4024. WORKSHEET D - COST APPORTIONMENT

Worksheet D consists of the following five parts:

- Part I - Apportionment of Inpatient Routine Service Capital Costs
- Part II - Apportionment of Inpatient Ancillary Service Capital Costs
- Part III - Apportionment of Inpatient Routine Service Other Pass-Through Costs
- Part IV - Apportionment of Inpatient/Outpatient Ancillary Service Other Pass-Through Costs
- Part V - Apportionment of Medical and Other Health Services Costs

At the top of each part, indicate by checking the appropriate boxes the health care program, provider component or PARHM Demonstration, and the payment system, as applicable, for which the part is prepared.

If Worksheet S-2, Part I, line 112, column 1, is “Y” and (1) the hospital participated in the PARHM demonstration for the entire cost reporting period, select the “PARHM Demonstration” box only and complete Worksheet D, Parts I through IV; or (2) the hospital participated in the PARHM demonstration for a portion of the cost reporting period, select the “PARHM Demonstration” box and complete Worksheet D, Parts I through IV, for the portion of the cost reporting period included in the demonstration. Select the “Hospital” box and complete a separate set of Worksheet D, Parts I through IV, for the portion of the cost reporting period not included in the demonstration. See §4024.5 for specific instructions for Worksheet D, Part V.

NOTE: Only hospital components subject to PPS (including the PARHM Demonstration) or TEFRA complete Worksheet D, Parts I through IV. New children’s and new cancer hospitals complete only Worksheet D, Parts III and IV (line 85 of Worksheet S-2, Part I, has a “Y” response). CAHs do not complete Parts I through IV. Hospital-based SNF and NF providers are added to the Worksheet D, Part III, and will also complete a separate Worksheet D, Part IV. Effective for cost reporting periods beginning on or after April 1, 2019 (see CR 10962, dated November 2, 2018), complete a separate Worksheet D, Part IV, for swing-bed SNFs that claim cost reimbursement for CRNA services.

Line Descriptions for Parts I through V

Lines 30 through 43 (for Parts I and III), lines 44 and 45 (for Part III), and lines 50 through 98 (for Parts II, IV, and V)--These cost centers have the same line numbers as the respective cost centers on Worksheets A, B, B-1, and C. This design facilitates referencing throughout the cost report. Therefore, any lines subscripted on those worksheets, must subscripted on this worksheet.

4024.1 Part I - Apportionment of Inpatient Routine Service Capital Costs--This part computes the amount of capital-related costs applicable to hospital inpatient routine service costs. Complete only one Worksheet D, Part I (*), for each title. Report hospital and subprovider information on the same worksheet, lines as appropriate. Complete this part for all payment methods.

* Hospitals that participated in the PARHM demonstration must complete Worksheet D, Part I, for the portion of the cost reporting period not included in the PARHM demonstration and a separate Worksheet D, Part I, for the portion of the cost reporting period included in the PARHM demonstration.

Column 1--Enter on each line the capital-related cost for each cost center, as appropriate. Obtain this amount from Worksheet B, Part II, 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 amounts in column 1 by the ratio of the amount entered on Worksheet D-1, line 26, to the amount entered on Worksheet D-1, Part I, line 21.
Column 3--For each line, subtract the amount, if any, in column 2 from the amount in column 1, and enter the result.

Column 4--Enter on each line the total patient days, excluding swing-bed days, for that cost center. For line 30, enter the total days reported on Worksheet S-3, Part I, column 8, the sum of lines 1 and 28. For lines 31 through 43, enter the days from Worksheet S-3, Part I, column 8, lines 8 through 12, 13, and 16 through 18 (as applicable).

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

Column 6--Enter the program inpatient days for the applicable cost centers. For line 30, enter the days reported on Worksheet S-3, Part I, columns 5, 6, or 7, as applicable, line 1. For lines 31 through 43, enter the days from Worksheet S-3, Part I, columns 5, 6, or 7, as applicable, lines 8 through 12, 13, and 16 through 18 (as applicable), respectively.

For the PARHM demonstration complete column 6 as follows. For line 30, enter the days reported on Worksheet S-3, Part I, columns 5, 6.01, or 7, as appropriate, line 1. For lines 31 through 35, and line 43, enter the days from Worksheet S-3, Part I, columns 5, 6.01, or 7, as appropriate, lines 8 through 12, and line 13, respectively.

NOTE: When you place overflow general care patients temporarily in an intensive care type inpatient hospital unit because all beds available for general care patients are occupied, count the days as intensive care type inpatient hospital days for purposes of computing the intensive care type inpatient hospital unit per diem. However, count the program days as general routine days in computing program reimbursement. (See CMS Pub. 15-1, chapter 22, §2217.) Add any program days for general care patients of the component who temporarily occupied beds in an intensive care or other special care unit to line 30, and decrease the appropriate intensive care or other special care unit by those days.

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 applicable to inpatient routine services, as applicable.

4024.2 Part II - Apportionment of Inpatient Ancillary Service Capital Costs.--This part computes the amount of capital costs applicable to hospital (*) inpatient ancillary services for titles V; XVIII, Part A; and XIX. Complete a separate copy of this worksheet for each subprovider for titles V; XVIII, Part A; and XIX; as applicable.

* Hospitals that participated in the PARHM demonstration must complete Worksheet D, Part II, for the portion of the cost reporting period not included in the PARHM demonstration and a separate Worksheet D, Part II, for the portion of the cost reporting period included in the PARHM demonstration.

Make no entries on this worksheet for any costs 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 B, Part II, column 26. For the hospital component or subprovider, if applicable, enter on line 92 the amount from Worksheet D-1, Part IV, column 5, line 90.