4029.4  Part IV - Apportionment of Cost for Physicians’ Services in a Teaching Hospital for Cost Reporting Periods Ending On or After June 30, 2014.--This part provides for the accumulation and apportionment of reimbursable cost for titles V, XVIII, and XIX using the aggregate per diem method of apportionment (see CMS Pub. 15-1, chapter 22, §2218) for the adjusted direct medical and surgical services, including the supervision of interns and residents, rendered by physicians to patients in a teaching hospital which makes the election described in CMS Pub. 15-1, chapter 21, §2148. Complete a separate Part IV for the hospital and each hospital sub-provider for cost reporting periods ending on or after June 30, 2014.

Line Descriptions

Line 1--Enter the adjusted cost of direct medical and surgical services, including the supervision of interns and residents, rendered to all patients by physicians, determined in accordance with CMS Pub. 15-1, chapter 21, §2148. When completing this worksheet for multiple components of a health care complex, enter the same amount on each component’s Part IV worksheet.

Line 2--Enter the sum of the hospital inpatient days and the hospital outpatient visit days for all patients in the hospital and each hospital sub-provider. Compute these days in the manner described in CMS Pub. 15-1, chapter 22, §2218.C. When completing this worksheet for the hospital or hospital sub-provider(s), enter the same amount on each component’s Part IV.

Line 3--Enter the result obtained by dividing the cost of services on line 1 by the sum of the days on line 2.

Lines 4 through 16--For each line, enter the reimbursable days and outpatient visit days for titles V, XVIII, and XIX for the hospital and each sub-provider. Lines 10 through 16 contain the total of the title XVIII organ acquisition days and outpatient visit days. Compute these days from your records in the manner described in CMS Pub. 15-1, chapter 22, §2218.C.

Lines 18 through 30--For each line, enter the result of multiplying the days entered on lines 4 through 16 by the average cost per diem from line 3. The total becomes a part of the reimbursement settlement through the transfers denoted on this worksheet. Transfer the amounts as follows:

From Worksheet D-5, Part IV To Worksheet
Line 18 plus line 19                   E-3, Part VII, line 20 (title V hospital or component)
Line 20                                E, Part A, line 56 (Medicare IPPS hospital)
                                          E-3, Part I, line 3 (TEFRA hospital)
                                          E-3, Part II, line 15 (IPF)
                                          E-3, Part III, line 16 (IRF)
                                          E-3, Part IV, line 6 (LTCH)
                                          E-3, Part V, line 17 (Cost reimbursement)
                                          E, Part B, line 23 (Medicare hospital Part B)

Line 21
Line 22 plus line 23                   E-3, Part VII, line 20 (title XIX hospital or component)
Sum of lines 24 through 30              D-4, Part III, line 60