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 appropriate, line 1. For lines 31 through 43, enter the days from Worksheet S-3, Part I, columns 5, 6, or 7, as appropriate, 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 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 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.

Column 2--Enter on each line the total charges applicable to each cost center as shown on Worksheet C, Part I, column 8.

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

Column 4--Enter on each line the appropriate title V; XVIII, Part A; or XIX, inpatient charges from Worksheet D-3, column 2. For title XVIII, enter on line 92, the observation bed charges applicable to title XVIII patients subsequently admitted after being treated in the observation area. Enter on line 96, the Medicare charges for medical equipment rented by an inpatient. The charges are reimbursed under the DRG. However, you are entitled to the capital-related cost pass-through applicable to this medical equipment.

NOTE: Program charges for PPS providers are reported in the cost reporting period in which the discharge is reported. TEFRA providers report charges in the cost reporting period in which they occur.

Do not include in Medicare charges any charges identified as MSP/LCC.

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

4024.3 Part III - Apportionment of Inpatient Routine Service Other Pass-Through Costs.--This part computes the amount of pass-through costs other than capital applicable to hospital inpatient routine service costs. Complete only one Worksheet D, Part III, for each title (*). Report hospital, subprovider, hospital-based SNF and NF/ICF-IID (if applicable) information on the same worksheet, lines as appropriate.

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

Column 1A--For each cost center, enter the amount of the applicable nursing program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustments using the respective program allocation statistics and unit cost multiplier reported on Worksheet B-1, column 20, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 1--For each applicable line, transfer the nursing program cost from Worksheet B, Part I, the sum of column 20, and its subscripts, minus post step-down adjustments reported in column 1A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no.

Column 2A--For each cost center, enter the amount of the applicable allied health/paramedical education program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustments using the respective program allocation statistics and unit cost multiplier reported on Worksheet B-1, column 23, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 2--For each applicable line, transfer the allied health/paramedical education program cost from Worksheet B, Part I, the sum of column 23, and its subscripts, minus post step-down adjustments reported in column 2A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no.

Column 3--For cost reporting periods beginning prior to December 27, 2020, transfer from Worksheet B, Part I, the sum of columns 21 and 22, for each applicable line, plus or minus post step-down adjustments (reported on Worksheet B-2), the applicable medical education costs for