

**State of Michigan
Department of Community Health
Lansing, Michigan**

**Medicaid Program for Disproportionate Share
Hospital Payment Final Rule
Medicaid State Plan Rate Year 2010**

**Independent Accountant's Report
On applying Agreed-Upon Procedures**



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**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Department of Community Health
Actuarial Division
Lansing, Michigan 48909

We have performed the procedures in the attached schedule, which were agreed-to by the State of Michigan, Department of Community Health (MDCH), solely to assist MDCH in evaluating the State of Michigan's (State) compliance with the six verifications outlined in the *Medicaid Program for Disproportionate Share Hospital Payment Final Rule* (DSH Rule) during the Medicaid State Plan (MSP) rate year 2010. Management is responsible for the State's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the MDCH. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached Schedule of Agreed-Upon Procedures, either for the purpose for which this report has been requested, or for any other purpose. The results of the agreed-upon procedures are listed in the attached *Schedule of Agreed-Upon Procedures*.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the MDCH, the hospitals participating in the state of Michigan's DSH Program, and the Centers of Medicare & Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

Myers and Stauffer LC

Myers and Stauffer LC
December 10, 2013

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2010

Verification 1

Each hospital that qualifies for a Disproportionate Share Hospital (DSH) payment in the State is allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the MSP rate year to Medicaid-eligible individuals and individuals with no source of third-party coverage for the services, in order to reflect the total amount of claimed DSH expenditures.

Procedures

We verified if every hospital qualified under the federal DSH criteria and MDCH-defined DSH criteria.

Results: We found that 1 hospital did not meet the federal or state requirements for eligibility as a DSH hospital. The hospital did not meet the Medicaid utilization rate of at least 1% and the obstetrician requirement because hospital has closed operations.

We performed procedures to verify each hospital's receipt of the full DSH allotment and requested certifications from the hospitals relating to retention of DSH funds.

Results: We found that 122 of the 123 hospitals receiving DSH funds certified the hospital was allowed to retain the entire DSH payment made by the state during MSP 2010. The remaining hospital did not submit a certification confirming the hospital was allowed to retain the entire DSH payment from the state because the hospital has closed operations.

Verification 2

DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. For each audited MSP rate year, the DSH payments made in that audited MSP rate year must be measured against the actual uncompensated care cost in that same audited MSP rate year.

Procedures

Utilizing the individual Schedule of Annual Reporting Requirements (compiled by Myers and Stauffer LC per the procedures described below), we summarized the hospital-specific uncompensated care costs incurred during the MSP year.

Results: We used the Schedule of Annual Reporting Requirements to summarize the hospital-specific uncompensated care costs incurred during the 2010 MSP rate year.

We compared the hospital-specific DSH payments to the uncompensated care costs and noted any providers where the DSH payments exceeded the hospital-specific uncompensated care costs.

Results: We compared the actual DSH payments to the initial DSH payment limits calculated by the state and found 1 hospital was paid in excess of their state calculated DSH limit. We compared the hospital-specific DSH payments to the uncompensated care costs calculated by Myers and Stauffer and found that 24 qualified facilities exceeded their hospital-specific limit. Additionally, the one non-qualified facility is considered to have exceeded their hospital-limit since they did not qualify for the payment made by the state.

We compiled the individual Schedule of Annual Reporting Requirements using information and calculations from documents supplied by the hospital facilities.

Results: The Schedule of Annual Reporting Requirements was compiled for 123 facilities that received DSH payments in MSP rate year 2010.

Verification 3

Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid-eligible individuals and individuals with no third-party coverage for the inpatient and outpatient hospital services they received as described in section 1923(g)(1)(A) of the Act are eligible for inclusion in the calculation of the hospital-specific DSH payment limit.

Procedures

We calculated the uninsured costs using the "as filed" uninsured charges and cost center specific cost-to-charge ratios and per diems.

Results: There were 123 hospitals that received DSH funds. Out of these 123, 122 facilities qualified for DSH payments (See Verification 1). We found that of the 122 qualified facilities, 120 were able to provide Myers and Stauffer with documentary support for their uninsured costs and charges, while the remaining two facilities did not provide documentation to support their uninsured costs and charges. We also found the remaining one unqualified desk review facility did not provide uninsured charge data to support the uninsured costs and charges.

We calculated the Medicaid costs and payments using the cost center specific cost-to-charge ratio.

Results: We calculated the Medicaid costs and payments for all of the qualified hospitals using the cost center specific cost-to-charge ratios and per diems from the Centers for Medicare and Medicaid Services (CMS) 2552-96 and 2552-10 cost reports and the Medicaid Management Information System (MMIS) data for the charges and payments.

We performed a risk assessment to select hospitals for expanded procedures to review their uncompensated care costs. We reviewed the uninsured charges and removed any unallowable charges for hospitals selected.

Results: There were 9 hospitals that were selected for expanded review procedures as a result of the risk assessment. We found that all of these hospitals submitted uninsured charge data for review. Of the 9 hospitals that submitted uninsured data, unallowable charges were removed from 9 of them.

We compiled a listing of unallowable charges and provided this listing to the 9 hospitals. The hospitals were asked to respond to the disallowance of these charges and provide additional support for including these charges as allowable charges.

Results: We found that 3 of the 9 expanded review hospitals included individuals who were Medicaid-eligible and compensated by Medicaid; individuals who had a source of third-party coverage; duplicate charges; or reported uninsured charges and costs from another MSP rate year.

We re-calculated the uninsured cost using the cost center specific cost-to-charge ratios.

Results: We provided the State with a schedule of re-calculated costs.

We re-calculated the Medicaid cost using the cost center specific cost-to-charge ratios and per diems.

Results: We provided the State with a schedule of re-calculated costs.

Verification 4

For purposes of the hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a DSH hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated care costs of furnishing inpatient hospital and outpatient hospital services to individuals with no source of third-party coverage for such services.

Procedures

We determined whether the State's procedures take into account all payments (Medicaid fee-for-service (FFS), Medicaid managed care, and supplemental/enhanced Medicaid payments) in the calculation of hospital-specific limits.

Results: We found that MDCH did not obtain and utilize payments from out-of-state Medicaid agencies, including out-of-state Medicaid supplemental/enhanced, Medicaid FFS, or Medicaid managed care organization payments when calculating the hospital-specific limit. We found that 53 facilities received out-of-state FFS payments and 12 facilities received out-of-state Medicaid managed care payments that the State did not include in their calculation.

We obtained a listing of supplemental state Medicaid payments from the state and included these payments in the Total Medicaid Inpatient / Outpatient Payments in the Schedule of Annual Reporting Requirements.

Results: MDCH records indicated that 119 of the 123 hospitals which received 2010 DSH payments also received supplemental state Medicaid payments. We included these payments in the Total Medicaid Inpatient / Outpatient Payments in the Schedule of Annual Reporting Requirements. The four hospitals that did not receive supplemental state Medicaid payments were the State of Michigan Psychiatric Hospitals.

Verification 5

Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under 42 CFR Section 455.304; and any payments made on behalf of the uninsured from payment adjustments, have been separately documented and retained by the State.

Procedures

We obtained copies of MDCH's policies and procedures regarding documentation retention related to information and records of all inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments; and, any payments made on behalf of the uninsured from payment adjustments under section 1923 of the Act.

Results: We found that MDCH has retained the following documents pertaining to the DSH program: MSP, electronic cost reports along with Michigan Medicaid Forms (MMFs), correspondence received from the hospitals, MDCH-prepared DSH calculation worksheets, and the MMIS data.

We prepared a summary schedule detailing MDCH's documentation procedures, including the specific data elements retained by MDCH.

Results: The State maintains a document retention policy that establishes the retention period for files, but does not identify the particular records that are required to be maintained in the file.

We determined whether the State has documented and retained information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments and whether any payments made on behalf of the uninsured from payment adjustments have been separately documented and retained by the State.

Results: MDCH does not maintain or collect support for the Medicare cost reports or Michigan Medicaid Filed (MMFs) cost reports submitted by the hospitals. In accordance with the Medicaid Provider Manual, each hospital is responsible for maintaining its own supporting documents and records related to information reported to MDCH. We found that one of the 123 hospitals did not provide documentation in response to the 2010 DSH documentation request because the hospital has closed operations. Additionally, the State does not have a procedure to ensure hospitals participating in the DSH program are retaining the required records.

Verification 6

The information specified in paragraph (d)(5) of Title 42 Code of Federal Regulations (CFR) Part 455.304 includes a description of the methodology for calculating each hospital's payment limit under section 1923(g)(1) of the Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient hospital and outpatient

hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the inpatient hospital and outpatient hospital services they received.

Procedures

We obtained documentation from MDCH outlining the methodology used to calculate the hospital-specific DSH limit and methodology used to calculate the various DSH payments. We reviewed this documentation to determine if it included a description of the methodology for calculating each hospital's payment limit under section 1923(g)(1) of the Act, including how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the inpatient hospital and outpatient hospital services they received.

Results: We reviewed the information specified in paragraph (d)(5) of Title 42 CFR Part 455.304 for MSP rate year 2010 and the Medicaid Provider Manual and determined it included a description of the methodology for calculating each hospital's payment limit under section 1923(g)(1) of the Act, including how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the i/p hospital and o/p hospital services they received. The State's methodology was not in compliance with the Federal regulations, specifically, uninsured charges are defined as, "charges for services provided to beneficiaries who do not have insurance coverage or for services not covered by the patient's insurance coverage."

We reviewed MDCH's DSH procedures to ensure consistency with inpatient and outpatient Medicaid reimbursable services in the approved MSP.

Results: We found the State's MSP is silent with regards to the definitions of inpatient and outpatient reimbursable services. However, MDCH's DSH procedures for inpatient and outpatient services are in compliance with the Medicaid Provider Manual.

We reviewed DSH procedures to ensure that only costs eligible for DSH payments are included in the development of the hospital-specific DSH limit.

Results: We found that the MSP states that only costs eligible for DSH payments are to be included in the development of the hospital-specific DSH limit.

We determined if the MSP section covering DSH payments complies with section 1923(g)(1) of the Act.

Results: We compared the MSP section covering DSH payments to section 1923(g)(1) of the Act and determined it to be compliant.

We determined how MDCH defines inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the inpatient hospital and outpatient hospital services they received.

Results: We found that the State's Medicaid Provider Manual includes a definition of inpatient and outpatient hospital services. "Inpatient services are:

- Ordinarily furnished in a facility for the care and treatment of inpatients.
- Furnished under the direction of a physician or a dentist.
- Furnished in a facility that is:
 - Maintained primarily for the care and treatment of inpatients with disorders other than mental diseases;
 - Licensed or formally approved as a hospital by an officially designated authority for State standard-setting; and
 - Medicare-certified to provide inpatient services.

An inpatient is an individual who has been admitted to a hospital for bed occupancy with the expectation that he will remain at least overnight, even when it later develops that he can be discharged or is transferred to another hospital and does not use the bed overnight. Days of care provided to a beneficiary are in units of full days, beginning at midnight and ending 24 hours later. Medicaid covers the day of admission but not the day of discharge. If the day of admission and the day of discharge are the same, the day is considered an admission and counts as one inpatient day."

"Outpatient hospital services are:

- Furnished under the direction of a physician or dentist.
- Furnished in a facility that is certified as a provider, or as having provider-based status, by Medicare."

Hospital Audit Findings Consultation

We prepared a summary for each of the 123 hospitals.

Results: A hospital specific schedule of annual reporting requirements was e-mailed to each provider by September 30, 2013. The schedule included:

- The 17 reporting requirements mandated by CMS under 42 CFR 447.229(c)
 - Hospital Name
 - Estimate of Hospital-Specific DSH Limit
 - Medicaid Inpatient Utilization Rate
 - Low Income Utilization Rate
 - State Defined DSH Qualification Criteria
 - Inpatient/Outpatient Medicaid fee-for-service (FFS) Base Rate Payments
 - Inpatient/Outpatient Medicaid Managed Care Organization Payments

- Supplemental/Enhanced Medicaid Inpatient/Outpatient Payments
 - Total Medicaid Inpatient/Outpatient Payments
 - Total Cost of Care for Medicaid Inpatient/Outpatient Services
 - Total Medicaid Uncompensated Care
 - Uninsured Inpatient/Outpatient Revenue
 - Total Applicable Federal Section 1011 Payments
 - Total Cost of Inpatient/Outpatient Care for the Uninsured
 - Total Uninsured Inpatient/Outpatient Uncompensated Care Costs
 - Total Annual Uncompensated Care Costs
 - Disproportionate Share Hospital Payments
- The newly calculated hospital-specific limit and determination of whether the hospital was paid over its new limit.

Report on DSH Verifications

State of Michigan
Report on DSH Verifications Table
For the Medicaid State Plan Rate Year Ended September 30, 2010

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
Allegiance Health (W.A. Foote Memorial Hospital)	Yes	4,019,077	9,851,422	5,832,345	Yes	Yes	Yes	Yes
Alpena General Hospital	Yes	4,558,380	2,189,973	(2,368,407)	Yes	Yes	Yes	Yes
Keweenaw Memorial Medical Center	Yes	107,610	1,036,847	929,237	Yes	Yes	Yes	Yes
Aspirus Ontonagon Hospital	Yes	208,867	569,554	360,687	Yes	Yes	Yes	Yes
Barbara Ann Karmanos Cancer Hospital	Yes	311,770	8,934,821	8,623,051	Yes	Yes	Yes	Yes
Battle Creek Health System	Yes	2,392,339	6,051,805	3,659,466	Yes	Yes	Yes	Yes
Bay Regional Medical Center	Yes	1,479,705	7,173,799	5,694,094	Yes	Yes	Yes	Yes
Beaumont Hospital Grosse Pointe	Yes	202,449	8,819,556	8,617,107	Yes	Yes	Yes	Yes
Bell Memorial Hospital	Yes	1,141,170	1,315,869	174,699	Yes	Yes	Yes	Yes
Borgess Hospital	Yes	2,434,939	9,964,416	7,529,477	Yes	Yes	Yes	Yes
Borgess-Lee Memorial Hospital	Yes	725,948	2,288,831	1,562,883	Yes	Yes	Yes	Yes
Botsford Hospital	Yes	984,398	4,913,932	3,929,534	Yes	Yes	Yes	Yes
Bronson Lake View Hospital (Lake View Community Hospital)	Yes	506,102	2,643,391	2,137,289	Yes	Yes	Yes	Yes
Bronson Methodist Hospital	Yes	10,902,263	15,709,174	4,806,911	Yes	Yes	Yes	Yes
Caro Community Hospital	Yes	102,558	246,944	144,386	Yes	Yes	Yes	Yes
Carson City Osteopathic Hospital	Yes	2,297,751	133,161	(2,164,590)	Yes	Yes	Yes	Yes
Central Michigan Community Hospital	Yes	1,724,129	956,084	(768,045)	Yes	Yes	Yes	Yes
Charlevoix Area Hospital	Yes	964,556	2,450,982	1,486,426	Yes	Yes	Yes	Yes
Cheboygan Memorial Hospital (Note A)	No	551,237	(10,438)	(551,237)	Yes	Yes	No	Yes
Chelsea Community Hospital	Yes	340,675	1,268,193	927,518	Yes	Yes	Yes	Yes
Children's Hospital of Michigan	Yes	17,317,403	30,705,614	13,388,211	Yes	Yes	Yes	Yes
Chippewa War Memorial Hospital	Yes	634,785	9,875,506	9,240,721	Yes	Yes	Yes	Yes
Community Health Center of Branch County	Yes	2,846,302	221,893	(2,624,409)	Yes	Yes	Yes	Yes
Community Hospital - Watervliet	Yes	1,219,356	1,138,604	(80,752)	Yes	Yes	Yes	Yes
Covenant Medical Center, Inc.	Yes	4,209,874	(2,059,352)	(4,209,874)	Yes	Yes	Yes	Yes
Crittenton Hospital	Yes	230,142	40,622,684	40,392,542	Yes	Yes	Yes	Yes
Deckerville Community Hospital	Yes	74,762	415,029	340,267	Yes	Yes	Yes	Yes
Detroit Receiving Hospital	Yes	7,749,653	25,842,244	18,092,591	Yes	Yes	Yes	Yes
Dickinson County Memorial Hospital	Yes	2,780,953	4,728,966	1,948,013	Yes	Yes	Yes	Yes
North Oakland Medical Center (Doctors Hospital)	Yes	326,694	495,749	169,055	Yes	Yes	Yes	Yes
Edward W. Sparrow Hospital	Yes	7,357,436	16,298,089	8,940,653	Yes	Yes	Yes	Yes
Emma L. Bixby Medical Center	Yes	352,124	3,549,261	3,197,137	Yes	Yes	Yes	Yes
Garden City Osteopathic Hospital	Yes	647,715	1,008,028	360,313	Yes	Yes	Yes	Yes
Genesys Regional Medical Center	Yes	3,194,635	229,879	(2,964,756)	Yes	Yes	Yes	Yes
Gerber Memorial Hospital	Yes	2,666,752	3,172,271	505,519	Yes	Yes	Yes	Yes
Grand View Hospital	Yes	653,448	2,029,542	1,376,094	Yes	Yes	Yes	Yes
Gratiot Medical Center	Yes	173,670	1,763,879	1,590,209	Yes	Yes	Yes	Yes
Harper University Hospital	Yes	44,358,707	20,372,973	(23,985,734)	Yes	Yes	Yes	Yes
Hayes Green Beach Memorial Hospital	Yes	1,865,717	948,791	(916,926)	Yes	Yes	Yes	Yes
Healthsource Saginaw	Yes	425,265	1,285,924	860,659	Yes	Yes	Yes	Yes
Henry Ford Cottage Hospital	Yes	702,347	2,304,223	1,601,876	Yes	Yes	Yes	Yes
Henry Ford Hospital	Yes	5,118,724	93,320,616	88,201,892	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital	Yes	980,195	11,583,153	10,602,958	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital-Warren Campus (Bi-County Hospital)	Yes	359,355	5,362,700	5,003,345	Yes	Yes	Yes	Yes
Henry Ford Wyandotte Hospital	Yes	984,440	10,335,916	9,351,476	Yes	Yes	Yes	Yes

State of Michigan
Report on DSH Verifications Table
For the Medicaid State Plan Rate Year Ended September 30, 2010

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
Herrick Memorial Hospital, Inc.	Yes	740,858	1,406,124	665,266	Yes	Yes	Yes	Yes
Hills & Dales General Hospital	Yes	51,683	992,864	941,181	Yes	Yes	Yes	Yes
Hillsdale Community Health Center	Yes	1,221,340	491,984	(729,356)	Yes	Yes	Yes	Yes
Holland Community Hospital	Yes	609,608	4,845,363	4,235,755	Yes	Yes	Yes	Yes
Hurley Medical Center	Yes	11,576,200	24,487,314	12,911,114	Yes	Yes	Yes	Yes
Huron Medical Center	Yes	204,445	1,878,712	1,674,267	Yes	Yes	Yes	Yes
Huron Valley - Sinai Hospital	Yes	142,131	5,091,460	4,949,329	Yes	Yes	Yes	Yes
Ingham Regional Medical Center	Yes	7,077,619	13,752,887	6,675,268	Yes	Yes	Yes	Yes
Ionia County Memorial Hospital	Yes	321,981	2,501,483	2,179,502	Yes	Yes	Yes	Yes
Iron County Community Hospital	Yes	523,987	(74,158)	(523,987)	Yes	Yes	Yes	Yes
Kalkaska Memorial Health Center	Yes	1,960,425	1,883,549	(76,876)	Yes	Yes	Yes	Yes
Kingswood Psychiatric Hospital	Yes	1,034,168	2,130,340	1,096,172	Yes	Yes	Yes	Yes
Lakeland Hospital - St. Joseph	Yes	2,092,559	6,955,037	4,862,478	Yes	Yes	Yes	Yes
Lapeer Regional Hospital	Yes	639,151	3,372,413	2,733,262	Yes	Yes	Yes	Yes
Marlette Regional Hospital	Yes	294,125	2,583,111	2,288,986	Yes	Yes	Yes	Yes
Marquette General Hospital	Yes	2,067,837	(1,278,183)	(2,067,837)	Yes	Yes	Yes	Yes
Mary Free Bed Hospital & Rehabilitation Center	Yes	155,521	853,774	698,253	Yes	Yes	Yes	Yes
McLaren Regional Medical Center	Yes	3,866,671	2,844,838	(1,021,833)	Yes	Yes	Yes	Yes
Mecosta County Medical Center	Yes	1,894,049	(1,640,022)	(1,894,049)	Yes	Yes	Yes	Yes
Memorial Healthcare	Yes	810,990	3,584,326	2,773,336	Yes	Yes	Yes	Yes
Memorial Medical Center of West Michigan	Yes	1,705,428	2,950,215	1,244,787	Yes	Yes	Yes	Yes
Mercy General Health Partners	Yes	2,166,289	2,251,820	85,531	Yes	Yes	Yes	Yes
Mercy Health Partners - Hackley Campus (Hackley Hospital)	Yes	2,746,576	13,009,107	10,262,531	Yes	Yes	Yes	Yes
Mercy Health Partners - Lakeshore Campus (Lakeshore Community)	Yes	661,473	1,266,956	605,483	Yes	Yes	Yes	Yes
Mercy Hospital - Cadillac	Yes	1,074,095	2,211,257	1,137,162	Yes	Yes	Yes	Yes
Mercy Hospital - Grayling	Yes	2,064,476	1,085,766	(978,710)	Yes	Yes	Yes	Yes
Mercy Memorial Hospital	Yes	879,897	5,078,694	4,198,797	Yes	Yes	Yes	Yes
Metro Health Hospital	Yes	2,240,205	9,713,067	7,472,862	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Gladwin	Yes	776,027	3,839,912	3,063,885	Yes	Yes	Yes	Yes
Mount Clemens Regional Medical Center	Yes	6,060,811	14,552,752	8,491,941	Yes	Yes	Yes	Yes
Munson Medical Center	Yes	3,753,544	18,805,853	15,052,309	Yes	Yes	Yes	Yes
North Ottawa Community Hospital	Yes	1,009,462	1,244,164	234,702	Yes	Yes	Yes	Yes
Northern Michigan Regional Hospital	Yes	2,392,166	5,538,376	3,146,210	Yes	Yes	Yes	Yes
Oaklawn Hospital	Yes	944,618	4,616,865	3,672,247	Yes	Yes	Yes	Yes
Oakwood Annapolis Hospital	Yes	575,483	13,929,040	13,353,557	Yes	Yes	Yes	Yes
Oakwood Heritage Hospital	Yes	1,736,036	10,760,026	9,023,990	Yes	Yes	Yes	Yes
Oakwood Hospital and Medical Center	Yes	8,919,803	28,141,112	19,221,309	Yes	Yes	Yes	Yes
Oakwood Southshore Medical Center	Yes	134,750	6,337,385	6,202,635	Yes	Yes	Yes	Yes
Otsego County Memorial Hospital	Yes	1,252,851	2,260,861	1,008,010	Yes	Yes	Yes	Yes
Pennock Hospital	Yes	1,544,470	1,883,404	338,934	Yes	Yes	Yes	Yes
POH Medical Center	Yes	1,653,431	2,600,982	947,551	Yes	Yes	Yes	Yes
Port Huron Hospital	Yes	831,185	4,490,241	3,659,056	Yes	Yes	Yes	Yes
Portage Health Hospital	Yes	1,045,447	(779,229)	(1,045,447)	Yes	Yes	Yes	Yes
Providence Hospital	Yes	963,794	29,815,005	28,851,211	Yes	Yes	Yes	Yes
Rehabilitation Institute	Yes	486,194	2,262,742	1,776,548	Yes	Yes	Yes	Yes

State of Michigan
Report on DSH Verifications Table
For the Medicaid State Plan Rate Year Ended September 30, 2010

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
Saint Mary's Standish Community Hospital	Yes	229,136	1,922,135	1,692,999	Yes	Yes	Yes	Yes
Scheurer Hospital	Yes	340,081	487,108	147,027	Yes	Yes	Yes	Yes
Sinai-Grace Hospital	Yes	3,272,687	13,504,775	10,232,088	Yes	Yes	Yes	Yes
South Haven Community Hospital	Yes	167,168	(612,922)	(167,168)	Yes	Yes	Yes	Yes
Spectrum Health	Yes	3,841,835	18,657,535	14,815,700	Yes	Yes	Yes	Yes
Spectrum Health - Reed City Campus	Yes	1,838,185	2,531,320	693,135	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - Kelsey Campus	Yes	171,821	1,414,710	1,242,889	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - United Campus	Yes	605,718	2,353,280	1,747,562	Yes	Yes	Yes	Yes
St. Francis Hospital	Yes	950,977	3,243,730	2,292,753	Yes	Yes	Yes	Yes
St. John - North Shores Hospital	Yes	255,288	1,083,861	828,573	Yes	Yes	Yes	Yes
St. John Hospital and Medical Center	Yes	3,184,716	22,964,289	19,779,573	Yes	Yes	Yes	Yes
St. John Macomb-Oakland Hospital-Macomb Center	Yes	724,633	13,706,807	12,982,174	Yes	Yes	Yes	Yes
St. John River District Hospital	Yes	796,295	1,912,616	1,116,321	Yes	Yes	Yes	Yes
St. Joseph Mercy Hospital - Ann Arbor	Yes	9,439,217	25,347,551	15,908,334	Yes	Yes	Yes	Yes
St. Joseph Mercy Livingston Hospital	Yes	3,321,999	4,888,243	1,566,244	Yes	Yes	Yes	Yes
St. Joseph Mercy Oakland	Yes	986,287	7,519,321	6,533,034	Yes	Yes	Yes	Yes
St. Joseph Mercy Port Huron	Yes	350,484	1,301,725	951,241	Yes	Yes	Yes	Yes
St. Joseph Mercy Saline Hospital	Yes	674,838	1,044,764	369,926	Yes	Yes	Yes	Yes
St. Mary Mercy Hospital	Yes	535,220	5,345,301	4,810,081	Yes	Yes	Yes	Yes
St. Mary's Health Care (Grand Rapids)	Yes	2,748,816	7,871,974	5,123,158	Yes	Yes	Yes	Yes
St. Mary's of Michigan Medical Center	Yes	10,583,094	11,459,438	876,344	Yes	Yes	Yes	Yes
Sturgis Memorial Hospital	Yes	500,642	2,010,882	1,510,240	Yes	Yes	Yes	Yes
Tawas St. Joseph Hospital	Yes	1,518,373	1,836,853	318,480	Yes	Yes	Yes	Yes
Three Rivers Health	Yes	5,015,456	1,135,197	(3,880,259)	Yes	Yes	Yes	Yes
University of Michigan Health System	Yes	54,706,648	80,555,133	25,848,485	Yes	Yes	Yes	Yes
West Shore Medical Center	Yes	3,513,669	2,791,475	(722,194)	Yes	Yes	Yes	Yes
William Beaumont Hospital - Royal Oak	Yes	1,392,179	19,927,136	18,534,957	Yes	Yes	Yes	Yes
William Beaumont Hospital - Troy	Yes	392,295	16,924,386	16,532,091	Yes	Yes	Yes	Yes
Zeeland Community Hospital	Yes	235,230	1,592,275	1,357,045	Yes	Yes	Yes	Yes
Caro Regional Mental Health Center	Yes	28,402,792	17,564,944	(10,837,848)	Yes	Yes	Yes	Yes
Hawthorn Center	Yes	4,382,096	(630,024)	(4,382,096)	Yes	Yes	Yes	Yes
Kalamazoo Regional Psychiatric Hospital	Yes	25,375,438	15,817,150	(9,558,288)	Yes	Yes	Yes	Yes
Walter P. Reuther Psychiatric Hospital (Reuther)	Yes	34,727,595	18,648,534	(16,079,061)	Yes	Yes	Yes	Yes

Note A: Cheboygan Memorial Hospital ceased operation on 6/28/2010 and did not submit any supporting documentation.

Schedule of Annual Reporting Requirements

State of Michigan
Schedule of Annual Reporting Requirements
For the Medicaid State Plan Rate Year Ended September 30, 2010

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare cost report, Medicaid Paid Claims Summaries, and Hospital-Provided Data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-State and out-of-State payment categories: Fee-For-Service Medicaid primary, Fee-For-Service Crossovers, Managed Care Medicaid primary, Managed Care Medicaid Crossover, and Uninsured individuals with no source of third party coverage. The cost of services for each of these payment categories was calculated using the appropriate per diem or cost-to-charge ratios from each hospital's Medicare Cost Report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular I/POP Medicaid FFS Rate Payments	I/POP Medicaid MCO Payments	Supplemental/Enhanced I/POP Medicaid Payments	Total Medicaid I/POP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid I/POP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total I/POP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total I/POP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received
Allegiance Health (W.A. Foote Memorial Hospital)	11,506,654	27.59%	N/A	1% MIUR	30,775,569	15,335,341	23,304,330	69,415,240	69,313,224	(102,016)	331,712	-	10,285,150	9,953,438	2,851,422	4,019,077	-
Alpena General Hospital	4,699,380	28.42%	N/A	1% MIUR	12,258,476	4,321,429	3,787,936	20,367,841	20,809,403	441,562	525,349	-	2,273,760	1,748,411	2,189,973	4,558,380	-
Keweenaw Memorial Medical Center	1,756,401	28.35%	N/A	1% MIUR	2,043,277	824,400	958,226	3,825,903	4,512,285	686,382	196,205	-	546,670	350,465	1,036,847	107,610	-
Aspirus Ontonagon Hospital	503,360	14.13%	N/A	1% MIUR	525,008	101,984	35,930	662,922	1,085,938	423,016	80,283	-	226,821	146,538	569,554	208,867	-
Barbar Ann Karmanos Cancer Hospital	4,974,629	29.30%	N/A	1% MIUR	18,395,947	15,042,998	16,256,174	49,695,119	58,371,672	8,676,553	188,792	-	447,060	258,268	8,934,821	311,770	-
Battle Creek Health System	16,434,334	30.18%	N/A	1% MIUR	24,505,327	10,368,321	12,664,613	47,538,261	47,411,629	(126,632)	707,924	-	6,886,361	6,178,437	6,051,805	2,392,339	-
Bay Regional Medical Center	10,429,187	28.09%	N/A	1% MIUR	28,046,098	10,303,487	7,966,259	46,315,844	47,863,832	1,547,988	282,934	-	5,908,745	5,628,511	7,173,799	1,479,705	-
Beaumont Hospital Grosse Pointe	14,872,794	24.05%	N/A	1% MIUR	11,764,142	5,148,742	2,633,143	19,546,027	25,826,862	6,280,835	293,982	-	2,823,703	2,538,721	8,819,556	202,449	-
Bell Memorial Hospital	2,796,238	18.23%	N/A	1% MIUR	1,481,787	1,013,102	1,341,810	3,836,699	4,400,682	563,983	154,140	-	906,026	755,886	1,315,869	1,141,170	-
Borgess Hospital	30,015,792	16.30%	N/A	1% MIUR	9,757,329	16,229,322	21,989,583	47,976,234	47,929,091	(47,143)	2,117,960	8,104	10,337,623	10,911,559	9,964,416	2,434,939	-
Borgess-Lee Memorial Hospital	4,293,294	5.72%	N/A	1% MIUR	272,504	989,163	1,210,386	2,472,053	3,601,828	1,129,775	184,385	-	1,343,441	1,159,056	2,288,831	725,948	-
Botsford Hospital	20,066,460	26.07%	N/A	1% MIUR	27,449,658	10,309,584	11,304,202	49,063,444	50,808,499	1,745,055	2,828,866	-	3,451,743	3,168,877	4,913,932	984,398	-
Bronson Lake View Hospital (Lake View Community Hospital)	2,182,312	20.05%	N/A	1% MIUR	2,906,518	961,780	914,689	4,782,987	6,299,436	1,516,449	273,038	-	1,405,980	1,126,942	2,643,391	506,102	-
Bronson Methodist Hospital	51,557,738	35.38%	N/A	1% MIUR	44,519,968	27,254,879	42,522,611	114,297,458	118,281,219	3,983,761	1,232,161	-	12,957,574	11,725,413	15,709,174	10,902,263	-
Caro Community Hospital	235,524	7.81%	N/A	1% MIUR	790,660	76,313	328,966	1,195,939	1,153,024	(42,915)	73,209	-	363,068	289,859	246,944	102,558	-
Carson City Osteopathic Hospital	2,614,351	20.32%	N/A	1% MIUR	865,445	2,336,351	1,921,251	5,123,047	4,759,573	(363,474)	118,974	-	615,627	496,635	133,161	2,297,751	-
Central Michigan Community Hospital	1,925,827	26.67%	N/A	1% MIUR	3,663,748	3,117,915	2,427,439	9,209,102	10,465,687	1,256,585	775,094	-	474,593	(300,501)	956,084	1,724,129	-
Charlevoix Area Hospital	2,508,375	29.79%	N/A	1% MIUR	1,992,945	603,714	834,487	3,431,146	5,021,324	1,590,178	168,983	-	1,029,787	860,804	2,540,982	964,556	-
Cheboygan Memorial Hospital	2,497,352	15.11%	N/A	1% MIUR	1,124,943	936,470	1,918,806	3,043,749	3,033,311	(10,438)	-	-	425,576	425,576	551,237	(10,438)	-
Chelesa Community Hospital	1,574,404	4.42%	N/A	1% MIUR	936,470	553,453	423,952	4,913,875	2,339,451	-	425,576	-	251,855	1,094,472	842,617	1,268,193	340,675
Childrens Hospital of Michigan	41,222,968	72.49%	N/A	1% MIUR	49,100,988	43,919,646	97,519,146	190,539,180	221,211,245	30,672,065	135,129	-	168,678	33,549	30,705,614	17,317,403	-
Chippewa War Memorial Hospital	661,736	38.61%	N/A	1% MIUR	5,484,206	5,210,237	1,774,942	12,469,385	21,162,426	8,693,041	132,646	-	1,315,111	1,182,465	9,875,506	634,785	-
Community Health Center of Branch County	2,867,048	20.92%	N/A	1% MIUR	2,103,533	3,376,454	3,866,211	9,346,198	8,422,363	(923,835)	578,641	-	1,724,369	1,145,728	2,821,302	2,846,302	-
Community Hospital - Watervliet	1,652,525	20.71%	N/A	1% MIUR	1,634,448	1,462,340	1,323,234	4,420,022	4,653,793	233,771	211,819	-	1,116,652	904,833	1,138,604	1,219,356	-
Covenant Medical Center, Inc.	9,506,194	34.99%	N/A	1% MIUR	43,035,167	28,327,372	31,535,126	102,897,665	94,474,852	(8,422,813)	672,663	-	7,036,124	6,363,461	(2,059,352)	4,209,874	-
Crittendon Hospital	6,266,089	14.34%	N/A	1% MIUR	8,876,522	4,211,551	2,760,511	15,848,584	21,888,223	6,039,639	7,788,715	-	42,371,760	34,583,045	40,622,684	230,142	-
Decker Community Hospital	710,133	21.27%	N/A	1% MIUR	591,725	141,789	162,240	895,754	1,194,298	298,544	50,673	-	167,158	116,485	415,029	74,762	-
Detroit Receiving Hospital	55,178,478	56.16%	N/A	1% MIUR	49,566,056	30,915,392	42,153,087	122,634,535	135,614,381	12,979,846	1,232,370	-	14,094,768	12,862,398	25,842,244	7,749,653	-
Dickinson County Memorial Hospital	2,867,840	35.16%	N/A	1% MIUR	7,123,222	1,811,189	1,534,381	10,468,792	13,942,154	3,473,362	586,386	-	1,841,990	1,256,604	4,728,966	2,780,933	-
North Oakland Medical Center (Doctors Hospital)	15,353,115	42.87%	N/A	1% MIUR	9,668,789	545,723	5,900,292	15,714,804	13,669,931	(2,044,873)	450,106	-	2,990,728	2,540,622	495,749	326,694	-
Edward W. Sparrow Hospital	66,524,723	19.55%	N/A	1% MIUR	21,525,741	29,626,926	35,179,215	86,331,882	89,803,135	3,471,253	1,331,059	-	14,157,895	12,826,836	16,298,089	6,957,456	-
Emma L. Bibby Medical Center	352,124	27.30%	N/A	1% MIUR	5,332,245	3,647,922	3,666,979	12,647,146	14,433,321	1,786,376	206,514	-	1,969,399	1,762,885	3,549,261	352,124	-
Garden City Osteopathic Hospital	19,179,738	5.88%	N/A	1% MIUR	3,087,020	6,919,516	10,066,536	5,937,116	(4,069,420)	413,363	-	-	5,490,811	5,077,448	1,008,028	647,715	-
Genesys Regional Medical Center	8,602,219	22.71%	N/A	1% MIUR	33,728,765	16,535,071	20,483,920	70,747,756	66,864,706	(3,883,050)	95,536	-	4,208,465	4,112,929	2,929,879	3,194,635	-
Gerber Memorial Hospital	5,628,958	35.12%	N/A	1% MIUR	4,391,328	3,673,539	3,385,777	11,450,644	12,525,850	1,075,206	285,489	-	2,382,554	2,097,665	3,172,271	2,666,752	-
Grand View Hospital	2,678,198	30.79%	N/A	1% MIUR	2,777,019	1,319,188	817,337	4,913,544	6,194,368	1,280,825	257,999	-	1,006,716	748,717	2,029,542	653,448	-
Gratiot Medical Center	2,002,482	11.82%	N/A	1% MIUR	5,728,963	2,322,192	3,326,077	11,377,232	12,022,963	645,731	383,053	-	1,500,201	1,118,148	1,763,879	173,670	-
Harper University Hospital	97,819,875	60.79%	N/A	1% MIUR	67,657,956	54,824,575	81,997,221	204,479,752	222,289,126	17,809,374	538,839	-	3,102,438	2,563,599	20,372,973	44,358,707	-
Hayes Green Beach Memorial Hospital	3,489,764	4.80%	N/A	1% MIUR	290,211	52,504	1,245,442	1,588,157	929,072	(659,085)	241,904	-	1,849,780	1,607,876	948,791	1,865,717	-
Healthsource Saginaw	435,308	13.15%	N/A	1% MIUR	1,027,701	878,610	60,254	1,041,565	2,296,521	1,254,956	3,618	-	34,886	30,968	1,285,924	425,265	-
Henry Ford Cottage Hospital	2,253,151	17.45%	N/A	1% MIUR	814,755	846,436	340,191	2,001,382	3,224,957	1,223,576	161,499	-	1,242,146	1,080,647	2,304,223	702,747	-
Henry Ford Hospital	92,365,322	26.03%	N/A	1% MIUR	108,797,319	47,617,916	64,186,508	220,601,743	235,859,811	15,258,068	5,674,395	145,242	83,882,185	78,062,548	93,320,616	51,18,724	-
Henry Ford Macomb Hospital	17,240,409	25.40%	N/A	1% MIUR	14,707,869	11,708,178	53,438,042	59,495,756	6,057,714	164,494	-	-	5,689,933	5,525,439	11,883,153	980,195	-
Henry Ford Macomb Hospital-Warren Campus (Bi-County Hospital)	12,295,743	32.72%	N/A	1% MIUR	5,254,349	2,019,527	2,096,845	9,370,721	12,396,391	3,025,670	98,440	-	2,435,800	2,337,030	5,362,700	359,355	-
Henry Ford Wyandotte Hospital	27,573,497	30.74%	N/A	1% MIUR	28,761,837	13,635,202	9,283,617	51,680,656	54,842,477	3,161,821	-	-	7,737,328	7,174,095	10,335,916	984,440	-
Herrick Memorial Hospital, Inc.	1,530,178	20.20%	N/A	1% MIUR	1,714,177	1,343,824	1,567,172	4,625,173	5,351,966	726,793	79,992	-	759,323	679,331	1,406,124	740,858	-
Hills & Dales General Hospital	902,344	16.26%	N/A	1% MIUR	994,435	496,838	554,905	2,046,178	2,743,718	697,540	149,510	-	444,834	295,324	992,864	51,683	-
Hillsdale Community Health Center	3,764,303	35.41%	N/A	1% MIUR	856,386	7,116,574	3,608,381	11,581,341	11,727,340	145,999	121,758	-	467,743	345,985	491,984	1,221,340	-
Holland Community Hospital	9,502,078	20.27%	N/A	1% MIUR	3,968,239	6,511,459	5,903,895	16,383,593	18,325,205	1,941,612	852,102	-	3,755,853	2,903,751	4,845,363	609,608	-
Hurley Medical Center	11,862,393	30.13%	N/A	1% MIUR	67,845,608	44,768,825	56										

State of Michigan
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2010

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular I/OP Medicaid FFS Rate	I/OP Medicaid MCO Payments	Supplemental/Enhanced I/OP Medicaid Payments	Total Medicaid I/OP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid I/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total I/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total I/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received
Marquette General Hospital	4,026,242	30.21%	N/A	1% MIUR	24,975,045	9,398,350	8,687,100	43,060,495	38,527,527	(4,532,968)	756,793	-	4,011,578	3,254,785	(1,278,183)	2,067,837	-
Mary Free Bed Hospital & Rehabilitation Center	1,435,559	30.75%	N/A	1% MIUR	6,399,100	617,451	1,710,079	8,726,630	9,348,771	622,141	48,940	-	280,573	231,633	853,774	155,521	-
McLaren Regional Medical Center	5,328,849	20.32%	N/A	1% MIUR	32,637,536	13,172,869	12,957,366	58,767,771	56,553,015	(2,214,756)	266,201	-	5,325,795	5,059,594	2,844,838	3,866,671	-
Mecosta County Medical Center	1,933,051	7.74%	N/A	1% MIUR	836,903	5,090	2,880,875	3,722,868	1,606,104	(2,116,764)	373,673	-	850,415	476,742	(1,640,222)	1,894,049	-
Memorial Healthcare	3,592,149	19.26%	N/A	1% MIUR	5,124,141	3,790,271	3,968,023	12,882,435	14,567,914	1,685,479	265,294	-	2,164,141	1,898,847	(3,584,326)	10,010,990	-
Memorial Medical Center of West Michigan	3,175,686	27.17%	N/A	1% MIUR	3,215,760	2,598,794	2,067,650	7,882,204	9,707,484	1,825,280	564,486	-	1,689,421	1,124,935	2,950,215	1,705,428	-
Mercy General Health Partners	13,899,390	30.78%	N/A	1% MIUR	24,876,787	10,135,213	13,778,602	48,790,602	45,564,546	(3,226,056)	1,077,535	-	6,555,411	5,477,876	2,251,820	2,166,289	-
Mercy Health Partners - Hackley Campus (Hackley Hospital)	19,455,349	25.83%	N/A	1% MIUR	12,210,300	10,587,251	9,786,754	32,584,305	43,225,780	10,641,476	54,420	-	2,422,051	2,367,631	13,609,107	2,746,576	-
Mercy Health Partners - Lakeshore Campus (Lakeshore Community Hospital)	2,143,368	34.22%	N/A	1% MIUR	1,235,237	714,054	883,163	2,832,454	3,447,558	615,104	103,339	-	755,191	651,852	1,266,956	661,473	-
Mercy Hospital - Cadillac	3,181,688	26.06%	N/A	1% MIUR	6,041,551	2,598,669	1,969,572	10,609,792	11,637,534	1,027,842	677,140	-	1,860,555	1,183,415	2,211,257	1,074,095	-
Mercy Hospital - Grayling	5,047,432	32.01%	N/A	1% MIUR	5,945,018	2,715,741	2,515,569	11,176,328	10,837,698	(338,630)	380,603	-	1,804,999	1,424,396	1,085,766	2,064,476	-
Mercy Memorial Hospital	2,765,300	22.52%	N/A	1% MIUR	12,101,745	6,536,371	7,872,865	26,510,981	27,954,393	1,443,412	336,117	-	3,971,399	3,635,282	879,897	879,897	-
Metro Health Hospital	18,430,074	20.41%	N/A	1% MIUR	22,696,843	10,389,222	14,672,611	47,758,676	52,380,665	4,621,989	1,077,376	-	6,168,454	5,091,078	9,713,067	2,240,205	-
MidMichigan Medical Center - Gladwin	1,372,379	24.90%	N/A	1% MIUR	633,053	241,114	722,889	1,597,056	5,094,059	3,497,003	112,856	-	455,765	342,909	776,207	776,207	-
Mount Clemens Regional Medical Center	20,701,518	21.44%	N/A	1% MIUR	17,595,876	10,686,870	10,898,669	39,181,415	44,477,147	5,295,732	602,394	-	9,859,414	9,257,020	14,552,752	6,060,811	-
Munson Medical Center	24,196,446	23.83%	N/A	1% MIUR	37,636,825	11,349,540	12,743,525	61,729,890	70,854,899	9,125,009	1,233,088	-	11,819,532	9,680,844	18,805,853	3,753,544	-
North Ottawa Community Hospital	3,812,687	12.72%	N/A	1% MIUR	476,517	1,199,310	1,370,985	3,046,812	3,542,426	495,614	301,478	-	1,050,028	748,550	1,244,164	1,009,462	-
Northern Michigan Regional Hospital	5,539,946	23.12%	N/A	1% MIUR	16,708,978	3,321,954	4,711,092	24,742,024	26,716,060	1,974,036	864,008	-	4,428,348	5,538,376	2,392,166	2,392,166	-
Oakland Hospital	10,377,605	21.69%	N/A	1% MIUR	4,619,919	3,842,096	3,001,067	11,463,082	14,451,523	2,988,442	210,575	-	1,838,998	1,628,423	4,616,863	944,618	-
Oakwood Annapolis Hospital	16,481,938	41.25%	N/A	1% MIUR	18,753,887	9,146,207	7,851,991	35,752,085	43,165,166	7,413,081	320,638	-	6,336,997	6,515,959	13,929,040	575,483	-
Oakwood Heritage Hospital	7,799,023	36.89%	N/A	1% MIUR	18,014,428	5,535,581	3,826,521	27,376,530	33,833,976	6,457,446	208,170	-	4,530,770	4,302,580	10,760,026	1,738,036	-
Oakwood Hospital and Medical Center	18,541,673	37.23%	N/A	1% MIUR	65,399,650	38,772,929	37,331,978	141,504,557	155,121,766	13,617,209	1,768,841	16,330	16,309,074	14,523,903	28,141,112	8,919,803	-
Oakwood Southshore Medical Center	5,131,651	19.14%	N/A	1% MIUR	7,771,562	3,515,594	3,023,719	14,310,875	17,992,136	3,681,261	225,177	-	2,881,301	2,656,124	6,337,385	1,347,570	-
Osego County Memorial Hospital	3,704,603	24.00%	N/A	1% MIUR	2,398,685	1,724,592	1,480,402	5,603,679	6,740,101	1,136,422	210,700	-	1,335,139	1,124,439	2,260,861	1,252,851	-
Pennek House Hospital	2,526,944	26.98%	N/A	1% MIUR	4,229,238	2,055,856	2,517,077	8,802,171	9,187,584	385,413	394,268	-	1,892,259	1,497,991	1,883,404	1,544,470	-
POH Medical Center	17,337,849	33.74%	N/A	1% MIUR	20,602,529	7,357,048	8,995,878	36,955,455	33,841,333	(3,114,122)	437,980	-	6,153,084	5,715,104	2,600,982	1,653,431	-
Port Huron Hospital	12,767,801	33.67%	N/A	1% MIUR	17,588,224	7,852,041	8,976,401	34,416,666	36,946,003	2,529,337	488,949	-	2,449,853	1,960,904	4,490,241	831,185	-
Portage Health Hospital	2,104,348	5.08%	N/A	1% MIUR	434,203	-	1,613,314	2,047,517	1,268,288	(779,229)	-	-	-	-	(779,229)	1,045,447	-
Providence Hospital	7,140,828	22.35%	N/A	1% MIUR	44,650,466	20,890,111	19,157,013	84,697,590	100,848,032	16,150,442	962,937	-	14,627,500	13,664,503	29,815,005	963,794	-
Rehabilitation Institute	4,181,757	38.11%	N/A	1% MIUR	8,297,797	2,238,602	4,587,384	15,123,783	17,342,290	2,218,507	112,631	-	156,866	44,235	2,262,742	486,194	-
Saint Mary's Standish Community Hospital	1,217,205	34.28%	N/A	1% MIUR	1,663,957	804,433	629,379	3,097,769	4,270,206	1,172,437	46,645	-	796,343	749,698	1,922,135	229,136	-
Scheurer Hospital	1,946,995	3.62%	N/A	1% MIUR	1,033,171	691,555	610,058	2,334,784	2,365,155	30,371	148,243	-	604,980	456,737	487,108	340,081	-
Simi-Grace Hospital	47,791,635	50.66%	N/A	1% MIUR	66,351,269	40,364,295	49,565,001	156,280,565	160,675,014	4,394,449	609,871	-	9,720,197	9,110,326	13,504,775	3,272,687	-
South Haven Community Hospital	167,168	50.56%	N/A	1% MIUR	2,387,134	2,471,600	3,288,369	8,147,103	7,116,780	(1,030,323)	211,487	31,930	660,818	417,401	(612,922)	167,168	-
Spectrum Health	12,740,379	35.84%	N/A	1% MIUR	155,856,538	54,675,656	88,741,551	299,273,745	294,200,703	(5,073,042)	2,367,736	-	26,098,313	23,730,577	18,657,533	3,841,835	-
Spectrum Health - Reed City Campus	1,838,158	38.66%	N/A	1% MIUR	4,251,756	1,681,778	1,355,894	7,289,428	7,178,176	(110,419)	-	-	863,563	753,144	2,531,320	1,838,158	-
Spectrum Health United Memorial - Kelsey Campus	1,064,872	29.61%	N/A	1% MIUR	1,063,141	458,960	216,111	1,738,212	2,734,977	996,765	49,415	-	467,360	417,945	1,414,710	171,821	-
Spectrum Health United Memorial - United Campus	2,664,929	38.62%	N/A	1% MIUR	5,860,757	3,426,472	2,185,662	11,473,091	12,552,261	1,079,170	195,583	-	1,469,693	1,274,110	2,353,280	605,718	-
St. Francis Hospital	5,173,582	13.94%	N/A	1% MIUR	632,787	2,192,045	1,892,730	4,717,562	5,868,444	1,150,882	415,841	-	2,508,689	2,092,848	3,243,730	950,977	-
St. John - North Shores Hospital	2,062,118	12.77%	N/A	1% MIUR	408,737	338,382	399,511	1,146,630	1,483,458	336,828	32,230	-	779,263	747,033	1,083,861	255,288	-
St. John Hospital and Medical Center	25,172,550	30.04%	N/A	1% MIUR	43,035,739	48,185,793	56,499,335	147,720,867	143,866,376	(3,854,491)	1,967,909	-	28,786,689	26,818,780	22,964,289	3,184,716	-
St. John Macomb-Oakland Hospital-Macomb Center	21,801,040	16.74%	N/A	1% MIUR	26,971,042	16,106,622	21,715,615	64,793,279	64,046,127	(747,152)	1,176,673	-	15,630,632	14,453,959	13,706,807	724,633	-
St. John River District Hospital	1,714,719	24.76%	N/A	1% MIUR	2,549,626	1,587,062	1,806,154	5,942,842	6,673,844	731,003	155,410	-	1,337,023	1,181,613	1,912,601	966,295	-
St. Joseph Mercy Hospital - Ann Arbor	41,221,958	17.47%	N/A	1% MIUR	34,564,981	10,562,075	14,044,098	59,171,154	71,074,513	11,903,359	1,773,786	-	15,217,978	13,444,192	25,347,551	7,949,217	-
St. Joseph Mercy Livingston Hospital	6,595,971	22.22%	N/A	1% MIUR	5,034,770	2,790,748	2,646,496	10,472,014	12,511,499	2,039,485	571,421	-	3,420,179	2,848,758	4,888,243	3,321,959	-
St. Joseph Mercy Oakland	26,044,960	11.72%	N/A	1% MIUR	10,220,228	7,261,776	15,916,267	33,398,271	31,818,114	(1,580,157)	103,207	-	9,202,685	9,099,478	7,519,321	986,287	-
St. Joseph Mercy Port Huron	5,208,481	10.91%	N/A	1% MIUR	3,329,727	3,140,203	3,737,270	10,207,200	9,700,357	(506,843)	75,306	-	1,883,874	1,808,568	1,301,725	350,484	-
St. Joseph Mercy Saline Hospital	1,889,725	6.79%	N/A	1% MIUR	555,130	256,374	272,102	1,083,606	1,613,816	530,210	152,241	-	666,795	514,554	1,044,764	674,838	-
St. Mary Hospital	11,600,402	17.55%	N/A	1% MIUR	14,959,571	2,844,314	3,094,639	20,898,524	23,357,854	2,459,330	766,595	-	3,652,566	2,885,971	5,345,301	53	

State of Michigan
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2010

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare cost report, Medicaid Paid Claims Summaries, and Hospital-Provided Data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-State and out-of-State payment categories: Fee-for-Service Medicaid primary, Fee-for-Service Crossovers, Managed Care Medicaid primary, Managed Care Medicaid Crossover, and Uninsured individuals with no source of third party coverage. The cost of services for each of these payment categories was calculated using the appropriate per diems or cost-to-charge ratios from each hospital's Medicare Cost Report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental/Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received
Institute for Mental Disease																	
Caro Regional Mental Health Center	28,402,792	11.94%	N/A	1% MIUR	1,259,306	-	-	1,259,306	2,393,019	1,133,713	15,127	-	16,446,358	16,431,231	17,564,944	28,402,792	-
Hawthorn Center	4,382,096	99.97%	N/A	1% MIUR	17,694,948	-	-	17,694,948	17,060,962	(633,986)	288	-	4,250	3,962	(630,024)	4,382,096	-
Kalamazoo Regional Psychiatric Hospital	25,375,438	18.66%	N/A	1% MIUR	3,013,295	-	-	3,013,295	4,728,453	1,715,158	94,998	-	14,196,990	14,101,992	15,817,150	25,375,438	-
Walter P. Reuther Psychiatric Hospital (Reuther)	34,727,595	11.10%	N/A	1% MIUR	989,412	-	-	989,412	3,068,975	2,079,563	32,795	-	16,601,766	16,568,971	18,648,534	34,727,595	-
Out-of-State DSH Hospitals																	
N/A																	