

## CHAPTER 2

### Distribution Instructions

#### 2.1 Worksheet Development

- a. A distribution worksheet should be developed for each service to submit their data to the CDR Coordinator for submission into the CDR system. Distribution data must be provided for each CDR sub-account (see Appendix C) to which cost has been recorded for the service.
- b. Determine the CDR accounts valid for the individual services based on a list of valid accounts for your facility (see definitions in Chapter 1). The Daily Gains and Loss Sheet should assist in determining the valid bed section accounts for your facility. To assist in determining the valid Outpatient accounts, check the latest NPCD generated OP report for the listing of DSS Identifiers (clinic stops) recorded for your facility. Review the definitions of the accounts in the 3000, 4000, 5000, 6000 and 8000 accounts with the service to determine which, if any, are valid for their service.
- c. Review the definitions of certain accounts to determine which cost centers should appropriately use them. The following inpatient accounts are for procedures and therefore should only include the cost from services assisting with the procedure:
  - 1118.00 Inpatient Dialysis
  - 1212.00 Operating Room
  - 1213.00 Open Heart
- d. Special attention should be taken in determining the proper use of the 8000 series of accounts appropriate for your facility. Many facilities have established Sharing Agreements as a means of generating additional resources for their facility. Although accounts 8024.00 and 8025.00 are sharing accounts, they are specifically for costs incurred where patient workload was not reported to the CDR.

#### 2.2 Distributions

- a. The FTEE distribution should be based on the hours spent by the employees to the applicable accounts. Any cost transfers in FMS or CDR should be considered when deriving the percentage distribution for FTE. Overtime hours do not

impact FTEE. Separate distributions should be submitted for the applicable sub-accounts

- b.** The Personal Services distribution should be based on current salary rates (including Physician Special Pay). The distribution should be based on the salary rates applied to the time spent to the respective accounts. Premium Pay (Overtime, Night Differential, etc.) cost is included in the personal services cost. Separate distributions should be submitted for the applicable sub-accounts.
- c.** The All Other distribution should be based on the supplies and/or services used to provide care to the various accounts. Separate distributions should be submitted for the applicable sub-accounts. Support to Education and Training and Research Support should be minimal.

### **2.3 Workload Units**

- a.** Most workload units for the CDR are from handoffs from National Systems such as VWM, NPCD, etc.
- b.** The units for the specialty bed section accounts can be obtained from the end-of-month Gains and Loss Sheet and submitted on-line to the CDR system. The days submitted for these bed accounts are deducted for the days reported to the general bed section by the VWM handoff (see Appendix D).
- c.** Program officials whose CDR accounts require on-line submission of workload should report the units on their monthly worksheets.

### **2.4 Building Depreciation**

Building depreciation expense is provided in the FMS handoff to CDR as cost center 682. This cost center requires monthly distribution and must total 100 percent. The square footage provided by Engineering Service would be the best basis for distribution. However, if the file is not current in relation to program usage, then Direct Care FTEE may be an option.