

3632. WORKSHEET E-2 - CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS

This worksheet provides for the reimbursement calculation for swing bed services rendered to program patients under titles V, XVIII, and XIX. It provides for an accumulation of reimbursable costs determined on various worksheets within the cost report package. It also provides (under Part B) for the computation of the lesser of 80 percent of reasonable cost after deductibles or reasonable cost minus coinsurance and deductibles. These worksheets have been designed so that components must prepare a separate worksheet for swing bed-SNF title XVIII, Parts A and B, and separate worksheets for swing bed-NF for title V and title XIX. Use column 1 only on the worksheets for title V and title XIX. Indicate the use of each worksheet by checking the appropriate boxes. When a hospital with a certified SNF component has made an election to use the swing bed optional method for the SNF, the SNF component uses this worksheet to compute the swing bed-SNF reimbursement. (See 42 CFR 413.24(d)(5) and CMS Pub. 15-I, §2230.5.B.)

Lines 1 through 9--Enter in the appropriate column on lines 1 through 7 the indicated costs for each component of the health care complex.

Line 1--Enter the cost of swing bed-SNF inpatient routine services transferred from Worksheet D-1, Part II, line 62 (title XVIII only). Effective for cost reporting periods beginning on or after July 1, 2002 swing beds are paid on the basis of SNF PPS and are required to input the total PPS payments in column 1 or 2, as applicable, from the provider's books and records or the PS&R. (See Vol. 67 FR 147 dated July 31, 2002 and PM A-02-016, change request 1666) **However, for CAHs with reporting periods beginning on or after July 1, 2002, continue to transfer the amount from worksheet D-1, part II, line 62. CAHs with reporting periods beginning on or after January 1, 2004, transfer 101 percent of the amount from worksheet D-1, part II, line 62.**

For RPCH providers, enter this amount from Worksheet C, Part IV, column 2, line 9. Make no entry on line 1 when Worksheet E-2 is used for swing bed-NF unless your State recognizes only SNF level of care. Then do not use lines designated as NF.

Do not use lines 2 and 3 for swing bed SNF PPS providers.

Line 2--Enter the cost of swing bed-NF inpatient routine services transferred from Worksheet D-1, Part II, line 65 (titles V and XIX only). For RPCH providers, enter this amount from Worksheet C, Part IV, columns 1 or 3, line 9, for titles V or XIX. Make no entry on line 2 when Worksheet E-2 is used for swing bed-SNF.

Line 3--Enter the amount of ancillary services **(CAHs with reporting periods beginning on or after January 1, 2004, transfer for Title XVIII services 101 percent of the amounts from the applicable worksheets):**

Title V	from	Worksheet D-4, col. 3, line 101
Title XVIII, Part A	from	Worksheet D-4, col. 3, line 101
Title XVIII, Part B	from	The sum of Worksheet D, Part V, cols. 9 and 11, line 104 and Worksheet D, Part VI, line 3
Title XIX	from	Worksheet D-4, col. 3, line 101

Enter title XVIII, Part B amounts only in column 2. Enter all other amounts in column 1.

Line 4--Enter (in column 1 for titles V and XIX and in column 2 for title XVIII) the per diem cost for interns and residents not in an approved teaching program transferred from Worksheet D-2, Part I, column 4, line 2 or line 10, as appropriate.

Line 5--For title XVIII, enter in column 1 the total number of days in which program swing bed-SNF patients were inpatients. Transfer these days from Worksheet D-1, Part I, sum of lines 10 and 11. For titles V or XIX, enter in column 1 the total number of days in which program swing bed-NF patients were inpatients. Transfer these days from Worksheet D-1, Part I, sum of lines 12 and 13. For title XVIII, enter in column 2 the total number of days in which Medicare swing bed beneficiaries were inpatients and had Medicare Part B coverage. Determine such days without regard to whether Part A benefits were available. Submit a reconciliation with the cost report demonstrating the computation of Medicare Part B inpatient days.

The following reconciliation format is recommended:

Part A Inpatient Days	Plus	Part B Only Days	Part A Coverage Minus But No Part B Days Coverage	Equals	Medicare Part B Days
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**NOTE:** See §3623.1.

Line 6--Enter the amount on line 4 multiplied by the number of days recorded on line 5. Also, if the hospital qualifies for the exception for graduate medical education payments in 42 CFR 413.86 (e)(4)(i), enter the amount transferred from Worksheet D-2, Part II, column 7, line 27.

Line 7--If Worksheet E-2 is completed for a certified SNF that has made an election to be reimbursed as though it were a swing bed hospital, enter the applicable program's share of the reasonable compensation paid to physicians for services on utilization review committees applicable to the SNF. (See 42 CFR 413.24(d)(5) and HCFA Pub. 15-I, §2230.5B.)

Line 8--Enter the sum of lines 1 through 3, plus lines 6 and 7 for each column.

Line 9--Enter any amounts paid and/or payable by workmens' compensation and other primary payers. (See instructions to Worksheet E, Part A, line 17, in §3630.1 for further clarification.)

Line 10--Line 8 minus line 9.

Line 11--Enter the deductible billed to program patients. DO NOT INCLUDE deductible applicable to physician professional services. Obtain this amount from your records.

Line 12--Enter line 10 minus line 11.

Line 13--Enter from your records the amounts billed to program patients for coinsurance. DO NOT INCLUDE coinsurance billed to program patients for physician professional services.

Line 14--In column 2, enter 80 percent of the amount on line 12.

Line 15--Enter the lesser of line 12 less line 13 or line 14.

Line 16--Enter any other adjustments. For example, enter an adjustment from changing the recording of vacation pay from cash basis to accrual basis, etc. (See HCFA Pub. 15-I, §2146.4.)

Line 17--When Worksheet E-2 is completed for Medicare, enter the amount of bad debts (net of bad debt recoveries) for billed deductibles and coinsurance (excluding bad debts for physician professional services) for Part A services in column 1 and for Part B services in column 2. **If recoveries exceed the current year's bad debts, line 17 will be negative.**

**Line 17.01--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 17. (4/1/2004b)**

Line 18--For title XVIII, Part A, enter in column 1 the sum of lines 15 and 17 plus or minus line 16. For title XVIII, Part B, enter in column 2 the sum of lines 15 and 17, plus or minus line 16. For titles V and XIX, enter in column 1 the sum of lines 15 and 17, plus or minus line 16.

Line 19--Enter the sequestration adjustment amount, if applicable.

Line 20--For title XVIII, enter in column 1 the amount from the appropriate Worksheet E-1, column 2, line 4, and enter in column 2 the amount from the appropriate Worksheet E-1, column 4, line 4. For intermediary final settlement, report on line 20.01 the amount from line 5.99 for columns 2 and 4. For titles V and XIX, enter interim payments from your records.

Line 21--Enter the amount recorded on line 18 minus the sum of the amounts on lines 19 and 20. This amount shows the balance due you or the program. Transfer this amount to Worksheet S, Part II, columns as appropriate, lines 3 or 4 for the swing bed-SNF or the swing bed-NF, respectively.

Line 22--Enter the Medicare reimbursement effect of protested items. Estimate the reimbursement effect of the non-allowable items by applying reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See §115.2.) Attach a schedule showing the supporting details and computations for this line.