

After the capital-related costs of all the general service cost centers have been allocated, enter in column 24 the sum of columns 2A through 23 for lines 30 through 196. (See §4020 for exception regarding negative cost centers.)

When an adjustment is required to capital costs for extraordinary circumstances after cost allocation, show the amount applicable to each cost center in column 25. Submit a supporting schedule showing the computation of the adjustment.

Transfer from Worksheet L-1, Part I, Column 26	To Worksheet L-1, Part II
Line 30 - Adults and Pediatrics	Column 1, line 30 for the hospital
Lines 31 through 35 - Intensive Care Type Inpatient Hospital Units	Column 1, lines 31 through 35
Lines 40 through 42, as applicable – Subprovider	Column 1, lines 40 through 42, as applicable
Line 43 - Nursery	Column 1, line 43 for titles V and XIX
Transfer from Worksheet L-1, Part I, Column 26	To Worksheet L-1, Part III
Lines 50 through 78 - Ancillary Services	Column 1, lines 50 through 78
Lines 88 through 91 and 93 - Outpatient Service Cost	Column 1, lines 88 through 91 and 93
Subscripts of line 92 - Distinct Part Observation Bed Units	Column 1, subscripts of line 92
Lines 88, 89, 94, 97, and 98	Column 1, lines 88, 89, 94, 97, and 98

4065.2 Part II - Computation of Program Inpatient Routine Service Capital Costs for Extraordinary Circumstances.--This part computes the amount of capital costs for extraordinary circumstances applicable to hospital inpatient routine service costs. Complete only one Worksheet L-1, Part II, for each title. Report hospital and subprovider information on the same worksheet, lines as appropriate.

Column 1--Enter on each line the capital costs for extraordinary circumstances as appropriate. Obtain this amount from Worksheet L-1, Part I, column 26.

Column 2--Compute the amount of the swing-bed adjustment. If you have a swing-bed agreement or have elected the swing-bed optional method of reimbursement, determine the amount for the cost center in which the swing-beds are located by multiplying the amount in column 1 by the ratio of the amount entered on Worksheet D-1, line 26, to the amount entered on Worksheet D-1, line 21.

Column 3--Enter column 1 minus column 2.

Column 4--Enter on each line the total patient days, excluding swing-bed days, by cost center from the corresponding lines of Worksheet D, Part I, column 4.

Column 5--Divide the cost of each cost center in column 3 by the total patient days in column 4 for each line to determine the per diem cost capital cost for extraordinary circumstances. Enter the resultant per diem cost in column 5.

Column 6--Enter the program inpatient days for the corresponding cost centers from Worksheet D, Part I, column 6.

Column 7--Multiply the per diem in column 5, by the inpatient program days in column 6, to determine the program's share of capital costs for extraordinary circumstances applicable to inpatient routine services, as applicable, and enter the result.

4065.3 Part III - Computation of Program Inpatient Ancillary Service Capital Costs for Extraordinary Circumstances--This part computes the program inpatient ancillary capital costs for extraordinary circumstances for titles V; XVIII, Part A; and XIX. Complete a separate copy of this part for the hospital and each subprovider for titles V; XVIII, Part A; and XIX; as applicable. In this case, enter the subprovider component number in addition to showing the provider number.

Make no entries on this worksheet for any cost centers with a negative balance on Worksheet B, Part I, column 26.

Column 1--Enter on each line the capital-related costs for each cost center as appropriate. Obtain this amount from Worksheet L-1, Part I, column 26.

**NOTE:** Compute capital costs for extraordinary circumstances relating to non-distinct observation bed units. To compute extraordinary circumstances relating to non-distinct observation bed units, develop a ratio of total observation bed costs to total general routine costs. Compute this ratio, rounded to six decimal places, by dividing the amount from Worksheet L-1, Part I, column 26, line 30, by the amount on Worksheet D-1, line 37. Then multiply this ratio by the general routine capital costs for extraordinary circumstances from Supplemental Worksheet L-1, Part I, column 26, line 30, to obtain the capital costs for extraordinary circumstances relating to non-distinct observation bed units for line 92, column 1. Transfer distinct part observation bed unit costs from Worksheet L-1, Part I, the appropriate subscript of column 26, line 92.

Column 2--Enter on each line the charges applicable to each cost center as shown on Worksheet C, Part I, column 6.

Column 3--Divide the cost of each cost center in column 1 by the charges in column 2, for each line to determine the cost/charge ratio. Round the ratios to six decimal places, e.g., round .0321514 to 032151. Enter the resultant departmental ratios in column 3.

Column 4--Enter on each line the appropriate titles V; XVIII, Part A; or XIX; inpatient charges. Transfer these charges from the corresponding lines of Worksheet D, Part II, column 4.

Column 5--Multiply the ratio in column 3, by the charges in column 4, to determine the program's share of capital costs for extraordinary circumstances applicable to titles V; XVIII, Part A; or XIX; inpatient ancillary services, as appropriate.

#### 4066. WORKSHEET M-1 - ANALYSIS OF HOSPITAL-BASED RHC/FQHC COSTS

Use this worksheet only if you operate a certified hospital-based RHC/FQHC. Use only those cost centers that represent services for which the clinic/center is certified. If you have more than one hospital-based RHC/FQHC, complete separate worksheets for each hospital-based RHC/FQHC, unless the clinic/center has received prior contractor approval to file a consolidated cost report (see CMS Pub. 100-4, chapter 9, §30). Effective for cost reporting periods beginning on or after October 1, 2014, hospital-based FQHCs do not complete the M series worksheets, but must complete the N series worksheets.