Only Medicare certified transplant centers (CTCs) are reimbursed directly by Medicare for organ acquisition costs associated with the Medicare certified transplant programs. This worksheet provides for the computation and accumulation of organ acquisition costs and charges for CTCs. Check the appropriate box (heart, liver, lung, pancreas, intestine, kidney, or islet) to determine which certified transplant program’s organ acquisition cost is being computed. Use a separate worksheet for each transplant program. Hospitals that participated in the PARHM demonstration for a portion of the cost reporting period or the entire cost reporting period DO NOT complete a separate Worksheet D-4. Hospitals participating in the PARHM demonstration for a portion of the cost reporting period or the entire cost reporting period complete this worksheet for the hospital for the entire cost reporting period and see specific instructions on line 69.

Transplant hospitals that are not Medicare certified for a transplant program as defined in 42 CFR 482.70, are not reimbursed by the Medicare program for organ acquisition costs and do not complete this worksheet. Such hospitals have to obtain revenue by the sale of any organs excised to an organ procurement organization (OPO) or CTC.

Worksheet D-4 consists of the following four parts:

- Part I - Computation of Organ Acquisition Cost (Inpatient Routine and Ancillary Services)
- Part II - Computation of Organ Acquisition Cost (Other than Inpatient Routine and Ancillary Service Costs)
- Part III - Summary of Costs and Charges
- Part IV - Statistics

4028.1 Part I - Computation of Organ Acquisition Costs (Inpatient Routine and Ancillary Services).--

Lines 1 through 7--These lines provide for the computation of inpatient routine service costs applicable to organ acquisition and for the accumulation of inpatient routine service charges for organ acquisition.

Column 1--Enter on lines 1 through 6, as appropriate, the inpatient routine charges applicable to organ acquisition. Enter on line 7, the sum of the amounts reported on lines 1 through 6.

Column 2--Enter on lines 1 through 6, as appropriate, the average per diem cost from Worksheet D-1:

<table>
<thead>
<tr>
<th>Description</th>
<th>To Worksheet D-4, Part I, col. 2</th>
<th>From Worksheet D-1, Part II</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adults &amp; Pediatrics</td>
<td>line 1</td>
<td>col. 1, line 38</td>
</tr>
<tr>
<td>Intensive Care</td>
<td>line 2</td>
<td>col. 3, line 43</td>
</tr>
<tr>
<td>Coronary Care</td>
<td>line 3</td>
<td>col. 3, line 44</td>
</tr>
<tr>
<td>Burn Intensive Care Type Unit</td>
<td>line 4</td>
<td>col. 3, line 45</td>
</tr>
<tr>
<td>Surgical Intensive Care Type Unit</td>
<td>line 5</td>
<td>col. 3, line 46</td>
</tr>
<tr>
<td>Other Intensive Care Type Unit</td>
<td>line 6</td>
<td>col. 3, line 47</td>
</tr>
</tbody>
</table>

Column 3--Enter from your records on lines 1 through 6, as appropriate, total organ acquisition days (Medicare and non-Medicare). An organ acquisition day is an inpatient day of care rendered to a potential recipient/donor (before admission for the actual transplant) solely for a medical evaluation for an anticipated organ transplant; or an organ donor patient who is hospitalized for the surgical removal of an organ for transplant; or a day of care rendered to a cadaver in an inpatient...
routinable service area for the purpose of surgical removal of its organs for transplant. Enter on line 7,
the sum of the days on lines 1 through 6. See CMS Pub. 100-02, chapter 11, §§140.4-140.8.

Column 4--Enter on lines 1 through 6, as appropriate, the amount in column 2 multiplied by the
amount in column 3. Enter on line 7, the sum of lines 1 through 6.

Lines 8 through 40--These lines provide for the computation of ancillary service cost applicable
to organ acquisition. These lines also provide for the accumulation of inpatient and outpatient
organ acquisition ancillary charges.

Column 1--Enter on lines 8 through 40, the “cost or other” cost-to-charge ratio from Worksheet C,
column 9.

Column 2--Enter from your records inpatient and outpatient organ acquisition ancillary charges.
Enter on line 41, the sum of lines 8 through 40.

Column 3--Enter on lines 8 through 40, the organ acquisition costs. Compute this amount by
multiplying the ratio in column 1 by the amount in column 2 for each cost center. Enter on line 41,
the sum of lines 8 through 40.

4028.2 Part II - Computation of Organ Acquisition Costs (Other Than Inpatient Routine and
Ancillary Service Costs).--

Lines 42 through 47--Use these lines to apportion the cost of inpatient services attributable to
organ acquisitions rendered in each of the inpatient routine areas by interns and residents not in an
approved teaching program.

Column 1--Enter on the appropriate lines the average per diem cost of interns and residents not in
an approved teaching program in each of the inpatient routine areas. Obtain these amounts from
Worksheet D-2, Part I, column 4, lines as indicated.

Column 2--Enter the number of organ acquisition days in each of the inpatient routine areas from
Part I, column 3, lines 1 through 6, as appropriate.

Column 3--Multiply the per diem amount in column 1 by the number of days in column 2, for each
cost center.

Line 48--For columns 2 and 3, enter the sum of lines 42 through 47.

Lines 49 through 54--These lines provide for the computation of the cost of outpatient services
attributable to organ acquisitions rendered in each of the outpatient service areas by interns and
residents not in an approved teaching program.

Column 1--Enter on the appropriate lines the organ acquisition charges in each of the outpatient
service areas. Obtain these amounts from Part I, column 2, lines 35 through 40, as appropriate.

Column 2--Enter the ratio of the outpatient costs of interns and residents not in an approved
teaching program to the hospital outpatient service charges in each of the outpatient service areas.
Obtain these ratios from Worksheet D-2, Part I, column 4, lines as indicated.

Column 3--Multiply the charges in column 1 by the ratios in column 2 for each cost center. Enter
the sum of lines 49 through 54 on line 55.