

4905.20 WORKSHEET D-1 - COMPUTATION OF INPATIENT ROUTINE SERVICE COSTS

This worksheet provides for the computation of inpatient routine service cost in accordance with 42 CFR 413.53 (determination of cost of services to beneficiaries) and 42 CFR 413.30 (limitations on reimbursable costs). This worksheet applies to all Title V, Title XVIII, and Title XIX inpatient routine costs.

As applicable, complete a separate worksheet for each provider component (SNF, NF, ICF/IID) and healthcare program. Indicate the healthcare program and provider component on the worksheet by selecting the appropriate program and component at the top of the worksheet.

Line Descriptions

Line 1.--Enter the total inpatient days, including private room days for the provider component and healthcare program for which the worksheet is completed:

<u>Description</u>	<u>Total Inpatient Days from:</u>
SNF	Worksheet S-3, Part I, line 1, column 7
NF	Worksheet S-3, Part I, line 2, column 7
ICF/IID	Worksheet S-3, Part I, line 3, column 7

EXCEPTION: When the SNF is located in a state that licenses the provider as a SNF regardless of the level of care given for titles V and XIX patients, enter the days from Worksheet S-3, column 7, sum of lines 1 and 2.

Line 2.--Enter the total private room days (from provider records).

Line 3.--Enter the inpatient days, including private room days for the healthcare program and provider component for which the worksheet is completed:

<u>Description</u>	<u>Inpatient Days by Program from:</u>
SNF	Title V - Worksheet S-3, Part I, line 1, column 3; Title XVIII - Worksheet S-3, Part I, line 1, column 4; Title XIX - Worksheet S-3, Part I, line 1, column 5
NF	Title V - Worksheet S-3, Part I, line 2, column 3; Title XIX - Worksheet S-3, Part I, line 2, column 5
ICF/IID Care	Title V - Worksheet S-3, Part I, line 3, column 3; Title XIX - Worksheet S-3, Part I, line 3, column 5

EXCEPTION: When the SNF is located in a state that certifies the provider as a SNF regardless of the level of care given for titles V and XIX patients, enter the program inpatient days for title V from Worksheet S-3, lines 1 and 2, column 3; and for title XIX from Worksheet S-3, lines 1 and 2, column 5.

Line 4.--Enter the total medically necessary private room days applicable to each healthcare program and provider component.

Line 5.--Enter the total general inpatient routine service cost from Worksheet B, Part I, column 21, line 25 for the SNF, line 26 for the NF, or line 27 for the IID/ICF.

EXCEPTION: When the SNF is located in a state that licenses the provider as a SNF regardless of the level of care given for titles V and XIX patients enter the general inpatient routine service costs from lines 26 and 27.

Line 6.--Enter the total charges for general inpatient routine services for SNF, NF or IID/ICF, as applicable from provider records. These charges should agree with the amounts on Worksheet G-2, column 7, lines 1, 2, or 3. See exception after line 5 above.

Line 7.--Calculate the general inpatient routine cost/charge ratio (rounded to six decimal places, e.g., round 0.102589241 to 0.102589) by dividing the total inpatient general routine service costs on line 5 by the total inpatient general routine service charges on line 6.

Line 8.--Enter the private room charges from provider records.

Line 9.--Calculate the average per diem charge (rounded to two decimal places) for private room accommodations by dividing the total charges for private room accommodations on line 8 by the total number of days of care furnished in private room accommodations on line 2.

Line 10.--Enter the semi-private room charges from provider records.

Line 11.--Calculate the average per diem charge (rounded to two decimal places) for semi-private accommodations by dividing the total charges for semi-private room accommodations on line 10 by the total number of days of care furnished in semi-private room accommodations (line 1 minus line 2).

Line 12.--Subtract the average per diem charge for all semi-private accommodations on line 11 from the average per diem charge for all private room accommodations on line 9 to determine the average per diem private room charge differential. If a negative amount results from this computation, enter zero.

Line 13.--Multiply the average per diem private room charge differential on line 12 by the inpatient general routine cost/charge ratio on line 7 to determine the average per diem private room cost differential (rounded to two decimal places).

Line 14.--Multiply the average per diem private room cost differential on line 13 by the private room accommodation days on line 2 to determine the total private room accommodation cost differential adjustment.

Line 15.--Subtract the private room cost differential adjustment on line 14 from the general inpatient routine service cost on line 5 to determine the adjusted general inpatient routine service cost net of private room accommodation cost differential adjustment.

Line 16.--Calculate the adjusted general inpatient routine service cost per diem by dividing the amount on line 15 by inpatient days (including private room days) on line 1.

Line 17.--Calculate the routine service cost by multiplying the program inpatient days (including the private room days) on line 3 by the adjusted general inpatient routine service cost per diem on line 16.

Line 18.--Calculate the medically necessary private room cost applicable to the program by multiplying medically necessary private room days on line 4 by the average per diem private room cost differential amount on line 13.

Line 19.--Enter the total program general inpatient routine service cost, sum of lines 17 and 18.

Line 20.--Transfer the capital-related cost allocated to the general inpatient service cost center from Worksheet B, Part II, column 21, for the SNF line 25; for the NF line 26; or for the ICF/IID line 27.

Line 21.--Calculate the per diem capital-related cost by dividing line 20 by total inpatient days on line 1.

Line 22.--Calculate the program capital-related cost by multiplying line 21 by line 3.

Line 23.--Calculate the inpatient routine service cost by subtracting the amount on line 22 from the amount on line 19.

Line 24.--Obtain the aggregate charges to beneficiaries for excess costs from provider records.

Line 25.--Calculate the total program routine service costs for comparison to the cost limitation by subtracting the amount on line 24 from the amount on line 23.

Line 26.--**This line is not applicable for title XVIII, but may be used for title V or XIX.** Enter the per diem limitation for routine service cost applicable to the respective title, if applicable.

Line 27.--**This line is not applicable for title XVIII, but may be used for title V or XIX.** Calculate the inpatient routine service cost limitation by multiplying the number of inpatient days on line 3 by the per diem limitation for inpatient routine service cost on line 26.

Line 28.--**This line is not applicable for title XVIII, but may be used for title V or XIX.** Calculate the amount of reimbursable inpatient routine service cost by adding line 22 to the lesser of lines 25 or 27.