged to Patients						8,134,836	72
73	Drugs Charged to Patients			1,122			5,518,563	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>		2,330	259,694	3,115	13	277,902	76
76.01	SHOCK THERAPY			18,426			436	76.01
76.97	CARDIAC REHABILITATION		6,482	214,675		5	4,347	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

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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
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency		107,897	1,972,935	15,027	63	96,410	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES						1,570	98
101	Home Health Agency		12,225	1,833,854	20,236	52		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
118	SUBTOTALS (sum of lines 1-117)		5,961,706	46,553,218	465,257	1,318	24,007,573	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen					5		190
190.0	OAKCREST NURSING HOME	10,943	21,803	1,138,475			32,006	190.0
190.0	SHARED SERVICES		170	357,561		3	1,095	190.0
190.0	MATERNAL HEALTH			110,011		6	29,799	190.0
190.0	CAFETERIA VISITORS							190.0
190.0	TV SERVICE							190.0
190.0	FUND DEVELOPMENT		1,357	286,583	9,028	6	23,177	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			685,206				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			202,473	12,246	16	3,164	194.0
194.0	RURAL OUTREACH PROGRAM		378	48,349		1	19,776	194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE			19,745			11	194.0
194.0	MMC DYERSVILLE							194.0
194.1	CCH ELKADER			71,136				194.1
194.1	RETAIL PHARMACY		37,837			80		194.1
194.1	IDLE SPACE							194.1
194.1	COMMUNITY RELATIONS		994	263,649	26,507		15,798	194.1
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,998	6,019,446	13,590,548	338,313	453,523	902,054	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.365348	0.999203	0.273252	0.659431	315.823816	0.037379	203
204	Cost to be allocated (Per Wkst. B, Part II)			22,108	63,371	29,529	12,604	204
205	Unit Cost Multiplier (Wkst. B, Part II)			0.000445	0.123521	20.563370	0.000522	205

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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	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	387,632,299						5.03
5.06	OTHER ADMIN & GENERAL		-13,563,418	145,005,533				5.06
6	Maintenance & Repairs			4,629,986	310,381			6
7	Operation of Plant			576,207	8,268	302,113		7
8	Laundry & Linen Service			1,000,322	10,716	10,716	1,343,543	8
9	Housekeeping			1,881,497	5,439	5,439	48,277	9
10	Dietary			2,278,321	11,693	11,693	14,917	10
11	Cafeteria			71,275	6,391	6,391		11
12	Maintenance of Personnel							12
13	Nursing Administration			3,423,606	2,002	2,002		13
14	Central Services & Supply			888,534	9,741	9,741		14
15	Pharmacy			3,098,235	2,918	2,918	208	15
16	Medical Records & Library			2,301,816	5,242	5,242		16
17	Social Service			315,714	581	581		17
18	CENTRAL STERILIZATION			616,077	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
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	58,333,104		16,297,843	67,245	67,245	342,849	30
31	Intensive Care Unit	6,534,390		2,378,407	10,546	10,546	27,875	31
41	Subprovider - IRF	2,028,328		707,528	5,616	5,616	12,023	41
43	Nursery	3,091,252		1,421,754	3,230	3,230	2,559	43
44	Skilled Nursing Facility	2,648,392		1,986,421	10,317	10,317	37,525	44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	62,401,809		7,213,815	24,231	24,231	103,828	50
51	Recovery Room	11,070,455		2,834,919	13,462	13,462	48,848	51
52	Delivery Room & Labor Room	1,926,638		1,062,693	4,938	4,938	4,206	52
53	Anesthesiology	17,774,566		450,825	409	409		53
54	Radiology-Diagnostic	14,798,241		3,485,450	10,107	10,107	42,297	54
57	CT Scan	27,174,465		1,426,765	1,414	1,414	15,807	57
58	MRI	6,408,447		406,265	455	455		58
60	Laboratory	35,249,827		6,669,633	6,087	6,087		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	1,087,647		545,321				63
65	Respiratory Therapy	9,000,408		1,682,930	1,311	1,311	683	65
66	Physical Therapy	11,834,726		3,568,006	5,843	5,843	10,841	66
69	Electrocardiology	24,972,427		2,202,606	9,441	9,441	17,510	69
70	Electroencephalography	2,376,799		470,809	2,472	2,472	9,734	70
71	Medical Supplies Charged to Patients	13,025,019		7,187,417				71
72	Impl. Dev. Charged to Patients	13,273,253		8,558,696				72
73	Drugs Charged to Patients	35,632,537		6,710,329				73
76	BEHAVIORAL HEALTH COUNSELING	884,095		443,825	5,012	5,012		76
76.01	SHOCK THERAPY	191,208		34,110	1,339	1,339		76.01
76.97	CARDIAC REHABILITATION	758,519		324,164	6,191	6,191		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	24,776,902		3,368,816	15,209	15,209	113,739	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	378,845		254,278	38	38		98
101	Home Health Agency			4,073,824	12,493	12,493		101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
118	SUBTOTALS (sum of lines 1-117)	387,632,299	-13,563,418	106,849,039	283,653	275,385	853,726	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen			1,579				190
190.0	OAKCREST NURSING HOME			1,644,853			66,327	190.0
1								1
190.0	SHARED SERVICES			480,574	91	91	24,928	190.0
2								2
190.0	MATERNAL HEALTH			220,319	428	428	960	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE			2,256	200	200		190.0
5								5
190.0	FUND DEVELOPMENT			537,616	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			911,840				194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			107,842	19,401	19,401		194.0
3								3
194.0	AUXILIARY			28,182	2,842	2,842		194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			502,520	1,592	1,592	397,470	194.0
5								5
194.0	RURAL OUTREACH PROGRAM			154,156				194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			90,661				194.0
8								8
194.0	MMC DYERSVILLE			296,730				194.0
9								9
194.1	CCH ELKADER			94,605				194.1
0								0
194.1	RETAIL PHARMACY			32,142,925	1,284	1,284	132	194.1
1								1
194.1	IDLE SPACE			238	44	44		194.1
2								2
194.1	COMMUNITY RELATIONS			939,598				194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,498,008		13,563,418	5,063,061	764,975	1,295,827	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.009024		0.093537	16.312406	2.532082	0.964485	203
204	Cost to be allocated (Per Wkst. B, Part II)	46,026		2,975,461	641,637	195,795	194,146	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000119		0.020520	2.067256	0.648085	0.144503	205

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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
		9	10	11	13	14	15	
	<b>GENERAL SERVICE COST CENTERS</b>							
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	285,958						9
10	Dietary	11,693	167,605					10
11	Cafeteria	6,391	4,453	1,423,735				11
12	Maintenance of Personnel							12
13	Nursing Administration	2,002		72,254	1,099,480			13
14	Central Services & Supply	9,741		24,520		22,423,381		14
15	Pharmacy	2,918		51,356		82,492	6,465,998	15
16	Medical Records & Library	5,242		53,467		8,199		16
17	Social Service	581		10,056		830		17
18	CENTRAL STERILIZATION	3,256		17,461	17,461	69,875		18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	67,245	121,089	426,609	426,609	225,956	19	30
31	Intensive Care Unit	10,546	4,606	48,264	48,264	42,837		31
41	Subprovider - IRF	5,616	4,802	14,830	14,830	14,709		41
43	Nursery	3,230		31,561	31,561	44,014		43
44	Skilled Nursing Facility	10,317	19,001	57,225	57,225	19,101		44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	24,231		116,709	116,709	286,431	3,985	50
51	Recovery Room	13,462	566	67,253	67,253	86,322		51
52	Delivery Room & Labor Room	4,938		24,435	24,435	63,026		52
53	Anesthesiology	409		4,435	4,435	35,100		53
54	Radiology-Diagnostic	10,107		56,588		283,925	19,377	54
57	CT Scan	1,414		17,715		40,222	39,706	57
58	MRI	455		6,624		29,353	26,071	58
60	Laboratory	6,087				765		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	1,311		35,807		205,409		65
66	Physical Therapy	5,843		83,128		14,802		66
69	Electrocardiology	9,441		30,868	30,868	66,967	37,894	69
70	Electroencephalography	2,472		10,067		6,075		70
71	Medical Supplies Charged to Patients					6,638,081	3,013	71
72	Impl. Dev. Charged to Patients					8,134,836		72
73	Drugs Charged to Patients					5,518,563	6,332,111	73
76	BEHAVIORAL HEALTH COUNSELING	5,012		11,511	11,511	277,902		76
76.01	SHOCK THERAPY	1,339	870	843	843	436		76.01
76.97	CARDIAC REHABILITATION	6,191		6,909	6,909	4,347		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

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**COST ALLOCATION - STATISTICAL BASIS**

**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	15,209	1,700	74,129	74,129	96,410	3,822	91
92	Observation Beds (Non-Distinct Part)							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	38				1,570		98
101	Home Health Agency	12,493		29,933	72,525			101
	<b>SPECIAL PURPOSE COST CENTERS</b>							
118	SUBTOTALS (sum of lines 1-117)	259,230	157,087	1,384,557	1,005,567	22,298,555	6,465,998	118
	<b>NONREIMBURSABLE COST CENTERS</b>							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME				54,965	32,006		190.0
1								1
190.0	SHARED SERVICES	91		10,274	10,274	1,095		190.0
2								2
190.0	MATERNAL HEALTH	428		3,791	3,791	29,799		190.0
3								3
190.0	CAFETERIA VISITORS		10,518					190.0
4								4
190.0	TV SERVICE	200						190.0
5								5
190.0	FUND DEVELOPMENT	846		6,661		23,177		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	19,401						194.0
3								3
194.0	AUXILIARY	2,842						194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	1,592		5,828		3,164		194.0
5								5
194.0	RURAL OUTREACH PROGRAM			2,093		19,776		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			1,040		11		194.0
8								8
194.0	MMC DYERSVILLE				24,883			194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY	1,284						194.1
1								1
194.1	IDLE SPACE	44						194.1
2								2
194.1	COMMUNITY RELATIONS			9,491		15,798		194.1
3								3
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,206,544	2,816,391	322,520	3,813,382	1,235,929	3,481,922	202
203	Unit Cost Multiplier (Wkst. B, Part I)	7.716322	16.803741	0.226531	3.468350	0.055118	0.538497	203
204	Cost to be allocated (Per Wkst. B, Part II)	126,640	255,577	99,712	167,383	235,244	313,019	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.442862	1.524877	0.070036	0.152238	0.010491	0.048410	205

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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

<b>GENERAL SERVICE COST CENTERS</b>							
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	392,521,657					16
17	Social Service		9,776				17
18	CENTRAL STERILIZATION			11,384			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
<b>INPATIENT ROUTINE SERV COST CENTERS</b>							
30	Adults & Pediatrics	57,545,023	8,287	214			30
31	Intensive Care Unit	6,629,405	171				31
41	Subprovider - IRF	2,121,828	88				41
43	Nursery	3,096,577	756	276			43
44	Skilled Nursing Facility	2,655,268	445				44
<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	64,444,552		9,109			50
51	Recovery Room	11,314,308					51
52	Delivery Room & Labor Room	1,926,638					52
53	Anesthesiology	18,217,916					53
54	Radiology-Diagnostic	15,296,341		46			54
57	CT Scan	27,877,431		17			57
58	MRI	6,757,773					58
60	Laboratory	35,668,127					60
62.30	BLOOD CLOTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	1,091,633					63
65	Respiratory Therapy	9,084,357		145			65
66	Physical Therapy	12,231,273		2			66
69	Electrocardiology	25,314,415		427			69
70	Electroencephalography	2,432,068		127			70
71	Medical Supplies Charged to Patients	13,066,023					71
72	Impl. Dev. Charged to Patients	13,273,253					72
73	Drugs Charged to Patients	36,347,049					73
76	BEHAVIORAL HEALTH COUNSELING	889,517					76
76.01	SHOCK THERAPY	191,208					76.01
76.97	CARDIAC REHABILITATION	763,249					76.97

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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
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency	23,795,998		380			91
92	Observation Beds (Non-Distinct Part)						92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	378,845					98
101	Home Health Agency			623			101
	<b>SPECIAL PURPOSE COST CENTERS</b>						
118	SUBTOTALS (sum of lines 1-117)	392,410,075	9,747	11,366			118
	<b>NONREIMBURSABLE COST CENTERS</b>						
190	Gift, Flower, Coffee Shop & Canteen						190
190.0	OAKCREST NURSING HOME		29				190.0
190.0	SHARED SERVICES	3,520					190.0
190.0	MATERNAL HEALTH	108,062		10			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			8			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						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)	2,668,917	363,001	828,551			202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.006799	37.131854	72.782063			203
204	Cost to be allocated (Per Wkst. B, Part II)	158,296	15,514	129,901			204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000403	1.586948	11.410840			205

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**POST STEPDOWN ADJUSTMENTS**

**WORKSHEET B-2**

	DESCRIPTION	WORKSHEET			
		PART	LINE NO.	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7	ADULTS & PEDS TO SAME DAY SURGERY		30	-814,102	7
8	SAME DAY SURGERY		51	814,102	8

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**COMPUTATION OF RATIO OF COST TO CHARGES**

**WORKSHEET C  
PART I**

	COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	COSTS			
				Total Costs	RCE Dis- allowance	Total Costs	
				1	2	3	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30	Adults & Pediatrics	24,277,067		24,277,067		24,277,067	30
31	Intensive Care Unit	3,217,382		3,217,382		3,217,382	31
41	Subprovider - IRF	1,088,461		1,088,461	14,058	1,102,519	41
43	Nursery	1,831,256		1,831,256		1,831,256	43
44	Skilled Nursing Facility	3,048,801		3,048,801		3,048,801	44
<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	10,182,761		10,182,761		10,182,761	50
51	Recovery Room	3,844,451		3,844,451		3,844,451	51
52	Delivery Room & Labor Room	1,404,165		1,404,165		1,404,165	52
53	Anesthesiology	646,044		646,044		646,044	53
54	Radiology-Diagnostic	4,266,964		4,266,964		4,266,964	54
57	CT Scan	1,831,411		1,831,411		1,831,411	57
58	MRI	519,455		519,455		519,455	58
60	Laboratory	7,697,716		7,697,716		7,697,716	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
63	Blood Storing, Processing & Trans.	603,751		603,751		603,751	63
65	Respiratory Therapy	1,967,578		1,967,578	959	1,968,537	65
66	Physical Therapy	4,170,350		4,170,350		4,170,350	66
69	Electrocardiology	3,017,621		3,017,621		3,017,621	69
70	Electroencephalography	618,287		618,287		618,287	70
71	Medical Supplies Charged to Patients	8,316,042		8,316,042		8,316,042	71
72	Impl. Dev. Charged to Patients	9,897,868		9,897,868		9,897,868	72
73	Drugs Charged to Patients	11,299,114		11,299,114		11,299,114	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	682,359		682,359	19,483	701,842	76
76.01	SHOCK THERAPY	91,923		91,923		91,923	76.01
76.97	CARDIAC REHABILITATION	549,880		549,880		549,880	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	4,696,870		4,696,870	14,962	4,711,832	91
92	Observation Beds (Non-Distinct Part)	946,595		946,595		946,595	92
<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	281,734		281,734		281,734	98
101	Home Health Agency	5,090,367		5,090,367		5,090,367	101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)	116,086,273		116,086,273	49,462	116,135,735	200
201	Less Observation Beds	946,595		946,595		946,595	201
202	Total (line 200 minus line 201)	115,139,678		115,139,678		115,189,140	202

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**COMPUTATION OF RATIO OF COST TO CHARGES**

**WORKSHEET C  
PART I**

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8	9	10	11	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30	Adults & Pediatrics	55,671,186		55,671,186				30
31	Intensive Care Unit	6,534,390		6,534,390				31
41	Subprovider - IRF	2,028,328		2,028,328				41
43	Nursery	3,091,252		3,091,252				43
44	Skilled Nursing Facility	2,648,392		2,648,392				44
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	32,396,188	30,005,621	62,401,809	0.163181	0.163181	0.163181	50
51	Recovery Room	4,496,191	6,574,264	11,070,455	0.347271	0.347271	0.347271	51
52	Delivery Room & Labor Room	1,926,638		1,926,638	0.728816	0.728816	0.728816	52
53	Anesthesiology	10,059,486	7,715,080	17,774,566	0.036347	0.036347	0.036347	53
54	Radiology-Diagnostic	5,048,528	9,749,713	14,798,241	0.288343	0.288343	0.288343	54
57	CT Scan	8,822,315	18,352,150	27,174,465	0.067395	0.067395	0.067395	57
58	MRI	1,807,816	4,600,631	6,408,447	0.081058	0.081058	0.081058	58
60	Laboratory	21,534,903	13,714,924	35,249,827	0.218376	0.218376	0.218376	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							62.30
63	Blood Storing, Processing & Trans.	703,649	383,998	1,087,647	0.555098	0.555098	0.555098	63
65	Respiratory Therapy	8,115,486	884,922	9,000,408	0.218610	0.218610	0.218716	65
66	Physical Therapy	6,856,157	4,978,569	11,834,726	0.352382	0.352382	0.352382	66
69	Electrocardiology	11,122,261	13,850,166	24,972,427	0.120838	0.120838	0.120838	69
70	Electroencephalography	429,674	1,947,125	2,376,799	0.260134	0.260134	0.260134	70
71	Medical Supplies Charged to Patients	7,616,731	5,408,288	13,025,019	0.638467	0.638467	0.638467	71
72	Impl. Dev. Charged to Patients	9,623,261	3,649,992	13,273,253	0.745700	0.745700	0.745700	72
73	Drugs Charged to Patients	24,780,109	10,852,428	35,632,537	0.317101	0.317101	0.317101	73
76	BEHAVIORAL HEALTH COUNSELING	1,362	882,733	884,095	0.771816	0.771816	0.793854	76
76.01	SHOCK THERAPY	74,016	117,192	191,208	0.480749	0.480749	0.480749	76.01
76.97	CARDIAC REHABILITATION	1,848	756,671	758,519	0.724939	0.724939	0.724939	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	7,530,108	17,246,794	24,776,902	0.189566	0.189566	0.190170	91
92	Observation Beds (Non-Distinct Part)	517,365	2,144,553	2,661,918	0.355606	0.355606	0.355606	92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	311,753	67,092	378,845	0.743666	0.743666	0.743666	98
101	Home Health Agency		6,660,072	6,660,072				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	233,749,393	160,542,978	394,292,371				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	233,749,393	160,542,978	394,292,371				202

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Adults & Pediatrics General Routine Care)	1,950,657		1,950,657	31,443	62.04	18,312	1,136,076	30
31	Intensive Care Unit	331,883		331,883	1,883	176.25	1,203	212,029	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	83,829		83,829	1,193	70.27	903	63,454	41
42	Subprovider I								42
43	Nursery	129,103		129,103	2,252	57.33			43
44	Skilled Nursing Facility	195,728		195,728	4,632	42.26	4,156	175,633	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,691,200		2,691,200	41,403		24,574	1,587,192	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	1,823,054	62,401,809	0.029215	20,554,016	600,486	50
51	Recovery Room	316,474	11,070,455	0.028587	2,549,809	72,891	51
52	Delivery Room & Labor Room	107,495	1,926,638	0.055794	10,557	589	52
53	Anesthesiology	119,829	17,774,566	0.006742	6,171,860	41,611	53
54	Radiology-Diagnostic	617,964	14,798,241	0.041759	3,466,904	144,774	54
57	CT Scan	538,324	27,174,465	0.019810	6,233,939	123,494	57
58	MRI	34,120	6,408,447	0.005324	1,268,776	6,755	58
60	Laboratory	235,579	35,249,827	0.006683	13,052,449	87,230	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
63	Blood Storing, Processing & Tra	12,839	1,087,647	0.011804	504,571	5,956	63
65	Respiratory Therapy	95,092	9,000,408	0.010565	5,105,266	53,937	65
66	Physical Therapy	174,425	11,834,726	0.014738	3,067,952	45,215	66
69	Electrocardiology	652,972	24,972,427	0.026148	7,958,499	208,099	69
70	Electroencephalography	89,407	2,376,799	0.037617	249,096	9,370	70
71	Medical Supplies Charged to Pat	350,160	13,025,019	0.026884	4,558,690	122,556	71
72	Impl. Dev. Charged to Patients	272,152	13,273,253	0.020504	6,230,512	127,750	72
73	Drugs Charged to Patients	523,898	35,632,537	0.014703	14,596,772	214,616	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	64,965	884,095	0.073482			76
76.01	SHOCK THERAPY	13,793	191,208	0.072136	27,756	2,002	76.01
76.97	CARDIAC REHABILITATION	62,045	758,519	0.081798	1,384	113	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency	453,507	24,776,902	0.018304	4,334,706	79,342	91
92	Observation Beds (Non-Distinct	76,059	2,661,918	0.028573	318,568	9,102	92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	5,983	378,845	0.015793	207,626	3,279	98
200	Total (sum of lines 50-199)	6,640,136	317,658,751		100,469,708	1,959,167	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	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
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5 ÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)
6		7		8	9
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics (General Routine Care)	31,443		18,312	30
31	Intensive Care Unit	1,883		1,203	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	1,193		903	41
42	Subprovider I				42
43	Nursery	2,252			43
44	Skilled Nursing Facility	4,632		4,156	44
45	Nursing Facility				45
200	Total (lines 30-199)	41,403		24,574	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							76
76.01	<b>SHOCK THERAPY</b>							76.01
76.97	<b>CARDIAC REHABILITATION</b>							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>							76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	<b>PURCHASED DIALYSIS SERVICES</b>							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	7	8	9	10	11	12	13
		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)
	<b>ANCILLARY SERVICE COST CENTERS</b>							
50	Operating Room	62,401,809			20,554,016		11,518,932	50
51	Recovery Room	11,070,455			2,549,809		2,043,463	51
52	Delivery Room & Labor Room	1,926,638			10,557			52
53	Anesthesiology	17,774,566			6,171,860		2,868,841	53
54	Radiology-Diagnostic	14,798,241			3,466,904		3,971,257	54
57	CT Scan	27,174,465			6,233,939		7,227,370	57
58	MRI	6,408,447			1,268,776		1,890,800	58
60	Laboratory	35,249,827			13,052,449		5,688,486	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							62.30
63	Blood Storing, Processing & Tra	1,087,647			504,571		274,202	63
65	Respiratory Therapy	9,000,408			5,105,266		421,656	65
66	Physical Therapy	11,834,726			3,067,952		91,246	66
69	Electrocardiology	24,972,427			7,958,499		7,655,788	69
70	Electroencephalography	2,376,799			249,096		926,488	70
71	Medical Supplies Charged to Pat	13,025,019			4,558,690		2,415,279	71
72	Impl. Dev. Charged to Patients	13,273,253			6,230,512		2,076,852	72
73	Drugs Charged to Patients	35,632,537			14,596,772		3,973,728	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095					77,487	76
76.01	SHOCK THERAPY	191,208			27,756		70,932	76.01
76.97	CARDIAC REHABILITATION	758,519			1,384		503,083	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency	24,776,902			4,334,706		5,734,017	91
92	Observation Beds (Non-Distinct)	2,661,918			318,568		774,309	92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	PURCHASED DIALYSIS SERVICES	378,845			207,626		14,050	98
200	Total (sum of lines 50-199)	317,658,751			100,469,708		60,218,266	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS**

**COMPONENT CCN: 16-0069**

**WORKSHEET D  
PART V**

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

(A)	Cost Center Description	Program Charges				Program Cost			
		Cost to Charge Ratio (from Wkst C, Part I, col. 9)	PPS Reim-bursed Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reim-bursed Subject to Ded. & Coins. (see inst.)	Cost Reim-bursed Not Subject to Ded. & Coins. (see inst.)	
1	2	3	4	5	6	7			
<b>ANCILLARY SERVICE COST CENTERS</b>									
50	Operating Room	0.163181	11,518,932	77,000		1,879,671	12,565	50	
51	Recovery Room	0.347271	2,043,463			709,635		51	
52	Delivery Room & Labor Room	0.728816						52	
53	Anesthesiology	0.036347	2,868,841			104,274		53	
54	Radiology-Diagnostic	0.288343	3,971,257			1,145,084		54	
57	CT Scan	0.067395	7,227,370			487,089		57	
58	MRI	0.081058	1,890,800			153,264		58	
60	Laboratory	0.218376	5,688,486	532		1,242,229	116	60	
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							62.30	
63	Blood Storing, Processing & Tra	0.555098	274,202			152,209		63	
65	Respiratory Therapy	0.218610	421,656	36		92,178	8	65	
66	Physical Therapy	0.352382	91,246			32,153		66	
69	Electrocardiology	0.120838	7,655,788			925,110		69	
70	Electroencephalography	0.260134	926,488			241,011		70	
71	Medical Supplies Charged to Pat	0.638467	2,415,279			1,542,076		71	
72	Impl. Dev. Charged to Patients	0.745700	2,076,852			1,548,709		72	
73	Drugs Charged to Patients	0.317101	3,973,728		127,019	1,260,073		73	
76	BEHAVIORAL HEALTH COUNSELING	0.771816	77,487			59,806		76	
76.01	SHOCK THERAPY	0.480749	70,932			34,100		76.01	
76.97	CARDIAC REHABILITATION	0.724939	503,083			364,704		76.97	
76.98	HYPERBARIC OXYGEN THERAPY							76.98	
76.99	LITHOTRIPSY							76.99	
<b>OUTPATIENT SERVICE COST CENTERS</b>									
91	Emergency	0.189566	5,734,017	12		1,086,975	2	91	
92	Observation Beds (Non-Distinct	0.355606	774,309			275,349		92	
<b>OTHER REIMBURSABLE COST CENTERS</b>									
98	PURCHASED DIALYSIS SERVICES	0.743666	14,050			10,449		98	
200	Subtotal (see instructions)		60,218,266	77,580	127,019	13,346,148	12,691	40,278	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		60,218,266	77,580	127,019	13,346,148	12,691	40,278	202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	1,823,054	62,401,809	0.029215			50
51	Recovery Room	316,474	11,070,455	0.028587	1,252	36	51
52	Delivery Room & Labor Room	107,495	1,926,638	0.055794			52
53	Anesthesiology	119,829	17,774,566	0.006742			53
54	Radiology-Diagnostic	617,964	14,798,241	0.041759	14,941	624	54
57	CT Scan	538,324	27,174,465	0.019810	21,585	428	57
58	MRI	34,120	6,408,447	0.005324	8,540	45	58
60	Laboratory	235,579	35,249,827	0.006683	121,774	814	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
63	Blood Storing, Processing & Tra	12,839	1,087,647	0.011804	790	9	63
65	Respiratory Therapy	95,092	9,000,408	0.010565	46,206	488	65
66	Physical Therapy	174,425	11,834,726	0.014738	802,768	11,831	66
69	Electrocardiology	652,972	24,972,427	0.026148	8,021	210	69
70	Electroencephalography	89,407	2,376,799	0.037617			70
71	Medical Supplies Charged to Pat	350,160	13,025,019	0.026884	16,781	451	71
72	Impl. Dev. Charged to Patients	272,152	13,273,253	0.020504			72
73	Drugs Charged to Patients	523,898	35,632,537	0.014703	111,651	1,642	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	64,965	884,095	0.073482			76
76.01	SHOCK THERAPY	13,793	191,208	0.072136			76.01
76.97	CARDIAC REHABILITATION	62,045	758,519	0.081798			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency	453,507	24,776,902	0.018304			91
92	Observation Beds (Non-Distinct		2,661,918				92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	5,983	378,845	0.015793	8,767	138	98
200	Total (sum of lines 50-199)	6,564,077	317,658,751		1,163,076	16,716	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							76
76.01	<b>SHOCK THERAPY</b>							76.01
76.97	<b>CARDIAC REHABILITATION</b>							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>							76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	<b>PURCHASED DIALYSIS SERVICES</b>							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	62,401,809							50
51	Recovery Room	11,070,455			1,252				51
52	Delivery Room & Labor Room	1,926,638							52
53	Anesthesiology	17,774,566							53
54	Radiology-Diagnostic	14,798,241			14,941				54
57	CT Scan	27,174,465			21,585				57
58	MRI	6,408,447			8,540				58
60	Laboratory	35,249,827			121,774				60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	1,087,647			790				63
65	Respiratory Therapy	9,000,408			46,206				65
66	Physical Therapy	11,834,726			802,768				66
69	Electrocardiology	24,972,427			8,021				69
70	Electroencephalography	2,376,799							70
71	Medical Supplies Charged to Pat	13,025,019			16,781				71
72	Impl. Dev. Charged to Patients	13,273,253							72
73	Drugs Charged to Patients	35,632,537			111,651				73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095							76
76.01	SHOCK THERAPY	191,208							76.01
76.97	CARDIAC REHABILITATION	758,519							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	24,776,902							91
92	Observation Beds (Non-Distinct)	2,661,918							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	PURCHASED DIALYSIS SERVICES	378,845			8,767				98
200	Total (sum of lines 50-199)	317,658,751			1,163,076				200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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.)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.163181							50
51	Recovery Room	0.347271							51
52	Delivery Room & Labor Room	0.728816							52
53	Anesthesiology	0.036347							53
54	Radiology-Diagnostic	0.288343							54
57	CT Scan	0.067395							57
58	MRI	0.081058							58
60	Laboratory	0.218376							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	0.555098							63
65	Respiratory Therapy	0.218610							65
66	Physical Therapy	0.352382							66
69	Electrocardiology	0.120838							69
70	Electroencephalography	0.260134							70
71	Medical Supplies Charged to Pat	0.638467							71
72	Impl. Dev. Charged to Patients	0.745700							72
73	Drugs Charged to Patients	0.317101							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816							76
76.01	<b>SHOCK THERAPY</b>	0.480749							76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>								76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	0.189566							91
92	Observation Beds (Non-Distinct)	0.355606							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							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
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	62,401,809							50
51	Recovery Room	11,070,455			53,119				51
52	Delivery Room & Labor Room	1,926,638							52
53	Anesthesiology	17,774,566							53
54	Radiology-Diagnostic	14,798,241			111,640				54
57	CT Scan	27,174,465							57
58	MRI	6,408,447			4,816				58
60	Laboratory	35,249,827			535,794				60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	1,087,647			5,925				63
65	Respiratory Therapy	9,000,408			565,576				65
66	Physical Therapy	11,834,726			1,713,000				66
69	Electrocardiology	24,972,427			37,739				69
70	Electroencephalography	2,376,799			1,464				70
71	Medical Supplies Charged to Pat	13,025,019			97,139				71
72	Impl. Dev. Charged to Patients	13,273,253							72
73	Drugs Charged to Patients	35,632,537			1,098,094				73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095							76
76.01	SHOCK THERAPY	191,208							76.01
76.97	CARDIAC REHABILITATION	758,519							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	24,776,902							91
92	Observation Beds (Non-Distinct)	2,661,918							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	PURCHASED DIALYSIS SERVICES	378,845			39,711				98
200	Total (sum of lines 50-199)	317,658,751			4,264,017				200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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.)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.163181							50
51	Recovery Room	0.347271							51
52	Delivery Room & Labor Room	0.728816							52
53	Anesthesiology	0.036347							53
54	Radiology-Diagnostic	0.288343							54
57	CT Scan	0.067395							57
58	MRI	0.081058							58
60	Laboratory	0.218376							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	0.555098							63
65	Respiratory Therapy	0.218610							65
66	Physical Therapy	0.352382							66
69	Electrocardiology	0.120838							69
70	Electroencephalography	0.260134							70
71	Medical Supplies Charged to Pat	0.638467							71
72	Impl. Dev. Charged to Patients	0.745700							72
73	Drugs Charged to Patients	0.317101							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816							76
76.01	<b>SHOCK THERAPY</b>	0.480749							76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>								76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	0.189566							91
92	Observation Beds (Non-Distinct)	0.355606							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Adults & Pediatrics General Routine Care)	1,950,657		1,950,657	31,443	62.04	452	28,042	30
31	Intensive Care Unit	331,883		331,883	1,883	176.25	129	22,736	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	83,829		83,829	1,193	70.27	25	1,757	41
42	Subprovider I								42
43	Nursery	129,103		129,103	2,252	57.33	643	36,863	43
44	Skilled Nursing Facility	195,728		195,728	4,632	42.26	50	2,113	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,691,200		2,691,200	41,403		1,299	91,511	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	1,823,054	62,401,809	0.029215			50
51	Recovery Room	316,474	11,070,455	0.028587			51
52	Delivery Room & Labor Room	107,495	1,926,638	0.055794			52
53	Anesthesiology	119,829	17,774,566	0.006742			53
54	Radiology-Diagnostic	617,964	14,798,241	0.041759			54
57	CT Scan	538,324	27,174,465	0.019810			57
58	MRI	34,120	6,408,447	0.005324			58
60	Laboratory	235,579	35,249,827	0.006683			60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
63	Blood Storing, Processing & Tra	12,839	1,087,647	0.011804			63
65	Respiratory Therapy	95,092	9,000,408	0.010565			65
66	Physical Therapy	174,425	11,834,726	0.014738			66
69	Electrocardiology	652,972	24,972,427	0.026148			69
70	Electroencephalography	89,407	2,376,799	0.037617			70
71	Medical Supplies Charged to Pat	350,160	13,025,019	0.026884			71
72	Impl. Dev. Charged to Patients	272,152	13,273,253	0.020504			72
73	Drugs Charged to Patients	523,898	35,632,537	0.014703			73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	64,965	884,095	0.073482			76
76.01	SHOCK THERAPY	13,793	191,208	0.072136			76.01
76.97	CARDIAC REHABILITATION	62,045	758,519	0.081798			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency	453,507	24,776,902	0.018304			91
92	Observation Beds (Non-Distinct	76,059	2,661,918	0.028573			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	5,983	378,845	0.015793			98
200	Total (sum of lines 50-199)	6,640,136	317,658,751				200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	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
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS**

**WORKSHEET D  
PART III**

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

(A)	Cost Center Description	Total Patient Days	Per Diem (col. 5 ÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)
6		7		8	9
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics (General Routine Care)	31,443		452	30
31	Intensive Care Unit	1,883		129	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	1,193		25	41
42	Subprovider I				42
43	Nursery	2,252		643	43
44	Skilled Nursing Facility	4,632		50	44
45	Nursing Facility				45
200	Total (lines 30-199)	41,403		1,299	200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							76
76.01	<b>SHOCK THERAPY</b>							76.01
76.97	<b>CARDIAC REHABILITATION</b>							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>							76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	<b>PURCHASED DIALYSIS SERVICES</b>							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	62,401,809							50
51	Recovery Room	11,070,455							51
52	Delivery Room & Labor Room	1,926,638							52
53	Anesthesiology	17,774,566							53
54	Radiology-Diagnostic	14,798,241							54
57	CT Scan	27,174,465							57
58	MRI	6,408,447							58
60	Laboratory	35,249,827							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	1,087,647							63
65	Respiratory Therapy	9,000,408							65
66	Physical Therapy	11,834,726							66
69	Electrocardiology	24,972,427							69
70	Electroencephalography	2,376,799							70
71	Medical Supplies Charged to Pat	13,025,019							71
72	Impl. Dev. Charged to Patients	13,273,253							72
73	Drugs Charged to Patients	35,632,537							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095							76
76.01	SHOCK THERAPY	191,208							76.01
76.97	CARDIAC REHABILITATION	758,519							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	24,776,902							91
92	Observation Beds (Non-Distinct)	2,661,918							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	PURCHASED DIALYSIS SERVICES	378,845							98
200	Total (sum of lines 50-199)	317,658,751							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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.)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.163181							50
51	Recovery Room	0.347271							51
52	Delivery Room & Labor Room	0.728816							52
53	Anesthesiology	0.036347							53
54	Radiology-Diagnostic	0.288343							54
57	CT Scan	0.067395							57
58	MRI	0.081058							58
60	Laboratory	0.218376							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	0.555098							63
65	Respiratory Therapy	0.218610							65
66	Physical Therapy	0.352382							66
69	Electrocardiology	0.120838							69
70	Electroencephalography	0.260134							70
71	Medical Supplies Charged to Pat	0.638467							71
72	Impl. Dev. Charged to Patients	0.745700							72
73	Drugs Charged to Patients	0.317101							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816							76
76.01	<b>SHOCK THERAPY</b>	0.480749							76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>								76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	0.189566							91
92	Observation Beds (Non-Distinct)	0.355606							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	1,823,054	62,401,809	0.029215			50
51	Recovery Room	316,474	11,070,455	0.028587			51
52	Delivery Room & Labor Room	107,495	1,926,638	0.055794			52
53	Anesthesiology	119,829	17,774,566	0.006742			53
54	Radiology-Diagnostic	617,964	14,798,241	0.041759			54
57	CT Scan	538,324	27,174,465	0.019810			57
58	MRI	34,120	6,408,447	0.005324			58
60	Laboratory	235,579	35,249,827	0.006683			60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>						62.30
63	Blood Storing, Processing & Tra	12,839	1,087,647	0.011804			63
65	Respiratory Therapy	95,092	9,000,408	0.010565			65
66	Physical Therapy	174,425	11,834,726	0.014738			66
69	Electrocardiology	652,972	24,972,427	0.026148			69
70	Electroencephalography	89,407	2,376,799	0.037617			70
71	Medical Supplies Charged to Pat	350,160	13,025,019	0.026884			71
72	Impl. Dev. Charged to Patients	272,152	13,273,253	0.020504			72
73	Drugs Charged to Patients	523,898	35,632,537	0.014703			73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	64,965	884,095	0.073482			76
76.01	SHOCK THERAPY	13,793	191,208	0.072136			76.01
76.97	CARDIAC REHABILITATION	62,045	758,519	0.081798			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency	453,507	24,776,902	0.018304			91
92	Observation Beds (Non-Distinct		2,661,918				92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES	5,983	378,845	0.015793			98
200	Total (sum of lines 50-199)	6,564,077	317,658,751				200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							76
76.01	<b>SHOCK THERAPY</b>							76.01
76.97	<b>CARDIAC REHABILITATION</b>							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>							76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	<b>PURCHASED DIALYSIS SERVICES</b>							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	62,401,809							50
51	Recovery Room	11,070,455							51
52	Delivery Room & Labor Room	1,926,638							52
53	Anesthesiology	17,774,566							53
54	Radiology-Diagnostic	14,798,241							54
57	CT Scan	27,174,465							57
58	MRI	6,408,447							58
60	Laboratory	35,249,827							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	1,087,647							63
65	Respiratory Therapy	9,000,408							65
66	Physical Therapy	11,834,726							66
69	Electrocardiology	24,972,427							69
70	Electroencephalography	2,376,799							70
71	Medical Supplies Charged to Pat	13,025,019							71
72	Impl. Dev. Charged to Patients	13,273,253							72
73	Drugs Charged to Patients	35,632,537							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095							76
76.01	SHOCK THERAPY	191,208							76.01
76.97	CARDIAC REHABILITATION	758,519							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	24,776,902							91
92	Observation Beds (Non-Distinct)	2,661,918							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	PURCHASED DIALYSIS SERVICES	378,845							98
200	Total (sum of lines 50-199)	317,658,751							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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.)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.163181							50
51	Recovery Room	0.347271							51
52	Delivery Room & Labor Room	0.728816							52
53	Anesthesiology	0.036347							53
54	Radiology-Diagnostic	0.288343							54
57	CT Scan	0.067395							57
58	MRI	0.081058							58
60	Laboratory	0.218376							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	0.555098							63
65	Respiratory Therapy	0.218610							65
66	Physical Therapy	0.352382							66
69	Electrocardiology	0.120838							69
70	Electroencephalography	0.260134							70
71	Medical Supplies Charged to Pat	0.638467							71
72	Impl. Dev. Charged to Patients	0.745700							72
73	Drugs Charged to Patients	0.317101							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816							76
76.01	<b>SHOCK THERAPY</b>	0.480749							76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>								76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	0.189566							91
92	Observation Beds (Non-Distinct)	0.355606							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	
	<b>ANCILLARY SERVICE COST CENTERS</b>							
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	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>							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	<b>BEHAVIORAL HEALTH COUNSELING</b>							76
76.01	<b>SHOCK THERAPY</b>							76.01
76.97	<b>CARDIAC REHABILITATION</b>							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>							76.98
76.99	<b>LITHOTRIPSY</b>							76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>							
91	Emergency							91
92	Observation Beds (Non-Distinct							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>							
98	<b>PURCHASED DIALYSIS SERVICES</b>							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	62,401,809							50
51	Recovery Room	11,070,455							51
52	Delivery Room & Labor Room	1,926,638							52
53	Anesthesiology	17,774,566							53
54	Radiology-Diagnostic	14,798,241							54
57	CT Scan	27,174,465							57
58	MRI	6,408,447							58
60	Laboratory	35,249,827							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	1,087,647							63
65	Respiratory Therapy	9,000,408							65
66	Physical Therapy	11,834,726							66
69	Electrocardiology	24,972,427							69
70	Electroencephalography	2,376,799							70
71	Medical Supplies Charged to Pat	13,025,019							71
72	Impl. Dev. Charged to Patients	13,273,253							72
73	Drugs Charged to Patients	35,632,537							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	884,095							76
76.01	SHOCK THERAPY	191,208							76.01
76.97	CARDIAC REHABILITATION	758,519							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	24,776,902							91
92	Observation Beds (Non-Distinct)	2,661,918							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	PURCHASED DIALYSIS SERVICES	378,845							98
200	Total (sum of lines 50-199)	317,658,751							200

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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.)	
	<b>ANCILLARY SERVICE COST CENTERS</b>								
50	Operating Room	0.163181							50
51	Recovery Room	0.347271							51
52	Delivery Room & Labor Room	0.728816							52
53	Anesthesiology	0.036347							53
54	Radiology-Diagnostic	0.288343							54
57	CT Scan	0.067395							57
58	MRI	0.081058							58
60	Laboratory	0.218376							60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>								62.30
63	Blood Storing, Processing & Tra	0.555098							63
65	Respiratory Therapy	0.218610							65
66	Physical Therapy	0.352382							66
69	Electrocardiology	0.120838							69
70	Electroencephalography	0.260134							70
71	Medical Supplies Charged to Pat	0.638467							71
72	Impl. Dev. Charged to Patients	0.745700							72
73	Drugs Charged to Patients	0.317101							73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816							76
76.01	<b>SHOCK THERAPY</b>	0.480749							76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939							76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>								76.98
76.99	<b>LITHOTRIPSY</b>								76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>								
91	Emergency	0.189566							91
92	Observation Beds (Non-Distinct)	0.355606							92
	<b>OTHER REIMBURSABLE COST CENTERS</b>								
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666							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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	31,443	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	31,443	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	30,217	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)	18,312	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)	24,277,067	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)	24,277,067	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)	24,277,067	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)						772.10	38
39	Program general inpatient routine service cost (line 9 x line 38)						14,138,695	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)						14,138,695	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
	<b>Intensive Care Type Inpatient Hospital Units</b>							
43	Intensive Care Unit	3,217,382	1,883	1,708.65	1,203	2,055,506		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)						25,640,454	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)						41,834,655	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						1,348,105	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)						1,959,167	51
52	Total Program excludable cost (sum of lines 50 and 51)						3,307,272	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)						38,527,383	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)					1,226	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					772.10	88
89	Observation bed cost (line 87 x line 88) (see instructions)					946,595	89
		Cost	Routine Cost (from line 21)	col. 1=col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4) (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	1,950.657	24,277.067	0.080350	946,595	76,059	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	1,193	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,193	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)	1,193	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)	903	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)	1,102,519	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)	1,102,519	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)	1,102,519	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	924.16	38
39	Program general inpatient routine service cost (line 9 x line 38)	834,516	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)	834,516	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	380,517	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	1,215,033	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	63,454	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	16,716	51
52	Total Program excludable cost (sum of lines 50 and 51)	80,170	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	1,134,863	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	4,632	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,632	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)	4,632	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)	4,156	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)	3,048,801	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)	3,048,801	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)	3,048,801	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	3,048,801	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	658.20	71
72	Program routine service cost (line 9 x line 71)	2,735,479	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)	2,735,479	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)	2,735,479	83
84	Program inpatient ancillary services (see instructions)	1,343,293	84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)	4,078,772	86

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	31,443	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	31,443	2
3	Private room days (excluding swing-bed private room days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed private room days)	30,217	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)	452	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)	2,252	15
16	Nursery days (title V or XIX only)	643	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)	24,277,067	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)	24,277,067	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)	24,277,067	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)						772.10	38
39	Program general inpatient routine service cost (line 9 x line 38)						348,989	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)						348,989	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)	1,831,256	2,252	813.17	643	522,868		42
	<b>Intensive Care Type Inpatient Hospital Units</b>							
43	Intensive Care Unit	3,217,382	1,883	1,708.65	129	220,416		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)						1,092,273	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						87,641	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)						87,641	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)					1,226	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	1,193	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,193	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)	1,193	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)	25	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)	1,088,461	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)	1,088,461	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)	1,088,461	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	912.37	38
39	Program general inpatient routine service cost (line 9 x line 38)	22,809	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)	22,809	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)	22,809	49

**PASS THROUGH COST ADJUSTMENTS**

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	1,757	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)		51
52	Total Program excludable cost (sum of lines 50 and 51)	1,757	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	4,632	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,632	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)	4,632	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)	50	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)	3,048,801	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)	3,048,801	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)	3,048,801	37

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	3,048,801	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	658.20	71
72	Program routine service cost (line 9 x line 71)	32,910	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)	32,910	74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26)	195,728	75
76	Per diem capital-related costs (line 75 ÷ line 2)	42.26	76
77	Program capital-related costs (line 9 x line 76)	2,113	77
78	Inpatient routine service cost (line 74 minus line 77)	30,797	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)	30,797	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)	2,113	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)	2,113	86

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics		34,525,638		30
31	Intensive Care Unit		4,212,333		31
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181	20,554,016	3,354,025	50
51	Recovery Room	0.347271	2,549,809	885,475	51
52	Delivery Room & Labor Room	0.728816	10,557	7,694	52
53	Anesthesiology	0.036347	6,171,860	224,329	53
54	Radiology-Diagnostic	0.288343	3,466,904	999,658	54
57	CT Scan	0.067395	6,233,939	420,136	57
58	MRI	0.081058	1,268,776	102,844	58
60	Laboratory	0.218376	13,052,449	2,850,342	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098	504,571	280,086	63
65	Respiratory Therapy	0.218716	5,105,266	1,116,603	65
66	Physical Therapy	0.352382	3,067,952	1,081,091	66
69	Electrocardiology	0.120838	7,958,499	961,689	69
70	Electroencephalography	0.260134	249,096	64,798	70
71	Medical Supplies Charged to Patients	0.638467	4,558,690	2,910,573	71
72	Impl. Dev. Charged to Patients	0.745700	6,230,512	4,646,093	72
73	Drugs Charged to Patients	0.317101	14,596,772	4,628,651	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.793854			76
76.01	SHOCK THERAPY	0.480749	27,756	13,344	76.01
76.97	CARDIAC REHABILITATION	0.724939	1,384	1,003	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.190170	4,334,706	824,331	91
92	Observation Beds (Non-Distinct Part)	0.355606	318,568	113,285	92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	PURCHASED DIALYSIS SERVICES	0.743666	207,626	154,404	98
200	Total (sum of lines 50-94, and 96-98)		100,469,708	25,640,454	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		100,469,708		202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF		1,534,938		41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181			50
51	Recovery Room	0.347271	1,252	435	51
52	Delivery Room & Labor Room	0.728816			52
53	Anesthesiology	0.036347			53
54	Radiology-Diagnostic	0.288343	14,941	4,308	54
57	CT Scan	0.067395	21,585	1,455	57
58	MRI	0.081058	8,540	692	58
60	Laboratory	0.218376	121,774	26,593	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098	790	439	63
65	Respiratory Therapy	0.218716	46,206	10,106	65
66	Physical Therapy	0.352382	802,768	282,881	66
69	Electrocardiology	0.120838	8,021	969	69
70	Electroencephalography	0.260134			70
71	Medical Supplies Charged to Patients	0.638467	16,781	10,714	71
72	Impl. Dev. Charged to Patients	0.745700			72
73	Drugs Charged to Patients	0.317101	111,651	35,405	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.793854			76
76.01	SHOCK THERAPY	0.480749			76.01
76.97	CARDIAC REHABILITATION	0.724939			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.190170			91
92	Observation Beds (Non-Distinct Part)	0.355606			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	PURCHASED DIALYSIS SERVICES	0.743666	8,767	6,520	98
200	Total (sum of lines 50-94, and 96-98)		1,163,076	380,517	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		1,163,076		202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181			50
51	Recovery Room	0.347271	53,119	18,447	51
52	Delivery Room & Labor Room	0.728816			52
53	Anesthesiology	0.036347			53
54	Radiology-Diagnostic	0.288343	111,640	32,191	54
57	CT Scan	0.067395			57
58	MRI	0.081058	4,816	390	58
60	Laboratory	0.218376	535,794	117,005	60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098	5,925	3,289	63
65	Respiratory Therapy	0.218610	565,576	123,641	65
66	Physical Therapy	0.352382	1,713,000	603,630	66
69	Electrocardiology	0.120838	37,739	4,560	69
70	Electroencephalography	0.260134	1,464	381	70
71	Medical Supplies Charged to Patients	0.638467	97,139	62,020	71
72	Impl. Dev. Charged to Patients	0.745700			72
73	Drugs Charged to Patients	0.317101	1,098,094	348,207	73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816			76
76.01	SHOCK THERAPY	0.480749			76.01
76.97	CARDIAC REHABILITATION	0.724939			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.189566			91
92	Observation Beds (Non-Distinct Part)	0.355606			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	PURCHASED DIALYSIS SERVICES	0.743666	39,711	29,532	98
200	Total (sum of lines 50-94, and 96-98)		4,264,017	1,343,293	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		4,264,017		202

(A) Worksheet A line numbers

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
43	Nursery				43
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181			50
51	Recovery Room	0.347271			51
52	Delivery Room & Labor Room	0.728816			52
53	Anesthesiology	0.036347			53
54	Radiology-Diagnostic	0.288343			54
57	CT Scan	0.067395			57
58	MRI	0.081058			58
60	Laboratory	0.218376			60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098			63
65	Respiratory Therapy	0.218610			65
66	Physical Therapy	0.352382			66
69	Electrocardiology	0.120838			69
70	Electroencephalography	0.260134			70
71	Medical Supplies Charged to Patients	0.638467			71
72	Impl. Dev. Charged to Patients	0.745700			72
73	Drugs Charged to Patients	0.317101			73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816			76
76.01	SHOCK THERAPY	0.480749			76.01
76.97	CARDIAC REHABILITATION	0.724939			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.189566			91
92	Observation Beds (Non-Distinct Part)	0.355606			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	<b>PURCHASED DIALYSIS SERVICES</b>	0.743666			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181			50
51	Recovery Room	0.347271			51
52	Delivery Room & Labor Room	0.728816			52
53	Anesthesiology	0.036347			53
54	Radiology-Diagnostic	0.288343			54
57	CT Scan	0.067395			57
58	MRI	0.081058			58
60	Laboratory	0.218376			60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098			63
65	Respiratory Therapy	0.218610			65
66	Physical Therapy	0.352382			66
69	Electrocardiology	0.120838			69
70	Electroencephalography	0.260134			70
71	Medical Supplies Charged to Patients	0.638467			71
72	Impl. Dev. Charged to Patients	0.745700			72
73	Drugs Charged to Patients	0.317101			73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816			76
76.01	<b>SHOCK THERAPY</b>	0.480749			76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939			76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>				76.98
76.99	<b>LITHOTRIPSY</b>				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.189566			91
92	Observation Beds (Non-Distinct Part)	0.355606			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	PURCHASED DIALYSIS SERVICES	0.743666			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	<b>ANCILLARY SERVICE COST CENTERS</b>				
50	Operating Room	0.163181			50
51	Recovery Room	0.347271			51
52	Delivery Room & Labor Room	0.728816			52
53	Anesthesiology	0.036347			53
54	Radiology-Diagnostic	0.288343			54
57	CT Scan	0.067395			57
58	MRI	0.081058			58
60	Laboratory	0.218376			60
62.30	<b>BLOOD CLOTTING FOR HEMOPHILIACS</b>				62.30
63	Blood Storing, Processing & Trans.	0.555098			63
65	Respiratory Therapy	0.218610			65
66	Physical Therapy	0.352382			66
69	Electrocardiology	0.120838			69
70	Electroencephalography	0.260134			70
71	Medical Supplies Charged to Patients	0.638467			71
72	Impl. Dev. Charged to Patients	0.745700			72
73	Drugs Charged to Patients	0.317101			73
76	<b>BEHAVIORAL HEALTH COUNSELING</b>	0.771816			76
76.01	<b>SHOCK THERAPY</b>	0.480749			76.01
76.97	<b>CARDIAC REHABILITATION</b>	0.724939			76.97
76.98	<b>HYPERBARIC OXYGEN THERAPY</b>				76.98
76.99	<b>LITHOTRIPSY</b>				76.99
	<b>OUTPATIENT SERVICE COST CENTERS</b>				
91	Emergency	0.189566			91
92	Observation Beds (Non-Distinct Part)	0.355606			92
	<b>OTHER REIMBURSABLE COST CENTERS</b>				
98	PURCHASED DIALYSIS SERVICES	0.743666			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**WORKSHEET E  
PART A**

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
1	DRG amounts other than outlier payments				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	8,314,468			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	26,794,023			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)	533,495			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	1,931,064			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	150.48			4
	<b>Indirect Medical Education Adjustment Calculation for Hospitals</b>				
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
	<b>Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA</b>				
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
	<b>Disproportionate Share Adjustment</b>				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0387			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.1382			31
32	Sum of lines 30 and 31	0.1769			32
33	Allowable disproportionate share percentage (see instructions)	0.0425			33
34	Disproportionate share adjustment (see instructions)	373,028			34
		<b>Prior to</b>		<b>On or after</b>	
	<b>Uncompensated Care Adjustment</b>	<b>October 1 (1.00)</b>	<b>(1.01)</b>	<b>October 1 (2.00)</b>	
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)	814,803		681,248	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)	204,814		509,536	35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	714,350			36
	<b>Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)</b>				
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**WORKSHEET E  
PART A**

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
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)	36,729,364			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)	36,729,364			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,940,958			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)	39,670,322			59
60	Primary payer payments	55,393			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	39,614,929			61
62	Deductibles billed to program beneficiaries	4,380,936			62
63	Coinsurance billed to program beneficiaries	29,729			63
64	Allowable bad debts (see instructions)	92,154			64
65	Adjusted reimbursable bad debts (see instructions)	59,900			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	43,220			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	35,264,164			67
68	Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)				68
69	Outlier payments reconciliation (sum of lines 93, 95 and 96) (for SCH see instructions)				69
70	Other adjustments (specify) (see instructions)				70
70.93	HVBP payment adjustment amount (see instructions)	437,291			70.93
70.94	HRR adjustment amount (see instructions)	-87,032			70.94
71	Amount due provider (see instructions)	35,614,423			71
71.01	Sequestration adjustment (see instructions)	712,288			71.01
72	Interim payments	35,063,239			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	-161,104			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	321,118			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	52,969			1
2	Medical and other services reimbursed under OPPS (see instructions)	13,346,148			2
3	PPS payments	12,760,038			3
4	Outlier payment (see instructions)	20,196			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)	52,969			11
	<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>				
	<b>REASONABLE CHARGES</b>				
12	Ancillary service charges	204,599			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)	204,599			14
	<b>CUSTOMARY CHARGES</b>				
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)	204,599			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions))	151,630			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)	52,969			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)	12,780,234			24
	<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
25	Deductibles and coinsurance (see instructions)	15,400			25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	2,378,181			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)	10,439,622			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)	10,439,622			30
31	Primary payer payments	6,495			31
32	Subtotal (line 30 minus line 31)	10,433,127			32
	<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)	32,935			34
35	Adjusted reimbursable bad debts (see instructions)	21,408			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	21,005			36
37	Subtotal (see instructions)	10,454,535			37
38	MSP-LCC reconciliation amount from PS&R	-294			38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
39.98	Partial or full credits received from manufacturers for replaced devices (see instructions)	4,251			39.98
40	Subtotal (see instructions)	10,454,829			40
40.01	Sequestration adjustment (see instructions)	209,097			40.01
41	Interim payments	10,205,661			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	40,071			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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
	<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>				
	<b>REASONABLE CHARGES</b>				
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
	<b>CUSTOMARY CHARGES</b>				
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
	<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
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
	<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>				
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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
	<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>			
	<b>REASONABLE CHARGES</b>			
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
	<b>CUSTOMARY CHARGES</b>			
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
	<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
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
	<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>			
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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		35,011,766		10,205,661	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		51,473			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)			35,063,239	10,205,661	4
<b>TO BE COMPLETED BY CONTRACTOR</b>						
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		40,071	6.01
			.02	-161,104		6.02
7	Total Medicare program liability (see instructions)			34,902,135	10,245,732	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		1,105,374		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)		1,105,374		4
<b>TO BE COMPLETED BY CONTRACTOR</b>					
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		-4,049	6.02
7	Total Medicare program liability (see instructions)		1,101,325		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		1,427,410		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)		1,427,410		4
<b>TO BE COMPLETED BY CONTRACTOR</b>					
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)		1,427,410		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	8,466	1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8-12)	19,515	2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	968	3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8-12)	32,100	4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	394,292,371	5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	3,183,742	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.

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**COMPONENT CCN: 16-T069**

**WORKSHEET E-3  
PART III**

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

**PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS**

		1	1.01	
1	Net Federal PPS payment (see instructions)	1,094,038		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)			2
3	Inpatient Rehabilitation LIP payments (see instructions)	6,892		3
4	Outlier payments	29,654		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)	3,268,493		10
11	Teaching Adjustment Factor (see instructions)			11
12	Teaching Adjustment (see instructions)			12
13	Total PPS Payment (see instructions)	1,130,584		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)	1,130,584		17
18	Primary payer payments			18
19	Subtotal (line 17 less line 18)	1,130,584		19
20	Deductibles	2,576		20
21	Subtotal (line 19 minus line 20)	1,128,008		21
22	Coinsurance	4,207		22
23	Subtotal (line 21 minus line 22)	1,123,801		23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)			24
25	Adjusted reimbursable bad debts (see instructions)			25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)			26
27	Subtotal (sum of lines 23 and 25)	1,123,801		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)	1,123,801		32
32.01	Sequestration adjustment (see instructions)	22,476		32.01
33	Interim payments	1,105,374		33
34	Tentative settlement (for contractor use only)			34
35	Balance due provider/program (line 32 minus lines 32.01, 33 and 34)	-4,049		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	5,322		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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**

<b>PROSPECTIVE PAYMENT AMOUNT (see instructions)</b>		
1	Resource Utilization Group (RUGS) payment	1,579,776
2	Routine service other pass through costs	
3	Ancillary service other pass through costs	
4	Subtotal (sum of lines 1-3)	1,579,776
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>		
5	Medical and other services. Do not use this line. (see instructions)	
6	Deductibles	
7	Coinsurance	123,235
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)	1,456,541
13	Inpatient primary payer payments	
14	Other adjustments (specify) (see instructions)	
14.50	Pioneer ACO demonstration payment adjustment (see instructions)	
15	Subtotal (see instructions)	1,456,541
15.01	Sequestration adjustment (see instructions)	29,131
16	Interim payments	1,427,410
17	Tentative settlement (for contractor use only)	
18	Balance due provider/program (line 15 minus lines 15.01, 16 and 17)	
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	

**KPMG LLP Compu-Max 2552-10**

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**CALCULATION OF REIMBURSEMENT SETTLEMENT**

**COMPONENT CCN: 16-0069**

**WORKSHEET E-3  
PART VII**

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

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

	INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1	1,092,273		1
2			2
3			3
4	1,092,273		4
5			5
6			6
7	1,092,273		7
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>			
<b>REASONABLE CHARGES</b>			
8			8
9			9
10			10
11			11
12			12
<b>CUSTOMARY CHARGES</b>			
13			13
14			14
15	1.000000	1.000000	15
16			16
17			17
18	1,092,273		18
19			19
20			20
21			21
<b>PROSPECTIVE PAYMENT AMOUNT</b>			
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
30	1,092,273		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>				
1	Inpatient hospital/SNF/NF services	22,809		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	22,809		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	22,809		7
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>				
<b>REASONABLE CHARGES</b>				
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
<b>CUSTOMARY CHARGES</b>				
13	Amount actually collected from patients liable for payment for services on a cahрге basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)	1.000000	1.000000	15
16	Total customary charges (see instructions)			16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)	22,809		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
<b>PROSPECTIVE PAYMENT AMOUNT</b>				
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
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
30	Excess of reasonable cost (from line 18)	22,809		30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32	Deductibles			32
33	Coinsurance			33
34	Allowable bad debts (see instructions)			34
35	Utilization review			35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37	OTHER ADJUSTMENTS (SPECIFY) (see instructions)			37
38	Subtotal (line 36 ± line 37)			38
39	Direct graduate medical education payments (from Wkst. E-4)			39
40	Total amount payable to the provider (sum of lines 38 and 39)			40
41	Interim payments			41
42	Balance due provider/program (line 40 minus line 41)			42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			43

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1	2,113		1
2			2
3			3
4	2,113		4
5			5
6			6
7	2,113		7
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>			
<b>REASONABLE CHARGES</b>			
8			8
9			9
10			10
11			11
12			12
<b>CUSTOMARY CHARGES</b>			
13			13
14			14
15	1.000000	1.000000	15
16			16
17			17
18	2,113		18
19			19
20			20
21			21
<b>PROSPECTIVE PAYMENT AMOUNT</b>			
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
30	2,113		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)

<b>Assets</b> (Omit Cents)		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
<b>CURRENT ASSETS</b>					
1	Cash on hand and in banks	743,023			1
2	Temporary investments	61,017,776			2
3	Notes receivable				3
4	Accounts receivable	17,246,881			4
5	Other receivables	8,109,045			5
6	Allowances for uncollectible notes and accounts receivable	-1,057,903			6
7	Inventory	5,623,810			7
8	Prepaid expenses	317,324			8
9	Other current assets				9
10	Due from other funds				10
11	Total current assets (sum of lines 1-10)	91,999,956			11
<b>FIXED ASSETS</b>					
12	Land	2,825,189			12
13	Land improvements	3,938,356			13
14	Accumulated depreciation				14
15	Buildings	115,313,067			15
16	Accumulated depreciation	-77,894,981			16
17	Leasehold improvements	573,066			17
18	Accumulated depreciation				18
19	Fixed equipment				19
20	Accumulated depreciation	-347,804			20
21	Automobiles and trucks				21
22	Accumulated depreciation				22
23	Major movable equipment	48,052,986			23
24	Accumulated depreciation	-33,854,486			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)	58,605,393			30
<b>OTHER ASSETS</b>					
31	Investments	36,723,865			31
32	Deposits on leases				32
33	Due from owners/officers				33
34	Other assets	9,202,449			34
35	Total other assets (sum of lines 31-34)	45,926,314			35
36	Total assets (sum of lines 11, 30 and 35)	196,531,663			36

<b>Liabilities and Fund Balances</b> (Omit Cents)		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
<b>CURRENT LIABILITIES</b>					
37	Accounts payable	7,821,990			37
38	Salaries, wages and fees payable	4,953,219			38
39	Payroll taxes payable				39
40	Notes and loans payable (short term)	1,084,701			40
41	Deferred income				41
42	Accelerated payments				42
43	Due to other funds				43
44	Other current liabilities	1,516,194			44
45	Total current liabilities (sum of lines 37 thru 44)	15,376,104			45
<b>LONG TERM LIABILITIES</b>					
46	Mortgage payable				46
47	Notes payable	29,783,186			47
48	Unsecured loans				48
49	Other long term liabilities	552,274			49
50	Total long term liabilities (sum of lines 46 thru 49)	30,335,460			50
51	Total liabilities (sum of lines 45 and 50)	45,711,564			51
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	150,820,099			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>Assets</b>					
	(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)	150,820,099				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	196,531,663				60

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		137,835,129			1
2	Net income (loss) (from Worksheet G-3, line 29)		20,763,663			2
3	Total (sum of line 1 and line 2)		158,598,792			3
4	Additions (credit adjustments) (specify)					4
5	FEDERAL GRANT LONG LIVE ASSET	22,276				5
6	ROUNDING					6
7	TEMPORARY RESTRICTED NET ASSETS, CO	1,313				7
8						8
9						9
10	Total additions (sum of lines 4-9)		23,589			10
11	Subtotal (line 3 plus line 10)		158,622,381			11
12	Deductions (debit adjustments) (specify)					12
13	UNRESTRICTED TRANSFER EQUITY IC	3,098,281				13
14	TEMPORARY RESTRICTED NET ASSETS, CO					14
15	IC PENSION EQUITY TRANSFER	4,704,000				15
16	ROUNDING	1				16
17						17
18	Total deductions (sum of lines 12-17)		7,802,282			18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		150,820,099			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	TEMPORARY RESTRICTED NET ASSETS, CO					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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>				
1	Hospital	59,056,174		59,056,174	1
2	Subprovider IPF				2
3	Subprovider IRF	2,121,828		2,121,828	3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility	2,655,268		2,655,268	7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	63,833,270		63,833,270	10
	<b>INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES</b>				
11	Intensive Care Unit	6,624,567		6,624,567	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)	6,624,567		6,624,567	16
17	Total inpatient routine care services (sum of lines 10 and 16)	70,457,837		70,457,837	17
18	Ancillary services	158,711,023	142,140,948	300,851,971	18
19	Outpatient services	7,166,829	16,635,439	23,802,268	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency		6,660,072	6,660,072	22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	OTHER PATIENT REVENUES	45,288	114,026	159,314	27
		2,442,956		2,442,956	
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	238,823,933	165,550,485	404,374,418	28

**PART II - OPERATING EXPENSES**

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		167,724,710	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)		167,724,710	43

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	404,374,418	1
2	Less contractual allowances and discounts on patients' accounts	268,153,256	2
3	Net patient revenues (line 1 minus line 2)	136,221,162	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	167,724,710	4
5	Net income from service to patients (line 3 minus line 4)	-31,503,548	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)	39,908,571	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)	39,908,571	25
26	Total (line 5 plus line 25)	8,405,023	26
27	Other expenses (OTHER NON OPERATING GAIN/LOSS)	-12,358,640	27
27.0	Other expenses (NON OPERATING DERIVATIVES)		27.0
1			1
28	Total other expenses (sum of line 27 and subscripts)	-12,358,640	28
29	Net income (or loss) for the period (line 26 minus line 28)	20,763,663	29

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>						
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						5
	<b>HHA REIMBURSABLE SERVICES</b>						
6	Skilled Nursing Care	728,563	155,193	34,478		45,070	6
7	Physical Therapy	339,742	72,369	22,470		20,287	7
8	Occupational Therapy	73,781	15,716	3,821		4,436	8
9	Speech Pathology						9
10	Medical Social Services	51,039	10,872	44		1,553	10
11	Home Health Aide	49,576	10,560	6,996		2,942	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	474,541	120,467	14,586		1,331,135	14
	<b>HHA NONREIMBURSABLE SERVICES</b>						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	128,770	29,322	191			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)	1,846,012	414,499	82,586		1,405,423	24

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>						
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						5
	<b>HHA REIMBURSABLE SERVICES</b>						
6	Skilled Nursing Care	963,304	-116,655	846,649	-125	846,524	6
7	Physical Therapy	454,868	-52,508	402,360	-56	402,304	7
8	Occupational Therapy	97,754	-11,482	86,272	-12	86,260	8
9	Speech Pathology						9
10	Medical Social Services	63,508	-4,020	59,488	-4	59,484	10
11	Home Health Aide	70,074	-7,613	62,461	-8	62,453	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	1,940,729	-98,796	1,841,933	1,621	1,843,554	14
	<b>HHA NONREIMBURSABLE SERVICES</b>						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	158,283	-19,967	138,316		138,316	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)	3,748,520	-311,041	3,437,479	1,416	3,438,895	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>					
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					5
	<b>HHA REIMBURSABLE SERVICES</b>					
6	Skilled Nursing Care	846,524				6
7	Physical Therapy	402,304				7
8	Occupational Therapy	86,260				8
9	Speech Pathology					9
10	Medical Social Services	59,484				10
11	Home Health Aide	62,453				11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME	1,843,554				14
	<b>HHA NONREIMBURSABLE SERVICES</b>					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy	138,316				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)	3,438,895				24

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>GENERAL SERVICE COST CENTERS</b>					
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					5
	<b>HHA REIMBURSABLE SERVICES</b>					
6	Skilled Nursing Care		846,524		846,524	6
7	Physical Therapy		402,304		402,304	7
8	Occupational Therapy		86,260		86,260	8
9	Speech Pathology					9
10	Medical Social Services		59,484		59,484	10
11	Home Health Aide		62,453		62,453	11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME		1,843,554		1,843,554	14
	<b>HHA NONREIMBURSABLE SERVICES</b>					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy		138,316		138,316	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)		3,438,895		3,438,895	24

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
<b>GENERAL SERVICE COST CENTERS</b>								
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						3,438,895	5
<b>HHA REIMBURSABLE SERVICES</b>								
6	Skilled Nursing Care						846,524	6
7	Physical Therapy						402,304	7
8	Occupational Therapy						86,260	8
9	Speech Pathology							9
10	Medical Social Services						59,484	10
11	Home Health Aide						62,453	11
12	Supplies (see instructions)							12
13	Drugs							13
14	DME						1,843,554	14
<b>HHA NONREIMBURSABLE SERVICES</b>								
15	Home Dialysis Aide Services							15
16	Respiratory Therapy						138,316	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)						3,438,895	24
25	Cost To Be Allocated (per Worksheet H-1, Part I)							25
26	Unit Cost Multiplier							26

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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			44,997				1
2	Skilled Nursing Care	846,524						2
3	Physical Therapy	402,304						3
4	Occupational Therapy	86,260						4
5	Speech Pathology							5
6	Medical Social Services	59,484						6
7	Home Health Aide	62,453						7
8	Supplies							8
9	Drugs							9
10	DME	1,843,554	33,229					10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	138,316						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)	3,438,895	33,229	44,997				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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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				13,617			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)				13,617			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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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							1
2	Skilled Nursing Care			1,455	204,869		6,632	2
3	Physical Therapy			655	92,215		3,158	3
4	Occupational Therapy			143	20,165		632	4
5	Speech Pathology							5
6	Medical Social Services			50	7,061		316	6
7	Home Health Aide			95	13,371		316	7
8	Supplies							8
9	Drugs							9
10	DME			9,817	128,456	13,344	5,369	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				34,967			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)			12,215	501,104	13,344	16,423	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**

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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			44,997	4,209	135,817	21,082	1
2	Skilled Nursing Care			1,059,480	99,101			2
3	Physical Therapy			498,332	46,612			3
4	Occupational Therapy			107,200	10,027			4
5	Speech Pathology							5
6	Medical Social Services			66,911	6,259			6
7	Home Health Aide			76,235	7,131			7
8	Supplies							8
9	Drugs							9
10	DME			2,047,386	191,506	67,974	10,551	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			173,283	16,208			12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)(2)			4,073,824	381,053	203,791	31,633	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	
		8	9	10	11	12	13	
1	Administrative and General		64,246					1
2	Skilled Nursing Care				2,247		89,778	2
3	Physical Therapy				1,011		40,410	3
4	Occupational Therapy				221		8,837	4
5	Speech Pathology							5
6	Medical Social Services				77		3,094	6
7	Home Health Aide				147		5,858	7
8	Supplies							8
9	Drugs							9
10	DME		32,154		3,016		86,431	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				62		17,134	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)		96,400		6,781		251,542	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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							1
2	Skilled Nursing Care					7,424		2
3	Physical Therapy					3,348		3
4	Occupational Therapy					728		4
5	Speech Pathology							5
6	Medical Social Services					291		6
7	Home Health Aide					509		7
8	Supplies							8
9	Drugs							9
10	DME					33,043		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)					45,343		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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					270,351		1
2	Skilled Nursing Care					1,258,030		2
3	Physical Therapy					589,713		3
4	Occupational Therapy					127,013		4
5	Speech Pathology							5
6	Medical Social Services					76,632		6
7	Home Health Aide					89,880		7
8	Supplies							8
9	Drugs							9
10	DME					2,472,061		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy					206,687		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)					5,090,367		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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)	ALLOCATED HHA A&G (see PtII)	TOTAL HHA COSTS			
		26	27	28			
1	Administrative and General	270,351					1
2	Skilled Nursing Care	1,258,030	70,562	1,328,592			2
3	Physical Therapy	589,713	33,076	622,789			3
4	Occupational Therapy	127,013	7,124	134,137			4
5	Speech Pathology						5
6	Medical Social Services	76,632	4,298	80,930			6
7	Home Health Aide	89,880	5,041	94,921			7
8	Supplies						8
9	Drugs						9
10	DME	2,472,061	138,657	2,610,718			10
11	Home Dialysis Aide Services						11
12	Respiratory Therapy	206,687	11,593	218,280			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)	5,090,367	270,351	5,090,367			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.		0.056089				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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	33,229	44,997					21
22	Unit Cost Multiplier	11.279362						22
22	Unit Cost Multiplier		5.404396					22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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			13,617				21
22	Unit Cost Multiplier			11.152334				22
22	Unit Cost Multiplier							22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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							1
2	Skilled Nursing Care		1,456	749,746		21		2
3	Physical Therapy		656	337,473		10		3
4	Occupational Therapy		143	73,795		2		4
5	Speech Pathology							5
6	Medical Social Services		50	25,840		1		6
7	Home Health Aide		95	48,932		1		7
8	Supplies							8
9	Drugs							9
10	DME		9,825	470,101	20,236	17		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			127,967				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)		12,225	1,833,854	20,236	52		20
21	Total cost to be allocated		12,215	501,104	13,344	16,423		21
22	Unit Cost Multiplier			0.273252		315.826923		22
22	Unit Cost Multiplier		0.999182		0.659419			22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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			44,997	8,326	8,326		1
2	Skilled Nursing Care			1,059,480				2
3	Physical Therapy			498,332				3
4	Occupational Therapy			107,200				4
5	Speech Pathology							5
6	Medical Social Services			66,911				6
7	Home Health Aide			76,235				7
8	Supplies							8
9	Drugs							9
10	DME			2,047,386	4,167	4,167		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			173,283				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)			4,073,824	12,493	12,493		20
21	Total cost to be allocated			381,053	203,791	31,633		21
22	Unit Cost Multiplier			0.093537		2.532058		22
22	Unit Cost Multiplier				16.312415			22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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						1
2	Skilled Nursing Care			9,918		25,885		2
3	Physical Therapy			4,464		11,651		3
4	Occupational Therapy			976		2,548		4
5	Speech Pathology							5
6	Medical Social Services			342		892		6
7	Home Health Aide			647		1,689		7
8	Supplies							8
9	Drugs							9
10	DME	4,167		13,311		24,920		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			275		4,940		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		29,933		72,525		20
21	Total cost to be allocated	96,400		6,781		251,542		21
22	Unit Cost Multiplier	7.716321		0.226539		3.468349		22
22	Unit Cost Multiplier							22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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				102			2
3	Physical Therapy				46			3
4	Occupational Therapy				10			4
5	Speech Pathology							5
6	Medical Social Services				4			6
7	Home Health Aide				7			7
8	Supplies							8
9	Drugs							9
10	DME				454			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)				623			20
21	Total cost to be allocated				45,343			21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier				72.781701			22

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	1,328,592		1,328,592	5,456	243.51	1
2	Physical Therapy	3	622,789		622,789	2,362	263.67	2
3	Occupational Therapy	4	134,137		134,137	571	234.92	3
4	Speech Pathology	5						4
5	Medical Social Services	6	80,930		80,930	2	40,465.00	5
6	Home Health Aide	7	94,921		94,921	1,384	68.58	6
7	Total (sum of lines 1-6)		2,261,369		2,261,369	9,775		7

Limitation Cost Computation						
			Program Visits			
			PART B			
	Patient Services	CBSA No.	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
		1	2	3	4	
8	Skilled Nursing Care	20220		2,961		8
8.01	Skilled Nursing Care	99914		215		8.01
8.02	Skilled Nursing Care	99916		146		8.02
8.03	Skilled Nursing Care	99952		178		8.03
9	Physical Therapy	20220		1,241		9
9.01	Physical Therapy	99914		106		9.01
9.02	Physical Therapy	99916		60		9.02
9.03	Physical Therapy	99952		78		9.03
10	Occupational Therapy	20220		421		10
10.01	Occupational Therapy	99914		22		10.01
10.02	Occupational Therapy	99916		12		10.02
10.03	Occupational Therapy	99952		12		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		1		12
12.01	Medical Social Services	99914				12.01
12.02	Medical Social Services	99916				12.02
12.03	Medical Social Services	99952		1		12.03
13	Home Health Aide	20220		292		13
13.01	Home Health Aide	99914		5		13.01
13.02	Home Health Aide	99916		4		13.02
13.03	Home Health Aide	99952		27		13.03
14	Total (sum of lines 8-13)			5,782		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				6,498		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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	0.352382			col. 2, line 2	1
2	Occupational Therapy	67				col. 2, line 3	2
3	Speech Pathology	68				col. 2, line 4	3
4	Medical Supplies Charged to Pat	71	0.638467			col. 2, line 15	4
5	Drugs Charged to Patients	73	0.317101			col. 2, line 16	5

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		3,500			852,285		852,285	1
2	Physical Therapy		1,485			391,550		391,550	2
3	Occupational Therapy		467			109,708		109,708	3
4	Speech Pathology								4
5	Medical Social Services		2			80,930		80,930	5
6	Home Health Aide		328			22,494		22,494	6
7	Total (sum of lines 1-6)		5,782			1,456,967		1,456,967	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			2,440					15
16	Cost of Drugs								16

**KPMG LLP Compu-Max 2552-10**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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		981,950	11
12	Total PPS Reimbursement - Full Episodes with Outliers		22,072	12
13	Total PPS Reimbursement - LUPA Episodes		11,942	13
14	Total PPS Reimbursement - PEP Episodes		10,244	14
15	Total PPS Outlier Reimbursement - Full Episodes with Outliers		3,841	15
16	Total PPS Outlier Reimbursement - PSP Episodes		2,243	16
17	Total Other Payments			17
18	DME Payments			18
19	Oxygen Payments			19
20	Prosthetic and Orthotic Payments			20
21	Part B deductibles billed to Medicare patients (exclude coinsurance)			21
22	Subtotal (sum of lines 10 thru 20 minus line 21)		1,032,292	22
23	Excess reasonable cost (from line 8)			23
24	Subtotal (line 22 minus line 23)		1,032,292	24
25	Coinsurance billed to program patients (from your records)			25
26	Net cost (line 24 minus line 25)		1,032,292	26
27	Reimbursable bad debts (from your records)			27
28	Reimbursable bad debts for dual eligible (see instructions)			28
29	Total costs - current cost reporting period (line 26 plus line 27)		1,032,292	29
30	Other adjustments (see instructions) (specify)		-1,762	30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)			30.50
31	Subtotal (see instructions)		1,030,530	31
31.01	Sequestration adjustment (see instructions)		20,611	31.01
32	Interim payments (see instructions)		1,009,919	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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**ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAs FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES**

**HHA CCN: 16-7145**

**WORKSHEET H-5**

	DESCRIPTION	Part A		Part B		
		mm/dd/yyyy 1	Amount 2	mm/dd/yyyy 3	Amount 4	
1	Total interim payments paid to provider				1,009,919	1
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write 'NONE' or enter a zero.					2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)	.01				3.01
		.02				3.02
	Program	.03				3.03
	To	.04				3.04
	Provider	.05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.10				3.10
		.50				3.50
		.51				3.51
	Provider	.52				3.52
	To	.53				3.53
	Program	.54				3.54
		.55				3.55
		.56				3.56
		.57				3.57
		.58				3.58
		.59				3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 32)				1,009,919	4
<b>TO BE COMPLETED BY CONTRACTOR</b>						
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	<b>TOTAL MEDICARE PROGRAM LIABILITY</b> (see instructions)				1,009,919	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 <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	2,796,708	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	42,450	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)	89.37	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)	0.0387	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.1382	8
9	Sum of lines 7 and 8	0.1769	9
10	Allowable disproportionate share percentage (see instructions)	0.0364	10
11	Disproportionate share adjustment (see instructions)	101,800	11
12	Total prospective capital payments (see instructions)	2,940,958	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**

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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	
	<b>GENERAL SERVICE COST CENTERS</b>						
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
	<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30	Adults & Pediatrics						30
31	Intensive Care Unit						31
41	Subprovider - IRF						41
43	Nursery						43
44	Skilled Nursing Facility						44
	<b>ANCILLARY SERVICE COST CENTERS</b>						
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**

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form <b>CMS-2552-10</b>	Period : From: 07/01/2016 To: 06/30/2017	Run Date: 11/22/2017 Run Time: 12:07 Version: 2017.10 (11/19/2017)
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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	
	<b>OUTPATIENT SERVICE COST CENTERS</b>						
91	Emergency						91
92	Observation Beds (Non-Distinct Part)						92
	<b>OTHER REIMBURSABLE COST CENTERS</b>						
98	PURCHASED DIALYSIS SERVICES						98
101	Home Health Agency						101
	<b>SPECIAL PURPOSE COST CENTERS</b>						
113	Interest Expense						113
118	SUBTOTALS (sum of lines 1-117)						118
	<b>NONREIMBURSABLE COST CENTERS</b>						
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