

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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. ☒ Electronically filed cost report Date: 11/26/2018 Time: 09:24 2. ☐ Manually submitted cost report 3. ☐ If this is an amended report enter the number of times the provider resubmitted the cost report 4. ☒ Medicare Utilization. Enter 'F' for full or 'L' for low.	
Contractor use only	5. ☐ 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. ☐ Initial Report for this Provider CCN 9. ☐ Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractor's Vendor Code: ____ 12. ☐ 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 CHIEF FINANCIAL 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 07/01/2017 and ending 06/30/2018, 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.

☒ I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(Signed) KIM DUWE
Chief Financial Officer or Administrator of Provider(s)

VP FINANCE
Title

11/26/2018 09:24
Date

PART III - SETTLEMENT SUMMARY

		TITLE XVIII		HIT	TITLE XIX	
	TITLE V	PART A	PART B			
	1	2	3	4	5	
1	HOSPITAL	91,083	48,218			1
2	SUBPROVIDER - IPF					2
3	SUBPROVIDER - IRF	31,178				3
4	SUBPROVIDER (OTHER)					4
5	SWING BED - SNF					5
6	SWING BED - NF					6
7	SKILLED NURSING FACILITY	1,609				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	123,870	48,218			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,

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WORKSHEET S
PARTS I, II & III

search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

Hospital and Hospital Health Care Complex Address:

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

Hospital and Hospital-Based Component Identification:

							Payment System (P, T, O, or N)			
	Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	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 / 2017	To: 06 / 30 / 2018		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	N	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.	1,140	254	190	104	3,232	48	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.	128				22		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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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

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)(i) or (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)(i) or (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
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
47	Is this a new hospital under 42 CFR §412.300 PPS capital? Enter 'Y' for yes or 'N' for no.	N	N	N
48	Is the facility electing full federal capital payment? Enter 'Y' for yes or 'N' for no.	N	N	N

		1	2	3	
	Teaching Hospitals				
56	Is this a hospital involved in training residents in approved GME programs? Enter 'Y' for yes or 'N' for no.	N			56
57	If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter 'Y' for yes or 'N' for no in column 1. If column 1 is 'Y' did residents start training in the first month of this cost reporting period? Enter 'Y' for yes or 'N' for no in column 2. If column 2 is 'Y', complete Wkst. E-4. If column 2 is 'N', complete Wkst. D, Part III & IV and D-2, Pt. II, if applicable.	N			57
58	If line 56 is yes, did this facility elect cost reimbursement for physicians' services as defined in CMS Pub 15-1, chapter 21, section 2148? If yes, complete Wkst. D-5.	N			58
59	Are costs claimed on line 100 of Worksheet A? If yes, complete Wkst. D-2, Pt. I.	N			59
		NAHE 413.85 Y/N 1	Worksheet A Line # 2	Pass-Through Qualification Criteria Code 3	
60	Are you claiming nursing and allied health education (NAHE) costs for any program(s) that meet the criteria under 42 CFR 413.85? (see instructions)	N			60
		Y/N 1	IME 4	Direct GME 5	
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 osteopathic FTEs in the current cost reporting period. (see instructions)				61.04
61.05	Enter the difference between the baseline primary and/or general surgery 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. Enter in column 4, the 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. Enter in column 4 direct the 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 through 67. (see instructions)	N			63
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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 is 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 is 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 an extended neoplastic disease care hospital classified under section 1886(d)(1)(B)(vi)? Enter 'Y' for yes and 'N' for no.	N		87

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---	---------------------------------------	--	--

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PART I**

Title V and XIX Services		V	XIX	
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
98	Does title V or XIX follow Medicare (title XVIII) for the interns and residents post stepdown adjustments on Wkst. B, Pt. I, col. 25? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	Y	Y	98
98.01	Does title V or XIX follow Medicare (title XVIII) for the reporting of charges on Wkst. C, Pt. I? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	Y	Y	98.01
98.02	Does title V or XIX follow Medicare (title XVIII) for the calculation of observation bed costs on Wkst. D-1, Pt. IV, line 89? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	Y	Y	98.02
98.03	Does title V or XIX follow Medicare (title XVIII) for a critical access hospital (CAH) reimbursed 101% of inpatient services cost? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.03
98.04	Does title V or XIX follow Medicare (title XVIII) for a CAH reimbursed 101% of outpatient services cost? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	N	N	98.04
98.05	Does title V or XIX follow Medicare (title XVIII) and add back the RCE disallowance on Wkst. C, Pt. I, col. 4? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	Y	Y	98.05
98.06	Does title V or XIX follow Medicare (title XVIII) when cost reimbursed for Wkst. D, Pts. I through IV? Enter 'Y' for yes or 'N' for no in column 1 for title V, and in column 2 for title XIX.	Y	Y	98.06

Rural Providers

105	Does this hospital qualify as a 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

1

110	Did this hospital participate in the Rural Community Hospital Demonstration project (§410A Demonstration) for the current cost reporting period? If yes, complete Worksheet E, Part A, lines 200 through 218, and Worksheet E-2, lines 200 through 215, as applicable.	N		110
		1	2	
111	If this facility qualifies as a CAH, did it participate in the Frontier Community Health Integration Project (FCHIP) demonstration for this cost reporting period? Enter 'Y' for yes or 'N' for no in column 1. If the response to column 1 is Y, enter the integration prong of the FCHIP demo in which this CAH is participating in column 2. Enter all that apply: 'A' for Ambulance services; 'B' for additional beds; and/or 'C' for tele-health services.			111

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:	4,718	18,119	24,738	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 care related taxes as defined in §1983(w)(3) of the Act? 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 in column 2.			126

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
PART I

127	If this is a Medicare certified heart transplant center enter the certification date in column 1 and termination date in column 2.			127
128	If this is a Medicare certified liver transplant center enter the certification date in column 1 and termination date in column 2.			128
129	If this is a Medicare certified lung transplant center enter the certification date in column 1 and termination date in column 2.			129
130	If this is a Medicare certified pancreas transplant center enter the certification date in column 1 and termination date in column 2.			130
131	If this is a Medicare certified intestinal transplant center enter the certification date in column 1 and termination date in column 2.			131
132	If this is a Medicare certified islet transplant center enter the certification date in column 1 and termination date in column 2.			132
133	If this is a Medicare certified other transplant center enter the certification date in column 1 and termination date 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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA**WORKSHEET S-2
PART I**

All Providers

		1	2	
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)	Y	HB1432	140

If this facility is part of a chain organization, enter the name of the home office, the home office contractor name, and home office contractor number on line 141. Enter the address of the home office on lines 142 and 143.

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				
		Part A	Part B	Title V	Title XIX	
		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 / 2016	09 / 30 / 2017	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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE**WORKSHEET S-2
PART II**

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

COMPLETED BY ALL HOSPITALS

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

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

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

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

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

		Part A		Part B		
		Y/N	Date	Y/N	Date	
PS&R Report Data		1	2	3	4	
16	Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, enter the paid-through date of the PS&R Report used in columns 2 and 4. (see instructions)	N		N		16
17	Was the cost report prepared using the PS&R Report for totals and the provider's records for allocation? If either column 1 or 3 is yes, enter the paid-through date in columns 2 and 4. (see instructions)	Y	11/01/2018	Y	11/01/2018	17
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N		N		18
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N		N		19
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N		N		20
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	N		N		21

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		Y/N	Date	
Home Office Costs		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 REIMBURS
42	Employer: TRINITY HEALTH		
43	Phone number: 734-343-0263	E-mail Address: SZAJNERN@TRINITY-HEALTH.ORG	

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
		1	2	3	4	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			16,255	841	27,201	1
2	HMO and other (see instructions)						1,089	3,232		2
3	HMO IPF Subprovider									3
4	HMO IRF Subprovider							22		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			16,255	841	27,201	7
8	Intensive Care Unit	31	8	2,920			1,056	202	1,680	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						645	2,197	13
14	Total (see instructions)		147	53,655			17,311	1,688	31,078	14
15	CAH Visits									15
16	Subprovider - IPF	40								16
17	Subprovider - IRF	41	9	3,285			951	128	1,331	17
18	Subprovider I	42								18
19	Skilled Nursing Facility	44	20	7,300			3,482	33	4,072	19
20	Nursing Facility	45								20
21	Other Long Term Care	46								21
22	Home Health Agency	101					7,017	1,176	10,978	22
23	ASC (Distinct Part)	115								23
24	Hospice (Distinct Part)	116								24
24.10	Hospice (non-distinct part)	30							58	24.10
25	CMHC	99								25
26	RHC	88								26
27	Total (sum of lines 14-26)		176							27
28	Observation Bed Days							259	1,246	28
29	Ambulance Trips									29
30	Employee discount days (see instructions)								403	30
31	Employee discount days-IRF									31
32	Labor & delivery (see instructions)		7	2,555				48	192	32
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								22	32.01
33	LTCH non-covered days									33
33.01	LTCH site neutral days and discharges									33.01

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)					4,100	281	7,850	1
2	HMO and other (see instructions)					256	925		2
3	HMO IPF Subprovider								3
4	HMO IRF Subprovider						1		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)		874.70			4,100	281	7,850	14
15	CAH Visits								15
16	Subprovider - IPF								16
17	Subprovider - IRF		5.59			62	6	92	17
18	Subprovider I								18
19	Skilled Nursing Facility		26.90						19
20	Nursing Facility								20
21	Other Long Term Care								21
22	Home Health Agency		34.54						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)		941.73						27
32.01	Total ancillary labor & delivery room outpatient days (see instructions)								32.01
33	LTCH non-covered days								33
33.01	LTCH site neutral days and discharges								33.01

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL WAGE INDEX INFORMATION**WORKSHEET S-3
PARTS II-III****Part II - Wage Data**

		Wkst A Line No.	Amount Reported	Reclassi- fication of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in Column 4	Average Hourly wage (column 4 ± column 5)	
		1	2	3	4	5	6	
	SALARIES							
1	Total salaries (see instructions)	200	49,553,612	9,508	49,563,120	2,008,526.00	24.68	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		105,359		105,359	2,118.00	49.74	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	1,352,206	26,004	1,378,210	57,376.00	24.02	9
10	Excluded area salaries (see instructions)		5,327,758	153,025	5,480,783	223,813.00	24.49	10
	OTHER WAGES & RELATED COSTS							
11	Contract labor (see instructions)		3,387,487		3,387,487	99,281.00	34.12	11
12	Contract management and administrative services							12
13	Contract labor: Physician-Part A - Administrative		949,122		949,122	6,263.00	151.54	13
14	Home office salaries & wage-related costs							14
14.01	Home office salaries		6,181,052		6,181,052	131,595.00	46.97	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
	WAGE-RELATED COSTS							
17	Wage-related costs (core)(see instructions)		18,457,557		18,457,557			17
18	Wage-related costs (other)(see instructions)							18
19	Excluded areas		2,991,147		2,991,147			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		35,095		35,095			23
24	Wage-related costs (RHC/FQHC)							24
25	Interns & residents (in an approved program)							25
25.50	Home office wage-related		1,546,071		1,546,071			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
	OVERHEAD COSTS - DIRECT SALARIES							
26	Employee Benefits Department		1,428,893	-41,221	1,387,672	92,861.00	14.94	26
27	Administrative & General		1,658,808	-94,383	1,564,425	94,787.00	16.50	27
28	Administrative & General under contract (see instructions)		1,454,245		1,454,245	11,531.00	126.12	28
29	Maintenance & Repairs		1,406,351		1,406,351	58,323.00	24.11	29
30	Operation of Plant		10,014		10,014	564.00	17.76	30
31	Laundry & Linen Service		441,711		441,711	31,204.00	14.16	31
32	Housekeeping		1,148,776		1,148,776	81,477.00	14.10	32
33	Housekeeping under contract (see instructions)		9,625		9,625	894.00	10.77	33
34	Dietary		1,712,611		1,712,611	106,946.00	16.01	34
35	Dietary under contract (see instructions)							35
36	Cafeteria							36
37	Maintenance of Personnel							37
38	Nursing Administration		2,395,784	-218,518	2,177,266	66,316.00	32.83	38
39	Central Services and Supply		392,357		392,357	23,804.00	16.48	39
40	Pharmacy		1,962,396		1,962,396	53,429.00	36.73	40
41	Medical Records & Medical Records Library		1,351,500		1,351,500	50,829.00	26.59	41
42	Social Service		-667	210,605	209,938	9,078.00	23.13	42
43	Other General Service		288,734		288,734	16,936.00	17.05	43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)		50,912,123	9,508	50,921,631	2,018,833.00	25.22	1
2	Excluded area salaries (see instructions)		6,679,964	179,029	6,858,993	281,189.00	24.39	2
3	Subtotal salaries (line 1 minus line 2)		44,232,159	-169,521	44,062,638	1,737,644.00	25.36	3
4	Subtotal other wages & related costs (see instructions)		10,517,661		10,517,661	237,139.00	44.35	4

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PARTS II-III

5	Subtotal wage-related costs (see instructions)		20,003,628		20,003,628		45.40%	5
6	Total (sum of lines 3 through 5)		74,753,448	-169,521	74,583,927	1,974,783.00	37.77	6
7	Total overhead cost (see instructions)		15,661,138	-143,517	15,517,621	698,979.00	22.20	7

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL WAGE RELATED COSTS**WORKSHEET S-3
PART IV****Part IV - Wage Related Cost****Part A - Core List**

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions	2,544,011	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)	3,704,402	4
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization):		
5	401k/TSA Plan Administration Fees		5
6	Legal/Accounting/Management Fees-Pension Plan	45	6
7	Employee Managed Care Program Administration Fees	344,405	7
	HEALTH AND INSURANCE COST		
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)	7,520,257	8.02
8.03	Health Insurance (Purchased)		8.03
9	Prescription Drug Plan	1,740,463	9
10	Dental, Hearing and Vision Plan	448,576	10
11	Life Insurance (If employee is owner or beneficiary)	44,990	11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)	415,981	13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	499,621	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
	TAXES		
17	FICA-Employers Portion Only	3,527,373	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	6,000	19
20	State or Federal Unemployment Taxes		20
	OTHER		
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Costs and Allowances	515,888	22
23	Tuition Reimbursement	171,833	23
24	Total Wage Related cost (Sum of lines 1-23)	21,483,845	24

Part B - Other Than Core Related Cost

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

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3
PART V

Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

	Component	Contract Labor	Benefit Cost	
	0	1	2	
1	Total facility contract labor and benefit cost		21,483,844	1
2	Hospital		19,960,895	2
3	Subprovider - IPF			3
4	Subprovider - IRF		152,026	4
5	Subprovider - (OTHER)			5
6	Swing Beds - SNF			6
7	Swing Beds - NF			7
8	Hospital-Based SNF		597,405	8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA		773,518	11
12	Separately Certified ASC			12
13	Hospital-Based Hospice			13
14	Hospital-Based Health Clinic - RHC			14
15	Hospital-Based Health Clinic - FQHC			15
16	Hospital-Based - CMHC			16
17	Renal Dialysis			17
18	Other			18

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		393	345	332	1,070	1
2	Unduplicated Census Count (see instructions)		482.00	23.00	226.00	723.00	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)	8.21		8.21	3
4	Director(s) and Assistant Director(s)				4
5	Other Administrative Personnel				5
6	Direct Nursing Service	7.81		7.81	6
7	Nursing Supervisor				7
8	Physical Therapy Service	2.54		2.54	8
9	Physical Therapy Supervisor				9
10	Occupational Therapy Service	0.71		0.71	10
11	Occupational Therapy Supervisor				11
12	Speech Pathology Service				12
13	Speech Pathology Supervisor				13
14	Medical Social Service	0.02		0.02	14
15	Medical Social Service Supervisor				15
16	Home Health Aide	1.10		1.10	16
17	Home Health Aide Supervisor				17
18	DME/RT OTHER (CLICK HERE TO CHANG	14.14		14.14	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	3,469	368	48	74	3,959	21
22	Skilled Nursing Visit Charges	488,988	51,888	6,204	10,434	557,514	22
23	Physical Therapy Visits	1,720	55	12	42	1,829	23
24	Physical Therapy Visit Charges	292,060	9,350	1,700	7,140	310,250	24
25	Occupational Therapy Visits	559	33	5	12	609	25
26	Occupational Therapy Visit Charges	94,860	5,610	340	2,040	102,850	26
27	Speech Pathology Visits						27
28	Speech Pathology Visit Charges						28
29	Medical Social Service Visits	1	3			4	29
30	Medical Social Service Visit Charges	208	624			832	30
31	Home Health Aide Visits	399	94		6	499	31
32	Home Health Aide Visit Charges	28,329	6,674		426	35,429	32
33	Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	6,148	553	65	134	6,900	33
34	Other Charges	10,906	2,761	46	488	14,201	34
35	Total Charges (sum of lines 22, 24, 26, 28, 30, 32 and 34)	915,351	76,907	8,290	20,528	1,021,076	35
36	Total Number of Episodes (standard/non-outlier)	487		20	11	518	36
37	Total Number of Ourlier Episodes		16		1	17	37
38	Total Non-Routine Medical Supply Charges	7,824	14,357	889		23,070	38

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA**WORKSHEET S-7**

		Y/N	DATE	
		1	2	
1	If this facility contains a hospital-based SNF, were all patients under managed care or was there no Medicare utilization? Enter 'Y' for yes and do not complete the rest of this worksheet.	N		1
2	Does this hospital have an agreement under either section 1883 or section 1913 for swing beds? Enter 'Y' for yes or 'N' for no in column 1. If yes, enter the agreement date (mm/dd/yyyy) in column 2.	N	/ /	2

	Group	SNF Days	Swing Bed SNF Days	Total (sum of col. 2 + 3)	
	1	2	3	4	
3	RUX				3
4	RUL				4
5	RVX				5
6	RVL				6
7	RHX				7
8	RHL				8
9	RMX				9
10	RML				10
11	RLX				11
12	RUC	19		19	12
13	RUB	4		4	13
14	RUA				14
15	RVC	431		431	15
16	RVB	291		291	16
17	RVA	377		377	17
18	RHC	553		553	18
19	RHB	570		570	19
20	RHA	452		452	20
21	RMC				21
22	RMB	3		3	22
23	RMA	91		91	23
24	RLB				24
25	RLA				25
26	ES3				26
27	ES2				27
28	ES1				28
29	HE2				29
30	HE1	25		25	30
31	HD2	6		6	31
32	HD1	15		15	32
33	HC2				33
34	HC1	57		57	34
35	HB2	14		14	35
36	HB1	316		316	36
37	LE2				37
38	LE1				38
39	LD2				39
40	LD1	8		8	40
41	LC2				41
42	LC1				42
43	LB2				43
44	LB1				44
45	CE2				45
46	CE1				46
47	CD2				47
48	CD1	11		11	48
49	CC2				49
50	CC1				50
51	CB2				51
52	CB1	19		19	52
53	CA2				53
54	CA1	209		209	54
55	SE3				55
56	SE2				56
57	SE1				57
58	SSC				58
59	SSB				59
60	SSA				60
61	IB2				61
62	IB1				62
63	IA1				63
64	IA2				64

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA**WORKSHEET S-7**

	Group	SNF Days	Swing Bed SNF Days	Total (sum of col. 2 + 3)	
	1	2	3	4	
65	BB2				65
66	BB1				66
67	BA2				67
68	BA1				68
69	PE2				69
70	PE1				70
71	PD2				71
72	PD1	5		5	72
73	PC2				73
74	PC1				74
75	PB2				75
76	PB1	6		6	76
77	PA2				77
78	PA1				78
199	AAA				199
200	TOTAL	3,482		3,482	200

SNF SERVICES

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

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

		Expenses	Percentage	Associated with Direct Patient Care and Related Expenses?	
		1	2	3	
202	Staffing	1,643,354	70.42%	Y	202
203	Recruitment				203
204	Retention of employees				204
205	Training				205
206	Other (OTHER)	81,863	3.51%	Y	206
207	Total SNF Revenue (Worksheet G-2, Part I, line 7, column 3)	2,333,706			207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	0.287408	1
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Medicaid (see instructions for each line)

2	Net revenue from Medicaid	9,936,587	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 and/or supplemental payments from Medicaid?	Y	4
5	If line 4 is no, enter DSH and/or supplemental payments from Medicaid		5
6	Medicaid charges	36,547,635	6
7	Medicaid cost (line 1 times line 6)	10,504,083	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.	567,496	8

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

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

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

13	Net revenue from state or local indigent care program (not included on lines 2, 5, or 9)	33,791	13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)	49,506	14
15	State or local indigent care program cost (line 1 times line 14)	14,228	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	124,959	17
18	Government grants, appropriations of transfers for support of hospital operations	258,649	18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	567,496	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)	3,263,899	559,836	3,823,735	20
21	Cost of patients approved for charity care and uninsured discounts (see instructions)	938,071	559,836	1,497,907	21
22	Payments received from patients for amounts previously written off as charity care	110,191	85,975	196,166	22
23	Cost of charity care (line 21 minus line 22)	827,880	473,861	1,301,741	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)	2,242,312	26
27	Medicare reimbursable bad debts for the entire hospital complex (see instructions)	175,691	27
27.0	Medicare allowable bad debts for the entire hospital complex (see instructions)	270,295	27.0
1			1
28	Non-Medicare and non-reimbursable Medicare bad debt expense (see instructions)	1,972,017	28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)	661,377	29
30	Cost of uncompensated care (line 23, column 3 plus line 29)	1,963,118	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)	2,530,614	31

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES
WORKSHEET A

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATION S	RECLASSI- FIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUST- MENTS	NET EXPENSES FOR ALLOC- ATION (col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
		GENERAL SERVICE COST CENTERS								
1	00100	Cap Rel Costs-Bldg & Fixt		4,344,931	4,344,931	-1,830,833	2,514,098	-42,386	2,471,712	1
1.01	00101	CAP REL COST - 47 BLDG				1,147,905	1,147,905	-356,127	791,778	1.01
1.02	00102	CAP REL COST (PROF ARTS PLAZA)				320,712	320,712	-112,359	208,353	1.02
1.03	00103	CAP REL COST (ASBURY)				27,065	27,065	-25,081	1,984	1.03
1.04	00104	CAP REL COST (MED ARTS BLDG)				4,513	4,513	-4,182	331	1.04
1.05	00105	CAP REL COST (ENERGY CENTER)				224,614	224,614	-22,682	201,932	1.05
1.06	00106	CAP REL COST (RENTAL PROPERTIES)				2,526	2,526	-2,341	185	1.06
1.07	00107	CAP REL COST (PARKING DECK)				21,494	21,494	-2,341	19,153	1.07
1.08	00108	CAP REL COST (97 BLDG)				840,957	840,957	-179,961	660,996	1.08
1.09	00109	CAP REL COST (BELLEVUE CLINIC)				2,745	2,745	-2,544	201	1.09
1.10	00110	CAP REL COST (CASCADE CLINIC)				13,981	13,981	-12,816	1,165	1.10
1.11	00111	CAP REL COST (RETAIL PHARMACY)				55,709	55,709	-30,950	24,759	1.11
1.12	00112	CAP REL COST (OAKCREST NURSING HOME)				32,602	32,602	-29,407	3,195	1.12
2	00200	Cap Rel Costs-Mvble Equip				6,145,600	6,145,600	-5,560	6,140,040	2
3	00300	Other Cap Rel Costs							-0-	3
4	00400	Employee Benefits Department	406,242	1,845,827	2,252,069	6,406,569	8,658,638	4,591,338	13,249,976	4
4.01	00401	CHILD CARE	1,022,651	395,414	1,418,065	-237,112	1,180,953	-1,180,953		4.01
5.01	01160	COMMUNICATIONS	302,566	113,358	415,924	-53,032	362,892	-349	362,543	5.01
5.02	00560	PURCHASING	274,844	527,946	802,790	-41,710	761,080	7,523	768,603	5.02
5.03	00580	PFS/COLLECTION	658,022	2,600,019	3,258,041	-114,524	3,143,517	76,093	3,219,610	5.03
5.06	00590	OTHER ADMIN & GENERAL	423,376	15,345,389	15,768,765	-2,211,749	13,557,016	-3,931,801	9,625,215	5.06
6	00600	Maintenance & Repairs	1,406,351	2,508,644	3,914,995	-211,801	3,703,194	-39,040	3,664,154	6
7	00700	Operation of Plant	10,014	2,101,716	2,111,730	-1,749,598	362,132	60,577	422,709	7
8	00800	Laundry & Linen Service	441,711	400,576	842,287	-168,365	673,922	-14,679	659,243	8
9	00900	Housekeeping	1,148,776	617,155	1,765,931	-245,056	1,520,875	727	1,521,602	9
10	01000	Dietary	1,712,611	1,466,767	3,179,378	-338,714	2,840,664	-1,145,356	1,695,308	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	2,395,784	747,964	3,143,748	-602,062	2,541,686	193,998	2,735,684	13
14	01400	Central Services & Supply	392,357	128,600	520,957	71,548	592,505		592,505	14
15	01500	Pharmacy	1,962,396	867,967	2,830,363	-545,566	2,284,797	-853	2,283,944	15
16	01600	Medical Records & Library	1,351,500	623,856	1,975,356	-181,937	1,793,419	-44,208	1,749,211	16
17	01700	Social Service	-667	-191	-858	254,265	253,407		253,407	17
18	01850	CENTRAL STERILIZATION	288,734	316,637	605,371	-138,241	467,130		467,130	18
19	01900	Nonphysician Anesthetists				520,686	520,686	-520,686		19
20	02000	Nursing School								20
21	02100	I&R Services-Salary & Fringes Apprvd								21
22	02200	I&R Services-Other Prgm Costs Apprvd								22
23	02300	Paramed Ed Prgm-(specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults & Pediatrics	12,137,917	5,457,640	17,595,557	-3,466,063	14,129,494	-2,407,762	11,721,732	30
31	03100	Intensive Care Unit	1,463,586	545,835	2,009,421	-356,807	1,652,614		1,652,614	31
41	04100	Subprovider - IRF	350,724	93,487	444,211	45,689	489,900	-25,620	464,280	41
43	04300	Nursery	556,992	186,435	743,427	349,728	1,093,155		1,093,155	43
44	04400	Skilled Nursing Facility	1,352,206	364,011	1,716,217	-191,211	1,525,006		1,525,006	44
		ANCILLARY SERVICE COST CENTERS								
50	05000	Operating Room	3,067,027	13,172,398	16,239,425	-11,709,181	4,530,244	-31,286	4,498,958	50
51	05100	Recovery Room	1,834,152	604,880	2,439,032	-404,937	2,034,095	-1,618	2,032,477	51
52	05200	Delivery Room & Labor Room				797,353	797,353		797,353	52
53	05300	Anesthesiology	95,695	813,678	909,373	-765,436	143,937		143,937	53
54	05400	Radiology-Diagnostic	1,570,389	1,701,084	3,271,473	-381,118	2,890,355	-2,229	2,888,126	54
57	05700	CT Scan	489,706	599,660	1,089,366	-493,203	596,163		596,163	57
58	05800	MRI	221,380	87,287	308,667	-24,343	284,324		284,324	58
60	06000	Laboratory		8,524,694	8,524,694	-6,642	8,518,052	-1,645,032	6,873,020	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	06300	Blood Storing, Processing & Trans.		425,501	425,501	-1,267	424,234	-459	423,775	63
65	06500	Respiratory Therapy	968,249	367,180	1,335,429	-182,597	1,152,832	-3,629	1,149,203	65
66	06600	Physical Therapy	2,517,099	614,069	3,131,168	-313,210	2,817,958	-268	2,817,690	66
69	06900	Electrocardiology	850,930	3,395,761	4,246,691	-3,169,328	1,077,363	-1,745	1,075,618	69
70	07000	Electroencephalography	245,530	92,234	337,764	-57,713	280,051	-25	280,026	70
71	07100	Medical Supplies Charged to Patients		256,364	256,364	6,826,452	7,082,816	-2,247	7,080,569	71
72	07200	Impl. Dev. Charged to Patients				7,905,050	7,905,050		7,905,050	72
73	07300	Drugs Charged to Patients		5,088,058	5,088,058	717,522	5,805,580	-345,828	5,459,752	73

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	280,797	310,651	591,448	-220,697	370,751	-58,878	311,873	76
76.01	03951	SHOCK THERAPY	24,339	12,562	36,901	-10,724	26,177		26,177	76.01
76.97	07697	CARDIAC REHABILITATION	316,761	76,625	393,386	-119,019	274,367	-20,454	253,913	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY								76.98
76.99	07699	LITHOTRIPSY								76.99
		OUTPATIENT SERVICE COST CENTERS								
91	09100	Emergency	2,035,831	1,684,508	3,720,339	-528,693	3,191,646	-675,153	2,516,493	91
92	09200	Observation Beds (Non-Distinct Part)								92
		OTHER REIMBURSABLE COST CENTERS								
98	09850	PURCHASED DIALYSIS SERVICES		244,201	244,201	-3,840	240,361		240,361	98
101	10100	Home Health Agency	1,784,503	1,848,227	3,632,730	-247,620	3,385,110	3,240	3,388,350	101
		SPECIAL PURPOSE COST CENTERS								
113	11300	Interest Expense		1,217,119	1,217,119	-1,217,119				113
118		SUBTOTALS (sum of lines 1-117)	46,361,081	82,736,724	129,097,805	194,217	129,292,022	-7,995,399	121,296,623	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop & Canteen								190
190.01	19001	OAKCREST NURSING HOME	1,239,063	390,542	1,629,605	-193,515	1,436,090		1,436,090	190.01
190.02	19002	SHARED SERVICES	374,565	68,515	443,080	-34,713	408,367		408,367	190.02
190.03	19003	MATERNAL HEALTH	100,801	166,792	267,593	-41,925	225,668		225,668	190.03
190.04	19004	CAFETERIA VISITORS								190.04
190.05	19005	TV SERVICE								190.05
190.06	19006	FUND DEVELOPMENT	238,578	243,623	482,201	-25,016	457,185		457,185	190.06
193.01	19301	DAYCARE								193.01
193.05	19302	PHYSICIAN BILLING								193.05
193.06	19303	PHYSICIAN OFFICES								193.06
194	07950	GUEST MEALS								194
194.01	07951	KENNEDY LIVING CENTER	718,866	161,453	880,319	-118,504	761,815		761,815	194.01
194.02	07952	MERCY-CRESCENT DIABETES PROGRAM								194.02
194.03	07953	RENTAL PROPERTIES DBQ		6,237	6,237	14,068	20,305		20,305	194.03
194.04	07954	AUXILIARY								194.04
194.05	07955	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	199,698	154,559	354,257	-18,342	335,915		335,915	194.05
194.06	07956	RURAL OUTREACH PROGRAM	39,791	110,105	149,896	-18,567	131,329		131,329	194.06
194.07	07957	OTHER REV DEDUCTIONS								194.07
194.08	07958	LIFELINE	20,067	52,785	72,852	-3,129	69,723		69,723	194.08
194.09	07959	MMC DYERSVILLE				350,564	350,564		350,564	194.09
194.10	07960	CCH ELKADER		-6	-6	6				194.10
194.11	07961	RETAIL PHARMACY		29,299,709	29,299,709	-74,056	29,225,653		29,225,653	194.11
194.12	07962	IDLE SPACE								194.12
194.13	07963	COMMUNITY RELATIONS	261,102	514,316	775,418	-31,088	744,330		744,330	194.13
194.14	07964	GUTTENBERG MUNICIPAL HOSPITAL								194.14
200		TOTAL (sum of lines 118-199)	49,553,612	113,905,354	163,458,966		163,458,966	-7,995,399	155,463,567	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		6,145,600
2	EQUIPMENT DEPRECIATION	A				
3	EQUIPMENT DEPRECIATION	A				
4	EQUIPMENT DEPRECIATION	A				
5	EQUIPMENT DEPRECIATION	A				
6	EQUIPMENT DEPRECIATION	A				
7	EQUIPMENT DEPRECIATION	A				
8	EQUIPMENT DEPRECIATION	A				
9	EQUIPMENT DEPRECIATION	A				
10	EQUIPMENT DEPRECIATION	A				
11	EQUIPMENT DEPRECIATION	A				
12	EQUIPMENT DEPRECIATION	A				
13	EQUIPMENT DEPRECIATION	A				
14	EQUIPMENT DEPRECIATION	A				
15	EQUIPMENT DEPRECIATION	A				
16	EQUIPMENT DEPRECIATION	A				
17	EQUIPMENT DEPRECIATION	A				
18	EQUIPMENT DEPRECIATION	A				
19	EQUIPMENT DEPRECIATION	A				
20	EQUIPMENT DEPRECIATION	A				
21	EQUIPMENT DEPRECIATION	A				
22	EQUIPMENT DEPRECIATION	A				
23	EQUIPMENT DEPRECIATION	A				
24	EQUIPMENT DEPRECIATION	A				
25	EQUIPMENT DEPRECIATION	A				
26	EQUIPMENT DEPRECIATION	A				
27	EQUIPMENT DEPRECIATION	A				
28	EQUIPMENT DEPRECIATION	A				
29	EQUIPMENT DEPRECIATION	A				
30	EQUIPMENT DEPRECIATION	A				
31	EQUIPMENT DEPRECIATION	A				
32	EQUIPMENT DEPRECIATION	A				
33	EQUIPMENT DEPRECIATION	A				
34	EQUIPMENT DEPRECIATION	A				
35	EQUIPMENT DEPRECIATION	A				
36	EQUIPMENT DEPRECIATION	A				
37	EQUIPMENT DEPRECIATION	A				
38	EQUIPMENT DEPRECIATION	A				
39	EQUIPMENT DEPRECIATION	A				
40	EQUIPMENT DEPRECIATION	A				
41	EQUIPMENT DEPRECIATION	A				
42	EQUIPMENT DEPRECIATION	A				
43	EQUIPMENT DEPRECIATION	A				
44	EQUIPMENT DEPRECIATION	A				
45	EQUIPMENT DEPRECIATION	A				
46	EQUIPMENT DEPRECIATION	A				
47	EQUIPMENT DEPRECIATION	A				
500	Total reclassifications					6,145,600
	Code Letter - A					
1	MEDICAL SUPPLIES RECLASS	B	OTHER ADMIN & GENERAL	5.06		884
2	MEDICAL SUPPLIES RECLASS	B	Medical Supplies Charged to P	71		6,897,946
3	MEDICAL SUPPLIES RECLASS	B	CCH ELKADER	194.10		253
4	MEDICAL SUPPLIES RECLASS	B				
5	MEDICAL SUPPLIES RECLASS	B				
6	MEDICAL SUPPLIES RECLASS	B				
7	MEDICAL SUPPLIES RECLASS	B				
8	MEDICAL SUPPLIES RECLASS	B				
9	MEDICAL SUPPLIES RECLASS	B				
10	MEDICAL SUPPLIES RECLASS	B				
11	MEDICAL SUPPLIES RECLASS	B				
12	MEDICAL SUPPLIES RECLASS	B				
13	MEDICAL SUPPLIES RECLASS	B				
14	MEDICAL SUPPLIES RECLASS	B				
15	MEDICAL SUPPLIES RECLASS	B				
16	MEDICAL SUPPLIES RECLASS	B				
17	MEDICAL SUPPLIES RECLASS	B				
18	MEDICAL SUPPLIES RECLASS	B				
19	MEDICAL SUPPLIES RECLASS	B				
20	MEDICAL SUPPLIES RECLASS	B				

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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RECLASSIFICATIONS
WORKSHEET A-6

		INCREASES				
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER
		1	2	3	4	5
21	MEDICAL SUPPLIES RECLASS	B				21
22	MEDICAL SUPPLIES RECLASS	B				22
23	MEDICAL SUPPLIES RECLASS	B				23
24	MEDICAL SUPPLIES RECLASS	B				24
25	MEDICAL SUPPLIES RECLASS	B				25
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
500	Total reclassifications					6,899,083
	Code Letter - B					
1	DRUGS CHARGED TO PATIENTS RECLASS	C	Drugs Charged to Patients	73		717,522
2	DRUGS CHARGED TO PATIENTS RECLASS	C				2
3	DRUGS CHARGED TO PATIENTS RECLASS	C				3
4	DRUGS CHARGED TO PATIENTS RECLASS	C				4
5	DRUGS CHARGED TO PATIENTS RECLASS	C				5
6	DRUGS CHARGED TO PATIENTS RECLASS	C				6
7	DRUGS CHARGED TO PATIENTS RECLASS	C				7
8	DRUGS CHARGED TO PATIENTS RECLASS	C				8
9	DRUGS CHARGED TO PATIENTS RECLASS	C				9
10	DRUGS CHARGED TO PATIENTS RECLASS	C				10
11	DRUGS CHARGED TO PATIENTS RECLASS	C				11
12	DRUGS CHARGED TO PATIENTS RECLASS	C				12
13	DRUGS CHARGED TO PATIENTS RECLASS	C				13
14	DRUGS CHARGED TO PATIENTS RECLASS	C				14
15	DRUGS CHARGED TO PATIENTS RECLASS	C				15
16	DRUGS CHARGED TO PATIENTS RECLASS	C				16
17	DRUGS CHARGED TO PATIENTS RECLASS	C				17
18	DRUGS CHARGED TO PATIENTS RECLASS	C				18
19	DRUGS CHARGED TO PATIENTS RECLASS	C				19
20	DRUGS CHARGED TO PATIENTS RECLASS	C				20
21	DRUGS CHARGED TO PATIENTS RECLASS	C				21
22	DRUGS CHARGED TO PATIENTS RECLASS	C				22
23	DRUGS CHARGED TO PATIENTS RECLASS	C				23
24	DRUGS CHARGED TO PATIENTS RECLASS	C				24
25	DRUGS CHARGED TO PATIENTS RECLASS	C				25
26	DRUGS CHARGED TO PATIENTS RECLASS	C				26
27	DRUGS CHARGED TO PATIENTS RECLASS	C				27
28	DRUGS CHARGED TO PATIENTS RECLASS	C				28
29	DRUGS CHARGED TO PATIENTS RECLASS	C				29
30	DRUGS CHARGED TO PATIENTS RECLASS	C				30
31	DRUGS CHARGED TO PATIENTS RECLASS	C				31
32	DRUGS CHARGED TO PATIENTS RECLASS	C				32
33	DRUGS CHARGED TO PATIENTS RECLASS	C				33
34	DRUGS CHARGED TO PATIENTS RECLASS	C				34
500	Total reclassifications					717,522
	Code Letter - C					
1	DIRECT ASSIGNED EMP BENE	D	Employee Benefits Department	4		6,527,546
2	DIRECT ASSIGNED EMP BENE	D	Social Service	17		170
3	DIRECT ASSIGNED EMP BENE	D	CCH ELKADER	194.10		6
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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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
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
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
500	Total reclassifications					6,527,722
	Code Letter - D					
1	IMPLANTABLE SUPPLIES	E	OTHER ADMIN & GENERAL	5.06		100,000
2	IMPLANTABLE SUPPLIES	E	Impl. Dev. Charged to Patient	72		7,905,050
3	IMPLANTABLE SUPPLIES	E	Emergency	91		6
4	IMPLANTABLE SUPPLIES	E				
5	IMPLANTABLE SUPPLIES	E				
6	IMPLANTABLE SUPPLIES	E				
500	Total reclassifications					8,005,056
	Code Letter - E					
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST - 47 BLDG	1.01		763,615
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PROF ARTS PLAZA	1.02		199,467
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (ENERGY CENTER)	1.05		200,138
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (PARKING DECK)	1.07		18,968
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (97 BLDG)	1.08		646,764
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (CASCADE CLINIC)	1.10		151
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	CAP REL COST (OAKCREST NURSIN	1.12		869
500	Total reclassifications					1,829,972
	Code Letter - G					
1	RETAIL PHARMACY DEPRECIATION	H	CAP REL COST (RETAIL PHARMACY	1.11		22,311
500	Total reclassifications					22,311
	Code Letter - H					
1	CRNA FEES	I	Nonphysician Anesthetists	19		520,686
2	CRNA FEES	I				
500	Total reclassifications					520,686
	Code Letter - I					
1	PAP PROPERTY TAX	J	RENTAL PROPERTIES DBQ	194.03		14,068
500	Total reclassifications					14,068
	Code Letter - J					

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	BIRTH CENTER COSTS	L	Nursery	43	404,477	48,542
2	BIRTH CENTER COSTS	L	Delivery Room & Labor Room	52	711,914	85,439
500	Total reclassifications				1,116,391	133,981
	Code Letter - L					
1	GENERAL INSURANCE	N	OTHER ADMIN & GENERAL	5.06		373,358
500	Total reclassifications					373,358
	Code Letter - N					
1	INTEREST EXPENSE	O	Cap Rel Costs-Bldg & Fixt	1		436,328
2	INTEREST EXPENSE	O	CAP REL COST - 47 BLDG	1.01		356,127
3	INTEREST EXPENSE	O	CAP REL COST (PROF ARTS PLAZA	1.02		112,359
4	INTEREST EXPENSE	O	CAP REL COST (ASBURY)	1.03		25,081
5	INTEREST EXPENSE	O	CAP REL COST (MED ARTS BLDG)	1.04		4,182
6	INTEREST EXPENSE	O	CAP REL COST (ENERGY CENTER)	1.05		22,682
7	INTEREST EXPENSE	O	CAP REL COST (RENTAL PROPERTI	1.06		2,341
8	INTEREST EXPENSE	O	CAP REL COST (PARKING DECK)	1.07		2,341
9	INTEREST EXPENSE	O	CAP REL COST (97 BLDG)	1.08		179,961
10	INTEREST EXPENSE	O	CAP REL COST (BELLEVUE CLINIC	1.09		2,544
11	INTEREST EXPENSE	O	CAP REL COST (CASCADE CLINIC)	1.10		12,816
12	INTEREST EXPENSE	O	CAP REL COST (RETAIL PHARMACY	1.11		30,950
13	INTEREST EXPENSE	O	CAP REL COST (OAKCREST NURSIN	1.12		29,407
500	Total reclassifications					1,217,119
	Code Letter - O					
1	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST - 47 BLDG	1.01		28,163
2	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PROF ARTS PLAZA	1.02		8,886
3	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ASBURY)	1.03		1,984
4	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (MED ARTS BLDG)	1.04		331
5	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (ENERGY CENTER)	1.05		1,794
6	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RENTAL PROPERTI	1.06		185
7	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (PARKING DECK)	1.07		185
8	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (97 BLDG)	1.08		14,232
9	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (BELLEVUE CLINIC	1.09		201
10	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (CASCADE CLINIC)	1.10		1,014
11	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (RETAIL PHARMACY	1.11		2,448
12	LAND IMPROVEMENT DEPR EXP	P	CAP REL COST (OAKCREST NURSIN	1.12		2,326
500	Total reclassifications					61,749
	Code Letter - P					
1	CARDIAC REHAB	Q	Adults & Pediatrics	30	77,416	11,328
500	Total reclassifications				77,416	11,328
	Code Letter - Q					
1	SOCIAL SERVICE	R	Social Service	17	210,605	43,490
500	Total reclassifications				210,605	43,490
	Code Letter - R					
1	MEDICAL DIRECTOR	T	Subprovider - IRF	41		89,044
2	MEDICAL DIRECTOR	T	Radiology-Diagnostic	54		43,786
3	MEDICAL DIRECTOR	T	Respiratory Therapy	65		10,944
4	MEDICAL DIRECTOR	T	BEHAVIORAL HEALTH COUNSELING	76		15,049
5	MEDICAL DIRECTOR	T	Emergency	91		31,517
6	MEDICAL DIRECTOR	T	OAKCREST NURSING HOME	190.01		3,176
500	Total reclassifications					193,516
	Code Letter - T					
1	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4		162,003
500	Total reclassifications					162,003
	Code Letter - V					
1	THCE RECLASS OTHER	W	Employee Benefits Department	4		1,150
2	THCE RECLASS OTHER	W	COMMUNICATIONS	5.01		1,337
3	THCE RECLASS OTHER	W	PURCHASING	5.02		1,437
4	THCE RECLASS OTHER	W	OTHER ADMIN & GENERAL	5.06		43,927
5	THCE RECLASS OTHER	W	Maintenance & Repairs	6		3,364
6	THCE RECLASS OTHER	W	Housekeeping	9		150
7	THCE RECLASS OTHER	W	Dietary	10		512
8	THCE RECLASS OTHER	W	Nursing Administration	13		875

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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
9	THCE RECLASS OTHER	W	Central Services & Supply	14		153,333
10	THCE RECLASS OTHER	W	Pharmacy	15		1,062
11	THCE RECLASS OTHER	W	Medical Records & Library	16		3,074
12	THCE RECLASS OTHER	W	CENTRAL STERILIZATION	18		91,128
13	THCE RECLASS OTHER	W	Adults & Pediatrics	30		228,325
14	THCE RECLASS OTHER	W	Intensive Care Unit	31		64,982
15	THCE RECLASS OTHER	W	Subprovider - IRF	41		5,924
16	THCE RECLASS OTHER	W	Nursery	43		37,393
17	THCE RECLASS OTHER	W	Skilled Nursing Facility	44		38,688
18	THCE RECLASS OTHER	W	Operating Room	50		305,858
19	THCE RECLASS OTHER	W	Recovery Room	51		54,507
20	THCE RECLASS OTHER	W	Anesthesiology	53		34,227
21	THCE RECLASS OTHER	W	Radiology-Diagnostic	54		298,723
22	THCE RECLASS OTHER	W	CT Scan	57		32,317
23	THCE RECLASS OTHER	W	MRI	58		16,421
24	THCE RECLASS OTHER	W	Laboratory	60		187
25	THCE RECLASS OTHER	W	Respiratory Therapy	65		43,714
26	THCE RECLASS OTHER	W	Physical Therapy	66		16,871
27	THCE RECLASS OTHER	W	Electrocardiology	69		83,517
28	THCE RECLASS OTHER	W	Electroencephalography	70		10,188
29	THCE RECLASS OTHER	W	BEHAVIORAL HEALTH COUNSELING	76		1,012
30	THCE RECLASS OTHER	W	CARDIAC REHABILITATION	76.97		15,771
31	THCE RECLASS OTHER	W	Emergency	91		88,369
32	THCE RECLASS OTHER	W	PURCHASED DIALYSIS SERVICES	98		312
33	THCE RECLASS OTHER	W	Home Health Agency	101		5,399
34	THCE RECLASS OTHER	W	OAKCREST NURSING HOME	190.01		36,896
35	THCE RECLASS OTHER	W	SHARED SERVICES	190.02		4,062
36	THCE RECLASS OTHER	W	MATERNAL HEALTH	190.03		5,376
37	THCE RECLASS OTHER	W	COMMUNITY EDUCATION/OUTSIDE L	194.05		2,574
500	Total reclassifications					1,732,962
	Code Letter - W					
1	PTO ACCRUAL OTHER TO SALARY	Y	Employee Benefits Department	4	171,511	
500	Total reclassifications				171,511	
	Code Letter - Y					
1	VISUAL MONITORING SALARY	Z	Intensive Care Unit	31	151	
2	VISUAL MONITORING SALARY	Z	Skilled Nursing Facility	44	26,004	
500	Total reclassifications				26,155	
	Code Letter - Z					
1	DYERSVILLE BUDGET & FINANCE	AA	MMC DYERSVILLE	194.09	67,808	31,829
2	DYERSVILLE BUDGET & FINANCE	AA				
500	Total reclassifications				67,808	31,829
	Code Letter - AA					
1	DYERSVILLE HUMAN RESOURCES	AB	MMC DYERSVILLE	194.09	50,729	20,253
500	Total reclassifications				50,729	20,253
	Code Letter - AB					
1	DYERSVILLE ADMINISTRATION	AC	MMC DYERSVILLE	194.09	11,352	136,034
2	DYERSVILLE ADMINISTRATION	AC				
500	Total reclassifications				11,352	136,034
	Code Letter - AC					
1	DYERSVILLE PLANNING	AD	MMC DYERSVILLE	194.09	4,230	2,630
2	DYERSVILLE PLANNING	AD				
500	Total reclassifications				4,230	2,630
	Code Letter - AD					
1	DYERSVILLE SPIRITUAL CARE	AF	MMC DYERSVILLE	194.09	8,574	4,265
2	DYERSVILLE SPIRITUAL CARE	AF				
500	Total reclassifications				8,574	4,265
	Code Letter - AF					
1	DYERSVILLE PURCHASING	AG	MMC DYERSVILLE	194.09	2,419	2,528
2	DYERSVILLE PURCHASING	AG				
500	Total reclassifications				2,419	2,528
	Code Letter - AG					

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	DYERSVILLE NURSING ADMIN	AH	MMC DYERSVILLE	194.09	7,913		1
500	Total reclassifications				7,913		500
	Code Letter - AH						
	GRAND TOTAL (Increases)				1,755,103	34,809,065	

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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RECLASSIFICATIONS**WORKSHEET A-6**

			DECREASES					
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	COST CENTER	LINE #	SALARY	OTHER	Wkst A-7 Ref.	
		1	6	7	8	9	10	
1	EQUIPMENT DEPRECIATION	A	Cap Rel Costs-Bldg & Fixt	1		2,082	9	1
2	EQUIPMENT DEPRECIATION	A	Employee Benefits Department	4		6,868		2
3	EQUIPMENT DEPRECIATION	A	CHILD CARE	4.01		15,897		3
4	EQUIPMENT DEPRECIATION	A	COMMUNICATIONS	5.01		6,348		4
5	EQUIPMENT DEPRECIATION	A	PURCHASING	5.02		48		5
6	EQUIPMENT DEPRECIATION	A	PFS/COLLECTION	5.03		5,054		6
7	EQUIPMENT DEPRECIATION	A	OTHER ADMIN & GENERAL	5.06		2,192,636		7
8	EQUIPMENT DEPRECIATION	A	Maintenance & Repairs	6		27,764		8
9	EQUIPMENT DEPRECIATION	A	Operation of Plant	7		895		9
10	EQUIPMENT DEPRECIATION	A	Laundry & Linen Service	8		76,301		10
11	EQUIPMENT DEPRECIATION	A	Housekeeping	9		10,296		11
12	EQUIPMENT DEPRECIATION	A	Dietary	10		28,795		12
13	EQUIPMENT DEPRECIATION	A	Nursing Administration	13		65,039		13
14	EQUIPMENT DEPRECIATION	A	Central Services & Supply	14		9,863		14
15	EQUIPMENT DEPRECIATION	A	Pharmacy	15		246,836		15
16	EQUIPMENT DEPRECIATION	A	Medical Records & Library	16		11,717		16
17	EQUIPMENT DEPRECIATION	A	CENTRAL STERILIZATION	18		77,875		17
18	EQUIPMENT DEPRECIATION	A	Adults & Pediatrics	30		350,443		18
19	EQUIPMENT DEPRECIATION	A	Intensive Care Unit	31		63,113		19
20	EQUIPMENT DEPRECIATION	A	Subprovider - IRF	41		6,949		20
21	EQUIPMENT DEPRECIATION	A	Nursery	43		39,952		21
22	EQUIPMENT DEPRECIATION	A	Skilled Nursing Facility	44		16,166		22
23	EQUIPMENT DEPRECIATION	A	Operating Room	50		1,118,803		23
24	EQUIPMENT DEPRECIATION	A	Recovery Room	51		27,751		24
25	EQUIPMENT DEPRECIATION	A	Anesthesiology	53		151,190		25
26	EQUIPMENT DEPRECIATION	A	Radiology-Diagnostic	54		383,631		26
27	EQUIPMENT DEPRECIATION	A	CT Scan	57		467,229		27
28	EQUIPMENT DEPRECIATION	A	MRI	58		13,552		28
29	EQUIPMENT DEPRECIATION	A	Laboratory	60		2,192		29
30	EQUIPMENT DEPRECIATION	A	Blood Storing, Processing & T	63		1,267		30
31	EQUIPMENT DEPRECIATION	A	Respiratory Therapy	65		22,898		31
32	EQUIPMENT DEPRECIATION	A	Physical Therapy	66		8,962		32
33	EQUIPMENT DEPRECIATION	A	Electrocardiology	69		387,982		33
34	EQUIPMENT DEPRECIATION	A	Electroencephalography	70		25,468		34
35	EQUIPMENT DEPRECIATION	A	Medical Supplies Charged to P	71		64,649		35
36	EQUIPMENT DEPRECIATION	A	BEHAVIORAL HEALTH COUNSELING	76		2,330		36
37	EQUIPMENT DEPRECIATION	A	SHOCK THERAPY	76.01		71		37
38	EQUIPMENT DEPRECIATION	A	CARDIAC REHABILITATION	76.97		7,326		38
39	EQUIPMENT DEPRECIATION	A	Emergency	91		114,632		39
40	EQUIPMENT DEPRECIATION	A	Home Health Agency	101		12,412		40
41	EQUIPMENT DEPRECIATION	A	OAKCREST NURSING HOME	190.01		16,633		41
42	EQUIPMENT DEPRECIATION	A	SHARED SERVICES	190.02		170		42
43	EQUIPMENT DEPRECIATION	A	MATERNAL HEALTH	190.03		371		43
44	EQUIPMENT DEPRECIATION	A	FUND DEVELOPMENT	190.06		1,318		44
45	EQUIPMENT DEPRECIATION	A	RURAL OUTREACH PROGRAM	194.06		1,087		45
46	EQUIPMENT DEPRECIATION	A	RETAIL PHARMACY	194.11		51,745		46
47	EQUIPMENT DEPRECIATION	A	COMMUNITY RELATIONS	194.13		994		47
500	Total reclassifications					6,145,600		500
	Code letter - A							
1	MEDICAL SUPPLIES RECLASS	B	Employee Benefits Department	4		3,421		1
2	MEDICAL SUPPLIES RECLASS	B	CHILD CARE	4.01		6,408		2
3	MEDICAL SUPPLIES RECLASS	B	COMMUNICATIONS	5.01		129		3
4	MEDICAL SUPPLIES RECLASS	B	PURCHASING	5.02		22		4
5	MEDICAL SUPPLIES RECLASS	B	PFS/COLLECTION	5.03		2		5
6	MEDICAL SUPPLIES RECLASS	B	Maintenance & Repairs	6		150		6
7	MEDICAL SUPPLIES RECLASS	B	Operation of Plant	7		36		7
8	MEDICAL SUPPLIES RECLASS	B	Laundry & Linen Service	8		4,895		8
9	MEDICAL SUPPLIES RECLASS	B	Housekeeping	9		7,559		9
10	MEDICAL SUPPLIES RECLASS	B	Dietary	10		3,301		10
11	MEDICAL SUPPLIES RECLASS	B	Nursing Administration	13		574		11
12	MEDICAL SUPPLIES RECLASS	B	Central Services & Supply	14		622		12
13	MEDICAL SUPPLIES RECLASS	B	Pharmacy	15		57,415		13
14	MEDICAL SUPPLIES RECLASS	B	Medical Records & Library	16		41		14
15	MEDICAL SUPPLIES RECLASS	B	CENTRAL STERILIZATION	18		102,361		15
16	MEDICAL SUPPLIES RECLASS	B	Adults & Pediatrics	30		470,401		16
17	MEDICAL SUPPLIES RECLASS	B	Intensive Care Unit	31		149,417		17
18	MEDICAL SUPPLIES RECLASS	B	Subprovider - IRF	41		2,768		18
19	MEDICAL SUPPLIES RECLASS	B	Nursery	43		33,973		19

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
20	MEDICAL SUPPLIES RECLASS	B	Skilled Nursing Facility	44		46,194	20
21	MEDICAL SUPPLIES RECLASS	B	Operating Room	50		4,176,275	21
22	MEDICAL SUPPLIES RECLASS	B	Recovery Room	51		135,581	22
23	MEDICAL SUPPLIES RECLASS	B	Anesthesiology	53		136,161	23
24	MEDICAL SUPPLIES RECLASS	B	Radiology-Diagnostic	54		135,323	24
25	MEDICAL SUPPLIES RECLASS	B	MRI	58		4,431	25
26	MEDICAL SUPPLIES RECLASS	B	Laboratory	60		4,614	26
27	MEDICAL SUPPLIES RECLASS	B	Respiratory Therapy	65		94,785	27
28	MEDICAL SUPPLIES RECLASS	B	Physical Therapy	66		32,110	28
29	MEDICAL SUPPLIES RECLASS	B	Electrocardiology	69		1,011,749	29
30	MEDICAL SUPPLIES RECLASS	B	Electroencephalography	70		12,242	30
31	MEDICAL SUPPLIES RECLASS	B	BEHAVIORAL HEALTH COUNSELING	76		180	31
32	MEDICAL SUPPLIES RECLASS	B	SHOCK THERAPY	76.01		7,091	32
33	MEDICAL SUPPLIES RECLASS	B	CARDIAC REHABILITATION	76.97		3,059	33
34	MEDICAL SUPPLIES RECLASS	B	Emergency	91		225,056	34
35	MEDICAL SUPPLIES RECLASS	B	PURCHASED DIALYSIS SERVICES	98		2,303	35
36	MEDICAL SUPPLIES RECLASS	B	OAKCREST NURSING HOME	190.01		27,577	36
37	MEDICAL SUPPLIES RECLASS	B	SHARED SERVICES	190.02		29	37
38	MEDICAL SUPPLIES RECLASS	B	MATERNAL HEALTH	190.03		686	38
39	MEDICAL SUPPLIES RECLASS	B	KENNEDY LIVING CENTER	194.01		24	39
40	MEDICAL SUPPLIES RECLASS	B	COMMUNITY EDUCATION/OUTSIDE L	194.05		5	40
41	MEDICAL SUPPLIES RECLASS	B	LIFELINE	194.08		24	41
42	MEDICAL SUPPLIES RECLASS	B	COMMUNITY RELATIONS	194.13		89	42
500	Total reclassifications					6,899,083	500
	Code letter - B						
1	DRUGS CHARGED TO PATIENTS RECLASS	C	Employee Benefits Department	4		29,571	1
2	DRUGS CHARGED TO PATIENTS RECLASS	C	COMMUNICATIONS	5.01		15	2
3	DRUGS CHARGED TO PATIENTS RECLASS	C	PFS/COLLECTION	5.03		3	3
4	DRUGS CHARGED TO PATIENTS RECLASS	C	Maintenance & Repairs	6		16	4
5	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursing Administration	13		5	5
6	DRUGS CHARGED TO PATIENTS RECLASS	C	Central Services & Supply	14		2,544	6
7	DRUGS CHARGED TO PATIENTS RECLASS	C	Pharmacy	15		53,817	7
8	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Records & Library	16		17	8
9	DRUGS CHARGED TO PATIENTS RECLASS	C	Adults & Pediatrics	30		115,632	9
10	DRUGS CHARGED TO PATIENTS RECLASS	C	Intensive Care Unit	31		23,185	10
11	DRUGS CHARGED TO PATIENTS RECLASS	C	Nursery	43		1,784	11
12	DRUGS CHARGED TO PATIENTS RECLASS	C	Skilled Nursing Facility	44		7,684	12
13	DRUGS CHARGED TO PATIENTS RECLASS	C	Operating Room	50		60,908	13
14	DRUGS CHARGED TO PATIENTS RECLASS	C	Recovery Room	51		64,104	14
15	DRUGS CHARGED TO PATIENTS RECLASS	C	Anesthesiology	53		19,460	15
16	DRUGS CHARGED TO PATIENTS RECLASS	C	Radiology-Diagnostic	54		11,478	16
17	DRUGS CHARGED TO PATIENTS RECLASS	C	MRI	58		147	17
18	DRUGS CHARGED TO PATIENTS RECLASS	C	Laboratory	60		23	18
19	DRUGS CHARGED TO PATIENTS RECLASS	C	Respiratory Therapy	65		1,473	19
20	DRUGS CHARGED TO PATIENTS RECLASS	C	Physical Therapy	66		439	20
21	DRUGS CHARGED TO PATIENTS RECLASS	C	Electrocardiology	69		18,132	21
22	DRUGS CHARGED TO PATIENTS RECLASS	C	Electroencephalography	70		1,363	22
23	DRUGS CHARGED TO PATIENTS RECLASS	C	Medical Supplies Charged to P	71		6,845	23
24	DRUGS CHARGED TO PATIENTS RECLASS	C	BEHAVIORAL HEALTH COUNSELING	76		190,367	24
25	DRUGS CHARGED TO PATIENTS RECLASS	C	SHOCK THERAPY	76.01		169	25
26	DRUGS CHARGED TO PATIENTS RECLASS	C	CARDIAC REHABILITATION	76.97		6	26
27	DRUGS CHARGED TO PATIENTS RECLASS	C	Emergency	91		58,140	27
28	DRUGS CHARGED TO PATIENTS RECLASS	C	PURCHASED DIALYSIS SERVICES	98		1,849	28
29	DRUGS CHARGED TO PATIENTS RECLASS	C	OAKCREST NURSING HOME	190.01		1,016	29
30	DRUGS CHARGED TO PATIENTS RECLASS	C	MATERNAL HEALTH	190.03		34,379	30
31	DRUGS CHARGED TO PATIENTS RECLASS	C	COMMUNITY EDUCATION/OUTSIDE L	194.05		8	31
32	DRUGS CHARGED TO PATIENTS RECLASS	C	RURAL OUTREACH PROGRAM	194.06		12,627	32
33	DRUGS CHARGED TO PATIENTS RECLASS	C	CCH ELKADER	194.10		253	33
34	DRUGS CHARGED TO PATIENTS RECLASS	C	COMMUNITY RELATIONS	194.13		63	34
500	Total reclassifications					717,522	500
	Code letter - C						
1	DIRECT ASSIGNED EMP BENE	D	CHILD CARE	4.01		214,807	1
2	DIRECT ASSIGNED EMP BENE	D	COMMUNICATIONS	5.01		47,877	2
3	DIRECT ASSIGNED EMP BENE	D	PURCHASING	5.02		38,472	3
4	DIRECT ASSIGNED EMP BENE	D	PFS/COLLECTION	5.03		109,465	4
5	DIRECT ASSIGNED EMP BENE	D	OTHER ADMIN & GENERAL	5.06		46,555	5
6	DIRECT ASSIGNED EMP BENE	D	Maintenance & Repairs	6		187,235	6

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
7	DIRECT ASSIGNED EMP BENE	D	Operation of Plant	7		1,637		7
8	DIRECT ASSIGNED EMP BENE	D	Laundry & Linen Service	8		87,169		8
9	DIRECT ASSIGNED EMP BENE	D	Housekeeping	9		227,351		9
10	DIRECT ASSIGNED EMP BENE	D	Dietary	10		307,130		10
11	DIRECT ASSIGNED EMP BENE	D	Nursing Administration	13		275,311		11
12	DIRECT ASSIGNED EMP BENE	D	Central Services & Supply	14		68,756		12
13	DIRECT ASSIGNED EMP BENE	D	Pharmacy	15		188,560		13
14	DIRECT ASSIGNED EMP BENE	D	Medical Records & Library	16		173,236		14
15	DIRECT ASSIGNED EMP BENE	D	CENTRAL STERILIZATION	18		49,133		15
16	DIRECT ASSIGNED EMP BENE	D	Adults & Pediatrics	30		1,565,582		16
17	DIRECT ASSIGNED EMP BENE	D	Intensive Care Unit	31		186,191		17
18	DIRECT ASSIGNED EMP BENE	D	Subprovider - IRF	41		39,562		18
19	DIRECT ASSIGNED EMP BENE	D	Nursery	43		64,975		19
20	DIRECT ASSIGNED EMP BENE	D	Skilled Nursing Facility	44		185,730		20
21	DIRECT ASSIGNED EMP BENE	D	Operating Room	50		392,862		21
22	DIRECT ASSIGNED EMP BENE	D	Recovery Room	51		232,008		22
23	DIRECT ASSIGNED EMP BENE	D	Anesthesiology	53		13,598		23
24	DIRECT ASSIGNED EMP BENE	D	Radiology-Diagnostic	54		188,640		24
25	DIRECT ASSIGNED EMP BENE	D	CT Scan	57		58,291		25
26	DIRECT ASSIGNED EMP BENE	D	MRI	58		22,634		26
27	DIRECT ASSIGNED EMP BENE	D	Respiratory Therapy	65		118,099		27
28	DIRECT ASSIGNED EMP BENE	D	Physical Therapy	66		288,570		28
29	DIRECT ASSIGNED EMP BENE	D	Electrocardiology	69		105,382		29
30	DIRECT ASSIGNED EMP BENE	D	Electroencephalography	70		28,828		30
31	DIRECT ASSIGNED EMP BENE	D	BEHAVIORAL HEALTH COUNSELING	76		43,881		31
32	DIRECT ASSIGNED EMP BENE	D	SHOCK THERAPY	76.01		3,393		32
33	DIRECT ASSIGNED EMP BENE	D	CARDIAC REHABILITATION	76.97		35,655		33
34	DIRECT ASSIGNED EMP BENE	D	Emergency	91		250,757		34
35	DIRECT ASSIGNED EMP BENE	D	Home Health Agency	101		240,607		35
36	DIRECT ASSIGNED EMP BENE	D	OAKCREST NURSING HOME	190.01		188,361		36
37	DIRECT ASSIGNED EMP BENE	D	SHARED SERVICES	190.02		38,576		37
38	DIRECT ASSIGNED EMP BENE	D	MATERNAL HEALTH	190.03		11,865		38
39	DIRECT ASSIGNED EMP BENE	D	FUND DEVELOPMENT	190.06		23,698		39
40	DIRECT ASSIGNED EMP BENE	D	KENNEDY LIVING CENTER	194.01		118,480		40
41	DIRECT ASSIGNED EMP BENE	D	COMMUNITY EDUCATION/OUTSIDE L	194.05		20,903		41
42	DIRECT ASSIGNED EMP BENE	D	RURAL OUTREACH PROGRAM	194.06		4,853		42
43	DIRECT ASSIGNED EMP BENE	D	LIFELINE	194.08		3,105		43
44	DIRECT ASSIGNED EMP BENE	D	COMMUNITY RELATIONS	194.13		29,942		44
500	Total reclassifications					6,527,722		500
	Code letter - D							
1	IMPLANTABLE SUPPLIES	E	Adults & Pediatrics	30		4,547		1
2	IMPLANTABLE SUPPLIES	E	Intensive Care Unit	31		34		2
3	IMPLANTABLE SUPPLIES	E	Skilled Nursing Facility	44		129		3
4	IMPLANTABLE SUPPLIES	E	Operating Room	50		6,266,191		4
5	IMPLANTABLE SUPPLIES	E	Radiology-Diagnostic	54		4,555		5
6	IMPLANTABLE SUPPLIES	E	Electrocardiology	69		1,729,600		6
500	Total reclassifications					8,005,056		500
	Code letter - E							
1	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G	Cap Rel Costs-Bldg & Fixt	1		1,829,972	9	1
2	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	2
3	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	3
4	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	4
5	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	5
6	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	6
7	DEPRECIATION EXPENSE TO INDIVIDUAL BU	G					9	7
500	Total reclassifications					1,829,972		500
	Code letter - G							
1	RETAIL PHARMACY DEPRECIATION	H	RETAIL PHARMACY	194.11		22,311	9	1
500	Total reclassifications					22,311		500

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
	Code letter - H							
1	CRNA FEES	I	OTHER ADMIN & GENERAL	5.06		41,432		1
2	CRNA FEES	I	Anesthesiology	53		479,254		2
500	Total reclassifications					520,686		500
	Code letter - I							
1	PAP PROPERTY TAX	J	Operation of Plant	7		14,068		1
500	Total reclassifications					14,068		500
	Code letter - J							
1	BIRTH CENTER COSTS	L	Adults & Pediatrics	30	1,116,391	133,981		1
2	BIRTH CENTER COSTS	L						2
500	Total reclassifications				1,116,391	133,981		500
	Code letter - L							
1	GENERAL INSURANCE	N	Cap Rel Costs-Bldg & Fixt	1		373,358	9	1
500	Total reclassifications					373,358		500
	Code letter - N							
1	INTEREST EXPENSE	O	Interest Expense	113		1,217,119	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					1,217,119		500
	Code letter - O							
1	LAND IMPROVEMENT DEPR EXP	P	Cap Rel Costs-Bldg & Fixt	1		61,749	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					61,749		500
	Code letter - P							
1	CARDIAC REHAB	Q	CARDIAC REHABILITATION	76.97	77,416	11,328		1
500	Total reclassifications				77,416	11,328		500
	Code letter - Q							
1	SOCIAL SERVICE	R	Nursing Administration	13	210,605	43,490		1
500	Total reclassifications				210,605	43,490		500
	Code letter - R							
1	MEDICAL DIRECTOR	T	OTHER ADMIN & GENERAL	5.06		193,516		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
500	Total reclassifications					193,516		500
	Code letter - T							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	EMPLOYEE HLTH & WELLNESS SALARY TO O	V	Employee Benefits Department	4	162,003			1
500	Total reclassifications				162,003			500
	Code letter - V							
1	THCE RECLASS OTHER	W	Operation of Plant	7		1,732,962		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
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
500	Total reclassifications					1,732,962		500
	Code letter - W							
1	PTO ACCRUAL OTHER TO SALARY	Y	Employee Benefits Department	4		171,511		1
500	Total reclassifications					171,511		500
	Code letter - Y							
1	VISUAL MONITORING SALARY	Z	Adults & Pediatrics	30	26,155			1
2	VISUAL MONITORING SALARY	Z						2
500	Total reclassifications				26,155			500
	Code letter - Z							
1	DYERSVILLE BUDGET & FINANCE	AA	Employee Benefits Department	4		7,840		1
2	DYERSVILLE BUDGET & FINANCE	AA	OTHER ADMIN & GENERAL	5.06	67,808	23,989		2
500	Total reclassifications				67,808	31,829		500
	Code letter - AA							
1	DYERSVILLE HUMAN RESOURCES	AB	Employee Benefits Department	4	50,729	20,253		1
500	Total reclassifications				50,729	20,253		500
	Code letter - AB							
1	DYERSVILLE ADMINISTRATION	AC	Employee Benefits Department	4		1,627		1
2	DYERSVILLE ADMINISTRATION	AC	OTHER ADMIN & GENERAL	5.06	11,352	134,407		2
500	Total reclassifications				11,352	136,034		500
	Code letter - AC							
1	DYERSVILLE PLANNING	AD	Employee Benefits Department	4		476		1

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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
2	DYERSVILLE PLANNING	AD	OTHER ADMIN & GENERAL	5.06	4,230	2,154	2
500	Total reclassifications				4,230	2,630	500
	Code letter - AD						
1	DYERSVILLE SPIRITUAL CARE	AF	Employee Benefits Department	4		1,000	1
2	DYERSVILLE SPIRITUAL CARE	AF	OTHER ADMIN & GENERAL	5.06	8,574	3,265	2
500	Total reclassifications				8,574	4,265	500
	Code letter - AF						
1	DYERSVILLE PURCHASING	AG	Employee Benefits Department	4		342	1
2	DYERSVILLE PURCHASING	AG	PURCHASING	5.02	2,419	2,186	2
500	Total reclassifications				2,419	2,528	500
	Code letter - AG						
1	DYERSVILLE NURSING ADMIN	AH	Nursing Administration	13	7,913		1
500	Total reclassifications				7,913		500
	Code letter - AH						
	GRAND TOTAL (Decreases)				1,745,595	34,818,573	

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	3,938,356	42,016		42,016		3,980,372		2
3	Buildings and Fixtures	115,313,067	6,688,542		6,688,542	20,310	121,981,299		3
4	Building Improvements	573,066					573,066		4
5	Fixed Equipment								5
6	Movable Equipment	48,052,986	3,750,526		3,750,526	528,396	51,275,116		6
7	HIT-designated Assets								7
8	Subtotal (sum of lines 1-7)	170,702,664	10,481,084		10,481,084	548,706	180,635,042		8
9	Reconciling Items								9
10	Total (line 7 minus line 9)	170,702,664	10,481,084		10,481,084	548,706	180,635,042		10

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

	Description	SUMMARY OF CAPITAL							
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (1) (sum of cols. 9 through 14)	
		9	10	11	12	13	14	15	
*									
1	Cap Rel Costs-Bldg & Fixt	3,764,909		29,573	517,592	823	32,034	4,344,931	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)	3,764,909		29,573	517,592	823	32,034	4,344,931	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	129,359,925		129,359,925	0.716140					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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	51,275,117		51,275,117	0.283860					2
3	Total (sum of lines 1-2)	180,635,042		180,635,042	1.000000					3

	Description	SUMMARY OF CAPITAL							
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (2) (sum of cols. 9 through 14)	
*		9	10	11	12	13	14	15	
1	Cap Rel Costs-Bldg & Fixt	2,410,401		-434,605	463,059	823	32,034	2,471,712	1
1.01	CAP REL COST - 47 BLDG	1,147,905		-356,127				791,778	1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	320,712		-112,359				208,353	1.02
1.03	CAP REL COST (ASBURY)	27,065		-25,081				1,984	1.03
1.04	CAP REL COST (MED ARTS BLDG)	4,513		-4,182				331	1.04
1.05	CAP REL COST (ENERGY CENTER)	224,614		-22,682				201,932	1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	2,526		-2,341				185	1.06
1.07	CAP REL COST (PARKING DECK)	21,494		-2,341				19,153	1.07
1.08	CAP REL COST (97 BLDG)	840,957		-179,961				660,996	1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	2,745		-2,544				201	1.09
1.10	CAP REL COST (CASCADE CLINIC)	13,981		-12,816				1,165	1.10
1.11	CAP REL COST (RETAIL PHARMACY)	55,709		-30,950				24,759	1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	32,602		-29,407				3,195	1.12
2	Cap Rel Costs-Mvble Equip	6,140,040						6,140,040	2
3	Total (sum of lines 1-2)	11,245,264		-1,215,396	463,059	823	32,034	10,525,784	3

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ADJUSTMENTS TO EXPENSES**WORKSHEET A-8**

				EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	COST CENTER	LINE#	Wkst. A-7 Ref.
		1	2	3	4	5
1	Investment income-buildings & fixtures (chapter 2)			Cap Rel Costs-Bldg & Fixt	1	1
2	Investment income-movable equipment (chapter 2)			Cap Rel Costs-Mvble Equip	2	2
3	Investment income-other (chapter 2)					3
4	Trade, quantity, and time discounts (chapter 8)					4
5	Refunds and rebates of expenses (chapter 8)					5
6	Rental of provider space by suppliers (chapter 8)					6
7	Telephone services (pay stations excl) (chapter 21)					7
8	Television and radio service (chapter 21)					8
9	Parking lot (chapter 21)					9
10	Provider-based physician adjustment	Wkst A-8-2	-3,244,515			10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Wkst A-8-1	1,079,896			12
13	Laundry and linen service					13
14	Cafeteria - employees and guests	B	-1,108,299	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	-50,324	Drugs Charged to Patients	73	17
18	Sale of medical records and abstracts	B	-43,760	Medical Records & Library	16	18
19	Nursing and allied health education (tuition, fees, books, etc.)					19
20	Vending machines	B	-13,990	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	-349	COMMUNICATIONS	5.01	33.01
33.02	TELEPHONE REVENUE	B	-20,175	OTHER ADMIN & GENERAL	5.06	33.02
33.03	MISC OTHER REVENUE	B	180,113	Employee Benefits Department	4	33.03
33.04	MISC OTHER REVENUE	B	-1,180,953	CHILD CARE	4.01	33.04
33.05	MISC OTHER REVENUE	B	-127,868	OTHER ADMIN & GENERAL	5.06	33.05
33.06	MISC OTHER REVENUE	B	-25,639	Dietary	10	33.06
33.07	MISC OTHER REVENUE	B	-594,267	Adults & Pediatrics	30	33.07
33.08	MISC OTHER REVENUE	B	-29,957	Operating Room	50	33.08
33.09	MISC OTHER REVENUE	B	-1,058	Radiology-Diagnostic	54	33.09
33.10	MISC OTHER REVENUE	B	-25	Electroencephalography	70	33.10
33.11	MISC OTHER REVENUE	B	-40,750	BEHAVIORAL HEALTH COUNSELING	76	33.11
33.12	MISC OTHER REVENUE	B	-20,454	CARDIAC REHABILITATION	76.97	33.12
33.13	MISC OTHER REVENUE	B	-921	Emergency	91	33.13
33.14	MISC OTHER REVENUE	B	3,402	Home Health Agency	101	33.14
33.15	NON PATIENT SUPPLY REVENUE	B	-2,247	Medical Supplies Charged to Patients	71	33.15
33.16	PRINTING REVENUE	B	-14,902	OTHER ADMIN & GENERAL	5.06	33.16
33.17	IC OTHER REVENUE - DYERSVILLE	B	-149	OTHER ADMIN & GENERAL	5.06	33.17
33.18	IC OTHER REVENUE - DYERSVILLE	B	-14,679	Laundry & Linen Service	8	33.18
33.19	IC OTHER REVENUE - DYERSVILLE	B	-1,329	Operating Room	50	33.19
33.20	IC OTHER REVENUE - DYERSVILLE	B	-295,504	Drugs Charged to Patients	73	33.20
33.21	HEALTH EDUCATION SERVICE	B	-2,863	Nursing Administration	13	33.21
33.22	HEALTH EDUCATION SERVICE	B	-2,962	Adults & Pediatrics	30	33.22
33.23	PHYSICAL THERAPY OTHER OP REV	B	-268	Physical Therapy	66	33.23
33.24	NON OPERATING REVENUE	B	196,861	Nursing Administration	13	33.24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ADJUSTMENTS TO EXPENSES**WORKSHEET A-8**

				EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED			
	DESCRIPTION(1)	BASIS / CODE (2)	AMOUNT	COST CENTER	LINE#	Wkst. A-7 Ref.	
		1	2	3	4	5	
33.25	PHARMACY SUPPLIES SALES	B	-424	Pharmacy	15		33.25
34	CRNA EXPENSE OFFSET	A	-520,686	Nonphysician Anesthetists	19		34
34.01	NON ALLOWABLE ADVERTISING	A	-180	Employee Benefits Department	4		34.01
34.02	NON ALLOWABLE ADVERTISING	A	-162	Home Health Agency	101		34.02
34.03	ATHLETIC TRAINER - MED ASSOC	A	-22,500	OTHER ADMIN & GENERAL	5.06		34.03
34.04	PURCHASED SERVICES OTHER	A	-2,790	OTHER ADMIN & GENERAL	5.06		34.04
34.05	NURSE PRACTITIONER	A	-14,761	Employee Benefits Department	4		34.05
34.06	NURSE PRACTITIONER	A	-109,649	Adults & Pediatrics	30		34.06
34.07	NURSE PRACTITIONER	A	-1,618	Recovery Room	51		34.07
34.08	NURSE PRACTITIONER	A	-1,657	Electrocardiology	69		34.08
34.09	DONATIONS MISCELLANEOUS	A	-10,165	OTHER ADMIN & GENERAL	5.06		34.09
34.10	TUITION ASSIST - PT EMPLOYEES	A	-46,485	Employee Benefits Department	4		34.10
34.11	WS A-8 - LOSS ON SALE OF ASSETS	A	-32,034	Cap Rel Costs-Bldg & Fixt	1	9	34.11
34.12	MEDICAID PROVIDER TAX ADJUSTMENT (	A	-708,820	OTHER ADMIN & GENERAL	5.06		34.12
34.13	PATIENT TV EXPENSE	A	-5,560	Cap Rel Costs-Mvble Equip	2	9	34.13
34.14	PATIENT TV EXPENSE	A	-39,040	Maintenance & Repairs	6		34.14
34.15	PTO ACCRUAL ADJUSTMENT	A	171,511	Employee Benefits Department	4		34.15
34.16	DUES - LOBBYING ALLOCATION	A	-27,475	OTHER ADMIN & GENERAL	5.06		34.16
34.17	WS A-8 - INTEREST EXP TO EXTENT OF	A	-464,178	Cap Rel Costs-Bldg & Fixt	1	11	34.17
34.18	WS A-8 - INTEREST EXP TO EXTENT OF	A	-356,127	CAP REL COST - 47 BLDG	1.01	11	34.18
34.19	WS A-8 - INTEREST EXP TO EXTENT OF	A	-112,359	CAP REL COST (PROF ARTS PLAZA)	1.02	11	34.19
34.20	WS A-8 - INTEREST EXP TO EXTENT OF	A	-25,081	CAP REL COST (ASBURY)	1.03	11	34.20
34.21	WS A-8 - INTEREST EXP TO EXTENT OF	A	-4,182	CAP REL COST (MED ARTS BLDG)	1.04	11	34.21
34.22	WS A-8 - INTEREST EXP TO EXTENT OF	A	-22,682	CAP REL COST (ENERGY CENTER)	1.05	11	34.22
34.23	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,341	CAP REL COST (RENTAL PROPERTIES)	1.06	11	34.23
34.24	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,341	CAP REL COST (PARKING DECK)	1.07	11	34.24
34.25	WS A-8 - INTEREST EXP TO EXTENT OF	A	-179,961	CAP REL COST (97 BLDG)	1.08	11	34.25
34.26	WS A-8 - INTEREST EXP TO EXTENT OF	A	-2,544	CAP REL COST (BELLEVUE CLINIC)	1.09	11	34.26
34.27	WS A-8 - INTEREST EXP TO EXTENT OF	A	-12,816	CAP REL COST (CASCADE CLINIC)	1.10	11	34.27
34.28	WS A-8 - INTEREST EXP TO EXTENT OF	A	-30,950	CAP REL COST (RETAIL PHARMACY)	1.11	11	34.28
34.29	WS A-8 - INTEREST EXP TO EXTENT OF	A	-29,407	CAP REL COST (OAKCREST NURSING HOME)	1.12	11	34.29
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)		-7,995,399				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 subscripits thereof.

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	1	Cap Rel Costs-Bldg & Fixt	PROPERTY INSURANCE	84,701	139,234	-54,533	12	1
2	5.06	OTHER ADMIN & GENERAL	INTEGRATED RISK PROPERTY	113,445	378,358	-264,913		2
3	4	Employee Benefits Department	STOP LOSS INSURANCE		-135,689	135,689		3
3.01	4	Employee Benefits Department	WORKERS COMPENSATION	499,621	447,315	52,306		3.01
3.02	4	Employee Benefits Department	PENSION EXPENSE	2,912,226	-1,220,000	4,132,226		3.02
3.03	4	Employee Benefits Department	CENTRAL ADMIN FEE	-117,180	-113,588	-3,592		3.03
3.04	5.02	PURCHASING	CENTRAL ADMIN FEE	245,448	237,925	7,523		3.04
3.05	5.03	PFS/COLLECTION	CENTRAL ADMIN FEE	2,482,521	2,406,428	76,093		3.05
3.06	5.06	OTHER ADMIN & GENERAL	CENTRAL ADMIN FEE	3,849,006	3,731,029	117,977		3.06
3.07	7	Operation of Plant	CENTRAL ADMIN FEE	1,976,320	1,915,743	60,577		3.07
3.08	9	Housekeeping	CENTRAL ADMIN FEE	23,727	23,000	727		3.08
3.09	10	Dietary	CENTRAL ADMIN FEE	83,905	81,333	2,572		3.09
3.10	101	Home Health Agency	CENTRAL ADMIN FEE	8	8			3.10
3.11	1	Cap Rel Costs-Bldg & Fixt	TRINITY CAPITAL	202,918		202,918	9	3.11
3.12	1	Cap Rel Costs-Bldg & Fixt	INTERCOMPANY INTEREST	399,874	399,874		11	3.12
3.13	1.01	CAP REL COST - 47 BLDG	INTERCOMPANY INTEREST	326,374	326,374		11	3.13
3.14	1.02	CAP REL COST (PROF ARTS PLAZA)	INTERCOMPANY INTEREST	102,972	102,972		11	3.14
3.15	1.03	CAP REL COST (ASBURY)	INTERCOMPANY INTEREST	22,986	22,986		11	3.15
3.16	1.04	CAP REL COST (MED ARTS BLDG)	INTERCOMPANY INTEREST	3,833	3,833		11	3.16
3.17	1.05	CAP REL COST (ENERGY CENTER)	INTERCOMPANY INTEREST	20,787	20,787		11	3.17
3.18	1.06	CAP REL COST (RENTAL PROPERTIES)	INTERCOMPANY INTEREST	2,145	2,145		11	3.18
3.19	1.07	CAP REL COST (PARKING DECK)	INTERCOMPANY INTEREST	2,145	2,145		11	3.19
3.20	1.08	CAP REL COST (97 BLDG)	INTERCOMPANY INTEREST	164,926	164,926		11	3.20
3.21	1.09	CAP REL COST (BELLEVUE CLINIC)	INTERCOMPANY INTEREST	2,331	2,331		11	3.21
3.22	1.10	CAP REL COST (CASCADE CLINIC)	INTERCOMPANY INTEREST	11,745	11,745		11	3.22
3.23	1.11	CAP REL COST (RETAIL PHARMACY)	INTERCOMPANY INTEREST	28,364	28,364		11	3.23
3.24	1.12	CAP REL COST (OAKCREST NURSING HOME)	INTERCOMPANY INTEREST	26,950	26,950		11	3.24
3.25	5.06	OTHER ADMIN & GENERAL	TIS IC COMMUNICATIONS	348,517	348,517			3.25
3.26	5.06	OTHER ADMIN & GENERAL	TIS IC AMORITIZATION	2,025,632	2,025,632			3.26
3.27	5.06	OTHER ADMIN & GENERAL	TIS OPERATING EXPENSE	4,394,151	6,435,229	-2,041,078		3.27
3.28	1	Cap Rel Costs-Bldg & Fixt	TIS CAPITAL	305,441		305,441	9	3.28
3.29	4	Employee Benefits Department	UCL LABORATORY	18,629	23,087	-4,458		3.29
3.30	60	Laboratory	UCL LABORATORY	6,873,667	8,518,699	-1,645,032		3.30
3.31	63	Blood Storing, Processing & Trans.	UCL LABORATORY	1,920	2,379	-459		3.31
3.32	69	Electrocardiology	UCL LABORATORY	370	458	-88		3.32
3.33	194.0	COMMUNITY EDUCATION/OUTSIDE	UCL LABORATORY					3.33
	5	LAUNDRY		45,037	45,037			
3.34	16	Medical Records & Library	MTC IC PROGRAMS	16,445	16,445			3.34
3.35	101	Home Health Agency	IC ALLOCATION	29,701	29,701			3.35
4								4
5		TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12		27,531,608	26,451,712	1,079,896		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		
	1	2	3	Name	Percentage of Ownership	Type of Business
	1	2	3	4	5	6
6	B			TRINITY HEALTH		HOME OFFICE
						6

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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.

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1	2	3	4	5	6	
7	B			TRINITY HEALTH TIS		HOME OFFICE IT	7
8	C			MERCY MEDICAL CTR DYERSVILLE		CRITICAL ACCESS HOSPITAL	8
9	C			UNITED CLINICAL LABORATORY		CONSOLIDATED LAB SERVICE	9
9.01	G			MT CARMEL HEALTH SYSTEM		HOSPITAL	9.01
9.02	G			TRINITY HEALTH AT HOME		HOME HEALTH SERVICES	9.02
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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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 AGGREGATE	11,031	11,031		179,000				1
2	5.06	OTHER ADMIN & GENERA AGGREGATE	816,516	803,422	13,094	179,000	88	7,573	379	2
3	15	Pharmacy	945		945	179,000	6	516	26	3
4	16	Medical Records & Li	1,050		1,050	179,000	7	602	30	4
5	30	Adults & Pediatrics AGGREGATE	1,720,075	1,689,970	30,105	179,000	223	19,191	960	5
6	41	Subprovider - IRF	89,045		89,045	179,000	737	63,425	3,171	6
7	53	Anesthesiology				239,400				7
8	54	Radiology-Diagnostic	43,786		43,786	271,900	326	42,615	2,131	8
9	65	Respiratory Therapy	10,944		10,944	179,000	85	7,315	366	9
10	76	BEHAVIORAL HEALTH CO AGGREGATE	46,527	878	45,649	179,000	330	28,399	1,420	10
11	91	Emergency AGGREGATE	804,782	621,140	183,642	179,000	1,517	130,550	6,528	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL	3,544,701	3,126,441	418,260		3,319	300,186	15,011	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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PROVIDER-BASED PHYSICIANS ADJUSTMENTS

WORKSHEET A-8-2

	Wkst A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	4	Employee Benefits De AGGREGATE							11,031	1
2	5.06	OTHER ADMIN & GENERA AGGREGATE					7,573	5,521	808,943	2
3	15	Pharmacy					516	429	429	3
4	16	Medical Records & Li					602	448	448	4
5	30	Adults & Pediatrics AGGREGATE					19,191	10,914	1,700,884	5
6	41	Subprovider - IRF					63,425	25,620	25,620	6
7	53	Anesthesiology								7
8	54	Radiology-Diagnostic					42,615	1,171	1,171	8
9	65	Respiratory Therapy					7,315	3,629	3,629	9
10	76	BEHAVIORAL HEALTH CO AGGREGATE					28,399	17,250	18,128	10
11	91	Emergency AGGREGATE					130,550	53,092	674,232	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
200		TOTAL					300,186	118,074	3,244,515	200

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	2,471,712	2,471,712					1
1.01	CAP REL COST - 47 BLDG	791,778		791,778				1.01
1.02	CAP REL COST (PROF ARTS PLAZA)	208,353			208,353			1.02
1.03	CAP REL COST (ASBURY)	1,984				1,984		1.03
1.04	CAP REL COST (MED ARTS BLDG)	331					331	1.04
1.05	CAP REL COST (ENERGY CENTER)	201,932						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	185						1.06
1.07	CAP REL COST (PARKING DECK)	19,153						1.07
1.08	CAP REL COST (97 BLDG)	660,996						1.08
1.09	CAP REL COST (BELLEVUE CLINIC)	201						1.09
1.10	CAP REL COST (CASCADE CLINIC)	1,165						1.10
1.11	CAP REL COST (RETAIL PHARMACY)	24,759						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	3,195						1.12
2	Cap Rel Costs-Mvble Equip	6,140,040						2
4	Employee Benefits Department	13,249,976		12,360				4
4.01	CHILD CARE				51,831			4.01
5.01	COMMUNICATIONS	362,543	7,454	3,482				5.01
5.02	PURCHASING	768,603	13,935					5.02
5.03	PFS/COLLECTION	3,219,610	34,689					5.03
5.06	OTHER ADMIN & GENERAL	9,625,215	403,025	211,831	23,157	1,416		5.06
6	Maintenance & Repairs	3,664,154	361,643	94,052	1,098			6
7	Operation of Plant	422,709	21,127					7
8	Laundry & Linen Service	659,243	7,753	51,429				8
9	Housekeeping	1,521,602	37,630	2,847	1,194			9
10	Dietary	1,695,308	135,002					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	2,735,684	2,032	21,411				13
14	Central Services & Supply	592,505	125,193					14
15	Pharmacy	2,283,944	21,788	5,355				15
16	Medical Records & Library	1,749,211	27,023	8,790		473		16
17	Social Service	253,407	8,675	958				17
18	CENTRAL STERILIZATION	467,130	38,328					18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	11,721,732	555,442	135,328		95		30
31	Intensive Care Unit	1,652,614	134,716					31
41	Subprovider - IRF	464,280		30,783				41
43	Nursery	1,093,155		6,734				43
44	Skilled Nursing Facility	1,525,006		48,254				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	4,498,958	218,776	8,644				50
51	Recovery Room	2,032,477	2,493	1,103				51
52	Delivery Room & Labor Room	797,353		28,530				52
53	Anesthesiology	143,937						53
54	Radiology-Diagnostic	2,888,126	115,545	2,498				54
57	CT Scan	596,163	17,251					57
58	MRI	284,324	8,002					58
60	Laboratory	6,873,020	25,540	28,520				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	423,775						63
65	Respiratory Therapy	1,149,203		6,932				65
66	Physical Therapy	2,817,690		5,579	17,414			66
69	Electrocardiology	1,075,618	1,782	479				69
70	Electroencephalography	280,026		12,594				70
71	Medical Supplies Charged to Patients	7,080,569						71
72	Impl. Dev. Charged to Patients	7,905,050						72
73	Drugs Charged to Patients	5,459,752						73
76	BEHAVIORAL HEALTH COUNSELING	311,873		22,665				76
76.01	SHOCK THERAPY	26,177						76.01
76.97	CARDIAC REHABILITATION	253,913			26,873			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS
**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	NET EXP FOR COST ALLOCATION (from Wkst A, col.7)	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	2,516,493	105,424					91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	240,361	5,148					98
101	Home Health Agency	3,388,350	17,787	16,097				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	121,296,623	2,453,203	767,255	121,567	1,984		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	1,436,090						190.0 1
190.0 2	SHARED SERVICES	408,367		796	395			190.0 2
190.0 3	MATERNAL HEALTH	225,668			5,942			190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT	457,185		3,274				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	761,815						194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ	20,305	18,148	8,025	80,449			194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	335,915		4,559				194.0 5
194.0 6	RURAL OUTREACH PROGRAM	131,329						194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE	69,723						194.0 8
194.0 9	MMC DYERSVILLE	350,564						194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	29,225,653					331	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS	744,330	361	7,869				194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	155,463,567	2,471,712	791,778	208,353	1,984	331	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)	201,932						1.05
1.06	CAP REL COST (RENTAL PROPERTIES)		185					1.06
1.07	CAP REL COST (PARKING DECK)			19,153				1.07
1.08	CAP REL COST (97 BLDG)				660,996			1.08
1.09	CAP REL COST (BELLEVUE CLINIC)					201		1.09
1.10	CAP REL COST (CASCADE CLINIC)						1,165	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				5,614			5.03
5.06	OTHER ADMIN & GENERAL			19,153	160,247			5.06
6	Maintenance & Repairs	201,932			83,355			6
7	Operation of Plant							7
8	Laundry & Linen Service				2,631			8
9	Housekeeping				6,594			9
10	Dietary				1,591			10
11	Cafeteria				59,462			11
12	Maintenance of Personnel							12
13	Nursing Administration				1,212			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics				10,524			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room				27,831			50
51	Recovery Room				112,080			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				3,516			53
54	Radiology-Diagnostic				3,069			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					201	415	66
69	Electrocardiology				82,504			69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING							76
76.01	SHOCK THERAPY							76.01
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
91	Emergency				46,265			91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				32,388			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	201,932		19,153	638,883	201	415	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME							190.0 1
190.0 2	SHARED SERVICES							190.0 2
190.0 3	MATERNAL HEALTH							190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT							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		185		9,810		576	194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0 5
194.0 6	RURAL OUTREACH PROGRAM							194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE							194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY				12,303		174	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS							194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	201,932	185	19,153	660,996	201	1,165	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)	24,759						1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)		3,195					1.12
2	Cap Rel Costs-Mvble Equip			6,140,040				2
4	Employee Benefits Department			6,864	13,269,200			4
4.01	CHILD CARE			15,888	277,317	345,036		4.01
5.01	COMMUNICATIONS			6,344	82,048		461,871	5.01
5.02	PURCHASING			48	73,875	4,686	1,582	5.02
5.03	PFS/COLLECTION			5,051	178,439	4,664	9,491	5.03
5.06	OTHER ADMIN & GENERAL			2,191,395	89,871	1,009	68,015	5.06
6	Maintenance & Repairs			27,748	381,367	9,271	12,654	6
7	Operation of Plant			894	2,716		5,009	7
8	Laundry & Linen Service			76,258	119,781		2,636	8
9	Housekeeping			10,290	311,519		2,900	9
10	Dietary			28,779	464,417	13,401	8,963	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration			65,002	590,420	42,308	6,591	13
14	Central Services & Supply			9,857	106,397	7,121	1,582	14
15	Pharmacy			246,696	532,153	28,115	6,591	15
16	Medical Records & Library			11,710	366,493	4,993	22,408	16
17	Social Service				56,930	6,429	1,055	17
18	CENTRAL STERILIZATION			77,831	78,297		791	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics			299,898	2,972,954	61,351	98,593	30
31	Intensive Care Unit			63,077	396,929		11,072	31
41	Subprovider - IRF			6,945	95,108		11,600	41
43	Nursery			58,819	260,726	10,508	5,273	43
44	Skilled Nursing Facility			16,157	373,736	9,492		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			1,118,172	831,701	19,018	38,489	50
51	Recovery Room			27,735	496,938	8,170	15,290	51
52	Delivery Room & Labor Room			33,246	193,054		9,491	52
53	Anesthesiology			151,104	25,950			53
54	Radiology-Diagnostic			383,414	425,850	5,590	12,918	54
57	CT Scan			466,965	132,796	2,964		57
58	MRI			13,544	60,033		1,055	58
60	Laboratory			2,191			9,491	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,266				63
65	Respiratory Therapy			22,885	262,565	3,333	3,954	65
66	Physical Therapy			8,957	682,574	19,087	6,591	66
69	Electrocardiology			387,762	230,302	23,037	6,063	69
70	Electroencephalography			25,454	66,582	6,717	1,845	70
71	Medical Supplies Charged to Patients			64,612				71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			2,329	76,145	2,939	3,954	76
76.01	SHOCK THERAPY			71	6,600			76.01
76.97	CARDIAC REHABILITATION			5,533	64,904		1,845	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS
**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS DEPARTMEN T	CHILD CARE	COMMUNICA T	
		1.11	1.12	2	4	4.01	5.01	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			114,567	552,066	6,989	19,508	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			12,405	483,913	15,763	18,454	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			6,067,763	12,403,466	316,955	425,754	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen						1,845	190
190.0 1	OAKCREST NURSING HOME		3,195	16,624	336,003			190.0 1
190.0 2	SHARED SERVICES			170	101,573		791	190.0 2
190.0 3	MATERNAL HEALTH			371	27,335		1,845	190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT			1,317	64,696	4,718	1,845	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				194,938			194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ						264	194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				54,153	9,684	4,482	194.0 5
194.0 6	RURAL OUTREACH PROGRAM			1,086	10,790		264	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				5,442			194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	24,759		51,716			24,781	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS			993	70,804	13,679		194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	24,759	3,195	6,140,040	13,269,200	345,036	461,871	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS
**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PURCHASING	PFS COLLECTION	SUBTOTAL (cols.0-4)	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		5.02	5.03	4A	5.06	6	7	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING	862,729						5.02
5.03	PFS/COLLECTION	506	3,458,064					5.03
5.06	OTHER ADMIN & GENERAL	1,934		12,796,268	12,796,268			5.06
6	Maintenance & Repairs	9,239		4,846,513	434,698	5,281,211		6
7	Operation of Plant	245		452,700	40,604	29,725	523,029	7
8	Laundry & Linen Service	6,037		925,768	83,035	189,575	18,881	8
9	Housekeeping	4,888		1,899,464	170,369	80,828	8,050	9
10	Dietary	33,140		2,380,601	213,523	193,206	19,243	10
11	Cafeteria			59,462	5,333	121,286	12,080	11
12	Maintenance of Personnel							12
13	Nursing Administration	673		3,465,333	310,816	77,479	7,717	13
14	Central Services & Supply	766		843,421	75,649	176,142	17,543	14
15	Pharmacy	2,792		3,127,434	280,509	48,700	4,850	15
16	Medical Records & Library	267		2,191,368	196,550	67,640	6,737	16
17	Social Service	14		327,468	29,372	15,433	1,537	17
18	CENTRAL STERILIZATION	2,244		664,621	59,612	53,926	5,371	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	7,311	465,989	16,329,217	1,464,616	1,258,968	125,388	30
31	Intensive Care Unit	1,452	50,852	2,310,712	207,255	189,540	18,878	31
41	Subprovider - IRF	611	19,924	629,251	56,439	103,732	10,331	41
43	Nursery	1,448	25,928	1,462,591	131,184	22,693	2,260	43
44	Skilled Nursing Facility	523	20,387	1,993,555	178,808	162,603	16,195	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	9,506	559,019	7,330,114	657,460	393,707	39,212	50
51	Recovery Room	3,001	99,374	2,798,661	251,020	235,856	23,490	51
52	Delivery Room & Labor Room	2,178	17,446	1,081,298	96,985	96,138	9,575	52
53	Anesthesiology	969	156,488	481,964	43,229	7,173	714	53
54	Radiology-Diagnostic	22,789	134,421	3,994,220	358,254	177,264	17,655	54
57	CT Scan	1,391	260,012	1,477,542	132,525	24,271	2,417	57
58	MRI	1,111	62,231	430,300	38,595	11,259	1,121	58
60	Laboratory	13	338,443	7,277,218	652,716	132,036	13,150	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		7,298	432,339	38,778			63
65	Respiratory Therapy	2,311	82,135	1,533,318	137,528	23,359	2,327	65
66	Physical Therapy	329	104,581	3,663,418	328,583	89,158	8,880	66
69	Electrocardiology	2,636	237,706	2,047,889	183,681	172,407	17,171	69
70	Electroencephalography	195	17,342	410,755	36,842	42,440	4,227	70
71	Medical Supplies Charged to Patients	252,646	123,406	7,521,233	674,602			71
72	Impl. Dev. Charged to Patients	287,587	116,620	8,309,257	745,282			72
73	Drugs Charged to Patients	185,109	312,768	5,957,629	534,358			73
76	BEHAVIORAL HEALTH COUNSELING	7,225	7,734	434,864	39,004	76,374	7,607	76
76.01	SHOCK THERAPY	10	2,383	35,241	3,161			76.01
76.97	CARDIAC REHABILITATION	100	8,010	361,178	32,395	108,572	10,813	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PURCHASING	PFS COLLECTION	SUBTOTAL (cols.0-4)	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		5.02	5.03	4A	5.06	6	7	
91	Emergency	3,786	225,041	3,590,139	322,010	242,695	24,172	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	72	2,526	248,107	22,253	7,243	721	98
101	Home Health Agency			3,985,157	357,441	145,347	14,476	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	857,054	3,458,064	120,107,588	9,625,074	4,776,775	472,789	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,845	165			190
190.0	OAKCREST NURSING HOME	1,263		1,793,175	160,835			190.0
1								1
190.0	SHARED SERVICES	122		512,214	45,942	4,279	426	190.0
2								2
190.0	MATERNAL HEALTH	1,445		262,606	23,554	24,008	2,391	190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT	1,124		534,159	47,910	11,031	1,099	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			956,753	85,814			194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ			137,762	12,356	397,635	39,603	194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	101		408,894	36,675	15,362	1,530	194.0
5								5
194.0	RURAL OUTREACH PROGRAM	950		144,419	12,953			194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE			75,165	6,742			194.0
8								8
194.0	MMC DYERSVILLE			350,564	31,443			194.0
9								9
194.1	CCH ELKADER	9		9	1			194.1
0								0
194.1	RETAIL PHARMACY			29,339,717	2,631,579	25,096	2,499	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS	661		838,697	75,225	27,025	2,692	194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	862,729	3,458,064	155,463,567	12,796,268	5,281,211	523,029	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	13	14	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service	1,217,259						8
9	Housekeeping	44,888	2,203,599					9
10	Dietary	12,958	85,473	2,905,004				10
11	Cafeteria		53,656	93,699	345,516			11
12	Maintenance of Personnel							12
13	Nursing Administration		34,276		15,728	3,911,349		13
14	Central Services & Supply		77,924		5,655		1,196,334	14
15	Pharmacy	198	21,545		12,038		4,148	15
16	Medical Records & Library		29,924		12,096		397	16
17	Social Service		6,827		2,134	30,997	21	17
18	CENTRAL STERILIZATION		23,857		4,032	58,579	3,333	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	300,006	556,960	2,083,485	100,061	1,453,777	10,861	30
31	Intensive Care Unit	27,028	83,851	74,445	11,483	166,836	2,158	31
41	Subprovider - IRF	9,585	45,890	94,652	2,754	40,005	907	41
43	Nursery	2,216	10,039		7,603	110,464	2,151	43
44	Skilled Nursing Facility	33,580	71,935	292,188	13,628	197,995	776	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	96,204	174,173		26,909	390,951	14,122	50
51	Recovery Room	44,774	104,341	9,115	15,927	231,391	4,458	51
52	Delivery Room & Labor Room	3,901	42,531		5,718	83,077	3,236	52
53	Anesthesiology		3,173		1,031	14,977	1,440	53
54	Radiology-Diagnostic	40,527	78,421		13,279		33,854	54
57	CT Scan	13,495	10,737		4,155		2,067	57
58	MRI		4,981		1,518		1,650	58
60	Laboratory		58,412				19	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	221	10,334		8,404		3,433	65
66	Physical Therapy	10,898	39,443		19,941		489	66
69	Electrocardiology	17,023	76,272		6,396	92,919	3,916	69
70	Electroencephalography	6,475	18,775		2,052		289	70
71	Medical Supplies Charged to Patients						375,320	71
72	Impl. Dev. Charged to Patients						427,239	72
73	Drugs Charged to Patients						274,989	73
76	BEHAVIORAL HEALTH COUNSELING		33,787		2,958	42,979	10,733	76
76.01	SHOCK THERAPY			11,937	252	3,659	15	76.01
76.97	CARDIAC REHABILITATION		48,031		1,840	26,732	149	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
91	Emergency	97,268	107,367	50,661	17,695	257,087	5,625	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		3,204				107	98
101	Home Health Agency		64,301		7,116	247,349		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	761,245	1,980,440	2,710,182	322,403	3,449,774	1,187,902	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	67,082			14,188	412,923	1,876	190.0 1
190.0 2	SHARED SERVICES		1,893		2,510	36,474	182	190.0 2
190.0 3	MATERNAL HEALTH	790	10,621		838	12,178	2,147	190.0 3
190.0 4	CAFETERIA VISITORS			194,822				190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT		4,880		1,499		1,670	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		175,911					194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	364,286	6,796		1,370		150	194.0 5
194.0 6	RURAL OUTREACH PROGRAM				406		1,411	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				245			194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER	23,757					14	194.1 0
194.1 1	RETAIL PHARMACY	99	11,102					194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS		11,956		2,057		982	194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	1,217,259	2,203,599	2,905,004	345,516	3,911,349	1,196,334	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	
		15	16	17	18	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy	3,499,422						15
16	Medical Records & Library		2,504,712					16
17	Social Service			413,789				17
18	CENTRAL STERILIZATION				873,331			18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	23	327,887	349,590	24,634	24,385,473	-939,763	30
31	Intensive Care Unit		37,280	7,523		3,136,989		31
41	Subprovider - IRF		14,272	4,195		1,012,013		41
43	Nursery		19,164	34,881	5,531	1,810,777		43
44	Skilled Nursing Facility		14,719	16,597		2,992,579		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		411,610		608,205	10,142,667		50
51	Recovery Room		72,482			3,791,515	939,763	51
52	Delivery Room & Labor Room		12,503			1,434,962		52
53	Anesthesiology		114,488			668,189		53
54	Radiology-Diagnostic	5,667	99,166		1,930	4,820,237		54
57	CT Scan	22,297	190,068		643	1,880,217		57
58	MRI	15,549	46,843			551,816		58
60	Laboratory		245,360			8,378,911		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		5,329			476,446		63
65	Respiratory Therapy		59,638		16,209	1,794,771		65
66	Physical Therapy		76,823			4,237,633		66
69	Electrocardiology	26,609	172,556		27,850	2,844,689		69
70	Electroencephalography		12,565		12,671	547,091		70
71	Medical Supplies Charged to Patients	426	88,802			8,660,383		71
72	Impl. Dev. Charged to Patients		83,535			9,565,313		72
73	Drugs Charged to Patients	3,426,076	227,473			10,420,525		73
76	BEHAVIORAL HEALTH COUNSELING		5,628			653,934		76
76.01	SHOCK THERAPY		1,707			55,972		76.01
76.97	CARDIAC REHABILITATION		5,753			595,463		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	2,775	156,510		34,154	4,908,158		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		1,810			283,445		98
101	Home Health Agency				25,085	4,846,272		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	3,499,422	2,503,971	412,786	756,912	114,896,440		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					2,010		190
190.0	OAKCREST NURSING HOME			1,003		2,451,082		190.0
190.0	SHARED SERVICES		28			603,948		190.0
190.0	MATERNAL HEALTH		713		772	340,618		190.0
190.0	CAFETERIA VISITORS					194,822		190.0
190.0	TV SERVICE							190.0
190.0	FUND DEVELOPMENT					602,248		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					1,042,567		194.0
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
194.0	RENTAL PROPERTIES DBQ					763,267		194.0
194.0	AUXILIARY							194.0
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				115,647	950,710		194.0
194.0	RURAL OUTREACH PROGRAM					159,189		194.0
194.0	OTHER REV DEDUCTIONS							194.0
194.0	LIFELINE					82,152		194.0
194.0	MMC DYERSVILLE					382,007		194.0
194.1	CCH ELKADER					23,781		194.1
194.1	RETAIL PHARMACY					32,010,092		194.1
194.1	IDLE SPACE							194.1
194.1	COMMUNITY RELATIONS					958,634		194.1
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	3,499,422	2,504,712	413,789	873,331	155,463,567		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	23,445,710						30
31	Intensive Care Unit	3,136,989						31
41	Subprovider - IRF	1,012,013						41
43	Nursery	1,810,777						43
44	Skilled Nursing Facility	2,992,579						44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	10,142,667						50
51	Recovery Room	4,731,278						51
52	Delivery Room & Labor Room	1,434,962						52
53	Anesthesiology	668,189						53
54	Radiology-Diagnostic	4,820,237						54
57	CT Scan	1,880,217						57
58	MRI	551,816						58
60	Laboratory	8,378,911						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	476,446						63
65	Respiratory Therapy	1,794,771						65
66	Physical Therapy	4,237,633						66
69	Electrocardiology	2,844,689						69
70	Electroencephalography	547,091						70
71	Medical Supplies Charged to Patients	8,660,383						71
72	Impl. Dev. Charged to Patients	9,565,313						72
73	Drugs Charged to Patients	10,420,525						73
76	BEHAVIORAL HEALTH COUNSELING	653,934						76
76.01	SHOCK THERAPY	55,972						76.01
76.97	CARDIAC REHABILITATION	595,463						76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - GENERAL SERVICE COSTS**WORKSHEET B
PART I**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
91	Emergency	4,908,158						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	283,445						98
101	Home Health Agency	4,846,272						101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	114,896,440						118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	2,010						190
190.0	OAKCREST NURSING HOME	2,451,082						190.0
1								1
190.0	SHARED SERVICES	603,948						190.0
2								2
190.0	MATERNAL HEALTH	340,618						190.0
3								3
190.0	CAFETERIA VISITORS	194,822						190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT	602,248						190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER	1,042,567						194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	763,267						194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	950,710						194.0
5								5
194.0	RURAL OUTREACH PROGRAM	159,189						194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	82,152						194.0
8								8
194.0	MMC DYERSVILLE	382,007						194.0
9								9
194.1	CCH ELKADER	23,781						194.1
0								0
194.1	RETAIL PHARMACY	32,010,092						194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS	958,634						194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	155,463,567						202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	DIR ASSGND CAP-REL COSTS	CAP BLDGS & FIXTURES	CAP 47 BLDG	CAP PROF ARTS PLAZA	CAP ASBURY	CAP MED ARTS BLDG	
		0	1	1.01	1.02	1.03	1.04	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department	150		12,360				4
4.01	CHILD CARE				51,831			4.01
5.01	COMMUNICATIONS	7,016	7,454	3,482				5.01
5.02	PURCHASING		13,935					5.02
5.03	PFS/COLLECTION		34,689					5.03
5.06	OTHER ADMIN & GENERAL	85,943	403,025	211,831	23,157	1,416		5.06
6	Maintenance & Repairs	420	361,643	94,052	1,098			6
7	Operation of Plant		21,127					7
8	Laundry & Linen Service		7,753	51,429				8
9	Housekeeping		37,630	2,847	1,194			9
10	Dietary		135,002					10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	100	2,032	21,411				13
14	Central Services & Supply		125,193					14
15	Pharmacy		21,788	5,355				15
16	Medical Records & Library		27,023	8,790		473		16
17	Social Service		8,675	958				17
18	CENTRAL STERILIZATION		38,328					18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics		555,442	135,328		95		30
31	Intensive Care Unit		134,716					31
41	Subprovider - IRF	1,795		30,783				41
43	Nursery			6,734				43
44	Skilled Nursing Facility			48,254				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	47,926	218,776	8,644				50
51	Recovery Room		2,493	1,103				51
52	Delivery Room & Labor Room			28,530				52
53	Anesthesiology							53
54	Radiology-Diagnostic		115,545	2,498				54
57	CT Scan		17,251					57
58	MRI		8,002					58
60	Laboratory		25,540	28,520				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy			6,932				65
66	Physical Therapy	27,108		5,579	17,414			66
69	Electrocardiology		1,782	479				69
70	Electroencephalography	840		12,594				70
71	Medical Supplies Charged to Patients	63,394						71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			22,665				76
76.01	SHOCK THERAPY							76.01
76.97	CARDIAC REHABILITATION				26,873			76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	130	105,424					91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		5,148					98
101	Home Health Agency		17,787	16,097				101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	234,822	2,453,203	767,255	121,567	1,984		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME	188						190.0 1
190.0 2	SHARED SERVICES			796	395			190.0 2
190.0 3	MATERNAL HEALTH				5,942			190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT	421		3,274				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		18,148	8,025	80,449			194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			4,559				194.0 5
194.0 6	RURAL OUTREACH PROGRAM							194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE	48,209						194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	220,544					331	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS		361	7,869				194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	504,184	2,471,712	791,778	208,353	1,984	331	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION				5,614			5.03
5.06	OTHER ADMIN & GENERAL			19,153	160,247			5.06
6	Maintenance & Repairs	201,932			83,355			6
7	Operation of Plant							7
8	Laundry & Linen Service				2,631			8
9	Housekeeping				6,594			9
10	Dietary				1,591			10
11	Cafeteria				59,462			11
12	Maintenance of Personnel							12
13	Nursing Administration				1,212			13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics				10,524			30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room				27,831			50
51	Recovery Room				112,080			51
52	Delivery Room & Labor Room							52
53	Anesthesiology				3,516			53
54	Radiology-Diagnostic				3,069			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					201	415	66
69	Electrocardiology				82,504			69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING							76
76.01	SHOCK THERAPY							76.01
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP ENERGY CENTER 1.05	CAP RENTAL PROPERTIES 1.06	CAP PARKING DECK 1.07	CAP 97 BLDG 1.08	CAP BELLEVUE CLINIC 1.09	CAP CASCADE CLINIC 1.10	
91	Emergency				46,265			91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency				32,388			101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	201,932		19,153	638,883	201	415	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME							190.0 1
190.0 2	SHARED SERVICES							190.0 2
190.0 3	MATERNAL HEALTH							190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT							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		185		9,810		576	194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0 5
194.0 6	RURAL OUTREACH PROGRAM							194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE							194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY				12,303		174	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS							194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	201,932	185	19,153	660,996	201	1,165	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMEN T	CHILD CARE	
		1.11	1.12	2	2A	4	4.01	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department			6,864	19,374	19,374		4
4.01	CHILD CARE			15,888	67,719	405	68,124	4.01
5.01	COMMUNICATIONS			6,344	24,296	120		5.01
5.02	PURCHASING			48	13,983	108	925	5.02
5.03	PFS/COLLECTION			5,051	45,354	261	921	5.03
5.06	OTHER ADMIN & GENERAL			2,191,395	3,096,167	131	199	5.06
6	Maintenance & Repairs			27,748	770,248	557	1,830	6
7	Operation of Plant			894	22,021	4		7
8	Laundry & Linen Service			76,258	138,071	175		8
9	Housekeeping			10,290	58,555	455		9
10	Dietary			28,779	165,372	678	2,646	10
11	Cafeteria				59,462			11
12	Maintenance of Personnel							12
13	Nursing Administration			65,002	89,757	862	8,353	13
14	Central Services & Supply			9,857	135,050	155	1,406	14
15	Pharmacy			246,696	273,839	777	5,551	15
16	Medical Records & Library			11,710	47,996	535	986	16
17	Social Service				9,633	83	1,269	17
18	CENTRAL STERILIZATION			77,831	116,159	114		18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics			299,898	1,001,287	4,337	12,114	30
31	Intensive Care Unit			63,077	197,793	580		31
41	Subprovider - IRF			6,945	39,523	139		41
43	Nursery			58,819	65,553	381	2,075	43
44	Skilled Nursing Facility			16,157	64,411	546	1,874	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			1,118,172	1,421,349	1,215	3,755	50
51	Recovery Room			27,735	143,411	726	1,613	51
52	Delivery Room & Labor Room			33,246	61,776	282		52
53	Anesthesiology			151,104	154,620	38		53
54	Radiology-Diagnostic			383,414	504,526	622	1,104	54
57	CT Scan			466,965	484,216	194	585	57
58	MRI			13,544	21,546	88		58
60	Laboratory			2,191	56,251			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			1,266	1,266			63
65	Respiratory Therapy			22,885	29,817	383	658	65
66	Physical Therapy			8,957	59,674	997	3,769	66
69	Electrocardiology			387,762	472,527	336	4,548	69
70	Electroencephalography			25,454	38,888	97	1,326	70
71	Medical Supplies Charged to Patients			64,612	128,006			71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING			2,329	24,994	111	580	76
76.01	SHOCK THERAPY			71	71	10		76.01
76.97	CARDIAC REHABILITATION			5,533	32,406	95		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	CAP RETAIL PHARMACY	CAP OAKCREST NURSING HM	CAP MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMEN T	CHILD CARE	
		1.11	1.12	2	2A	4	4.01	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			114,567	266,386	806	1,380	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES				5,148			98
101	Home Health Agency			12,405	78,677	707	3,112	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)			6,067,763	10,507,178	18,110	62,579	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME		3,195	16,624	20,007	491		190.0 1
190.0 2	SHARED SERVICES			170	1,361	148		190.0 2
190.0 3	MATERNAL HEALTH			371	6,313	40		190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT			1,317	5,012	94	932	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					285		194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ				117,193			194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				4,559	79	1,912	194.0 5
194.0 6	RURAL OUTREACH PROGRAM			1,086	1,086	16		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				48,209	8		194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	24,759		51,716	309,827			194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS			993	9,223	103	2,701	194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	24,759	3,195	6,140,040	11,029,968	19,374	68,124	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS	24,416						5.01
5.02	PURCHASING	84	15,100					5.02
5.03	PFS/COLLECTION	502	9	47,047				5.03
5.06	OTHER ADMIN & GENERAL	3,596	34		3,100,127			5.06
6	Maintenance & Repairs	669	162		105,315	878,781		6
7	Operation of Plant	265	4		9,837	4,946	37,077	7
8	Laundry & Linen Service	139	106		20,117	31,545	1,338	8
9	Housekeeping	153	86		41,275	13,450	571	9
10	Dietary	474	580		51,730	32,149	1,364	10
11	Cafeteria				1,292	20,182	856	11
12	Maintenance of Personnel							12
13	Nursing Administration	348	12		75,302	12,892	547	13
14	Central Services & Supply	84	13		18,328	29,310	1,244	14
15	Pharmacy	348	49		67,959	8,104	344	15
16	Medical Records & Library	1,185	5		47,618	11,255	478	16
17	Social Service	56			7,116	2,568	109	17
18	CENTRAL STERILIZATION	42	39		14,442	8,973	381	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	5,207	128	6,351	354,834	209,488	8,889	30
31	Intensive Care Unit	585	25	693	50,212	31,539	1,338	31
41	Subprovider - IRF	613	11	272	13,674	17,261	732	41
43	Nursery	279	25	353	31,782	3,776	160	43
44	Skilled Nursing Facility		9	278	43,320	27,057	1,148	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	2,035	166	7,538	159,283	65,512	2,780	50
51	Recovery Room	808	53	1,354	60,815	39,246	1,665	51
52	Delivery Room & Labor Room	502	38	238	23,497	15,997	679	52
53	Anesthesiology		17	2,133	10,473	1,194	51	53
54	Radiology-Diagnostic	683	399	1,832	86,794	29,496	1,252	54
57	CT Scan		24	3,544	32,107	4,039	171	57
58	MRI	56	19	848	9,350	1,873	79	58
60	Laboratory	502		4,613	158,134	21,971	932	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.			99	9,395			63
65	Respiratory Therapy	209	40	1,119	33,319	3,887	165	65
66	Physical Therapy	348	6	1,425	79,606	14,836	629	66
69	Electrocardiology	321	46	3,240	44,501	28,688	1,217	69
70	Electroencephalography	98	3	236	8,926	7,062	300	70
71	Medical Supplies Charged to Patients		4,424	1,682	163,436			71
72	Impl. Dev. Charged to Patients		5,031	1,589	180,560			72
73	Drugs Charged to Patients		3,241	4,263	129,459			73
76	BEHAVIORAL HEALTH COUNSELING	209	127	105	9,450	12,708	539	76
76.01	SHOCK THERAPY			32	766			76.01
76.97	CARDIAC REHABILITATION	98	2	109	7,848	18,066	767	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	COMMUNICA T	PURCHASING	PFS COLLECTION	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		5.01	5.02	5.03	5.06	6	7	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	1,031	66	3,067	78,014	40,384	1,714	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		1	34	5,391	1,205	51	98
101	Home Health Agency	976			86,597	24,185	1,026	101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	22,505	15,000	47,047	2,331,874	794,844	33,516	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	98			40			190
190.0 1	OAKCREST NURSING HOME		22		38,966			190.0 1
190.0 2	SHARED SERVICES	42	2		11,130	712	30	190.0 2
190.0 3	MATERNAL HEALTH	98	25		5,706	3,995	170	190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT	98	20		11,607	1,835	78	190.0 6
193.0 1	DAYCARE							193.0 1
193.0 5	PHYSICIAN BILLING							193.0 5
193.0 6	PHYSICIAN OFFICES							193.0 6
194	GUEST MEALS							194
194.0 1	KENNEDY LIVING CENTER				20,790			194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ	14			2,994	66,166	2,807	194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	237	2		8,885	2,556	108	194.0 5
194.0 6	RURAL OUTREACH PROGRAM	14	17		3,138			194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE				1,633			194.0 8
194.0 9	MMC DYERSVILLE				7,618			194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY	1,310			637,521	4,176	177	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS		12		18,225	4,497	191	194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	24,416	15,100	47,047	3,100,127	878,781	37,077	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	
		8	9	10	11	13	14	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service	191,491						8
9	Housekeeping	7,061	121,606					9
10	Dietary	2,038	4,717	261,748				10
11	Cafeteria		2,961	8,442	93,195			11
12	Maintenance of Personnel							12
13	Nursing Administration		1,892		4,242	194,207		13
14	Central Services & Supply		4,300		1,525		191,415	14
15	Pharmacy	31	1,189		3,247		664	15
16	Medical Records & Library		1,651		3,263		63	16
17	Social Service		377		575	1,539	3	17
18	CENTRAL STERILIZATION		1,317		1,088	2,909	533	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	47,195	30,735	187,727	26,990	72,181	1,738	30
31	Intensive Care Unit	4,252	4,627	6,708	3,097	8,284	345	31
41	Subprovider - IRF	1,508	2,532	8,528	743	1,986	145	41
43	Nursery	349	554		2,051	5,485	344	43
44	Skilled Nursing Facility	5,283	3,970	26,327	3,676	9,831	124	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	15,134	9,612		7,258	19,412	2,259	50
51	Recovery Room	7,044	5,758	821	4,296	11,489	713	51
52	Delivery Room & Labor Room	614	2,347		1,542	4,125	518	52
53	Anesthesiology		175		278	744	230	53
54	Radiology-Diagnostic	6,375	4,328		3,582		5,416	54
57	CT Scan	2,123	593		1,121		331	57
58	MRI		275		409		264	58
60	Laboratory		3,223				3	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	35	570		2,267		549	65
66	Physical Therapy	1,714	2,177		5,379		78	66
69	Electrocardiology	2,678	4,209		1,725	4,614	627	69
70	Electroencephalography	1,019	1,036		553		46	70
71	Medical Supplies Charged to Patients						60,049	71
72	Impl. Dev. Charged to Patients						68,369	72
73	Drugs Charged to Patients						43,996	73
76	BEHAVIORAL HEALTH COUNSELING		1,865		798	2,134	1,717	76
76.01	SHOCK THERAPY			1,076	68	182	2	76.01
76.97	CARDIAC REHABILITATION		2,651		496	1,327	24	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	
91	Emergency	15,302	5,925	4,565	4,773	12,765	900	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		177				17	98
101	Home Health Agency		3,548		1,919	12,281		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	119,755	109,291	244,194	86,961	171,288	190,067	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME	10,553			3,827	20,503	300	190.0
1								1
190.0	SHARED SERVICES		104		677	1,811	29	190.0
2								2
190.0	MATERNAL HEALTH	124	586		226	605	343	190.0
3								3
190.0	CAFETERIA VISITORS			17,554				190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT		269		404		267	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		9,708					194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	57,306	375		370		24	194.0
5								5
194.0	RURAL OUTREACH PROGRAM				109		226	194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE				66			194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER	3,737					2	194.1
0								0
194.1	RETAIL PHARMACY	16	613					194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS		660		555		157	194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	191,491	121,606	261,748	93,195	194,207	191,415	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS
**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	OTH GEN SV CENTRAL STERILIZAT	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	
		15	16	17	18	24	25	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy	362,102						15
16	Medical Records & Library		115,035					16
17	Social Service			23,328				17
18	CENTRAL STERILIZATION				145,997			18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	2	15,076	19,709	4,118	2,008,106		30
31	Intensive Care Unit		1,714	424		312,216		31
41	Subprovider - IRF		656	236		88,559		41
43	Nursery		881	1,966	925	116,939		43
44	Skilled Nursing Facility		677	936		189,467		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		18,795		101,674	1,837,777		50
51	Recovery Room		3,333			283,145		51
52	Delivery Room & Labor Room		575			112,730		52
53	Anesthesiology		5,264			175,217		53
54	Radiology-Diagnostic	586	4,560		323	651,878		54
57	CT Scan	2,307	8,739		108	540,202		57
58	MRI	1,609	2,154			38,570		58
60	Laboratory		11,282			256,911		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		245			11,005		63
65	Respiratory Therapy		2,742		2,710	78,470		65
66	Physical Therapy		3,532			174,170		66
69	Electrocardiology	2,753	7,934		4,656	584,620		69
70	Electroencephalography		578		2,118	62,286		70
71	Medical Supplies Charged to Patients	44	4,083			361,724		71
72	Impl. Dev. Charged to Patients		3,841			259,390		72
73	Drugs Charged to Patients	354,514	10,459			545,932		73
76	BEHAVIORAL HEALTH COUNSELING		259			55,596		76
76.01	SHOCK THERAPY		78			2,285		76.01
76.97	CARDIAC REHABILITATION		265			64,154		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	287	7,196		5,710	450,271		91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES		83			12,107		98
101	Home Health Agency				4,193	217,221		101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	362,102	115,001	23,271	126,535	9,490,948		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					138		190
190.0	OAKCREST NURSING HOME			57		94,726		190.0
1								1
190.0	SHARED SERVICES		1			16,047		190.0
2								2
190.0	MATERNAL HEALTH		33		129	18,393		190.0
3								3
190.0	CAFETERIA VISITORS					17,554		190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT					20,616		190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER					21,075		194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ					198,882		194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY				19,333	95,746		194.0
5								5
194.0	RURAL OUTREACH PROGRAM					4,606		194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE					49,916		194.0
8								8
194.0	MMC DYERSVILLE					7,618		194.0
9								9
194.1	CCH ELKADER					3,739		194.1
0								0
194.1	RETAIL PHARMACY					953,640		194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS					36,324		194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	362,102	115,035	23,328	145,997	11,029,968		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	2,008,106						30
31	Intensive Care Unit	312,216						31
41	Subprovider - IRF	88,559						41
43	Nursery	116,939						43
44	Skilled Nursing Facility	189,467						44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	1,837,777						50
51	Recovery Room	283,145						51
52	Delivery Room & Labor Room	112,730						52
53	Anesthesiology	175,217						53
54	Radiology-Diagnostic	651,878						54
57	CT Scan	540,202						57
58	MRI	38,570						58
60	Laboratory	256,911						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	11,005						63
65	Respiratory Therapy	78,470						65
66	Physical Therapy	174,170						66
69	Electrocardiology	584,620						69
70	Electroencephalography	62,286						70
71	Medical Supplies Charged to Patients	361,724						71
72	Impl. Dev. Charged to Patients	259,390						72
73	Drugs Charged to Patients	545,932						73
76	BEHAVIORAL HEALTH COUNSELING	55,596						76
76.01	SHOCK THERAPY	2,285						76.01
76.97	CARDIAC REHABILITATION	64,154						76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF CAPITAL-RELATED COSTS**WORKSHEET B
PART II**

	COST CENTER DESCRIPTIONS	TOTAL						
		26						
91	Emergency	450,271						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	12,107						98
101	Home Health Agency	217,221						101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)	9,490,948						118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen	138						190
190.0	OAKCREST NURSING HOME	94,726						190.0
1								1
190.0	SHARED SERVICES	16,047						190.0
2								2
190.0	MATERNAL HEALTH	18,393						190.0
3								3
190.0	CAFETERIA VISITORS	17,554						190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT	20,616						190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER	21,075						194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	198,882						194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	95,746						194.0
5								5
194.0	RURAL OUTREACH PROGRAM	4,606						194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE	49,916						194.0
8								8
194.0	MMC DYERSVILLE	7,618						194.0
9								9
194.1	CCH ELKADER	3,739						194.1
0								0
194.1	RETAIL PHARMACY	953,640						194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS	36,324						194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)	11,029,968						202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP 47 BLDG SQUARE FEET	CAP PROF ARTS PLAZA SQUARE FEET	CAP ASBURY SQUARE FEET	CAP MED ARTS BLDG SQUARE FEET	CAP ENERGY CENTER SQUARE FEET	
		1	1.01	1.02	1.03	1.04	1.05	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt	198,301						1
1.01	CAP REL COST - 47 BLDG		152,139					1.01
1.02	CAP REL COST (PROF ARTS PLAZA)			48,001				1.02
1.03	CAP REL COST (ASBURY)				10,715			1.03
1.04	CAP REL COST (MED ARTS BLDG)					1,787		1.04
1.05	CAP REL COST (ENERGY CENTER)						9,690	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		2,375					4
4.01	CHILD CARE			11,941				4.01
5.01	COMMUNICATIONS	598	669					5.01
5.02	PURCHASING	1,118						5.02
5.03	PFS/COLLECTION	2,783						5.03
5.06	OTHER ADMIN & GENERAL	32,334	40,703	5,335	7,648			5.06
6	Maintenance & Repairs	29,014	18,072	253			9,690	6
7	Operation of Plant	1,695						7
8	Laundry & Linen Service	622	9,882					8
9	Housekeeping	3,019	547	275				9
10	Dietary	10,831						10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration	163	4,114					13
14	Central Services & Supply	10,044						14
15	Pharmacy	1,748	1,029					15
16	Medical Records & Library	2,168	1,689		2,552			16
17	Social Service	696	184					17
18	CENTRAL STERILIZATION	3,075						18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	44,562	26,003		515			30
31	Intensive Care Unit	10,808						31
41	Subprovider - IRF		5,915					41
43	Nursery		1,294					43
44	Skilled Nursing Facility		9,272					44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	17,552	1,661					50
51	Recovery Room	200	212					51
52	Delivery Room & Labor Room		5,482					52
53	Anesthesiology							53
54	Radiology-Diagnostic	9,270	480					54
57	CT Scan	1,384						57
58	MRI	642						58
60	Laboratory	2,049	5,480					60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy		1,332					65
66	Physical Therapy		1,072	4,012				66
69	Electrocardiology	143	92					69
70	Electroencephalography		2,420					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		4,355					76
76.01	SHOCK THERAPY							76.01
76.97	CARDIAC REHABILITATION			6,191				76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	CAP BLDGS & FIXTURES SQUARE FEET	CAP 47 BLDG SQUARE FEET	CAP PROF ARTS PLAZA SQUARE FEET	CAP ASBURY SQUARE FEET	CAP MED ARTS BLDG SQUARE FEET	CAP ENERGY CENTER SQUARE FEET	
		1	1.01	1.02	1.03	1.04	1.05	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	8,458						91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	413						98
101	Home Health Agency	1,427	3,093					101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	196,816	147,427	28,007	10,715		9,690	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME							190.0 1
190.0 2	SHARED SERVICES		153	91				190.0 2
190.0 3	MATERNAL HEALTH			1,369				190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT		629					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	1,456	1,542	18,534				194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY		876					194.0 5
194.0 6	RURAL OUTREACH PROGRAM							194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE							194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY					1,787		194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS	29	1,512					194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,471,712	791,778	208,353	1,984	331	201,932	202
203	Unit Cost Multiplier (Wkst. B, Part I)	12.464445	5.204307	4.340597	0.185161	0.185227	20.839216	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	
		1.06	1.07	1.08	1.09	1.10	1.11	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)	1,000						1.06
1.07	CAP REL COST (PARKING DECK)		1,000					1.07
1.08	CAP REL COST (97 BLDG)			76,880				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			653				5.03
5.06	OTHER ADMIN & GENERAL		1,000	18,638				5.06
6	Maintenance & Repairs			9,695				6
7	Operation of Plant							7
8	Laundry & Linen Service			306				8
9	Housekeeping			767				9
10	Dietary			185				10
11	Cafeteria			6,916				11
12	Maintenance of Personnel							12
13	Nursing Administration			141				13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics			1,224				30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room			3,237				50
51	Recovery Room			13,036				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			9,596				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 CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	CAP RENTAL PROPERTIES SQUARE FEET	CAP PARKING DECK SQUARE FEET	CAP 97 BLDG SQUARE FEET	CAP BELLEVUE CLINIC SQUARE FEET	CAP CASCADE CLINIC SQUARE FEET	CAP RETAIL PHARMACY SQUARE FEET	
		1.06	1.07	1.08	1.09	1.10	1.11	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency			5,381				91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency			3,767				101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		1,000	74,308	1,087	1,948		118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES							190.0
2								2
190.0	MATERNAL HEALTH							190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT							190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ	1,000		1,141		2,710		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			1,431		817	13,222	194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	185	19,153	660,996	201	1,165	24,759	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.185000	19.153000	8.597763	0.184913	0.212785	1.872561	203
204	Cost to be allocated (Per Wkst. B, Part II)							204
205	Unit Cost Multiplier (Wkst. B, Part II)							205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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 DEPARTMEN T GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICA T DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	4.01	5.01	5.02	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)	12,563						1.12
2	Cap Rel Costs-Mvble Equip		6,143,520					2
4	Employee Benefits Department		6,868	48,932,151				4
4.01	CHILD CARE		15,897	1,022,651	501,108			4.01
5.01	COMMUNICATIONS		6,348	302,566		1,752		5.01
5.02	PURCHASING		48	272,425	6,805	6	23,713,924	5.02
5.03	PFS/COLLECTION		5,054	658,022	6,773	36	13,909	5.03
5.06	OTHER ADMIN & GENERAL		2,192,636	331,412	1,465	258	53,146	5.06
6	Maintenance & Repairs		27,764	1,406,351	13,464	48	253,941	6
7	Operation of Plant		895	10,014		19	6,740	7
8	Laundry & Linen Service		76,301	441,711		10	165,933	8
9	Housekeeping		10,296	1,148,776		11	134,346	9
10	Dietary		28,795	1,712,611	19,463	34	910,928	10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration		65,039	2,177,266	61,446	25	18,500	13
14	Central Services & Supply		9,863	392,357	10,342	6	21,055	14
15	Pharmacy		246,836	1,962,396	40,832	25	76,755	15
16	Medical Records & Library		11,717	1,351,500	7,251	85	7,337	16
17	Social Service			209,938	9,337	4	389	17
18	CENTRAL STERILIZATION		77,875	288,734		3	61,672	18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics		300,068	10,963,138	89,105	374	200,961	30
31	Intensive Care Unit		63,113	1,463,736		42	39,923	31
41	Subprovider - IRF		6,949	350,724		44	16,784	41
43	Nursery		58,852	961,469	15,261	20	39,797	43
44	Skilled Nursing Facility		16,166	1,378,210	13,786		14,362	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room		1,118,805	3,067,027	27,620	146	261,294	50
51	Recovery Room		27,751	1,832,535	11,865	58	82,480	51
52	Delivery Room & Labor Room		33,265	711,915		36	59,867	52
53	Anesthesiology		151,190	95,695			26,648	53
54	Radiology-Diagnostic		383,631	1,570,389	8,119	49	626,395	54
57	CT Scan		467,229	489,706	4,305		38,241	57
58	MRI		13,552	221,380		4	30,531	58
60	Laboratory		2,192			36	356	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.		1,267					63
65	Respiratory Therapy		22,898	968,249	4,840	15	63,521	65
66	Physical Therapy		8,962	2,517,099	27,721	25	9,052	66
69	Electrocardiology		387,982	849,274	33,457	23	72,463	69
70	Electroencephalography		25,468	245,530	9,756	7	5,355	70
71	Medical Supplies Charged to Patients		64,649				6,944,459	71
72	Impl. Dev. Charged to Patients						7,905,050	72
73	Drugs Charged to Patients						5,088,058	73
76	BEHAVIORAL HEALTH COUNSELING		2,330	280,797	4,268	15	198,598	76
76.01	SHOCK THERAPY		71	24,339			271	76.01
76.97	CARDIAC REHABILITATION		5,536	239,344		7	2,760	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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 DEPARTMEN T GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICA T DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	4.01	5.01	5.02	
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency		114,632	2,035,831	10,151	74	104,069	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES						1,975	98
101	Home Health Agency		12,412	1,784,503	22,893	70		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)		6,071,202	45,739,620	460,325	1,615	23,557,921	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen					7		190
190.0 1	OAKCREST NURSING HOME	12,563	16,633	1,239,063			34,719	190.0 1
190.0 2	SHARED SERVICES		170	374,565		3	3,367	190.0 2
190.0 3	MATERNAL HEALTH		371	100,801		7	39,720	190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT		1,318	238,578	6,852	7	30,904	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			718,866				194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ					1		194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			199,698	14,064	17	2,773	194.0 5
194.0 6	RURAL OUTREACH PROGRAM		1,087	39,791		1	26,103	194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE			20,067				194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER						253	194.1 0
194.1 1	RETAIL PHARMACY		51,745			94		194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS		994	261,102	19,867		18,164	194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,195	6,140,040	13,269,200	345,036	461,871	862,729	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.254318	0.999434	0.271175	0.688546	263.625000	0.036381	203
204	Cost to be allocated (Per Wkst. B, Part II)			19,374	68,124	24,416	15,100	204
205	Unit Cost Multiplier (Wkst. B, Part II)			0.000396	0.135947	13.936073	0.000637	205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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 DEPARTMEN T GROSS SALARIES	CHILD CARE PAYROLL DEDUCTIONS	COMMUNICA T DUBUQUE PHONES	PURCHASING PURCHASING REQUISITIO	
		1.12	2	4	4.01	5.01	5.02	
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	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	5A.06	5.06	6	7	8	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION	392,731,051						5.03
5.06	OTHER ADMIN & GENERAL		-12,796,268	142,667,299				5.06
6	Maintenance & Repairs			4,846,513	301,146			6
7	Operation of Plant			452,700	1,695	299,451		7
8	Laundry & Linen Service			925,768	10,810	10,810	1,279,952	8
9	Housekeeping			1,899,464	4,609	4,609	47,200	9
10	Dietary			2,380,601	11,017	11,017	13,625	10
11	Cafeteria			59,462	6,916	6,916		11
12	Maintenance of Personnel							12
13	Nursing Administration			3,465,333	4,418	4,418		13
14	Central Services & Supply			843,421	10,044	10,044		14
15	Pharmacy			3,127,434	2,777	2,777	208	15
16	Medical Records & Library			2,191,368	3,857	3,857		16
17	Social Service			327,468	880	880		17
18	CENTRAL STERILIZATION			664,621	3,075	3,075		18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	52,923,202		16,329,217	71,789	71,789	315,457	30
31	Intensive Care Unit	5,775,394		2,310,712	10,808	10,808	28,420	31
41	Subprovider - IRF	2,262,826		629,251	5,915	5,915	10,079	41
43	Nursery	2,944,696		1,462,591	1,294	1,294	2,330	43
44	Skilled Nursing Facility	2,315,370		1,993,555	9,272	9,272	35,310	44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	63,480,866		7,330,114	22,450	22,450	101,159	50
51	Recovery Room	11,286,107		2,798,661	13,449	13,449	47,080	51
52	Delivery Room & Labor Room	1,981,359		1,081,298	5,482	5,482	4,102	52
53	Anesthesiology	17,772,672		481,964	409	409		53
54	Radiology-Diagnostic	15,266,428		3,994,220	10,108	10,108	42,614	54
57	CT Scan	29,530,049		1,477,542	1,384	1,384	14,190	57
58	MRI	7,067,717		430,300	642	642		58
60	Laboratory	38,437,643		7,277,218	7,529	7,529		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	828,844		432,339				63
65	Respiratory Therapy	9,328,263		1,533,318	1,332	1,332	232	65
66	Physical Therapy	11,877,508		3,663,418	5,084	5,084	11,459	66
69	Electrocardiology	26,996,684		2,047,889	9,831	9,831	17,900	69
70	Electroencephalography	1,969,606		410,755	2,420	2,420	6,809	70
71	Medical Supplies Charged to Patients	14,015,490		7,521,233				71
72	Impl. Dev. Charged to Patients	13,244,802		8,309,257				72
73	Drugs Charged to Patients	35,521,675		5,957,629				73
76	BEHAVIORAL HEALTH COUNSELING	878,314		434,864	4,355	4,355		76
76.01	SHOCK THERAPY	270,621		35,241				76.01
76.97	CARDIAC REHABILITATION	909,710		361,178	6,191	6,191		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	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	5A.06	5.06	6	7	8	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	25,558,266		3,590,139	13,839	13,839	102,278	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	286,939		248,107	413	413		98
101	Home Health Agency			3,985,157	8,288	8,288		101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	392,731,051	-12,796,268	107,311,320	272,382	270,687	800,452	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen			1,845				190
190.0 1	OAKCREST NURSING HOME			1,793,175			70,537	190.0 1
190.0 2	SHARED SERVICES			512,214	244	244		190.0 2
190.0 3	MATERNAL HEALTH			262,606	1,369	1,369	831	190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT			534,159	629	629		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			956,753				194.0 1
194.0 2	MERCY-CRESCENT DIABETES PROGRAM							194.0 2
194.0 3	RENTAL PROPERTIES DBQ			137,762	22,674	22,674		194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			408,894	876	876	383,047	194.0 5
194.0 6	RURAL OUTREACH PROGRAM			144,419				194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE			75,165				194.0 8
194.0 9	MMC DYERSVILLE			350,564				194.0 9
194.1 0	CCH ELKADER			9			24,981	194.1 0
194.1 1	RETAIL PHARMACY			29,339,717	1,431	1,431	104	194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS			838,697	1,541	1,541		194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	3,458,064		12,796,268	5,281,211	523,029	1,217,259	202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.008805		0.089693	17.537045	1.746626	0.951019	203
204	Cost to be allocated (Per Wkst. B, Part II)	47,047		3,100,127	878,781	37,077	191,491	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000120		0.021730	2.918123	0.123817	0.149608	205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
		9	10	11	13	14	15	
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping	284,032						9
10	Dietary	11,017	161,591					10
11	Cafeteria	6,916	5,212	1,458,337				11
12	Maintenance of Personnel							12
13	Nursing Administration	4,418		66,383	1,136,294			13
14	Central Services & Supply	10,044		23,870		22,135,426		14
15	Pharmacy	2,777		50,810		76,755	6,001,767	15
16	Medical Records & Library	3,857		51,054		7,337		16
17	Social Service	880		9,005	9,005	389		17
18	CENTRAL STERILIZATION	3,075		17,018	17,018	61,672		18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	71,789	115,894	422,339	422,339	200,961	40	30
31	Intensive Care Unit	10,808	4,141	48,468	48,468	39,923		31
41	Subprovider - IRF	5,915	5,265	11,622	11,622	16,784		41
43	Nursery	1,294		32,091	32,091	39,797		43
44	Skilled Nursing Facility	9,272	16,253	57,520	57,520	14,362		44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	22,450		113,576	113,576	261,294		50
51	Recovery Room	13,449	507	67,222	67,222	82,480		51
52	Delivery Room & Labor Room	5,482		24,135	24,135	59,867		52
53	Anesthesiology	409		4,351	4,351	26,648		53
54	Radiology-Diagnostic	10,108		56,048		626,395	9,719	54
57	CT Scan	1,384		17,537		38,241	38,241	57
58	MRI	642		6,405		30,531	26,668	58
60	Laboratory	7,529				356		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy	1,332		35,471		63,521		65
66	Physical Therapy	5,084		84,165		9,052		66
69	Electrocardiology	9,831		26,994	26,994	72,463	45,636	69
70	Electroencephalography	2,420		8,661		5,355		70
71	Medical Supplies Charged to Patients					6,944,459	730	71
72	Impl. Dev. Charged to Patients					7,905,050		72
73	Drugs Charged to Patients					5,088,058	5,875,974	73
76	BEHAVIORAL HEALTH COUNSELING	4,355		12,486	12,486	198,598		76
76.01	SHOCK THERAPY		664	1,063	1,063	271		76.01
76.97	CARDIAC REHABILITATION	6,191		7,766	7,766	2,760		76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	HOUSE-KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA HOURS OF SERVICE	NURSING ADMINISTRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
		9	10	11	13	14	15	
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	13,839	2,818	74,687	74,687	104,069	4,759	91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	413				1,975		98
101	Home Health Agency	8,288		30,034	71,858			101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	255,268	150,754	1,360,781	1,002,201	21,979,423	6,001,767	118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME			59,883	119,959	34,719		190.0 1
190.0 2	SHARED SERVICES	244		10,596	10,596	3,367		190.0 2
190.0 3	MATERNAL HEALTH	1,369		3,538	3,538	39,720		190.0 3
190.0 4	CAFETERIA VISITORS		10,837					190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT	629		6,329		30,904		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	22,674						194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY	876		5,784		2,773		194.0 5
194.0 6	RURAL OUTREACH PROGRAM			1,712		26,103		194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE			1,034				194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER					253		194.1 0
194.1 1	RETAIL PHARMACY	1,431						194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS	1,541		8,680		18,164		194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,203,599	2,905,004	345,516	3,911,349	1,196,334	3,499,422	202
203	Unit Cost Multiplier (Wkst. B, Part I)	7.758277	17.977511	0.236925	3.442198	0.054046	0.583065	203
204	Cost to be allocated (Per Wkst. B, Part II)	121,606	261,748	93,195	194,207	191,415	362,102	204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.428142	1.619818	0.063905	0.170913	0.008647	0.060333	205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS**WORKSHEET B-1**

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS + LIBRARY GROSS CHARGES	SOCIAL SERVICE CASES	OTH GEN SV CENTRAL STERILIZAT HOURS				
		16	17	18				

	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library	397,110,248						16
17	Social Service		9,075					17
18	CENTRAL STERILIZATION			13,578				18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERV COST CENTERS							
30	Adults & Pediatrics	51,987,714	7,667	383				30
31	Intensive Care Unit	5,910,837	165					31
41	Subprovider - IRF	2,262,826	92					41
43	Nursery	3,038,494	765	86				43
44	Skilled Nursing Facility	2,333,706	364					44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	65,241,196		9,456				50
51	Recovery Room	11,492,286						51
52	Delivery Room & Labor Room	1,982,465						52
53	Anesthesiology	18,152,472						53
54	Radiology-Diagnostic	15,723,213		30				54
57	CT Scan	30,135,985		10				57
58	MRI	7,427,163						58
60	Laboratory	38,902,751						60
62.30	BLOOD CLOTting FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	844,946						63
65	Respiratory Therapy	9,455,806		252				65
66	Physical Therapy	12,180,546						66
69	Electrocardiology	27,359,415		433				69
70	Electroencephalography	1,992,307		197				70
71	Medical Supplies Charged to Patients	14,079,859						71
72	Impl. Dev. Charged to Patients	13,244,802						72
73	Drugs Charged to Patients	36,066,712						73
76	BEHAVIORAL HEALTH COUNSELING	892,267						76
76.01	SHOCK THERAPY	270,621						76.01
76.97	CARDIAC REHABILITATION	912,180						76.97

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - STATISTICAL BASIS
WORKSHEET B-1

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS + LIBRARY GROSS CHARGES	SOCIAL SERVICE CASES	OTH GEN SV CENTRAL STERILIZAT HOURS				
		16	17	18				
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	24,815,230		531				91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	286,939						98
101	Home Health Agency			390				101
	SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (sum of lines 1-117)	396,992,738	9,053	11,768				118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0 1	OAKCREST NURSING HOME		22					190.0 1
190.0 2	SHARED SERVICES	4,480						190.0 2
190.0 3	MATERNAL HEALTH	113,030		12				190.0 3
190.0 4	CAFETERIA VISITORS							190.0 4
190.0 5	TV SERVICE							190.0 5
190.0 6	FUND DEVELOPMENT							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							194.0 3
194.0 4	AUXILIARY							194.0 4
194.0 5	COMMUNITY EDUCATION/OUTSIDE LAUNDRY			1,798				194.0 5
194.0 6	RURAL OUTREACH PROGRAM							194.0 6
194.0 7	OTHER REV DEDUCTIONS							194.0 7
194.0 8	LIFELINE							194.0 8
194.0 9	MMC DYERSVILLE							194.0 9
194.1 0	CCH ELKADER							194.1 0
194.1 1	RETAIL PHARMACY							194.1 1
194.1 2	IDLE SPACE							194.1 2
194.1 3	COMMUNITY RELATIONS							194.1 3
194.1 4	GUTTENBERG MUNICIPAL HOSPITAL							194.1 4
200	Cross foot adjustments							200
201	Negative cost centers							201
202	Cost to be allocated (Per Wkst. B, Part I)	2,504,712	413,789	873,331				202
203	Unit Cost Multiplier (Wkst. B, Part I)	0.006307	45.596584	64.319561				203
204	Cost to be allocated (Per Wkst. B, Part II)	115,035	23,328	145,997				204
205	Unit Cost Multiplier (Wkst. B, Part II)	0.000290	2.570579	10.752467				205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)							206

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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				
207	NAHE Unit Cost Multiplier (Wkst. D, Parts III and IV)							207

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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POST STEPDOWN ADJUSTMENTS

WORKSHEET B-2

		WORKSHEET			
DESCRIPTION		CODE	LINE NO.	AMOUNT	
1		2	3	4	
1	Adjustment for EPO costs in Renal Dialysis cost center				1
2	Adjustment for EPO costs in Home Program Dialysis cost center				2
3	Adjustment for ARANESP costs in Renal Dialysis cost center				3
4	Adjustment for ARANESP costs in Home Program Dialysis cost center				4
5	Adjustment for ESA costs in Renal Dialysis cost center (see instructions)				5
6	Adjustment for ESA costs in Home Program Dialysis cost center (see instructions)				6
7	ADULTS & PEDS TO SAME DAY SURGERY	1	30	-939,763	7
8	SAME DAY SURGERY	1	51	939,763	8

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES
**WORKSHEET C
PART I**

				COSTS			
	COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	23,445,710		23,445,710	10,914	23,456,624	30
31	Intensive Care Unit	3,136,989		3,136,989		3,136,989	31
41	Subprovider - IRF	1,012,013		1,012,013	25,620	1,037,633	41
43	Nursery	1,810,777		1,810,777		1,810,777	43
44	Skilled Nursing Facility	2,992,579		2,992,579		2,992,579	44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,142,667		10,142,667		10,142,667	50
51	Recovery Room	4,731,278		4,731,278		4,731,278	51
52	Delivery Room & Labor Room	1,434,962		1,434,962		1,434,962	52
53	Anesthesiology	668,189		668,189		668,189	53
54	Radiology-Diagnostic	4,820,237		4,820,237	1,171	4,821,408	54
57	CT Scan	1,880,217		1,880,217		1,880,217	57
58	MRI	551,816		551,816		551,816	58
60	Laboratory	8,378,911		8,378,911		8,378,911	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	476,446		476,446		476,446	63
65	Respiratory Therapy	1,794,771		1,794,771	3,629	1,798,400	65
66	Physical Therapy	4,237,633		4,237,633		4,237,633	66
69	Electrocardiology	2,844,689		2,844,689		2,844,689	69
70	Electroencephalography	547,091		547,091		547,091	70
71	Medical Supplies Charged to Patients	8,660,383		8,660,383		8,660,383	71
72	Impl. Dev. Charged to Patients	9,565,313		9,565,313		9,565,313	72
73	Drugs Charged to Patients	10,420,525		10,420,525		10,420,525	73
76	BEHAVIORAL HEALTH COUNSELING	653,934		653,934	17,250	671,184	76
76.01	SHOCK THERAPY	55,972		55,972		55,972	76.01
76.97	CARDIAC REHABILITATION	595,463		595,463		595,463	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	4,908,158		4,908,158	53,092	4,961,250	91
92	Observation Beds (Non-Distinct Part)	1,027,414		1,027,414		1,027,414	92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	283,445		283,445		283,445	98
101	Home Health Agency	4,846,272		4,846,272		4,846,272	101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)	115,923,854		115,923,854	111,676	116,035,530	200
201	Less Observation Beds	1,027,414		1,027,414		1,027,414	201
202	Total (line 200 minus line 201)	114,896,440		114,896,440		115,008,116	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES
**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	50,289,035		50,289,035				30
31	Intensive Care Unit	5,775,394		5,775,394				31
41	Subprovider - IRF	2,262,826		2,262,826				41
43	Nursery	2,944,696		2,944,696				43
44	Skilled Nursing Facility	2,315,370		2,315,370				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	26,092,121	37,388,745	63,480,866	0.159775	0.159775	0.159775	50
51	Recovery Room	3,694,391	7,591,716	11,286,107	0.419213	0.419213	0.419213	51
52	Delivery Room & Labor Room	1,981,359		1,981,359	0.724231	0.724231	0.724231	52
53	Anesthesiology	8,320,787	9,451,885	17,772,672	0.037596	0.037596	0.037596	53
54	Radiology-Diagnostic	5,070,766	10,195,662	15,266,428	0.315741	0.315741	0.315818	54
57	CT Scan	9,443,998	20,086,051	29,530,049	0.063671	0.063671	0.063671	57
58	MRI	1,893,217	5,174,500	7,067,717	0.078076	0.078076	0.078076	58
60	Laboratory	22,939,362	15,498,281	38,437,643	0.217987	0.217987	0.217987	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	532,490	296,354	828,844	0.574832	0.574832	0.574832	63
65	Respiratory Therapy	8,269,599	1,058,664	9,328,263	0.192401	0.192401	0.192790	65
66	Physical Therapy	6,452,145	5,425,363	11,877,508	0.356778	0.356778	0.356778	66
69	Electrocardiology	11,361,809	15,634,875	26,996,684	0.105372	0.105372	0.105372	69
70	Electroencephalography	409,746	1,559,860	1,969,606	0.277767	0.277767	0.277767	70
71	Medical Supplies Charged to Patients	7,752,696	6,262,794	14,015,490	0.617915	0.617915	0.617915	71
72	Impl. Dev. Charged to Patients	7,683,873	5,560,929	13,244,802	0.722194	0.722194	0.722194	72
73	Drugs Charged to Patients	22,350,603	13,171,072	35,521,675	0.293357	0.293357	0.293357	73
76	BEHAVIORAL HEALTH COUNSELING	749	877,565	878,314	0.744533	0.744533	0.764173	76
76.01	SHOCK THERAPY	107,940	162,681	270,621	0.206828	0.206828	0.206828	76.01
76.97	CARDIAC REHABILITATION	2,804	906,906	909,710	0.654564	0.654564	0.654564	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	8,052,216	17,506,050	25,558,266	0.192038	0.192038	0.194115	91
92	Observation Beds (Non-Distinct Part)	755,783	1,878,384	2,634,167	0.390034	0.390034	0.390034	92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	266,989	19,950	286,939	0.987823	0.987823	0.987823	98
101	Home Health Agency		7,037,141	7,037,141				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	217,022,764	182,745,428	399,768,192				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	217,022,764	182,745,428	399,768,192				202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE V (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	Total Cost (B Part I col 26 plus sum of cols 21 & 22)	Therapy Limit Adj.	COSTS			
				Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics						30
31	Intensive Care Unit						31
41	Subprovider - IRF						41
43	Nursery						43
44	Skilled Nursing Facility						44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room						50
51	Recovery Room						51
52	Delivery Room & Labor Room						52
53	Anesthesiology						53
54	Radiology-Diagnostic						54
57	CT Scan						57
58	MRI						58
60	Laboratory						60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.						63
65	Respiratory Therapy						65
66	Physical Therapy						66
69	Electrocardiology						69
70	Electroencephalography						70
71	Medical Supplies Charged to Patients						71
72	Impl. Dev. Charged to Patients						72
73	Drugs Charged to Patients						73
76	BEHAVIORAL HEALTH COUNSELING						76
76.01	SHOCK THERAPY						76.01
76.97	CARDIAC REHABILITATION						76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency						91
92	Observation Beds (Non-Distinct Part)						92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES						98
101	Home Health Agency						101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)						200
201	Less Observation Beds						201
202	Total (line 200 minus line 201)						202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE V (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	50,289,035		50,289,035				30
31	Intensive Care Unit	5,775,394		5,775,394				31
41	Subprovider - IRF	2,262,826		2,262,826				41
43	Nursery	2,944,696		2,944,696				43
44	Skilled Nursing Facility	2,315,370		2,315,370				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	26,092,121	37,388,745	63,480,866				50
51	Recovery Room	3,694,391	7,591,716	11,286,107				51
52	Delivery Room & Labor Room	1,981,359		1,981,359				52
53	Anesthesiology	8,320,787	9,451,885	17,772,672				53
54	Radiology-Diagnostic	5,070,766	10,195,662	15,266,428				54
57	CT Scan	9,443,998	20,086,051	29,530,049				57
58	MRI	1,893,217	5,174,500	7,067,717				58
60	Laboratory	22,939,362	15,498,281	38,437,643				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	532,490	296,354	828,844				63
65	Respiratory Therapy	8,269,599	1,058,664	9,328,263				65
66	Physical Therapy	6,452,145	5,425,363	11,877,508				66
69	Electrocardiology	11,361,809	15,634,875	26,996,684				69
70	Electroencephalography	409,746	1,559,860	1,969,606				70
71	Medical Supplies Charged to Patients	7,752,696	6,262,794	14,015,490				71
72	Impl. Dev. Charged to Patients	7,683,873	5,560,929	13,244,802				72
73	Drugs Charged to Patients	22,350,603	13,171,072	35,521,675				73
76	BEHAVIORAL HEALTH COUNSELING	749	877,565	878,314				76
76.01	SHOCK THERAPY	107,940	162,681	270,621				76.01
76.97	CARDIAC REHABILITATION	2,804	906,906	909,710				76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	8,052,216	17,506,050	25,558,266				91
92	Observation Beds (Non-Distinct Part)	755,783	1,878,384	2,634,167				92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	266,989	19,950	286,939				98
101	Home Health Agency		7,037,141	7,037,141				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	217,022,764	182,745,428	399,768,192				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	217,022,764	182,745,428	399,768,192				202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE XIX (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	Total Cost (B Part I col 26 plus sum of cols 21 & 22)	Therapy Limit Adj.	COSTS			
				Total Costs	RCE Dis- allowance	Total Costs	
		1	2	3	4	5	
	INPATIENT ROUTINE SERVICE COST CENTERS						
30	Adults & Pediatrics	23,445,710		23,445,710	10,914	23,456,624	30
31	Intensive Care Unit	3,136,989		3,136,989		3,136,989	31
41	Subprovider - IRF	1,012,013		1,012,013	25,620	1,037,633	41
43	Nursery	1,810,777		1,810,777		1,810,777	43
44	Skilled Nursing Facility	2,992,579		2,992,579		2,992,579	44
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	10,142,667		10,142,667		10,142,667	50
51	Recovery Room	4,731,278		4,731,278		4,731,278	51
52	Delivery Room & Labor Room	1,434,962		1,434,962		1,434,962	52
53	Anesthesiology	668,189		668,189		668,189	53
54	Radiology-Diagnostic	4,820,237		4,820,237	1,171	4,821,408	54
57	CT Scan	1,880,217		1,880,217		1,880,217	57
58	MRI	551,816		551,816		551,816	58
60	Laboratory	8,378,911		8,378,911		8,378,911	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Trans.	476,446		476,446		476,446	63
65	Respiratory Therapy	1,794,771		1,794,771	3,629	1,798,400	65
66	Physical Therapy	4,237,633		4,237,633		4,237,633	66
69	Electrocardiology	2,844,689		2,844,689		2,844,689	69
70	Electroencephalography	547,091		547,091		547,091	70
71	Medical Supplies Charged to Patients	8,660,383		8,660,383		8,660,383	71
72	Impl. Dev. Charged to Patients	9,565,313		9,565,313		9,565,313	72
73	Drugs Charged to Patients	10,420,525		10,420,525		10,420,525	73
76	BEHAVIORAL HEALTH COUNSELING	653,934		653,934	17,250	671,184	76
76.01	SHOCK THERAPY	55,972		55,972		55,972	76.01
76.97	CARDIAC REHABILITATION	595,463		595,463		595,463	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	4,908,158		4,908,158	53,092	4,961,250	91
92	Observation Beds (Non-Distinct Part)	1,027,414		1,027,414		1,027,414	92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	283,445		283,445		283,445	98
101	Home Health Agency	4,846,272		4,846,272		4,846,272	101
113	Interest Expense						113
200	Subtotal (sum of lines 30 thru 199)	115,923,854		115,923,854	111,676	116,035,530	200
201	Less Observation Beds	1,027,414		1,027,414		1,027,414	201
202	Total (line 200 minus line 201)	114,896,440		114,896,440	111,676	115,008,116	202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF RATIO OF COST TO CHARGES - TITLE XIX (NOT AN OFFICIAL FORM CMS-2552-10 WORKSHEET)
**WORKSHEET C
PART I**

	COST CENTER DESCRIPTIONS	CHARGES			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
		Inpatient	Outpatient	Total (column 6 + column 7)				
		6	7	8	9	10	11	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics	50,289,035		50,289,035				30
31	Intensive Care Unit	5,775,394		5,775,394				31
41	Subprovider - IRF	2,262,826		2,262,826				41
43	Nursery	2,944,696		2,944,696				43
44	Skilled Nursing Facility	2,315,370		2,315,370				44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room	26,092,121	37,388,745	63,480,866	0.159775	0.159775	0.159775	50
51	Recovery Room	3,694,391	7,591,716	11,286,107	0.419213	0.419213	0.419213	51
52	Delivery Room & Labor Room	1,981,359		1,981,359	0.724231	0.724231	0.724231	52
53	Anesthesiology	8,320,787	9,451,885	17,772,672	0.037596	0.037596	0.037596	53
54	Radiology-Diagnostic	5,070,766	10,195,662	15,266,428	0.315741	0.315741	0.315818	54
57	CT Scan	9,443,998	20,086,051	29,530,049	0.063671	0.063671	0.063671	57
58	MRI	1,893,217	5,174,500	7,067,717	0.078076	0.078076	0.078076	58
60	Laboratory	22,939,362	15,498,281	38,437,643	0.217987	0.217987	0.217987	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.	532,490	296,354	828,844	0.574832	0.574832	0.574832	63
65	Respiratory Therapy	8,269,599	1,058,664	9,328,263	0.192401	0.192401	0.192790	65
66	Physical Therapy	6,452,145	5,425,363	11,877,508	0.356778	0.356778	0.356778	66
69	Electrocardiology	11,361,809	15,634,875	26,996,684	0.105372	0.105372	0.105372	69
70	Electroencephalography	409,746	1,559,860	1,969,606	0.277767	0.277767	0.277767	70
71	Medical Supplies Charged to Patients	7,752,696	6,262,794	14,015,490	0.617915	0.617915	0.617915	71
72	Impl. Dev. Charged to Patients	7,683,873	5,560,929	13,244,802	0.722194	0.722194	0.722194	72
73	Drugs Charged to Patients	22,350,603	13,171,072	35,521,675	0.293357	0.293357	0.293357	73
76	BEHAVIORAL HEALTH COUNSELING	749	877,565	878,314	0.744533	0.744533	0.764173	76
76.01	SHOCK THERAPY	107,940	162,681	270,621	0.206828	0.206828	0.206828	76.01
76.97	CARDIAC REHABILITATION	2,804	906,906	909,710	0.654564	0.654564	0.654564	76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency	8,052,216	17,506,050	25,558,266	0.192038	0.192038	0.194115	91
92	Observation Beds (Non-Distinct Part)	755,783	1,878,384	2,634,167	0.390034	0.390034	0.390034	92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES	266,989	19,950	286,939	0.987823	0.987823	0.987823	98
101	Home Health Agency		7,037,141	7,037,141				101
113	Interest Expense							113
200	Subtotal (sum of lines 30 thru 199)	217,022,764	182,745,428	399,768,192				200
201	Less Observation Beds							201
202	Total (line 200 minus line 201)	217,022,764	182,745,428	399,768,192				202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY
**WORKSHEET C
PART II**
☐ Title V

☒ Title XIX

	COST CENTER DESCRIPTIONS	Total Cost (Wkst B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	
		1	2	3	4	
	ANCILLARY SERVICE COST CENTERS					
50	Operating Room	10,142,667	1,837,777	8,304,890		50
51	Recovery Room	4,731,278	283,145	4,448,133		51
52	Delivery Room & Labor Room	1,434,962	112,730	1,322,232		52
53	Anesthesiology	668,189	175,217	492,972		53
54	Radiology-Diagnostic	4,820,237	651,878	4,168,359		54
57	CT Scan	1,880,217	540,202	1,340,015		57
58	MRI	551,816	38,570	513,246		58
60	Laboratory	8,378,911	256,911	8,122,000		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63	Blood Storing, Processing & Trans.	476,446	11,005	465,441		63
65	Respiratory Therapy	1,794,771	78,470	1,716,301		65
66	Physical Therapy	4,237,633	174,170	4,063,463		66
69	Electrocardiology	2,844,689	584,620	2,260,069		69
70	Electroencephalography	547,091	62,286	484,805		70
71	Medical Supplies Charged to Patients	8,660,383	361,724	8,298,659		71
72	Impl. Dev. Charged to Patients	9,565,313	259,390	9,305,923		72
73	Drugs Charged to Patients	10,420,525	545,932	9,874,593		73
76	BEHAVIORAL HEALTH COUNSELING	653,934	55,596	598,338		76
76.01	SHOCK THERAPY	55,972	2,285	53,687		76.01
76.97	CARDIAC REHABILITATION	595,463	64,154	531,309		76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
91	Emergency	4,908,158	450,271	4,457,887		91
92	Observation Beds (Non-Distinct Part)	1,027,414	87,956	939,458		92
	OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES	283,445	12,107	271,338		98
101	Home Health Agency	4,846,272	217,221	4,629,051		101
113	Interest Expense					113
200	Subtotal	83,525,786	6,863,617	76,662,169		200
201	Less Observation Beds	1,027,414	87,956	939,458		201
202	Total	82,498,372	6,775,661	75,722,711		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY**WORKSHEET C
PART II**

[] Title V

[XX] Title XIX

	COST CENTER DESCRIPTIONS	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Wkst C, Part I, col. 8)	Outpatient Cost to Charge Ratio(col. 6 ÷ col. 7)	
		5	6	7	8	
	ANCILLARY SERVICE COST CENTERS					
50	Operating Room		10,142,667	63,480,866	0.159775	50
51	Recovery Room		4,731,278	11,286,107	0.419213	51
52	Delivery Room & Labor Room		1,434,962	1,981,359	0.724231	52
53	Anesthesiology		668,189	17,772,672	0.037596	53
54	Radiology-Diagnostic		4,820,237	15,266,428	0.315741	54
57	CT Scan		1,880,217	29,530,049	0.063671	57
58	MRI		551,816	7,067,717	0.078076	58
60	Laboratory		8,378,911	38,437,643	0.217987	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63	Blood Storing, Processing & Trans.		476,446	828,844	0.574832	63
65	Respiratory Therapy		1,794,771	9,328,263	0.192401	65
66	Physical Therapy		4,237,633	11,877,508	0.356778	66
69	Electrocardiology		2,844,689	26,996,684	0.105372	69
70	Electroencephalography		547,091	1,969,606	0.277767	70
71	Medical Supplies Charged to Patients		8,660,383	14,015,490	0.617915	71
72	Impl. Dev. Charged to Patients		9,565,313	13,244,802	0.722194	72
73	Drugs Charged to Patients		10,420,525	35,521,675	0.293357	73
76	BEHAVIORAL HEALTH COUNSELING		653,934	878,314	0.744533	76
76.01	SHOCK THERAPY		55,972	270,621	0.206828	76.01
76.97	CARDIAC REHABILITATION		595,463	909,710	0.654564	76.97
76.98	HYPERBARIC OXYGEN THERAPY					76.98
76.99	LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
91	Emergency		4,908,158	25,558,266	0.192038	91
92	Observation Beds (Non-Distinct Part)		1,027,414	2,634,167	0.390034	92
	OTHER REIMBURSABLE COST CENTERS					
98	PURCHASED DIALYSIS SERVICES		283,445	286,939	0.987823	98
101	Home Health Agency		4,846,272	7,037,141	0.688671	101
113	Interest Expense					113
200	Subtotal		83,525,786	336,180,871		200
201	Less Observation Beds		1,027,414	2,634,167		201
202	Total		82,498,372	333,546,704		202

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
PART I

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

		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)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	2,008,106		2,008,106	28,447	70.59	16,255	1,147,440	30
31	Intensive Care Unit	312,216		312,216	1,680	185.84	1,056	196,247	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	88,559		88,559	1,331	66.54	951	63,280	41
42	Subprovider I								42
43	Nursery	116,939		116,939	2,197	53.23			43
44	Skilled Nursing Facility	189,467		189,467	4,072	46.53	3,482	162,017	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,715,287		2,715,287	37,727		21,744	1,568,984	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS
COMPONENT CCN: 16-0069
**WORKSHEET D
PART II**

Check ☐ Title V
 Applicable ☒ Title XVIII, Part A
 Boxes: ☐ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)

☒ PPS
☐ TEFRA

		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)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,837,777	63,480,866	0.028950	18,053,795	522,657	50
51	Recovery Room	283,145	11,286,107	0.025088	2,199,448	55,180	51
52	Delivery Room & Labor Room	112,730	1,981,359	0.056895			52
53	Anesthesiology	175,217	17,772,672	0.009859	5,384,295	53,084	53
54	Radiology-Diagnostic	651,878	15,266,428	0.042700	3,642,577	155,538	54
57	CT Scan	540,202	29,530,049	0.018293	6,515,578	119,189	57
58	MRI	38,570	7,067,717	0.005457	1,252,500	6,835	58
60	Laboratory	256,911	38,437,643	0.006684	13,974,812	93,408	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,005	828,844	0.013278	436,849	5,800	63
65	Respiratory Therapy	78,470	9,328,263	0.008412	5,526,337	46,488	65
66	Physical Therapy	174,170	11,877,508	0.014664	2,787,851	40,881	66
69	Electrocardiology	584,620	26,996,684	0.021655	8,115,870	175,749	69
70	Electroencephalography	62,286	1,969,606	0.031624	262,534	8,302	70
71	Medical Supplies Charged to Pat	361,724	14,015,490	0.025809	4,767,523	123,045	71
72	Impl. Dev. Charged to Patients	259,390	13,244,802	0.019584	5,048,873	98,877	72
73	Drugs Charged to Patients	545,932	35,521,675	0.015369	13,533,074	207,990	73
76	BEHAVIORAL HEALTH COUNSELING	55,596	878,314	0.063299			76
76.01	SHOCK THERAPY	2,285	270,621	0.008444	62,451	527	76.01
76.97	CARDIAC REHABILITATION	64,154	909,710	0.070521	1,165	82	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	450,271	25,558,266	0.017617	4,510,977	79,470	91
92	Observation Beds (Non-Distinct	87,956	2,634,167	0.033390	266,684	8,905	92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	12,107	286,939	0.042194	145,582	6,143	98
200	Total (sum of lines 50-199)	6,646,396	329,143,730		96,488,775	1,808,150	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V

☒ Title XVIII, Part A

☐ Title XIX

☒ PPS

☐ TEFRA

☐ Other

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☒ Title XVIII, Part A
☐ Title XIX

☒ PPS
☐ TEFRA
☐ Other

		Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass- Through Cost (col. 7 x col. 8)	
(A)	Cost Center Description	6	7	8	9	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	28,447		16,255		30
31	Intensive Care Unit	1,680		1,056		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	1,331		951		41
42	Subprovider I					42
43	Nursery	2,197				43
44	Skilled Nursing Facility	4,072		3,482		44
45	Nursing Facility					45
200	Total (lines 30-199)	37,727		21,744		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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
 Applicable ☒ Title XVIII, Part A
 Boxes: ☐ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID
☒ PPS
☐ TEFRA
☐ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866			18,053,795		15,395,995		50
51	Recovery Room	11,286,107			2,199,448		2,606,166		51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672			5,384,295		3,908,524		53
54	Radiology-Diagnostic	15,266,428			3,642,577		4,499,416		54
57	CT Scan	29,530,049			6,515,578		8,620,421		57
58	MRI	7,067,717			1,252,500		2,428,857		58
60	Laboratory	38,437,643			13,974,812		6,768,172		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844			436,849		255,670		63
65	Respiratory Therapy	9,328,263			5,526,337		547,737		65
66	Physical Therapy	11,877,508			2,787,851		198,503		66
69	Electrocardiology	26,996,684			8,115,870		9,705,240		69
70	Electroencephalography	1,969,606			262,534		911,497		70
71	Medical Supplies Charged to Pat	14,015,490			4,767,523		3,007,169		71
72	Impl. Dev. Charged to Patients	13,244,802			5,048,873		3,170,726		72
73	Drugs Charged to Patients	35,521,675			13,533,074		5,078,687		73
76	BEHAVIORAL HEALTH COUNSELING	878,314					90,549		76
76.01	SHOCK THERAPY	270,621			62,451		80,184		76.01
76.97	CARDIAC REHABILITATION	909,710			1,165		615,711		76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266			4,510,977		6,160,887		91
92	Observation Beds (Non-Distinct	2,634,167			266,684		794,750		92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939			145,582		5,250		98
200	Total (sum of lines 50-199)	329,143,730			96,488,775		74,850,111		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-0069

WORKSHEET D
PART V

Check
Applicable
Boxes:

☐ Title V - O/P

☒ Title XVIII, Part B

☐ Title XIX - O/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ Swing Bed SNF

☐ Swing Bed NF

☐ ICF/IID

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775	15,395,995	77,000		2,459,895	12,303		50
51	Recovery Room	0.419213	2,606,166			1,092,539			51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596	3,908,524			146,945			53
54	Radiology-Diagnostic	0.315741	4,499,416			1,420,650			54
57	CT Scan	0.063671	8,620,421			548,871			57
58	MRI	0.078076	2,428,857			189,635			58
60	Laboratory	0.217987	6,768,172	698		1,475,374	152		60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832	255,670			146,967			63
65	Respiratory Therapy	0.192401	547,737			105,385			65
66	Physical Therapy	0.356778	198,503			70,822			66
69	Electrocardiology	0.105372	9,705,240			1,022,661			69
70	Electroencephalography	0.277767	911,497			253,184			70
71	Medical Supplies Charged to Pat	0.617915	3,007,169			1,858,175			71
72	Impl. Dev. Charged to Patients	0.722194	3,170,726			2,289,879			72
73	Drugs Charged to Patients	0.293357	5,078,687		142,516	1,489,868		41,808	73
76	BEHAVIORAL HEALTH COUNSELING	0.744533	90,549			67,417			76
76.01	SHOCK THERAPY	0.206828	80,184			16,584			76.01
76.97	CARDIAC REHABILITATION	0.654564	615,711			403,022			76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038	6,160,887			1,183,124			91
92	Observation Beds (Non-Distinct	0.390034	794,750			309,980			92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823	5,250			5,186			98
200	Subtotal (see instructions)		74,850,111	77,698	142,516	16,556,163	12,455	41,808	200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)		74,850,111	77,698	142,516	16,556,163	12,455	41,808	202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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
 Boxes: ☐ Title XIX ☒ IRF

		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)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,837,777	63,480,866	0.028950	2,870	83	50
51	Recovery Room	283,145	11,286,107	0.025088	4,742	119	51
52	Delivery Room & Labor Room	112,730	1,981,359	0.056895			52
53	Anesthesiology	175,217	17,772,672	0.009859	673	7	53
54	Radiology-Diagnostic	651,878	15,266,428	0.042700	13,198	564	54
57	CT Scan	540,202	29,530,049	0.018293	32,558	596	57
58	MRI	38,570	7,067,717	0.005457			58
60	Laboratory	256,911	38,437,643	0.006684	126,578	846	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,005	828,844	0.013278			63
65	Respiratory Therapy	78,470	9,328,263	0.008412	47,017	396	65
66	Physical Therapy	174,170	11,877,508	0.014664	847,788	12,432	66
69	Electrocardiology	584,620	26,996,684	0.021655	7,239	157	69
70	Electroencephalography	62,286	1,969,606	0.031624	947	30	70
71	Medical Supplies Charged to Pat	361,724	14,015,490	0.025809	28,166	727	71
72	Impl. Dev. Charged to Patients	259,390	13,244,802	0.019584			72
73	Drugs Charged to Patients	545,932	35,521,675	0.015369	98,672	1,516	73
76	BEHAVIORAL HEALTH COUNSELING	55,596	878,314	0.063299			76
76.01	SHOCK THERAPY	2,285	270,621	0.008444			76.01
76.97	CARDIAC REHABILITATION	64,154	909,710	0.070521			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	450,271	25,558,266	0.017617			91
92	Observation Beds (Non-Distinct		2,634,167				92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	12,107	286,939	0.042194			98
200	Total (sum of lines 50-199)	6,558,440	329,143,730		1,210,448	17,473	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 16-T069

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☒ Title XVIII, Part A
☐ Title XIX

☐ Hospital
☐ IPF
☒ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID

☒ PPS
☐ TEFRA
☐ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866			2,870				50
51	Recovery Room	11,286,107			4,742				51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672			673				53
54	Radiology-Diagnostic	15,266,428			13,198				54
57	CT Scan	29,530,049			32,558				57
58	MRI	7,067,717							58
60	Laboratory	38,437,643			126,578				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844							63
65	Respiratory Therapy	9,328,263			47,017				65
66	Physical Therapy	11,877,508			847,788				66
69	Electrocardiology	26,996,684			7,239				69
70	Electroencephalography	1,969,606			947				70
71	Medical Supplies Charged to Pat	14,015,490			28,166				71
72	Impl. Dev. Charged to Patients	13,244,802							72
73	Drugs Charged to Patients	35,521,675			98,672				73
76	BEHAVIORAL HEALTH COUNSELING	878,314							76
76.01	SHOCK THERAPY	270,621							76.01
76.97	CARDIAC REHABILITATION	909,710							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266							91
92	Observation Beds (Non-Distinct	2,634,167							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939							98
200	Total (sum of lines 50-199)	329,143,730			1,210,448				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775							50
51	Recovery Room	0.419213							51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596							53
54	Radiology-Diagnostic	0.315741							54
57	CT Scan	0.063671							57
58	MRI	0.078076							58
60	Laboratory	0.217987							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832							63
65	Respiratory Therapy	0.192401							65
66	Physical Therapy	0.356778							66
69	Electrocardiology	0.105372							69
70	Electroencephalography	0.277767							70
71	Medical Supplies Charged to Pat	0.617915							71
72	Impl. Dev. Charged to Patients	0.722194							72
73	Drugs Charged to Patients	0.293357							73
76	BEHAVIORAL HEALTH COUNSELING	0.744533							76
76.01	SHOCK THERAPY	0.206828							76.01
76.97	CARDIAC REHABILITATION	0.654564							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038							91
92	Observation Beds (Non-Distinct	0.390034							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 16-5116

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☒ Title XVIII, Part A
☐ Title XIX

☐ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☒ SNF
☐ NF

☐ ICF/IID

☒ PPS
☐ TEFRA
☐ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866			46,987				50
51	Recovery Room	11,286,107							51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672							53
54	Radiology-Diagnostic	15,266,428			82,450				54
57	CT Scan	29,530,049							57
58	MRI	7,067,717			5,298				58
60	Laboratory	38,437,643			467,083				60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844			5,652				63
65	Respiratory Therapy	9,328,263			526,368				65
66	Physical Therapy	11,877,508			1,473,044				66
69	Electrocardiology	26,996,684			24,344				69
70	Electroencephalography	1,969,606							70
71	Medical Supplies Charged to Pat	14,015,490			62,032				71
72	Impl. Dev. Charged to Patients	13,244,802							72
73	Drugs Charged to Patients	35,521,675			961,058				73
76	BEHAVIORAL HEALTH COUNSELING	878,314							76
76.01	SHOCK THERAPY	270,621							76.01
76.97	CARDIAC REHABILITATION	909,710							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266							91
92	Observation Beds (Non-Distinct	2,634,167							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939			14,973				98
200	Total (sum of lines 50-199)	329,143,730			3,669,289				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-5116

WORKSHEET D
PART V

Check
Applicable
Boxes:

☐ Title V - O/P

☒ Title XVIII, Part B

☐ Title XIX - O/P

☐ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☒ SNF

☐ NF

☐ Swing Bed SNF

☐ Swing Bed NF

☐ ICF/IID

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775							50
51	Recovery Room	0.419213							51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596							53
54	Radiology-Diagnostic	0.315741							54
57	CT Scan	0.063671							57
58	MRI	0.078076							58
60	Laboratory	0.217987							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832							63
65	Respiratory Therapy	0.192401							65
66	Physical Therapy	0.356778							66
69	Electrocardiology	0.105372							69
70	Electroencephalography	0.277767							70
71	Medical Supplies Charged to Pat	0.617915							71
72	Impl. Dev. Charged to Patients	0.722194							72
73	Drugs Charged to Patients	0.293357							73
76	BEHAVIORAL HEALTH COUNSELING	0.744533							76
76.01	SHOCK THERAPY	0.206828							76.01
76.97	CARDIAC REHABILITATION	0.654564							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038							91
92	Observation Beds (Non-Distinct	0.390034							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
PART I

Check [] Title V
Applicable [] Title XVIII, Part A
Boxes: [XX] Title XIX

		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)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	INPATIENT ROUTINE SERVICE COST CENTERS								
30	Adults & Pediatrics General Routine Care)	2,008,106		2,008,106	28,447	70.59	841	59,366	30
31	Intensive Care Unit	312,216		312,216	1,680	185.84	202	37,540	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	88,559		88,559	1,331	66.54	128	8,517	41
42	Subprovider I								42
43	Nursery	116,939		116,939	2,197	53.23	645	34,333	43
44	Skilled Nursing Facility	189,467		189,467	4,072	46.53	33	1,535	44
45	Nursing Facility								45
200	Total (lines 30-199)	2,715,287		2,715,287	37,727		1,849	141,291	200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**COMPONENT CCN: 16-0069****WORKSHEET D
PART II**

Check ☐ Title V
 Applicable ☐ Title XVIII, Part A
 Boxes: ☒ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)

		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)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,837,777	63,480,866	0.028950			50
51	Recovery Room	283,145	11,286,107	0.025088			51
52	Delivery Room & Labor Room	112,730	1,981,359	0.056895			52
53	Anesthesiology	175,217	17,772,672	0.009859			53
54	Radiology-Diagnostic	651,878	15,266,428	0.042700			54
57	CT Scan	540,202	29,530,049	0.018293			57
58	MRI	38,570	7,067,717	0.005457			58
60	Laboratory	256,911	38,437,643	0.006684			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,005	828,844	0.013278			63
65	Respiratory Therapy	78,470	9,328,263	0.008412			65
66	Physical Therapy	174,170	11,877,508	0.014664			66
69	Electrocardiology	584,620	26,996,684	0.021655			69
70	Electroencephalography	62,286	1,969,606	0.031624			70
71	Medical Supplies Charged to Pat	361,724	14,015,490	0.025809			71
72	Impl. Dev. Charged to Patients	259,390	13,244,802	0.019584			72
73	Drugs Charged to Patients	545,932	35,521,675	0.015369			73
76	BEHAVIORAL HEALTH COUNSELING	55,596	878,314	0.063299			76
76.01	SHOCK THERAPY	2,285	270,621	0.008444			76.01
76.97	CARDIAC REHABILITATION	64,154	909,710	0.070521			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	450,271	25,558,266	0.017617			91
92	Observation Beds (Non-Distinct	87,956	2,634,167	0.033390			92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	12,107	286,939	0.042194			98
200	Total (sum of lines 50-199)	6,646,396	329,143,730				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☐ PPS
☐ TEFRA
☒ Other

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

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☐ PPS
☐ TEFRA
☒ Other

		Total Patient Days	Per Diem (col. 5÷ col. 6)	Inpatient Program Days	Inpatient Program Pass- Through Cost (col. 7 x col. 8)	
(A)	Cost Center Description	6	7	8	9	
	INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults & Pediatrics (General Routine Care)	28,447		841		30
31	Intensive Care Unit	1,680		202		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	1,331		128		41
42	Subprovider I					42
43	Nursery	2,197		645		43
44	Skilled Nursing Facility	4,072		33		44
45	Nursing Facility					45
200	Total (lines 30-199)	37,727		1,849		200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 16-0069

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☒ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866							50
51	Recovery Room	11,286,107							51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672							53
54	Radiology-Diagnostic	15,266,428							54
57	CT Scan	29,530,049							57
58	MRI	7,067,717							58
60	Laboratory	38,437,643							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844							63
65	Respiratory Therapy	9,328,263							65
66	Physical Therapy	11,877,508							66
69	Electrocardiology	26,996,684							69
70	Electroencephalography	1,969,606							70
71	Medical Supplies Charged to Pat	14,015,490							71
72	Impl. Dev. Charged to Patients	13,244,802							72
73	Drugs Charged to Patients	35,521,675							73
76	BEHAVIORAL HEALTH COUNSELING	878,314							76
76.01	SHOCK THERAPY	270,621							76.01
76.97	CARDIAC REHABILITATION	909,710							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266							91
92	Observation Beds (Non-Distinct	2,634,167							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939							98
200	Total (sum of lines 50-199)	329,143,730							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-0069

WORKSHEET D
PART V

Check
Applicable
Boxes:

☐ Title V - O/P

☐ Title XVIII, Part B

☒ Title XIX - O/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ Swing Bed SNF

☐ Swing Bed NF

☐ ICF/IID

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775							50
51	Recovery Room	0.419213							51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596							53
54	Radiology-Diagnostic	0.315741							54
57	CT Scan	0.063671							57
58	MRI	0.078076							58
60	Laboratory	0.217987							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832							63
65	Respiratory Therapy	0.192401							65
66	Physical Therapy	0.356778							66
69	Electrocardiology	0.105372							69
70	Electroencephalography	0.277767							70
71	Medical Supplies Charged to Pat	0.617915							71
72	Impl. Dev. Charged to Patients	0.722194							72
73	Drugs Charged to Patients	0.293357							73
76	BEHAVIORAL HEALTH COUNSELING	0.744533							76
76.01	SHOCK THERAPY	0.206828							76.01
76.97	CARDIAC REHABILITATION	0.654564							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038							91
92	Observation Beds (Non-Distinct	0.390034							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS**COMPONENT CCN: 16-T069****WORKSHEET D
PART II**

Check ☐ Title V
 Applicable ☐ Title XVIII, Part A
 Boxes: ☒ Title XIX

☐ Hospital
☐ IPF
☒ IRF

☐ SUB (Other)

		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)	
(A)	Cost Center Description	1	2	3	4	5	
	ANCILLARY SERVICE COST CENTERS						
50	Operating Room	1,837,777	63,480,866	0.028950			50
51	Recovery Room	283,145	11,286,107	0.025088			51
52	Delivery Room & Labor Room	112,730	1,981,359	0.056895			52
53	Anesthesiology	175,217	17,772,672	0.009859			53
54	Radiology-Diagnostic	651,878	15,266,428	0.042700			54
57	CT Scan	540,202	29,530,049	0.018293			57
58	MRI	38,570	7,067,717	0.005457			58
60	Laboratory	256,911	38,437,643	0.006684			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	Blood Storing, Processing & Tra	11,005	828,844	0.013278			63
65	Respiratory Therapy	78,470	9,328,263	0.008412			65
66	Physical Therapy	174,170	11,877,508	0.014664			66
69	Electrocardiology	584,620	26,996,684	0.021655			69
70	Electroencephalography	62,286	1,969,606	0.031624			70
71	Medical Supplies Charged to Pat	361,724	14,015,490	0.025809			71
72	Impl. Dev. Charged to Patients	259,390	13,244,802	0.019584			72
73	Drugs Charged to Patients	545,932	35,521,675	0.015369			73
76	BEHAVIORAL HEALTH COUNSELING	55,596	878,314	0.063299			76
76.01	SHOCK THERAPY	2,285	270,621	0.008444			76.01
76.97	CARDIAC REHABILITATION	64,154	909,710	0.070521			76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
	OUTPATIENT SERVICE COST CENTERS						
91	Emergency	450,271	25,558,266	0.017617			91
92	Observation Beds (Non-Distinct		2,634,167				92
	OTHER REIMBURSABLE COST CENTERS						
98	PURCHASED DIALYSIS SERVICES	12,107	286,939	0.042194			98
200	Total (sum of lines 50-199)	6,558,440	329,143,730				200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866							50
51	Recovery Room	11,286,107							51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672							53
54	Radiology-Diagnostic	15,266,428							54
57	CT Scan	29,530,049							57
58	MRI	7,067,717							58
60	Laboratory	38,437,643							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844							63
65	Respiratory Therapy	9,328,263							65
66	Physical Therapy	11,877,508							66
69	Electrocardiology	26,996,684							69
70	Electroencephalography	1,969,606							70
71	Medical Supplies Charged to Pat	14,015,490							71
72	Impl. Dev. Charged to Patients	13,244,802							72
73	Drugs Charged to Patients	35,521,675							73
76	BEHAVIORAL HEALTH COUNSELING	878,314							76
76.01	SHOCK THERAPY	270,621							76.01
76.97	CARDIAC REHABILITATION	909,710							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266							91
92	Observation Beds (Non-Distinct	2,634,167							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939							98
200	Total (sum of lines 50-199)	329,143,730							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICE COSTS

COMPONENT CCN: 16-T069

WORKSHEET D
PART V

Check
Applicable
Boxes:

☐ Title V - O/P
☐ Title XVIII, Part B
☒ Title XIX - O/P

☐ Hospital
☐ IPF
☒ IRF

☐ SUB (Other)
☐ SNF
☐ NF

☐ Swing Bed SNF
☐ Swing Bed NF
☐ ICF/IID

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775							50
51	Recovery Room	0.419213							51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596							53
54	Radiology-Diagnostic	0.315741							54
57	CT Scan	0.063671							57
58	MRI	0.078076							58
60	Laboratory	0.217987							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832							63
65	Respiratory Therapy	0.192401							65
66	Physical Therapy	0.356778							66
69	Electrocardiology	0.105372							69
70	Electroencephalography	0.277767							70
71	Medical Supplies Charged to Pat	0.617915							71
72	Impl. Dev. Charged to Patients	0.722194							72
73	Drugs Charged to Patients	0.293357							73
76	BEHAVIORAL HEALTH COUNSELING	0.744533							76
76.01	SHOCK THERAPY	0.206828							76.01
76.97	CARDIAC REHABILITATION	0.654564							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038							91
92	Observation Beds (Non-Distinct	0.390034							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

COMPONENT CCN: 16-5116

WORKSHEET D
PART IV

Check
Applicable
Boxes:

☐ Title V
☐ Title XVIII, Part A
☒ Title XIX

☐ Hospital
☐ IPF
☐ IRF

☐ SUB (Other)
☒ SNF
☐ NF

☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

		Non Physician Anesth- etist Cost	Nursing School Post- Stepdown Adjustments	Nursing School	Allied Health Post- Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total Cost (sum of col. 1 through col. 4)	Total Outpatient Cost (sum of col. 2, 3, and 4)	
(A)	Cost Center Description	1	2A	2	3A	3	4	5	6	
	ANCILLARY SERVICE COST CENTERS									
50	Operating Room									50
51	Recovery Room									51
52	Delivery Room & Labor Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
57	CT Scan									57
58	MRI									58
60	Laboratory									60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS									62.30
63	Blood Storing, Processing & Tra									63
65	Respiratory Therapy									65
66	Physical Therapy									66
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Pat									71
72	Impl. Dev. Charged to Patients									72
73	Drugs Charged to Patients									73
76	BEHAVIORAL HEALTH COUNSELING									76
76.01	SHOCK THERAPY									76.01
76.97	CARDIAC REHABILITATION									76.97
76.98	HYPERBARIC OXYGEN THERAPY									76.98
76.99	LITHOTRIPSY									76.99
	OUTPATIENT SERVICE COST CENTERS									
91	Emergency									91
92	Observation Beds (Non-Distinct									92
	OTHER REIMBURSABLE COST CENTERS									
98	PURCHASED DIALYSIS SERVICES									98
200	Total (sum of lines 50-199)									200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

		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)	
(A)	Cost Center Description	7	8	9	10	11	12	13	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	63,480,866							50
51	Recovery Room	11,286,107							51
52	Delivery Room & Labor Room	1,981,359							52
53	Anesthesiology	17,772,672							53
54	Radiology-Diagnostic	15,266,428							54
57	CT Scan	29,530,049							57
58	MRI	7,067,717							58
60	Laboratory	38,437,643							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	828,844							63
65	Respiratory Therapy	9,328,263							65
66	Physical Therapy	11,877,508							66
69	Electrocardiology	26,996,684							69
70	Electroencephalography	1,969,606							70
71	Medical Supplies Charged to Pat	14,015,490							71
72	Impl. Dev. Charged to Patients	13,244,802							72
73	Drugs Charged to Patients	35,521,675							73
76	BEHAVIORAL HEALTH COUNSELING	878,314							76
76.01	SHOCK THERAPY	270,621							76.01
76.97	CARDIAC REHABILITATION	909,710							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	25,558,266							91
92	Observation Beds (Non-Distinct	2,634,167							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	286,939							98
200	Total (sum of lines 50-199)	329,143,730							200

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

			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.)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	0.159775							50
51	Recovery Room	0.419213							51
52	Delivery Room & Labor Room	0.724231							52
53	Anesthesiology	0.037596							53
54	Radiology-Diagnostic	0.315741							54
57	CT Scan	0.063671							57
58	MRI	0.078076							58
60	Laboratory	0.217987							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS								62.30
63	Blood Storing, Processing & Tra	0.574832							63
65	Respiratory Therapy	0.192401							65
66	Physical Therapy	0.356778							66
69	Electrocardiology	0.105372							69
70	Electroencephalography	0.277767							70
71	Medical Supplies Charged to Pat	0.617915							71
72	Impl. Dev. Charged to Patients	0.722194							72
73	Drugs Charged to Patients	0.293357							73
76	BEHAVIORAL HEALTH COUNSELING	0.744533							76
76.01	SHOCK THERAPY	0.206828							76.01
76.97	CARDIAC REHABILITATION	0.654564							76.97
76.98	HYPERBARIC OXYGEN THERAPY								76.98
76.99	LITHOTRIPSY								76.99
	OUTPATIENT SERVICE COST CENTERS								
91	Emergency	0.192038							91
92	Observation Beds (Non-Distinct	0.390034							92
	OTHER REIMBURSABLE COST CENTERS								
98	PURCHASED DIALYSIS SERVICES	0.987823							98
200	Subtotal (see instructions)								200
201	Less PBP Clinic Lab. Services-Program Only Charges								201
202	Net Charges (line 200 - line 201)								202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	28,447	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	28,447	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)	27,201	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)	16,255	9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	23,456,624	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	23,456,624	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	23,456,624	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)					824.57	38
39	Program general inpatient routine service cost (line 9 x line 38)					13,403,385	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)					13,403,385	41
		Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
		1	2	3	4	5	
42	Nursery (Titles V and XIX only)						42
	Intensive Care Type Inpatient Hospital Units						
43	Intensive Care Unit	3,136,989	1,680	1,867.26	1,056	1,971,827	43
44	Coronary Care Unit						44
45	Burn Intensive Care Unit						45
46	Surgical Intensive Care Unit						46
47	Other Special Care (specify)						47
							1
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)					23,657,026	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)					39,032,238	49
PASS THROUGH COST ADJUSTMENTS							
50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)					1,343,687	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)					1,808,150	51
52	Total Program excludable cost (sum of lines 50 and 51)					3,151,837	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)					35,880,401	53
TARGET AMOUNT AND LIMIT COMPUTATION							
54	Program discharges						54
55	Target amount per discharge						55
56	Target amount (line 54 x line 55)						56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)						57
58	Bonus payment (see instructions)						58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.						59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.						60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)						61
62	Relief payment (see instructions)						62
63	Allowable Inpatient cost plus incentive payment (see instructions)						63
PROGRAM INPATIENT ROUTINE SWING BED COST							
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)						64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)						65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)						66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)						67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)						68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)						69

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

WORKSHEET D-1
PARTS III & IV

Check
Applicable
Boxes:

☐ Title V - I/P

☒ Title XVIII, Part A

☐ Title XIX - I/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ ICF/IID

☒ PPS

☐ TEFRA

☐ Other

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					1,246	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)					824.57	88
89	Observation bed cost (line 87 x line 88) (see instructions)					1,027,414	89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4) (see instructions)	
		1	2	3	4	5	
90	Capital-related cost	2,008,106	23,456,624	0.085609	1,027,414	87,956	90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	1,331	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,331	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)	1,331	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)	951	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)	1,037,633	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)	1,037,633	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)	1,037,633	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	779.59	38
39	Program general inpatient routine service cost (line 9 x line 38)	741,390	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)	741,390	41
48	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	395,217	48
49	Total program inpatient costs (sum of lines 41 through 48)(see instructions)	1,136,607	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	63,280	50
51	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	17,473	51
52	Total Program excludable cost (sum of lines 50 and 51)	80,753	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)	1,055,854	53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	4,072	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,072	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)	4,072	4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	3,482	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)	2,992,579	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)	2,992,579	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)	2,992,579	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	2,992,579	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	734.92	71
72	Program routine service cost (line 9 x line 71)	2,558,991	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)	2,558,991	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)	2,558,991	83
84	Program inpatient ancillary services (see instructions)	1,103,465	84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)	3,662,456	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	28,447	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	28,447	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)	27,201	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)	841	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)	2,197	15
16	Nursery days (title V or XIX only)	645	16

SWING-BED ADJUSTMENT

17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)	23,445,710	21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	23,445,710	27

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	23,445,710	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)						824.19	38
39	Program general inpatient routine service cost (line 9 x line 38)						693,144	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)						693,144	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)	1,810,777	2,197	824.20	645	531,609	42	
	Intensive Care Type Inpatient Hospital Units							
43	Intensive Care Unit	3,136,989	1,680	1,867.26	202	377,187	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)						1,601,940	49
PASS THROUGH COST ADJUSTMENTS								
50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)						131,239	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)						131,239	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)							53
TARGET AMOUNT AND LIMIT COMPUTATION								
54	Program discharges							54
55	Target amount per discharge							55
56	Target amount (line 54 x line 55)							56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)							57
58	Bonus payment (see instructions)							58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket.							59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket.							60
61	If line 53 ÷ 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (line 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)							61
62	Relief payment (see instructions)							62
63	Allowable Inpatient cost plus incentive payment (see instructions)							63
PROGRAM INPATIENT ROUTINE SWING BED COST								
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions) (title XVIII only)							64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions) (title XVIII only)							65
66	Total Medicare swing-bed SNF inpatient routine costs (title XVIII only. For CAH, see instructions)							66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)							67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)							68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)							69

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COMPUTATION OF INPATIENT OPERATING COST

COMPONENT CCN: 16-0069

WORKSHEET D-1
PARTS III & IV

Check
Applicable
Boxes:

☐ Title V - I/P

☐ Title XVIII, Part A

☒ Title XIX - I/P

☒ Hospital

☐ IPF

☐ IRF

☐ SUB (Other)

☐ SNF

☐ NF

☐ ICF/IID

☐ PPS

☐ TEFRA

☒ Other

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87	Total observation bed days (see instructions)					1,246	87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)						88
89	Observation bed cost (line 87 x line 88) (see instructions)						89
		Cost	Routine Cost (from line 21)	col. 1÷col. 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass Through Cost col. 3 x col. 4) (see instructions)	
		1	2	3	4	5	
90	Capital-related cost						90
91	Nursing School						91
92	Allied Health						92
93	Other Medical Education						93

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	1,331	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,331	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)	1,331	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)	128	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)	1,012,013	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)	1,012,013	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)	1,012,013	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	760.34	38
39	Program general inpatient routine service cost (line 9 x line 38)	97,324	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)	97,324	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)	97,324	49

PASS THROUGH COST ADJUSTMENTS

50	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	8,517	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)	8,517	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist and medical education costs (line 49 minus line 52)		53

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	4,072	1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)	4,072	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)	4,072	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)	33	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)	2,992,579	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)	2,992,579	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)	2,992,579	37

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	2,992,579	70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)	734.92	71
72	Program routine service cost (line 9 x line 71)	24,252	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)	24,252	74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26)	189,467	75
76	Per diem capital-related costs (line 75 ÷ line 2)	46.53	76
77	Program capital-related costs (line 9 x line 76)	1,535	77
78	Inpatient routine service cost (line 74 minus line 77)	22,717	78
79	Aggregate charges to beneficiaries for excess costs (from provider records)		79
80	Total Program routine service costs for comparison to the cost limitation (line 78 minus line 79)	22,717	80
81	Inpatient routine service cost per diem limitation		81
82	Inpatient routine service cost limitation (line 9 x line 81)		82
83	Reasonable inpatient routine service costs (see instructions)	1,535	83
84	Program inpatient ancillary services (see instructions)		84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)	1,535	86

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT**COMPONENT CCN: 16-0069****WORKSHEET D-3**

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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics		30,724,114		30
31	Intensive Care Unit		3,704,448		31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775	18,053,795	2,884,545	50
51	Recovery Room	0.419213	2,199,448	922,037	51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596	5,384,295	202,428	53
54	Radiology-Diagnostic	0.315818	3,642,577	1,150,391	54
57	CT Scan	0.063671	6,515,578	414,853	57
58	MRI	0.078076	1,252,500	97,790	58
60	Laboratory	0.217987	13,974,812	3,046,327	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832	436,849	251,115	63
65	Respiratory Therapy	0.192790	5,526,337	1,065,423	65
66	Physical Therapy	0.356778	2,787,851	994,644	66
69	Electrocardiology	0.105372	8,115,870	855,185	69
70	Electroencephalography	0.277767	262,534	72,923	70
71	Medical Supplies Charged to Patients	0.617915	4,767,523	2,945,924	71
72	Impl. Dev. Charged to Patients	0.722194	5,048,873	3,646,266	72
73	Drugs Charged to Patients	0.293357	13,533,074	3,970,022	73
76	BEHAVIORAL HEALTH COUNSELING	0.764173			76
76.01	SHOCK THERAPY	0.206828	62,451	12,917	76.01
76.97	CARDIAC REHABILITATION	0.654564	1,165	763	76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.194115	4,510,977	875,648	91
92	Observation Beds (Non-Distinct Part)	0.390034	266,684	104,016	92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823	145,582	143,809	98
200	Total (sum of lines 50-94, and 96-98)		96,488,775	23,657,026	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		96,488,775		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF		1,616,700		41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775	2,870	459	50
51	Recovery Room	0.419213	4,742	1,988	51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596	673	25	53
54	Radiology-Diagnostic	0.315818	13,198	4,168	54
57	CT Scan	0.063671	32,558	2,073	57
58	MRI	0.078076			58
60	Laboratory	0.217987	126,578	27,592	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832			63
65	Respiratory Therapy	0.192790	47,017	9,064	65
66	Physical Therapy	0.356778	847,788	302,472	66
69	Electrocardiology	0.105372	7,239	763	69
70	Electroencephalography	0.277767	947	263	70
71	Medical Supplies Charged to Patients	0.617915	28,166	17,404	71
72	Impl. Dev. Charged to Patients	0.722194			72
73	Drugs Charged to Patients	0.293357	98,672	28,946	73
76	BEHAVIORAL HEALTH COUNSELING	0.764173			76
76.01	SHOCK THERAPY	0.206828			76.01
76.97	CARDIAC REHABILITATION	0.654564			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.194115			91
92	Observation Beds (Non-Distinct Part)	0.390034			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823			98
200	Total (sum of lines 50-94, and 96-98)		1,210,448	395,217	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		1,210,448		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775	46,987	7,507	50
51	Recovery Room	0.419213			51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596			53
54	Radiology-Diagnostic	0.315741	82,450	26,033	54
57	CT Scan	0.063671			57
58	MRI	0.078076	5,298	414	58
60	Laboratory	0.217987	467,083	101,818	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832	5,652	3,249	63
65	Respiratory Therapy	0.192401	526,368	101,274	65
66	Physical Therapy	0.356778	1,473,044	525,550	66
69	Electrocardiology	0.105372	24,344	2,565	69
70	Electroencephalography	0.277767			70
71	Medical Supplies Charged to Patients	0.617915	62,032	38,331	71
72	Impl. Dev. Charged to Patients	0.722194			72
73	Drugs Charged to Patients	0.293357	961,058	281,933	73
76	BEHAVIORAL HEALTH COUNSELING	0.744533			76
76.01	SHOCK THERAPY	0.206828			76.01
76.97	CARDIAC REHABILITATION	0.654564			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.192038			91
92	Observation Beds (Non-Distinct Part)	0.390034			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823	14,973	14,791	98
200	Total (sum of lines 50-94, and 96-98)		3,669,289	1,103,465	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)		3,669,289		202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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INPATIENT ANCILLARY SERVICE COST APPORTIONMENT**COMPONENT CCN: 16-0069****WORKSHEET D-3**

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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
43	Nursery				43
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775			50
51	Recovery Room	0.419213			51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596			53
54	Radiology-Diagnostic	0.315741			54
57	CT Scan	0.063671			57
58	MRI	0.078076			58
60	Laboratory	0.217987			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832			63
65	Respiratory Therapy	0.192401			65
66	Physical Therapy	0.356778			66
69	Electrocardiology	0.105372			69
70	Electroencephalography	0.277767			70
71	Medical Supplies Charged to Patients	0.617915			71
72	Impl. Dev. Charged to Patients	0.722194			72
73	Drugs Charged to Patients	0.293357			73
76	BEHAVIORAL HEALTH COUNSELING	0.744533			76
76.01	SHOCK THERAPY	0.206828			76.01
76.97	CARDIAC REHABILITATION	0.654564			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.192038			91
92	Observation Beds (Non-Distinct Part)	0.390034			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775			50
51	Recovery Room	0.419213			51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596			53
54	Radiology-Diagnostic	0.315741			54
57	CT Scan	0.063671			57
58	MRI	0.078076			58
60	Laboratory	0.217987			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832			63
65	Respiratory Therapy	0.192401			65
66	Physical Therapy	0.356778			66
69	Electrocardiology	0.105372			69
70	Electroencephalography	0.277767			70
71	Medical Supplies Charged to Patients	0.617915			71
72	Impl. Dev. Charged to Patients	0.722194			72
73	Drugs Charged to Patients	0.293357			73
76	BEHAVIORAL HEALTH COUNSELING	0.744533			76
76.01	SHOCK THERAPY	0.206828			76.01
76.97	CARDIAC REHABILITATION	0.654564			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.192038			91
92	Observation Beds (Non-Distinct Part)	0.390034			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

		Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)	COST CENTER DESCRIPTION	1	2	3	
	INPATIENT ROUTINE SERVICE COST CENTERS				
30	Adults & Pediatrics				30
31	Intensive Care Unit				31
41	Subprovider - IRF				41
	ANCILLARY SERVICE COST CENTERS				
50	Operating Room	0.159775			50
51	Recovery Room	0.419213			51
52	Delivery Room & Labor Room	0.724231			52
53	Anesthesiology	0.037596			53
54	Radiology-Diagnostic	0.315741			54
57	CT Scan	0.063671			57
58	MRI	0.078076			58
60	Laboratory	0.217987			60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	Blood Storing, Processing & Trans.	0.574832			63
65	Respiratory Therapy	0.192401			65
66	Physical Therapy	0.356778			66
69	Electrocardiology	0.105372			69
70	Electroencephalography	0.277767			70
71	Medical Supplies Charged to Patients	0.617915			71
72	Impl. Dev. Charged to Patients	0.722194			72
73	Drugs Charged to Patients	0.293357			73
76	BEHAVIORAL HEALTH COUNSELING	0.744533			76
76.01	SHOCK THERAPY	0.206828			76.01
76.97	CARDIAC REHABILITATION	0.654564			76.97
76.98	HYPERBARIC OXYGEN THERAPY				76.98
76.99	LITHOTRIPSY				76.99
	OUTPATIENT SERVICE COST CENTERS				
91	Emergency	0.192038			91
92	Observation Beds (Non-Distinct Part)	0.390034			92
	OTHER REIMBURSABLE COST CENTERS				
98	PURCHASED DIALYSIS SERVICES	0.987823			98
200	Total (sum of lines 50-94, and 96-98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net Charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**WORKSHEET E
PART A****PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
1	DRG amounts other than outlier payments				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	7,477,452			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	25,620,665			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)	419,970			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	1,957,726			3
4	Bed days available divided by number of days in the cost reporting period (see instructions)	150.37			4
	Indirect Medical Education Adjustment Calculation for Hospitals				
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)				5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)				6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)				7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011 then see instructions.				7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR §413.75(b), §413.79(c)(2)(iv) 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).				8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.				8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)				8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (see instructions)				9
10	FTE count for allopathic and osteopathic programs in the current year from your records				10
11	FTE count for residents in dental and podiatric programs				11
12	Current year allowable FTE (see instructions)				12
13	Total allowable FTE count for the prior year				13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero				14
15	Sum of lines 12 through 14 divided by 3				15
16	Adjustment for residents in initial years of the program				16
17	Adjustment for residents displaced by program or hospital closure				17
18	Adjusted rolling average FTE count				18
19	Current year resident to bed ratio (line 18 divided by line 4)				19
20	Prior year resident to bed ratio (see instructions)				20
21	Enter the lesser of lines 19 or 20 (see instructions)				21
22	IME payment adjustment (see instructions)				22
22.01	IME payment adjustment - Managed Care (see instructions)				22.01
	Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA				
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C)				23
24	IME FTE resident count over cap (see instructions)				24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)				25
26	Resident to bed ratio (divide line 25 by line 4)				26
27	IME payments adjustment factor (see instructions)				27
28	IME add-on adjustment amount (see instructions)				28
28.01	IME add-on adjustment amount - Managed Care (see instructions)				28.01
29	Total IME payment (sum of lines 22 and 28)				29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)				29.01
	Disproportionate Share Adjustment				
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	0.0345			30
31	Percentage of Medicaid patient days to total patient days (see instructions)	0.1569			31
32	Sum of lines 30 and 31	0.1914			32
33	Allowable disproportionate share percentage (see instructions)	0.0519			33
34	Disproportionate share adjustment (see instructions)	429,448			34
		Prior to		On or after	
	Uncompensated Care Adjustment	October 1 (1.00)	(1.01)	October 1 (2.00)	
35	Total uncompensated care amount (see instructions)			6,766,695,164	35
35.01	Factor 3 (see instructions)	0.000000000		0.000107585	35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)	681,248		727,995	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)	171,712		544,500	35.03
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)	716,212			36
	Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)				
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				40

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**WORKSHEET E
PART A****PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

		1	1.01	1.02	
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)				42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)				43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)				44
45	Average weekly cost for dialysis treatments (see instructions)				45
46	Total additional payment (line 45 times line 44 times line 41.01)				46
47	Subtotal (see instructions)	34,663,747			47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions)				48
49	Total payment for inpatient operating costs (see instructions)	34,663,747			49
50	Payment for inpatient program capital (from Wkst. L, Pt. I and Pt. II, as applicable)	2,807,805			50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)				51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions)				52
53	Nursing and allied health managed care payment				53
54	Special add-on payments for new technologies				54
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)				55
56	Cost of physicians' services in a teaching hospital (see instructions)				56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35).				57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)				58
59	Total (sum of amounts on lines 49 through 58)	37,471,552			59
60	Primary payer payments	13,471			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	37,458,081			61
62	Deductibles billed to program beneficiaries	4,096,744			62
63	Coinsurance billed to program beneficiaries	18,562			63
64	Allowable bad debts (see instructions)	215,268			64
65	Adjusted reimbursable bad debts (see instructions)	139,924			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	172,489			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	33,482,699			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)	423,149			70.93
70.94	HRR adjustment amount (see instructions)	-143,806			70.94
71	Amount due provider (see instructions)	33,762,042			71
71.01	Sequestration adjustment (see instructions)	675,241			71.01
71.02	Demonstration payment adjustment amount after sequestration				71.02
72	Interim payments	32,995,718			72
73	Tentative settlement (for contractor use only)				73
74	Balance due provider (Program) (line 71 minus lines 71.01, 72 and 73)	91,083			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115.2	1,540,315			75
TO BE COMPLETED BY CONTRACTOR (lines 90 through 96)					
90	Operating outlier amount from Wkst. E, Pt. A line 2 (see instructions)				90
91	Capital outlier from Wkst. L, Pt. I, line 2				91
92	Operating outlier reconciliation adjustment amount (see instructions)				92
93	Capital outlier reconciliation adjustment amount (see instructions)				93
94	The rate used to calculate the time value of money (see instructions)				94
95	Time value of money for operating expenses (see instructions)				95
96	Time value of money for capital related expenses (see instructions)				96
HSP Bonus Payment Amount		Prior to 10/1	On or After 10/1		
100	HSP bonus amount (see instructions)				100
HVBP Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1		
101	HVBP adjustment factor (see instructions)	0.0000000000	0.0000000000		101
102	HVBP adjustment amount for HSP bonus payment (see instructions)				102
HRR Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1		
103	HRR adjustment factor (see instructions)	0.0000	0.0000		103
104	HRR adjustment amount for HSP bonus payment (see instructions)				104

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	54,263			1
2	Medical and other services reimbursed under OPPS (see instructions)	16,556,163			2
3	OPPS payments	15,706,083			3
4	Outlier payment (see instructions)	34,013			4
4.01	Outlier reconciliation amount (see instructions)				4.01
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of lines 3, 4, and 4.01, 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)	54,263			11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges	220,214			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)	220,214			14
	CUSTOMARY CHARGES				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)	220,214			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)	165,951			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 (see instructions)	54,263			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, 4.01, 8 and 9)	15,740,096			24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)	15,400			25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)	2,844,629			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)	12,934,330			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)	12,934,330			30
31	Primary payer payments	14,417			31
32	Subtotal (line 30 minus line 31)	12,919,913			32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)	52,502			34
35	Adjusted reimbursable bad debts (see instructions)	34,126			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	43,608			36
37	Subtotal (see instructions)	12,954,039			37
38	MSP-LCC reconciliation amount from PS&R	1,068			38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)	12,952,971			40
40.01	Sequestration adjustment (see instructions)	259,059			40.01
40.02	Demonstration payment adjustment amount after sequestration				40.02
41	Interim payments	12,645,694			41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)	48,218			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	OPPS payments				3
4	Outlier payment (see instructions)				4
4.01	Outlier reconciliation amount (see instructions)				4.01
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of lines 3, 4, and 4.01, divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)				11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges				12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)				14
	CUSTOMARY CHARGES				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)				18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)				19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18 (see instructions)				20
21	Lesser of cost or charges (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, 4.01, 8 and 9)				24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)				26
27	Subtotal [(lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)				27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)				28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)				30
31	Primary payer payments				31
32	Subtotal (line 30 minus line 31)				32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)				34
35	Adjusted reimbursable bad debts (see instructions)				35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)				36
37	Subtotal (see instructions)				37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)				40
40.01	Sequestration adjustment (see instructions)				40.01
40.02	Demonstration payment adjustment amount after sequestration				40.02
41	Interim payments				41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)				43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	OPPS payments				3
4	Outlier payment (see instructions)				4
4.01	Outlier reconciliation amount (see instructions)				4.01
5	Enter the hospital specific payment to cost ratio (see instructions)				5
6	Line 2 times line 5				6
7	Sum of lines 3, 4, and 4.01, divided by line 6				7
8	Transitional corridor payment (see instructions)				8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200				9
10	Organ acquisition				10
11	Total cost (sum of lines 1 and 10) (see instructions)				11
	COMPUTATION OF LESSER OF COST OR CHARGES				
	REASONABLE CHARGES				
12	Ancillary service charges				12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)				13
14	Total reasonable charges (sum of lines 12 and 13)				14
	CUSTOMARY CHARGES				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis				15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)				16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	1.000000			17
18	Total customary charges (see instructions)				18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11 (see instructions)				19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18 (see instructions)				20
21	Lesser of cost or charges (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, 4.01, 8 and 9)				24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)				25
26	Deductibles and coinsurance relating to amount on line 24 (see instructions)				26
27	Subtotal [(lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)				27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)				28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)				29
30	Subtotal (sum of lines 27 through 29)				30
31	Primary payer payments				31
32	Subtotal (line 30 minus line 31)				32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)				33
34	Allowable bad debts (see instructions)				34
35	Adjusted reimbursable bad debts (see instructions)				35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)				36
37	Subtotal (see instructions)				37
38	MSP-LCC reconciliation amount from PS&R				38
39	Other adjustments (specify) (see instructions)				39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)				39.50
40	Subtotal (see instructions)				40
40.01	Sequestration adjustment (see instructions)				40.01
40.02	Demonstration payment adjustment amount after sequestration				40.02
41	Interim payments				41
42	Tentative settlement (for contractors use only)				42
43	Balance due provider/program (see instructions)				43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				44

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

			INPATIENT PART A		PART B	
			mm/dd/yyyy 1	AMOUNT 2	mm/dd/yyyy 3	AMOUNT 4
DESCRIPTION						
1	Total interim payments paid to provider			32,941,924		12,645,694
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			53,794		
3	List separately each retroactive lump sum adjustment	.01				3.01
	amount based on subsequent revision of the interim	.02				3.02
	rate for the cost reporting period. Also show date of	Program .03				3.03
	each payment. If none, write 'NONE' or enter a zero. (1)	to .04				3.04
		Provider .05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.10				3.10
		.50				3.50
		.51				3.51
		Provider .52				3.52
		to .53				3.53
		Program .54				3.54
		.55				3.55
		.56				3.56
		.57				3.57
		.58				3.58
		.59				3.59
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)			32,995,718		12,645,694
TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment	.01				5.01
	after desk review. Also show date of each payment.	.02				5.02
	If none, write 'NONE' or enter a zero. (1)	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)	.01		91,083		48,218
	based on the cost report (1)	.02				6.02
7	Total Medicare program liability (see instructions)			33,086,801		12,693,912
8	Name of Contractor		Contractor Number		NPR Date (Month/Day/Year)	

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

				INPATIENT PART A		PART B		
				mm/dd/yyyy	AMOUNT	mm/dd/yyyy	AMOUNT	
	DESCRIPTION			1	2	3	4	
1	Total interim payments paid to provider				1,191,739			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		.01					3.01
	amount based on subsequent revision of the interim		.02					3.02
	rate for the cost reporting period. Also show date of	Program	.03					3.03
	each payment. If none, write 'NONE' or enter a zero. (1)	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)				1,191,739			4
	TO BE COMPLETED BY CONTRACTOR							
5	List separately each tentative settlement payment		.01					5.01
	after desk review. Also show date of each payment.		.02					5.02
	If none, write 'NONE' or enter a zero. (1)	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)		.01		31,178			6.01
	based on the cost report (1)		.02					6.02
7	Total Medicare program liability (see instructions)				1,222,917			7
8	Name of Contractor			Contractor Number		NPR Date (Month/Day/Year)		8

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**

				INPATIENT PART A		PART B		
				mm/dd/yyyy	AMOUNT	mm/dd/yyyy	AMOUNT	
	DESCRIPTION			1	2	3	4	
1	Total interim payments paid to provider				1,207,147			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		.01					3.01
	amount based on subsequent revision of the interim		.02					3.02
	rate for the cost reporting period. Also show date of	Program	.03					3.03
	each payment. If none, write 'NONE' or enter a zero. (1)	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)				1,207,147			4
	TO BE COMPLETED BY CONTRACTOR							
5	List separately each tentative settlement payment		.01					5.01
	after desk review. Also show date of each payment.		.02					5.02
	If none, write 'NONE' or enter a zero. (1)	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)		.01		1,609			6.01
	based on the cost report (1)		.02					6.02
7	Total Medicare program liability (see instructions)				1,208,756			7
8	Name of Contractor			Contractor Number		NPR Date (Month/Day/Year)		8

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**COMPONENT CCN: 16-T069****WORKSHEET E-3
PART III**

Check
Applicable
Box :

[] Hospital
[XX] Subprovider IRF

PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS

		1	1.01	
1	Net Federal PPS payment (see instructions)	1,174,640		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)	0.019300		2
3	Inpatient Rehabilitation LIP payments (see instructions)	47,221		3
4	Outlier payments	35,225		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)	3.646575		10
11	Teaching Adjustment Factor (see instructions)			11
12	Teaching Adjustment (see instructions)			12
13	Total PPS Payment (see instructions)	1,257,086		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)	1,257,086		17
18	Primary payer payments			18
19	Subtotal (line 17 less line 18)	1,257,086		19
20	Deductibles	9,212		20
21	Subtotal (line 19 minus line 20)	1,247,874		21
22	Coinurance			22
23	Subtotal (line 21 minus line 22)	1,247,874		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)	1,247,874		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)	1,247,874		32
32.01	Sequestration adjustment (see instructions)	24,957		32.01
32.02	Demonstration payment adjustment amount after sequestration			32.02
33	Interim payments	1,191,739		33
34	Tentative settlement (for contractor use only)			34
35	Balance due provider/program (line 32 minus lines 32.01, 32.02, 33 and 34)	31,178		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			36

TO BE COMPLETED BY CONTRACTOR

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**WORKSHEET E-3
PART VI****PART VI - CALCULATION OF REIMBURSEMENT SETTLEMENT - ALL OTHER HEALTH SERVICES FOR TITLE XVIII PART A PPS SNF SERVICES**

	PROSPECTIVE PAYMENT AMOUNT (see instructions)		
1	Resource Utilization Group (RUGS) payment	1,344,723	1
2	Routine service other pass through costs		2
3	Ancillary service other pass through costs		3
4	Subtotal (sum of lines 1-3)	1,344,723	4
	COMPUTATION OF NET COST OF COVERED SERVICES		
5	Medical and other services. Do not use this line. (see instructions)		5
6	Deductibles		6
7	Coinsurance	112,940	7
8	Allowable bad debts (see instructions)	2,525	8
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	1,632	9
10	Adjusted reimbursable bad debts (see instructions)	1,641	10
11	Utilization review		11
12	Subtotal (sum of lines 4 and 5, minus lines 6 and 7, plus lines 10 and 11) (see instructions)	1,233,424	12
13	Inpatient primary payer payments		13
14	Other adjustments (specify) (see instructions)		14
14.50	Pioneer ACO demonstration payment adjustment (see instructions)		14.50
15	Subtotal (see instructions)	1,233,424	15
15.01	Sequestration adjustment (see instructions)	24,668	15.01
15.02	Demonstration payment adjustment amount after sequestration		15.02
16	Interim payments	1,207,147	16
17	Tentative settlement (for contractor use only)		17
18	Balance due provider/program (line 15 minus lines 15.01, 15.02, 16 and 17)	1,609	18
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		19

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**COMPONENT CCN: 16-0069****WORKSHEET E-3
PART VII**

Check ☐ Title V
 Applicable ☒ Title XIX
 Boxes:

☒ Hospital
☐ SUB (Other)
☐ SNF

☐ NF
☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

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

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
	COMPUTATION OF NET COST OF COVERED SERVICES			
1	Inpatient hospital/SNF/NF services	1,601,940		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	1,601,940		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	1,601,940		7
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
	CUSTOMARY CHARGES			
13	Amount actually collected from patients liable for payment for services on a cahrge basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)	1.000000	1.000000	15
16	Total customary charges (see instructions)			16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)	1,601,940		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
	PROSPECTIVE PAYMENT AMOUNT			
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30	Excess of reasonable cost (from line 18)	1,601,940		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 CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**COMPONENT CCN: 16-T069****WORKSHEET E-3
PART VII**

Check ☐ Title V
 Applicable ☒ Title XIX
 Boxes:

☐ Hospital
☒ Subprovider IRF
☐ SNF

☐ NF
☐ ICF/IID

☐ PPS
☐ TEFRA
☒ Other

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

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
	COMPUTATION OF NET COST OF COVERED SERVICES			
1	Inpatient hospital/SNF/NF services	97,324		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	97,324		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	97,324		7
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
	CUSTOMARY CHARGES			
13	Amount actually collected from patients liable for payment for services on a cahrge 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)	97,324		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
	PROSPECTIVE PAYMENT AMOUNT			
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30	Excess of reasonable cost (from line 18)	97,324		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 CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF REIMBURSEMENT SETTLEMENT**COMPONENT CCN: 16-5116****WORKSHEET E-3
PART VII**

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

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

		INPATIENT TITLE V OR TITLE XIX	OUTPAT- IENT TITLE V OR TITLE XIX	
	COMPUTATION OF NET COST OF COVERED SERVICES			
1	Inpatient hospital/SNF/NF services	1,535		1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)	1,535		4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)	1,535		7
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 8-11)			12
	CUSTOMARY CHARGES			
13	Amount actually collected from patients liable for payment for services on a cahrge basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)	1.000000	1.000000	15
16	Total customary charges (see instructions)			16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)	1,535		18
19	Interns and residents (see instructions)			19
20	Cost of physicians' services in a teaching hospital (see instructions)			20
21	Cost of covered services (lesser of line 4 or line 16)			21
	PROSPECTIVE PAYMENT AMOUNT			
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (Titles V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30	Excess of reasonable cost (from line 18)	1,535		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 CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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BALANCE SHEET**WORKSHEET G**

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

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	Assets (Omit Cents)	1	2	3	4	
CURRENT ASSETS						
1	Cash on hand and in banks	766,130				1
2	Temporary investments	62,544,757				2
3	Notes receivable					3
4	Accounts receivable	18,418,409				4
5	Other receivables	8,847,598				5
6	Allowances for uncollectible notes and accounts receivable	-1,134,818				6
7	Inventory	5,623,791				7
8	Prepaid expenses	222,541				8
9	Other current assets					9
10	Due from other funds					10
11	Total current assets (sum of lines 1-10)	95,288,408				11
FIXED ASSETS						
12	Land	2,825,189				12
13	Land improvements	3,980,372				13
14	Accumulated depreciation					14
15	Buildings	121,981,299				15
16	Accumulated depreciation	-81,660,393				16
17	Leasehold improvements	573,066				17
18	Accumulated depreciation					18
19	Fixed equipment					19
20	Accumulated depreciation	-425,093				20
21	Automobiles and trucks					21
22	Accumulated depreciation					22
23	Major movable equipment	51,275,117				23
24	Accumulated depreciation	-37,366,303				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)	61,183,254				30
OTHER ASSETS						
31	Investments	39,370,745				31
32	Deposits on leases					32
33	Due from owners/officers					33
34	Other assets	10,684,051				34
35	Total other assets (sum of lines 31-34)	50,054,796				35
36	Total assets (sum of lines 11, 30 and 35)	206,526,458				36
	Liabilities and Fund Balances (Omit Cents)	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1	2	3	4	
CURRENT LIABILITIES						
37	Accounts payable	10,166,227				37
38	Salaries, wages and fees payable	523,601				38
39	Payroll taxes payable					39
40	Notes and loans payable (short term)	1,076,233				40
41	Deferred income					41
42	Accelerated payments					42
43	Due to other funds					43
44	Other current liabilities	5,626,949				44
45	Total current liabilities (sum of lines 37 thru 44)	17,393,010				45
LONG TERM LIABILITIES						
46	Mortgage payable					46
47	Notes payable	29,192,015				47
48	Unsecured loans					48
49	Other long term liabilities	563,985				49
50	Total long term liabilities (sum of lines 46 thru 49)	29,756,000				50
51	Total liabilities (sum of lines 45 and 50)	47,149,010				51
CAPITAL ACCOUNTS						
52	General fund balance	159,377,448				52
53	Specific purpose fund					53
54	Donor created - endowment fund balance - restricted					54
55	Donor created - endowment fund balance - unrestricted					55
56	Governing body created - endowment fund balance					56

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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BALANCE SHEET

WORKSHEET G

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

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	Assets					
	(Omit Cents)	1	2	3	4	
57	Plant fund balance - invested in plant					57
58	Plant fund balance - reserve for plant improvement, replacement, and expansion					58
59	Total fund balances (sum of lines 52 thru 58)	159,377,448				59
60	Total liabilities and fund balances (sum of lines 51 and 59)	206,526,458				60

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		150,820,100		1
2	Net income (loss) (from Worksheet G-3, line 29)		16,586,353		2
3	Total (sum of line 1 and line 2)		167,406,453		3
4	Additions (credit adjustments) (specify)				4
5	FEDERAL GRANT LONG LIVE ASSET				5
6	ROUNDING				6
7	TEMPORARY RESTRICTED NET ASSETS, CO	12,860			7
8	SPECIAL PURPOSE RELEASED	13			8
9					9
10	Total additions (sum of lines 4-9)		12,873		10
11	Subtotal (line 3 plus line 10)		167,419,326		11
12	Deductions (debit adjustments) (specify)				12
13	UNRESTRICTED TRANSFER EQUITY IC	3,774,213			13
14	TEMPORARY RESTRICTED NET ASSETS, CO				14
15	IC PENSION EQUITY TRANSFER	4,267,665			15
16	ROUNDING				16
17					17
18	Total deductions (sum of lines 12-17)		8,041,878		18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)		159,377,448		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	SPECIAL PURPOSE RELEASED				8
9					9
10	Total additions (sum of lines 4-9)				10
11	Subtotal (line 3 plus line 10)				11
12	Deductions (debit adjustments) (specify)				12
13	UNRESTRICTED TRANSFER EQUITY IC				13
14	TEMPORARY RESTRICTED NET ASSETS, CO				14
15	IC PENSION EQUITY TRANSFER				15
16	ROUNDING				16
17					17
18	Total deductions (sum of lines 12-17)				18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)				19

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES**WORKSHEET G-2
PARTS I & II****PART I - PATIENT REVENUES**

	REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
	GENERAL INPATIENT ROUTINE CARE SERVICES				
1	Hospital	53,638,711		53,638,711	1
2	Subprovider IPF				2
3	Subprovider IRF	2,262,826		2,262,826	3
5	Swing Bed - SNF				5
6	Swing Bed - NF				6
7	Skilled nursing facility	2,333,706		2,333,706	7
8	Nursing facility				8
9	Other long term care				9
10	Total general inpatient care services (sum of lines 1-9)	58,235,243		58,235,243	10
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
11	Intensive Care Unit	5,915,679		5,915,679	11
12	Coronary Care Unit				12
13	Burn Intensive Care Unit				13
14	Surgical Intensive Care Unit				14
15	Other Special Care (specify)				15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	5,915,679		5,915,679	16
17	Total inpatient routine care services (sum of lines 10 and 16)	64,150,922		64,150,922	17
18	Ancillary services	147,374,033	163,336,087	310,710,120	18
19	Outpatient services	7,723,319	17,099,550	24,822,869	19
20	Rural Health Clinic (RHC)				20
21	Federally Qualified Health Center (FQHC)				21
22	Home health agency		7,037,141	7,037,141	22
23	Ambulance				23
25	ASC				25
26	Hospice				26
27	OTHER PATIENT REVENUES	68,735	114,816	183,551	27
27.01	OAKCREST NURSING HOME	2,698,761		2,698,761	27.01
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	222,015,770	187,587,594	409,603,364	28

PART II - OPERATING EXPENSES

		1	2	
29	Operating expenses (per Worksheet A, column 3, line 200)		163,458,966	29
30	Add (specify)			30
31	ROUNDING	1		31
32				32
33				33
34				34
35				35
36	Total additions (sum of lines 30-35)		1	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)		163,458,967	43

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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)	409,603,364	1
2	Less contractual allowances and discounts on patients' accounts	275,500,813	2
3	Net patient revenues (line 1 minus line 2)	134,102,551	3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	163,458,967	4
5	Net income from service to patients (line 3 minus line 4)	-29,356,416	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)	37,460,040	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)	37,460,040	25
26	Total (line 5 plus line 25)	8,103,624	26
27	Other expenses (OTHER NON OPERATING GAIN/LOSS)	-8,482,729	27
27.0	Other expenses (NON OPERATING DERIVATIVES)		27.0
1			1
28	Total other expenses (sum of line 27 and subscripts)	-8,482,729	28
29	Net income (or loss) for the period (line 26 minus line 28)	16,586,353	29

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**HHA CCN: 16-7145****WORKSHEET H**

	COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION (see ins- tructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	
		1	2	3	4	5	
	GENERAL SERVICE COST CENTERS						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General						5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	724,560	142,884	40,441		35,338	6
7	Physical Therapy	323,879	63,869	20,907		15,806	7
8	Occupational Therapy	81,886	16,148	4,991		3,996	8
9	Speech Pathology						9
10	Medical Social Services	2,161	426	1		108	10
11	Home Health Aide	50,674	9,993	5,778		2,473	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	476,955	107,257	11,186		1,341,820	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	124,388	24,557	248			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)	1,784,503	365,134	83,552		1,399,541	24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**HHA CCN: 16-7145****WORKSHEET H**

	COST CENTER DESCRIPTIONS (omit cents)	TOTAL (sum of cols. 1 thru 5)	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENT S	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)	
		6	7	8	9	10	
	GENERAL SERVICE COST CENTERS						
1	Capital Related-Bldgs and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General						5
	HHA REIMBURSABLE SERVICES						
6	Skilled Nursing Care	943,223	-93,851	849,372	-64	849,308	6
7	Physical Therapy	424,461	-41,980	382,481	-29	382,452	7
8	Occupational Therapy	107,021	-10,614	96,407	-7	96,400	8
9	Speech Pathology						9
10	Medical Social Services	2,696	-288	2,408	-1	2,407	10
11	Home Health Aide	68,918	-6,568	62,350	-4	62,346	11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME	1,937,218	-79,765	1,857,453	3,345	1,860,798	14
	HHA NONREIMBURSABLE SERVICES						
15	Home Dialysis Aide Services						15
16	Respiratory Therapy	149,193	-14,554	134,639		134,639	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)	3,632,730	-247,620	3,385,110	3,240	3,388,350	24

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		PLANT OPERATION & MAINTENANC E	
		0	1	2	3	
	GENERAL SERVICE COST CENTERS					
1	Capital Related-Bldgs. and Fixtures					1
2	Capital Related-Movable Equipment					2
3	Plant Operation & Maintenance					3
4	Transportation (see instructions)					4
5	Administrative and General					5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care	849,308				6
7	Physical Therapy	382,452				7
8	Occupational Therapy	96,400				8
9	Speech Pathology					9
10	Medical Social Services	2,407				10
11	Home Health Aide	62,346				11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME	1,860,798				14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy	134,639				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)	3,388,350				24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS**HHA CCN: 16-7145****WORKSHEET H-1
PART I**

		TRANSPORT- ATION	SUBTOTAL (cols. 0-4)	ADMINI- STRATIVE & GENERAL	TOTAL (col. 4A + 5)	
		4	4A	5	6	
	GENERAL SERVICE COST CENTERS					
1	Capital Related-Bldgs. and Fixtures					1
2	Capital Related-Movable Equipment					2
3	Plant Operation & Maintenance					3
4	Transportation (see instructions)					4
5	Administrative and General					5
	HHA REIMBURSABLE SERVICES					
6	Skilled Nursing Care		849,308		849,308	6
7	Physical Therapy		382,452		382,452	7
8	Occupational Therapy		96,400		96,400	8
9	Speech Pathology					9
10	Medical Social Services		2,407		2,407	10
11	Home Health Aide		62,346		62,346	11
12	Supplies (see instructions)					12
13	Drugs					13
14	DME		1,860,798		1,860,798	14
	HHA NONREIMBURSABLE SERVICES					
15	Home Dialysis Aide Services					15
16	Respiratory Therapy		134,639		134,639	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)		3,388,350		3,388,350	24

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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COST ALLOCATION - HHA STATISTICAL BASIS
HHA CCN: 16-7145
**WORKSHEET H-1
PART II**

		CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANC E (Square Feet)	TRANSPORT- ATION (Mileage)	RECONCIL- IATION	ADMINI- STRATIVE & GENERAL (Accum. Cost)	
		BLDGS. & FIXTURES (Square Feet)	MOVABLE EQUIPMENT (Dollar Value)					
		1	2	3	4	5A	5	
GENERAL SERVICE COST CENTERS								
1	Capital Related-Bldgs. and Fixtures							1
2	Capital Related-Movable Equipment							2
3	Plant Operation & Maintenance							3
4	Transportation (see instructions)							4
5	Administrative and General						3,388,350	5
HHA REIMBURSABLE SERVICES								
6	Skilled Nursing Care						849,308	6
7	Physical Therapy						382,452	7
8	Occupational Therapy						96,400	8
9	Speech Pathology							9
10	Medical Social Services						2,407	10
11	Home Health Aide						62,346	11
12	Supplies (see instructions)							12
13	Drugs							13
14	DME						1,860,798	14
HHA NONREIMBURSABLE SERVICES								
15	Home Dialysis Aide Services							15
16	Respiratory Therapy						134,639	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)						3,388,350	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 CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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			16,097				1
2	Skilled Nursing Care	849,308						2
3	Physical Therapy	382,452						3
4	Occupational Therapy	96,400						4
5	Speech Pathology							5
6	Medical Social Services	2,407						6
7	Home Health Aide	62,346						7
8	Supplies							8
9	Drugs							9
10	DME	1,860,798	14,334					10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	134,639	3,453					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)	3,388,350	17,787	16,097				20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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				32,388			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)				32,388			20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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			1,459	196,424		7,908	2
3	Physical Therapy			653	87,859		3,691	3
4	Occupational Therapy			165	22,213		791	4
5	Speech Pathology							5
6	Medical Social Services			5	602		264	6
7	Home Health Aide			102	13,746		527	7
8	Supplies							8
9	Drugs							9
10	DME			10,021	129,338	15,763	5,273	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy				33,731			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)			12,405	483,913	15,763	18,454	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	PFS COLLECTION	SUBTOTAL (cols.0-4)	OTHER ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		5.02	5.03	4A	5.06	6	7	
1	Administrative and General			16,097	1,444	54,242	5,402	1
2	Skilled Nursing Care			1,055,099	94,635			2
3	Physical Therapy			474,655	42,573			3
4	Occupational Therapy			119,569	10,725			4
5	Speech Pathology							5
6	Medical Social Services			3,278	294			6
7	Home Health Aide			76,721	6,881			7
8	Supplies							8
9	Drugs							9
10	DME			2,067,915	185,478	86,247	8,590	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			171,823	15,411	4,858	484	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)			3,985,157	357,441	145,347	14,476	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		23,996					1
2	Skilled Nursing Care				2,479		89,422	2
3	Physical Therapy				1,109		39,998	3
4	Occupational Therapy				280		10,113	4
5	Speech Pathology							5
6	Medical Social Services				8		275	6
7	Home Health Aide				173		6,258	7
8	Supplies							8
9	Drugs							9
10	DME		38,156		2,983		85,466	10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy		2,149		84		15,817	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)		64,301		7,116		247,349	20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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					6,368		2
3	Physical Therapy					2,894		3
4	Occupational Therapy					708		4
5	Speech Pathology							5
6	Medical Social Services					64		6
7	Home Health Aide					450		7
8	Supplies							8
9	Drugs							9
10	DME					14,601		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)					25,085		20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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					101,181		1
2	Skilled Nursing Care					1,248,003		2
3	Physical Therapy					561,229		3
4	Occupational Therapy					141,395		4
5	Speech Pathology							5
6	Medical Social Services					3,919		6
7	Home Health Aide					90,483		7
8	Supplies							8
9	Drugs							9
10	DME					2,489,436		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy					210,626		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)					4,846,272		20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.							21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS**HHA CCN: 16-7145****WORKSHEET H-2
PART I**

	HHA COST CENTER (omit cents)	SUBTOTAL (cols 23 +/- 24) 26	ALLOCATED HHA A&G (see PtII) 27	TOTAL HHA COSTS 28				
1	Administrative and General	101,181						1
2	Skilled Nursing Care	1,248,003	26,611	1,274,614				2
3	Physical Therapy	561,229	11,967	573,196				3
4	Occupational Therapy	141,395	3,015	144,410				4
5	Speech Pathology							5
6	Medical Social Services	3,919	84	4,003				6
7	Home Health Aide	90,483	1,929	92,412				7
8	Supplies							8
9	Drugs							9
10	DME	2,489,436	53,084	2,542,520				10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	210,626	4,491	215,117				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)	4,846,272	101,181	4,846,272				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.		0.021323					21

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

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		3,093					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	1,150						10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	277						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)	1,427	3,093					20
21	Total cost to be allocated	17,787	16,097					21
22	Unit Cost Multiplier	12.464611						22
22	Unit Cost Multiplier		5,204332					22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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			3,767				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)			3,767				20
21	Total cost to be allocated			32,388				21
22	Unit Cost Multiplier			8.597823				22
22	Unit Cost Multiplier							22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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		1,460	724,338		30		2
3	Physical Therapy		653	323,995		14		3
4	Occupational Therapy		165	81,915		3		4
5	Speech Pathology							5
6	Medical Social Services		5	2,221		1		6
7	Home Health Aide		102	50,692		2		7
8	Supplies							8
9	Drugs							9
10	DME		10,027	476,955	22,893	20		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			124,387				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)		12,412	1,784,503	22,893	70		20
21	Total cost to be allocated		12,405	483,913	15,763	18,454		21
22	Unit Cost Multiplier			0.271175		263.628571		22
22	Unit Cost Multiplier		0.999436		0.688551			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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			16,097	3,093	3,093		1
2	Skilled Nursing Care			1,055,099				2
3	Physical Therapy			474,655				3
4	Occupational Therapy			119,569				4
5	Speech Pathology							5
6	Medical Social Services			3,278				6
7	Home Health Aide			76,721				7
8	Supplies							8
9	Drugs							9
10	DME			2,067,915	4,918	4,918		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy			171,823	277	277		12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
19.50	Telemedicine							19.50
20	Totals (sum of lines 1-19)			3,985,157	8,288	8,288		20
21	Total cost to be allocated			357,441	145,347	14,476		21
22	Unit Cost Multiplier			0.089693		1.746622		22
22	Unit Cost Multiplier				17.537042			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	3,093						1
2	Skilled Nursing Care			10,463		25,978		2
3	Physical Therapy			4,680		11,620		3
4	Occupational Therapy			1,183		2,938		4
5	Speech Pathology							5
6	Medical Social Services			32		80		6
7	Home Health Aide			732		1,818		7
8	Supplies							8
9	Drugs							9
10	DME	4,918		12,590		24,829		10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy	277		354		4,595		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)	8,288		30,034		71,858		20
21	Total cost to be allocated	64,301		7,116		247,349		21
22	Unit Cost Multiplier	7.758325		0.236931		3.442192		22
22	Unit Cost Multiplier							22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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				99			2
3	Physical Therapy				45			3
4	Occupational Therapy				11			4
5	Speech Pathology							5
6	Medical Social Services				1			6
7	Home Health Aide				7			7
8	Supplies							8
9	Drugs							9
10	DME				227			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)				390			20
21	Total cost to be allocated				25,085			21
22	Unit Cost Multiplier							22
22	Unit Cost Multiplier				64.320513			22

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS HHA CCN: 16-7145**WORKSHEET H-2
PART II**

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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**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	1,274,614		1,274,614	6,133	207.83	1
2	Physical Therapy	3	573,196		573,196	2,536	226.02	2
3	Occupational Therapy	4	144,410		144,410	730	197.82	3
4	Speech Pathology	5						4
5	Medical Social Services	6	4,003		4,003	6	667.17	5
6	Home Health Aide	7	92,412		92,412	1,573	58.75	6
7	Total (sum of lines 1-6)		2,088,635		2,088,635	10,978		7

Limitation Cost Computation						
			Program Visits			
			PART B			
	Patient Services	CBSA No.	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
		1	2	3	4	
8	Skilled Nursing Care	20220		3,379		8
8.01	Skilled Nursing Care	99914		180		8.01
8.02	Skilled Nursing Care	99916		103		8.02
8.03	Skilled Nursing Care	99952		297		8.03
9	Physical Therapy	20220		1,531		9
9.01	Physical Therapy	99914		111		9.01
9.02	Physical Therapy	99916		76		9.02
9.03	Physical Therapy	99952		111		9.03
10	Occupational Therapy	20220		538		10
10.01	Occupational Therapy	99914		21		10.01
10.02	Occupational Therapy	99916		10		10.02
10.03	Occupational Therapy	99952		40		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		4		12
12.01	Medical Social Services	99914				12.01
12.02	Medical Social Services	99916				12.02
12.03	Medical Social Services	99952				12.03
13	Home Health Aide	20220		388		13
13.01	Home Health Aide	99914		9		13.01
13.02	Home Health Aide	99916		4		13.02
13.03	Home Health Aide	99952		98		13.03
14	Total (sum of lines 8-13)			6,900		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				30,654		15
16	Cost of Drugs	9						16

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	0.356778			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	0.617915			col. 2, line 15	4
5	Drugs Charged to Patients	73	0.293357			col. 2, line 16	5

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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

PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST

Cost Per Visit Computation		Program Visits			Cost of Services				
		Part B			Part B			Total Program Cost (sum of cols 9-10)	
	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	12	
1	Skilled Nursing Care		3,959			822,799		822,799	1
2	Physical Therapy		1,829			413,391		413,391	2
3	Occupational Therapy		609			120,472		120,472	3
4	Speech Pathology								4
5	Medical Social Services		4			2,669		2,669	5
6	Home Health Aide		499			29,316		29,316	6
7	Total (sum of lines 1-6)		6,900			1,388,647		1,388,647	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		23,071						15
16	Cost of Drugs								16

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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CALCULATION OF HHA REIMBURSEMENT SETTLEMENT**HHA CCN: 16-7145****WORKSHEET H-4
PARTS I & II**Check applicable box: ☐ Title V ☒ Title XVIII ☐ Title XIX**PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES**

	Description	Part A	Part B		
			Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
		1	2	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	Part B Services	
		1	2	
10	Total reasonable cost (see instructions)			10
11	Total PPS Reimbursement - Full Episodes without Outliers		1,104,636	11
12	Total PPS Reimbursement - Full Episodes with Outliers		40,848	12
13	Total PPS Reimbursement - LUPA Episodes		8,716	13
14	Total PPS Reimbursement - PEP Episodes		6,418	14
15	Total PPS Outlier Reimbursement - Full Episodes with Outliers		7,283	15
16	Total PPS Outlier Reimbursement - PSP Episodes		112	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)		1,168,013	22
23	Excess reasonable cost (from line 8)			23
24	Subtotal (line 22 minus line 23)		1,168,013	24
25	Coinsurance billed to program patients (from your records)			25
26	Net cost (line 24 minus line 25)		1,168,013	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)		1,168,013	29
30	Other adjustments (see instructions) (specify)			30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)			30.50
31	Subtotal (see instructions)		1,168,013	31
31.01	Sequestration adjustment (see instructions)		23,360	31.01
31.02	Demonstration payment adjustment amount after sequestration			31.02
32	Interim payments (see instructions)		1,144,653	32
33	Tentative settlement (for contractor use only)			33
34	Balance due provider/program (line 31 minus lines 31.01, 31.02, 32 and 33)			34
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, §115-2			35

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAs FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA CCN: 16-7145

WORKSHEET H-5

			Part A		Part B	
DESCRIPTION			mm/dd/yyyy 1	Amount 2	mm/dd/yyyy 3	Amount 4
1	Total interim payments paid to provider					1,144,653
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.					
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)					
		Program	.01			3.01
			.02			3.02
		To	.03			3.03
		Provider	.04			3.04
			.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)					1,144,653
TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write 'NONE' or enter a zero. (1)					
		Program	.01			5.01
			.02			5.02
		To	.03			5.03
		Provider	.04			5.04
			.05			5.05
			.06			5.06
			.07			5.07
			.08			5.08
			.09			5.09
			.10			5.10
			.50			5.50
			.51			5.51
		Provider	.52			5.52
		To	.53			5.53
		Program	.54			5.54
			.55			5.55
			.56			5.56
			.57			5.57
			.58			5.58
			.59			5.59
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)		.99			5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions)		.01			6.01
			.02			6.02
7	TOTAL MEDICARE PROGRAM LIABILITY (see instructions)					1,144,653
8	Name of Contractor		Contractor Number		NPR Date: Month, Day, Year	

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

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MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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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	2,662,554	1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments	39,814	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)	80.76	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)	0.0345	7
8	Percentage of Medicaid patient days to total days (see instructions)	0.1569	8
9	Sum of lines 7 and 8	0.1914	9
10	Allowable disproportionate share percentage (see instructions)	0.0396	10
11	Disproportionate share adjustment (see instructions)	105,437	11
12	Total prospective capital payments (see instructions)	2,807,805	12

PART II - PAYMENT UNDER REASONABLE COST

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

PART III - COMPUTATION OF EXCEPTION PAYMENTS

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

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS 0	SUBTOTAL (cols.0-4) 2A	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26		
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs-Bldg & Fixt							1
1.01	CAP REL COST - 47 BLDG							1.01
1.02	CAP REL COST (PROF ARTS PLAZA)							1.02
1.03	CAP REL COST (ASBURY)							1.03
1.04	CAP REL COST (MED ARTS BLDG)							1.04
1.05	CAP REL COST (ENERGY CENTER)							1.05
1.06	CAP REL COST (RENTAL PROPERTIES)							1.06
1.07	CAP REL COST (PARKING DECK)							1.07
1.08	CAP REL COST (97 BLDG)							1.08
1.09	CAP REL COST (BELLEVUE CLINIC)							1.09
1.10	CAP REL COST (CASCADE CLINIC)							1.10
1.11	CAP REL COST (RETAIL PHARMACY)							1.11
1.12	CAP REL COST (OAKCREST NURSING HOME)							1.12
2	Cap Rel Costs-Mvble Equip							2
4	Employee Benefits Department							4
4.01	CHILD CARE							4.01
5.01	COMMUNICATIONS							5.01
5.02	PURCHASING							5.02
5.03	PFS/COLLECTION							5.03
5.06	OTHER ADMIN & GENERAL							5.06
6	Maintenance & Repairs							6
7	Operation of Plant							7
8	Laundry & Linen Service							8
9	Housekeeping							9
10	Dietary							10
11	Cafeteria							11
12	Maintenance of Personnel							12
13	Nursing Administration							13
14	Central Services & Supply							14
15	Pharmacy							15
16	Medical Records & Library							16
17	Social Service							17
18	CENTRAL STERILIZATION							18
19	Nonphysician Anesthetists							19
20	Nursing School							20
21	I&R Services-Salary & Fringes Apprvd							21
22	I&R Services-Other Prgm Costs Apprvd							22
23	Paramed Ed Prgm-(specify)							23
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics							30
31	Intensive Care Unit							31
41	Subprovider - IRF							41
43	Nursery							43
44	Skilled Nursing Facility							44
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room & Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
57	CT Scan							57
58	MRI							58
60	Laboratory							60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63	Blood Storing, Processing & Trans.							63
65	Respiratory Therapy							65
66	Physical Therapy							66
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Impl. Dev. Charged to Patients							72
73	Drugs Charged to Patients							73
76	BEHAVIORAL HEALTH COUNSELING							76
76.01	SHOCK THERAPY							76.01
76.97	CARDIAC REHABILITATION							76.97
76.98	HYPERBARIC OXYGEN THERAPY							76.98
76.99	LITHOTRIPSY							76.99

KPMG LLP Compu-Max 2552-10

MERCY MEDICAL CENTER - DUBUQUE Provider CCN: 16-0069	In Lieu of Form CMS-2552-10	Period : From: 07/01/2017 To: 06/30/2018	Run Date: 11/26/2018 Run Time: 09:24 Version: 2018.04 (09/26/2018)
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ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES**WORKSHEET L-1
PART I**

	COST CENTER DESCRIPTIONS	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (cols.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL		
		0	2A	24	25	26		
	OUTPATIENT SERVICE COST CENTERS							
91	Emergency							91
92	Observation Beds (Non-Distinct Part)							92
	OTHER REIMBURSABLE COST CENTERS							
98	PURCHASED DIALYSIS SERVICES							98
101	Home Health Agency							101
	SPECIAL PURPOSE COST CENTERS							
113	Interest Expense							113
118	SUBTOTALS (sum of lines 1-117)							118
	NONREIMBURSABLE COST CENTERS							
190	Gift, Flower, Coffee Shop & Canteen							190
190.0	OAKCREST NURSING HOME							190.0
1								1
190.0	SHARED SERVICES							190.0
2								2
190.0	MATERNAL HEALTH							190.0
3								3
190.0	CAFETERIA VISITORS							190.0
4								4
190.0	TV SERVICE							190.0
5								5
190.0	FUND DEVELOPMENT							190.0
6								6
193.0	DAYCARE							193.0
1								1
193.0	PHYSICIAN BILLING							193.0
5								5
193.0	PHYSICIAN OFFICES							193.0
6								6
194	GUEST MEALS							194
194.0	KENNEDY LIVING CENTER							194.0
1								1
194.0	MERCY-CRESCENT DIABETES PROGRAM							194.0
2								2
194.0	RENTAL PROPERTIES DBQ							194.0
3								3
194.0	AUXILIARY							194.0
4								4
194.0	COMMUNITY EDUCATION/OUTSIDE LAUNDRY							194.0
5								5
194.0	RURAL OUTREACH PROGRAM							194.0
6								6
194.0	OTHER REV DEDUCTIONS							194.0
7								7
194.0	LIFELINE							194.0
8								8
194.0	MMC DYERSVILLE							194.0
9								9
194.1	CCH ELKADER							194.1
0								0
194.1	RETAIL PHARMACY							194.1
1								1
194.1	IDLE SPACE							194.1
2								2
194.1	COMMUNITY RELATIONS							194.1
3								3
194.1	GUTTENBERG MUNICIPAL HOSPITAL							194.1
4								4
200	Cross Foot Adjustments							200
201	Negative Cost Centers							201
202	TOTAL (sum of lines 118-201)							202