

4905. D SERIES

On the D series of worksheets, the SNF apportions the cost applicable to inpatient and outpatient services reimbursable under the program. The series consists of the following worksheets:

- Worksheet D - Apportionment of Ancillary and Outpatient Costs
- Worksheet D-1 - Computation of Inpatient Routine Service Costs

4905.10 WORKSHEET D - APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

This worksheet apportions costs applicable to inpatient, outpatient, and preventive vaccine services reimbursable under titles V, XVIII, and XIX for SNFs, NFs, and ICF/IIDs in accordance with 42 CFR 413.53(b). Complete a separate worksheet for each component. Identify the healthcare program and provider component by checking the appropriate boxes at the top of the worksheet.

Column 1.--For lines 30 through 47, 65, 71, 80, and 81, transfer the cost to charge ratio from the corresponding line on Worksheet C, column 5.

Column 2.--Enter, from the PS&R or provider records, the inpatient charges for lines 30 through 47, 65, 71, 80, and 81. For Medicare purposes these charges are paid under SNF PPS and are NOT subject to cost reimbursement. Do not include any charges identified as MSP/LLC. Submit a reconciliation of variances if the charges entered on each line differ from the source (e.g., to show the elimination of any professional component charges).

Column 3.--Enter from the PS&R or provider records, the inpatient Part B and outpatient charges for lines 30 through 47, 65, 71, 80, and 81. For Medicare purposes these services are paid under OPSS and are NOT subject to cost reimbursement.

Column 4.--Enter from the PS&R or provider records the preventive vaccine charges for line 80, that are subject to cost reimbursement and not subject to deductible and coinsurance. Do not include preventive vaccine charges in columns 2 or 3.

Column 5.--For each line 30 through 47, 65, 71, 80, and 81, enter the result of multiplying the charges in column 2, by the ratio in column 1.

Column 6.--For each line 30 through 47, 65, 71, 80, and 81, enter the result of multiplying the charges in column 3, by the ratio in column 1.

Column 7.--For line 80, enter the result of multiplying the charges in column 4 by the ratio in column 1.

Line 100.--For each of columns 2 through 7, enter the sum of lines 30 through 47, 65, 71, 80, and 81, as applicable.