

CAH Reimbursement No Swing Bed vs. Swing Bed

	CAH with no Swing Bed days		CAH with Swing Bed days	
Routine Services				
Routine Cost:		2,000,000		2,400,000 20%
Direct	1,000,000 50%		1,300,000 54%	
Overhead	1,000,000 50%		1,100,000 46%	
Patient Days:		2,000		3,000 50%
Acute Medicare	1,200 60%		1,200 40%	
Acute Other	800 40%		800 27%	
Skilled Swing Bed	0 0%		1,000 33%	
Routine Cost per day		1,000		800
Medicare cost - Acute		1,200,000		960,000
Medicare cost - Swing Bed		0		800,000
Total Medicare cost		1,200,000		1,760,000
Medicare cost based payment at 101% of cost		1,212,000		1,777,600
Routine cost not covered by Medicare		788,000		622,400
Ancillary Services				
Therapy Cost:		200,000		230,000 15%
Direct	130,000 65%		150,000 65%	
Overhead	70,000 35%		80,000 35%	
Therapy Charges:		280,000		330,000 18%
Medicare Outpatient	64,000 23%		64,000 19%	
Other Outpatient	90,000 32%		90,000 27%	
Medicare Acute	76,000 27%		76,000 23%	
Other Acute	50,000 18%		50,000 15%	
Medicare Swing Bed	0 0%		50,000 15%	
Cost to Charge Ratio		0.7143		0.6970
Medicare Outpatient Cost		45,714		44,606
Medicare Acute Cost		54,286		52,970
Medicare Swing Bed Cost		0		34,848
Total Medicare Cost		100,000		132,424
Medicare cost based payment at 101% of cost		101,000		133,748
Therapy cost not covered by Medicare		99,000		96,252