

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

**Medicaid Program for Disproportionate Share
Hospital Payment Final Rule
Medicaid State Plan Rate Year 2011**

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



Table of Contents

■ Independent Accountant's Report On Applying Agreed-Upon Procedures	1
■ Schedule of Agreed-Upon Procedure	2
■ Report on DSH Verifications (Table)	9
■ Schedule of Annual Reporting Requirements	12



**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 2011. 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 12, 2014

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

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 one 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% because hospital has closed inpatient operations and did not submit a cost report with inpatient hospital days used in the calculation.

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 all of the 119 hospitals receiving DSH funds certified the hospital was allowed to retain the entire DSH payment made by the state during MSP 2011.

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 2011 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 no hospitals were 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 8 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.

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

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 119 facilities that received DSH payments in MSP rate year 2011.

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 119 hospitals that received DSH funds. Out of these 119, 118 facilities qualified for DSH payments (See Verification 1). We found that of the 118 qualified facilities, 117 were able to provide Myers and Stauffer with documentary support for their uninsured costs and charges, while the remaining one facility provided a certification stating the hospital incurred additional uncompensated care cost for providing services to uninsured individuals. The remaining one unqualified facility did provide uninsured charge data to support the uninsured costs and charges as this provider was part of a hospital system.

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 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 15 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 15 hospitals that submitted uninsured data, we identified potentially unallowable charges were included in 15 of them.

We compiled a listing of unallowable charges and provided this listing to the 15 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 12 of the 15 expanded review hospitals included individuals who were Medicaid-eligible and compensated by Medicaid; individuals who had a source of third-party coverage; duplicate charges;

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

or reported uninsured charges and costs from another MSP rate year. The remaining 3 hospitals were able to provide additional support for including these charges as allowable.

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 during the multi-step DSH calculation process MDCH utilized the Michigan Medicaid Filed Cost Reports and Medicaid Management Information System data to obtain all payments from in-state and out-of-state Medicaid agencies, including Medicaid supplemental/enhanced, Medicaid FFS, or Medicaid managed care organization payments when calculating the hospital-specific limit.

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 included the supplemental/enhanced payments when calculating the hospital-specific limit. We requested a listing of the supplemental state Medicaid payments and ensured that these payments were included in the Total Medicaid Inpatient/Outpatient Payments in the Schedule of Annual Reporting Requirements. Five of hospitals that did not receive supplemental State Medicaid payments were the State of Michigan's 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

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

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 only 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 all of the 119 hospitals provided documentation in response to the 2011 DSH documentation request.

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

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

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 2011 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 in compliance with the Federal regulations, including Title 42 CFR 447.295 issued on December 3, 2014, which clarifies the definition of uninsured and provides specific guidance on what services can be considered uninsured for DSH purposes.

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:

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

- 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 119 hospitals.

Results: A hospital specific schedule of annual reporting requirements was e-mailed to each provider on October 10, 2014. The schedule included:

- The 20 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

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2011

- Total Uninsured Inpatient/Outpatient Uncompensated Care Costs
- Total Annual Uncompensated Care Costs
- Disproportionate Share Hospital Payments
- Medicaid Provider Number
- Medicare Provider Number
- Total Hospital Cost
- 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, 2011

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	Yes	4,890,079	12,094,236	7,204,157	Yes	Yes	Yes	Yes
Alpena Regional Medical Center	Yes	2,139,537	2,242,340	102,803	Yes	Yes	Yes	Yes
Aspirus Grand View Hospital	Yes	608,173	1,970,919	1,362,746	Yes	Yes	Yes	Yes
Aspirus Keweenaw Hospital	Yes	213,119	1,309,859	1,096,740	Yes	Yes	Yes	Yes
Aspirus Ontonagon Hospital	Yes	26,387	825,662	799,275	Yes	Yes	Yes	Yes
Barbara Ann Karmanos Cancer Hospital	Yes	213,087	10,444,841	10,231,754	Yes	Yes	Yes	Yes
Beaumont Health System-Grosse Pointe	Yes	288,107	8,447,336	8,159,229	Yes	Yes	Yes	Yes
Beaumont Health System-Royal Oak	Yes	1,581,627	29,947,895	28,366,268	Yes	Yes	Yes	Yes
Bell Memorial Hospital	Yes	1,075,616	1,404,152	328,536	Yes	Yes	Yes	Yes
Borgess Hospital	Yes	2,346,559	7,168,783	4,822,224	Yes	Yes	Yes	Yes
Borgess-Lee Memorial Hospital	Yes	659,965	2,760,201	2,100,236	Yes	Yes	Yes	Yes
Botsford Hospital	Yes	814,765	10,104,310	9,289,545	Yes	Yes	Yes	Yes
Bronson Battle Creek Hospital	Yes	2,478,111	12,089,815	9,611,704	Yes	Yes	Yes	Yes
Bronson Lake View Hospital	Yes	463,986	2,482,964	2,018,978	Yes	Yes	Yes	Yes
Bronson Methodist Hospital	Yes	7,001,718	24,366,186	17,364,468	Yes	Yes	Yes	Yes
Caro Community Hospital	Yes	148,047	1,186,848	1,038,801	Yes	Yes	Yes	Yes
Carson City Osteopathic Hospital	Yes	890,753	3,788,540	2,897,787	Yes	Yes	Yes	Yes
Charlevoix Area Hospital	Yes	822,583	2,834,671	2,012,088	Yes	Yes	Yes	Yes
Chelsea Community Hospital	Yes	326,917	1,275,486	948,569	Yes	Yes	Yes	Yes
Children's Hospital of Michigan	Yes	3,242,904	15,437,513	12,194,609	Yes	Yes	Yes	Yes
Chippewa War Memorial Hospital	Yes	816,547	3,994,731	3,178,184	Yes	Yes	Yes	Yes
Clinton Memorial Hospital	Yes	263,757	417,074	153,317	Yes	Yes	Yes	Yes
Community Health Center of Branch County	Yes	1,662,936	1,574,888	(88,048)	Yes	Yes	Yes	Yes
Crittenton Hospital	Yes	194,123	7,579,876	7,385,753	Yes	Yes	Yes	Yes
Deckerville Community Hospital	Yes	46,131	260,193	214,062	Yes	Yes	Yes	Yes
Detroit Receiving Hospital	Yes	11,507,628	32,647,759	21,140,131	Yes	Yes	Yes	Yes
Dickinson County Memorial Hospital	Yes	3,013,177	4,867,848	1,854,671	Yes	Yes	Yes	Yes
Doctors' Hospital of Michigan	Yes	1,387,268	3,507,478	2,120,210	Yes	Yes	Yes	Yes
Edward W. Sparrow Hospital	Yes	10,377,494	22,610,413	12,232,919	Yes	Yes	Yes	Yes
Emma L. Bixby Medical Center	Yes	642,113	3,438,636	2,796,523	Yes	Yes	Yes	Yes
Garden City Hospital	Yes	458,395	2,564,305	2,105,910	Yes	Yes	Yes	Yes
Genesys Regional Medical Center	Yes	5,429,228	12,814,759	7,385,531	Yes	Yes	Yes	Yes
Harbor Beach Community Hospital	Yes	17,349	166,870	149,521	Yes	Yes	Yes	Yes
Harper University Hospital	Yes	6,834,656	11,603,622	4,768,966	Yes	Yes	Yes	Yes
Hayes Green Beach Memorial Hospital	Yes	822,443	1,704,491	882,048	Yes	Yes	Yes	Yes
Henry Ford Hospital	Yes	13,382,651	99,179,882	85,797,231	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital	Yes	1,036,746	12,925,787	11,889,041	Yes	Yes	Yes	Yes
Henry Ford West Bloomfield Hospital	Yes	193,649	24,072,691	23,879,042	Yes	Yes	Yes	Yes
Henry Ford Wyandotte Hospital	Yes	1,048,010	9,709,745	8,661,735	Yes	Yes	Yes	Yes
ProMedica Herrick Hospital	Yes	391,376	1,033,488	642,112	Yes	Yes	Yes	Yes
Hills & Dales General Hospital	Yes	91,210	994,206	902,996	Yes	Yes	Yes	Yes
Hillsdale Community Health Center	Yes	1,022,962	1,397,965	375,003	Yes	Yes	Yes	Yes
Holland Community Hospital	Yes	510,367	5,649,745	5,139,378	Yes	Yes	Yes	Yes
Hurley Medical Center	Yes	16,393,875	21,166,223	4,772,348	Yes	Yes	Yes	Yes
Huron Medical Center	Yes	123,132	1,072,742	949,610	Yes	Yes	Yes	Yes

State of Michigan
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2011

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?
Huron Valley - Sinai Hospital	Yes	180,523	5,924,977	5,744,454	Yes	Yes	Yes	Yes
Ionia County Memorial Hospital	Yes	611,023	2,594,785	1,983,762	Yes	Yes	Yes	Yes
Kalkaska Memorial Health Center	Yes	2,445,129	1,795,522	(649,607)	Yes	Yes	Yes	Yes
Lakeland Community Hospital - Watervliet	Yes	240,946	1,166,539	925,593	Yes	Yes	Yes	Yes
Lakeland Hospital - St. Joseph	Yes	2,029,323	3,042,283	1,012,960	Yes	Yes	Yes	Yes
Mackinac Straits Hospital	Yes	439,622	1,408,348	968,726	Yes	Yes	Yes	Yes
Marlette Regional Hospital	Yes	201,904	1,730,821	1,528,917	Yes	Yes	Yes	Yes
Mary Free Bed Hospital & Rehabilitation Center	Yes	135,653	945,770	810,117	Yes	Yes	Yes	Yes
McLaren - Central Michigan	Yes	1,818,475	1,830,658	12,183	Yes	Yes	Yes	Yes
McLaren - Greater Lansing	Yes	7,004,764	11,734,141	4,729,377	Yes	Yes	Yes	Yes
McLaren Bay Region	Yes	1,602,172	4,676,884	3,074,712	Yes	Yes	Yes	Yes
McLaren Flint	Yes	4,934,978	10,688,874	5,753,896	Yes	Yes	Yes	Yes
McLaren Lapeer Region	Yes	651,190	4,516,064	3,864,874	Yes	Yes	Yes	Yes
McLaren Oakland	Yes	619,111	2,919,199	2,300,088	Yes	Yes	Yes	Yes
McLaren-Northern Michigan	Yes	2,925,080	3,382,667	457,587	Yes	Yes	Yes	Yes
Spectrum Health Big Rapids	Yes	1,411,764	1,443,749	31,985	Yes	Yes	Yes	Yes
Memorial Healthcare	Yes	1,025,707	2,979,314	1,953,607	Yes	Yes	Yes	Yes
Memorial Medical Center of West Michigan	Yes	1,915,604	2,066,874	151,270	Yes	Yes	Yes	Yes
Mercy Health Partners - Hackley Campus	Yes	2,759,279	7,747,120	4,987,841	Yes	Yes	Yes	Yes
Mercy Health Partners - Lakeshore Campus	Yes	392,034	1,673,027	1,280,993	Yes	Yes	Yes	Yes
Mercy Health Partners - Mercy Campus	Yes	2,481,595	5,354,445	2,872,850	Yes	Yes	Yes	Yes
Mercy Hospital - Cadillac	Yes	753,648	3,975,723	3,222,075	Yes	Yes	Yes	Yes
Mercy Hospital - Grayling	Yes	1,581,524	1,392,585	(188,939)	Yes	Yes	Yes	Yes
Mercy Memorial Hospital	Yes	328,657	4,950,147	4,621,490	Yes	Yes	Yes	Yes
Metro Health Hospital	Yes	2,045,067	4,032,464	1,987,397	Yes	Yes	Yes	Yes
Mid Michigan Medical Center - Gladwin	Yes	197,038	956,902	759,864	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Midland	Yes	1,097,548	5,596,324	4,498,776	Yes	Yes	Yes	Yes
Mount Clemens Regional Medical Center	Yes	7,282,196	10,807,427	3,525,231	Yes	Yes	Yes	Yes
Munson Medical Center	Yes	4,405,846	18,064,902	13,659,056	Yes	Yes	Yes	Yes
North Ottawa Community Hospital	Yes	451,231	1,334,114	882,883	Yes	Yes	Yes	Yes
Oaklawn Hospital	Yes	650,994	2,394,253	1,743,259	Yes	Yes	Yes	Yes
Oakwood Annapolis Hospital	Yes	587,500	9,468,527	8,881,027	Yes	Yes	Yes	Yes
Oakwood Heritage Hospital	Yes	202,130	7,180,502	6,978,372	Yes	Yes	Yes	Yes
Oakwood Hospital and Medical Center	Yes	8,637,488	17,342,925	8,705,437	Yes	Yes	Yes	Yes
Oakwood Southshore Medical Center	Yes	93,421	4,365,577	4,272,156	Yes	Yes	Yes	Yes
Otsego County Memorial Hospital	Yes	987,851	1,331,063	343,212	Yes	Yes	Yes	Yes
Pennock Hospital	Yes	491,107	641,012	149,905	Yes	Yes	Yes	Yes
Port Huron Hospital	Yes	394,404	6,527,542	6,133,138	Yes	Yes	Yes	Yes
Portage Health Hospital	Yes	709,192	1,611,738	902,546	Yes	Yes	Yes	Yes
Providence Hospital	Yes	788,879	15,022,270	14,233,391	Yes	Yes	Yes	Yes
Rehabilitation Institute	Yes	127,594	2,766,229	2,638,635	Yes	Yes	Yes	Yes
Saint Mary's Standish Community Hospital	Yes	174,981	1,909,326	1,734,345	Yes	Yes	Yes	Yes
Scheurer Hospital	Yes	301,882	630,642	328,760	Yes	Yes	Yes	Yes
Sinai-Grace Hospital	Yes	5,000,983	16,815,426	11,814,443	Yes	Yes	Yes	Yes
South Haven Community Hospital	Yes	2,292,999	646,289	(1,646,710)	Yes	Yes	Yes	Yes

State of Michigan
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2011

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?
Spectrum Health - Reed City Campus	Yes	1,999,990	2,215,306	215,316	Yes	Yes	Yes	Yes
Spectrum Health Gerber Memorial	Yes	2,497,624	3,448,340	950,716	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - Kelsey Campus	Yes	189,932	1,410,192	1,220,260	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - United Campus	Yes	800,129	2,085,984	1,285,855	Yes	Yes	Yes	Yes
Spectrum Health Zeeland Community Hospital	Yes	280,548	1,493,572	1,213,024	Yes	Yes	Yes	Yes
St. Francis Hospital	Yes	595,255	6,102,153	5,506,898	Yes	Yes	Yes	Yes
St. John Hospital and Medical Center	Yes	3,515,458	27,320,864	23,805,406	Yes	Yes	Yes	Yes
St. John Macomb-Oakland Hospital-Macomb Center	Yes	683,838	19,457,803	18,773,965	Yes	Yes	Yes	Yes
St. John River District Hospital	Yes	338,423	2,835,880	2,497,457	Yes	Yes	Yes	Yes
St. Joseph Mercy Hospital - Ann Arbor	Yes	10,997,584	30,730,652	19,733,068	Yes	Yes	Yes	Yes
St. Joseph Mercy Livingston Hospital	Yes	3,417,935	4,581,825	1,163,890	Yes	Yes	Yes	Yes
St. Joseph Mercy Oakland	Yes	1,440,205	7,987,632	6,547,427	Yes	Yes	Yes	Yes
St. Joseph Mercy Port Huron	Yes	340,258	2,665,970	2,325,712	Yes	Yes	Yes	Yes
St. Mary Mercy Hospital	Yes	253,914	6,455,304	6,201,390	Yes	Yes	Yes	Yes
St. Mary's Health Care (Grand Rapids)	Yes	2,494,115	11,011,171	8,517,056	Yes	Yes	Yes	Yes
St. Mary's of Michigan Medical Center	Yes	12,248,258	10,301,974	(1,946,284)	Yes	Yes	Yes	Yes
Straith Memorial Hospital	Yes	24,072	158,302	134,230	Yes	Yes	Yes	Yes
Sturgis Memorial Hospital	Yes	702,875	1,452,224	749,349	Yes	Yes	Yes	Yes
Tawas St. Joseph Hospital	Yes	1,346,443	2,153,097	806,654	Yes	Yes	Yes	Yes
Three Rivers Health	Yes	3,166,550	2,413,920	(752,630)	Yes	Yes	Yes	Yes
University of Michigan Health System	Yes	60,936,458	74,466,003	13,529,545	Yes	Yes	Yes	Yes
West Shore Medical Center	Yes	4,185,633	4,145,994	(39,639)	Yes	Yes	Yes	Yes
William Beaumont Hospital - Troy	Yes	524,124	18,697,299	18,173,175	Yes	Yes	Yes	Yes
St. Joseph Mercy Saline Hospital (Note A)	Yes	451,979	1,071,177	619,198	Yes	Yes	Yes	Yes
Caro Regional Mental Health Center	Yes	16,482,647	19,009,783	2,527,136	Yes	Yes	Yes	Yes
Center for Forensic Psychiatry	Yes	28,167,881	34,520,531	6,352,650	Yes	Yes	Yes	Yes
Hawthorn Center	Yes	6,498,674	8,590,731	2,092,057	Yes	Yes	Yes	Yes
Kalamazoo Regional Psychiatric Hospital	Yes	15,921,222	17,867,716	1,946,494	Yes	Yes	Yes	Yes
Walter P. Reuther Psychiatric Hospital	Yes	23,378,531	15,857,028	(7,521,503)	Yes	Yes	Yes	Yes

Note A: St. Joseph Mercy Saline Hospital closed inpatient operations and the facility's Medicaid inpatient utilization rate could not be calculated due to a lack of inpatient days.

Schedule of Annual Reporting Requirements

State of Michigan
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2011

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008 and the 79 Fed. Reg. 71679 dated December 3, 2014. 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 the patient group 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 Cross-memors, Managed Care Medicaid primary, Managed Care Medicaid Cross-over, 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	S	T	U
Hospital Name	State-Specific DSH Rate	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular I/OP Medicaid FFS Rate Payments	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 (I+J)	Total Medicaid Uncompensated Care Costs (K)	Total I/OP Indigent Care/Self-Pay Revenues	Total Applicable Payments	Total I/OP Uninsured Cost of Care (N-M-L)	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (O)	Total In-State DSH Payments Received	Total Out-Of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Alliance Health	69,542,366	29.79%	N/A	1% MIUR	40,592,829	17,713,047	23,499,343	81,805,219	82,872,314	1,067,095	453,128	0	11,480,259	11,027,141	12,094,236	4,890,079	0	105,340,402	230092	290,557,138
Alpers Regional Medical Center	2,205,012	30.39%	N/A	1% MIUR	14,070,651	4,611,099	3,373,667	22,055,417	22,677,455	622,038	486,620	0	2,106,922	1,620,302	2,242,340	2,139,537	0	161,991,4652	230036	84,111,947
Aspirus Grand View Hospital	1,720,161	32.60%	N/A	1% MIUR	2,997,139	1,652,763	926,902	5,576,804	6,817,851	1,241,067	248,115	0	779,852	1,970,919	1,970,919	608,173	0	164,929,7342	231333	27,791,894
Aspirus Keweenaw Hospital	2,697,746	33.12%	N/A	1% MIUR	2,205,907	959,299	822,030	3,987,236	4,933,039	945,803	212,936	0	576,992	364,056	1,309,859	213,119	0	132,611,5569	231319	26,421,473
Aspirus Ontonagon Hospital	542,635	20.34%	N/A	1% MIUR	459,851	107,601	156,436	723,868	1,365,862	641,994	81,067	0	264,735	183,668	825,662	26,287	0	15,983,18403	231309	8,618,862
Barbara Ann Karmanos Cancer Hospital	13,996,385	31.06%	N/A	1% MIUR	21,989,464	16,158,849	16,615,234	54,763,647	64,963,057	10,199,410	105,304	0	350,935	245,431	1,994,841	213,087	0	13,619,00277	230297	209,680,966
Beaumont Health Systems-Grosse Pointe	12,780,237	21.93%	N/A	1% MIUR	12,025,620	5,468,736	3,920,775	21,415,131	26,214,816	4,799,685	488,293	0	413,604	3,647,651	8,447,336	288,107	0	193,290,617	230089	146,705,566
Beaumont Health Systems-Royal Oak	57,045,528	20.47%	N/A	1% MIUR	83,702,475	32,041,476	30,765,506	146,509,457	159,304,146	12,794,689	3,871,460	0	21,024,666	17,153,206	29,947,895	1,581,627	0	168,965,3305	230160	1,071,855,380
Bell Memorial Hospital	8,657,261	30.01%	N/A	1% MIUR	2,058,109	1,238,337	1,409,479	4,705,925	6,557,519	951,594	224,002	0	676,560	452,558	1,404,152	1,075,616	0	130,689,6477	231321	37,632,930
Bergess Hospital	21,470,696	21.73%	N/A	1% MIUR	28,388,692	16,289,022	21,132,280	65,809,994	63,837,596	(1,972,398)	1,574,448	0	10,715,629	7,168,783	2,346,559	0	0	156,841,6311	230117	730,472,474
Bergess-Lee Memorial Hospital	5,950,928	27.11%	N/A	1% MIUR	2,718,853	970,471	924,023	4,613,347	6,285,203	1,671,856	134,438	0	1,222,783	1,088,345	2,760,201	659,965	0	11,947,7103	231315	56,438,276
Botsford Hospital	16,335,977	27.62%	N/A	1% MIUR	28,490,801	10,952,261	11,380,843	50,823,905	57,745,786	6,921,881	303,641	0	3,486,670	3,182,429	10,104,310	814,765	0	133,618,367	230051	224,544,611
Bronson Battle Creek Hospital	14,372,470	27.56%	N/A	1% MIUR	22,958,662	9,400,838	12,409,173	44,768,493	49,959,936	5,182,263	701,731	0	6,907,552	12,089,815	2,478,111	0	0	108,364,579	230075	173,138,735
Bronson Lake View Hospital	2,718,227	22.24%	N/A	1% MIUR	3,838,716	1,110,438	1,053,851	6,003,005	7,121,932	1,409,927	252,405	0	1,325,642	1,073,037	2,482,964	463,986	0	196,250,8259	231332	46,329,116
Bronson Methodist Hospital	32,780,699	32.26%	N/A	1% MIUR	46,148,029	27,684,613	40,720,894	114,553,536	127,023,608	12,470,072	1,165,618	0	13,061,732	11,898,114	24,366,186	7,001,718	0	183,116,641	230017	443,848,352
Care Community Hospital	696,048	16.53%	N/A	1% MIUR	925,227	475,647	346,937	1,748,111	2,578,360	829,249	74,907	0	432,506	1,186,848	1,186,848	148,047	0	12,957,68978	231329	10,785,181
Carson City Osteopathic Hospital	3,636,069	31.28%	N/A	1% MIUR	1,239,257	2,511,471	1,396,817	5,147,545	7,806,729	2,659,184	169,459	0	1,298,815	1,129,356	3,788,540	890,753	0	13,361,0343	230208	39,128,437
Charlevoix Area Hospital	1,579,264	32.36%	N/A	1% MIUR	1,840,017	681,688	762,195	3,283,900	5,261,684	1,977,784	187,896	0	1,044,783	856,887	2,834,671	1,072,883	0	13,462,6092	231322	23,132,806
Chelsea Community Hospital	3,197,420	8.55%	N/A	1% MIUR	1,167,400	848,490	881,740	2,892,630	3,387,396	494,766	114,925	0	895,645	780,720	1,275,486	326,917	0	19,927,61985	230259	78,620,435
Children's Hospital of Michigan	3,242,904	61.62%	N/A	1% MIUR	47,891,290	45,228,140	98,318,003	191,422,433	206,137,460	14,715,027	95,729	0	81,821,515	723,486	15,437,513	3,242,904	0	15,288,1800	230300	326,488,287
Chippewa War Memorial Hospital	1,613,979	41.07%	N/A	1% MIUR	3,048,720	2,158,676	1,276,452	6,483,848	7,086,029	2,300,027	221,013	0	1,085,131	1,085,131	3,994,731	816,247	0	12,957,68978	231329	15,253,536
Clinton Memorial Hospital	1,461,070	9.53%	N/A	1% MIUR	463,620	650,040	1,098,723	2,212,383	2,409,398	197,015	45,742	0	265,801	220,559	417,074	263,757	0	10,938,9824	231326	21,709,658
Community Health Center of Branch County	1,671,807	35.46%	N/A	1% MIUR	6,294,104	3,565,129	4,320,081	14,179,314	14,149,825	(29,489)	747,046	0	2,351,420	1,604,377	1,574,888	1,662,936	0	10,634,71639	230022	55,482,523
Crittendon Hospital	11,012,578	17.88%	N/A	1% MIUR	11,885,124	5,130,550	3,429,119	20,444,793	26,352,667	5,907,874	669,600	0	2,341,602	1,677,002	7,579,876	194,123	0	14,371,76203	230254	198,231,851
Deckerville Community Hospital	357,696	21.91%	N/A	1% MIUR	661,913	141,125	225,884	1,028,922	1,378,267	349,365	280,189	0	191,017	891,172	266,193	0	0	161,999,5718	231331	5,269,323
Detroit Receiving Hospital	33,042,303	42.17%	N/A	1% MIUR	27,963,880	34,023,183	44,222,522	106,215,585	111,908,301	5,692,716	825,102	0	27,801,445	26,955,043	62,647,759	11,597,628	0	161,928,9998	230273	265,853,174
Dickinson County Memorial Hospital	3,144,128	35.73%	N/A	1% MIUR	6,225,155	1,999,911	1,660,943	9,886,009	13,347,240	3,461,231	586,181	0	1,992,798	1,406,617	4,867,848	3,013,177	0	180,188,7013	230055	53,545,708
Doctors' Hospital of Michigan	7,429,503	26.23%	N/A	1% MIUR	3,707,830	4,329,902	3,575,199	11,612,121	13,800,591	2,188,470	192,557	0	1,511,565	1,319,008	3,507,478	1,387,208	0	161,912,5788	230013	89,904,639
Edward W. Sparrow Hospital	21,879,582	26.02%	N/A	1% MIUR	52,382,452	33,162,593	38,034,707	123,579,752	133,557,563	9,977,811	1,124,828	0	18,757,430	12,632,602	22,610,413	10,377,944	0	107,338,8711	230230	575,206,142
Emma L. Bixby Hospital Center	7,841,393	33.05%	N/A	1% MIUR	7,756,498	4,277,690	4,057,621	16,991,809	17,711,759	1,619,950	238,307	0	2,048,993	1,818,686	3,438,636	642,113	0	19,255,64730	230095	63,796,464
Garden City Hospital	9,392,008	25.66%	N/A	1% MIUR	16,314,899	7,744,041	7,770,437	31,829,377	31,152,125	(677,252)	696,646	0	3,938,203	3,241,557	2,564,305	458,395	0	15,785,50174	230244	123,394,256
Genesys Regional Medical Center	29,890,454	23.12%	N/A	1% MIUR	42,356,571	15,412,629	19,327,891	77,097,271	79,653,603	2,556,332	618,817	4,448	10,881,692	10,258,427	12,814,759	5,429,228	0	140,787,7723	230197	384,368,657
Harbor Beach Community Hospital	255,365	45.77%	N/A	1% MIUR	457,782	0	76,384	534,166	701,036	166,870	0	0	0	0	166,870	0	0	112,408,9743	231303	17,349
Haper University Hospital	24,291,231	61.25%	N/A	1% MIUR	79,325,508	62,054,124	82,776,231	224,155,863	229,501,284	5,345,421	408,156	0	6,666,357	6,258,201	11,603,622	6,834,656	0	142,736,0700	230104	453,212,494
Hayes Green Beach Memorial Hospital	3,228,825	31.19%	N/A	1% MIUR	310,518	602,377	1,027,813	1,940,708	2,146,493	205,785	412,590	0	1,911,296	1,498,706	1,704,491	822,443	0	19,422,54529	231327	26,499,805
Henry Ford Hospital	51,024,268	35.59%	N/A	1% MIUR	123,484,365	50,780,629	64,275,948	238,540,942	263,640,740	25,099,798	5,721,160	280,694	80,081,938	74,080,816	99,179,882	13,382,651	0	11,341,44801	230235	1,178,030,593
Henry Ford Macomb Hospital	31,025,542	24.15%	N/A	1% MIUR	34,576,060	19,447,279	17,643,498	71,666,837	75,595,533	3,928,696	1,362,955	0	10,360,046	8,997,901	12,925,787	1,036,746	0	10,231,14634	230047	37,676,184
Henry Ford West Bloomfield Hospital	20,536,927	13.66%	N/A	1% MIUR	9,563,286	4,447,023	0	14,010,309	26,538,529	12,528,220	1,350,102	0	10,849,573	10,247,691	19,762,991	1,936,649	0	140,786,7559	230042	254,524,060
Henry Ford Wyandotte Hospital	26,498,893	31.99%	N/A	1% MIUR	30,434,686	13,383,696	11,365,735	55,184,117	58,431,061	3,246,944	797,815	0	7,260,616	6,462,801	9,709,745	1,048,010	0	19,927,2532	230146	236,571,713
ProMedica Herrick Hospital	1,879,637	28.52%	N/A	1% MIUR	3,105,359	1,029,379	1,861,824	5,996,964	6,211,917	217,355	69,096	0	885,199	816,133	1,033,488	391,376	0	19,266,6542	231334	29,728,005
Hills & Dale General Hospital	851,704	21.07%	N/A	1% MIUR	1,219,751	475,694	588,997	2,284,542	2,979,668	696,126	168,571	0								

State of Michigan
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2011

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008 and the 79 Fed. Reg. 71679 dated December 3, 2014. 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 Provider 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 patient categories: Fee-for-Service Medicaid primary, Fee-for-Service Crossover, 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	S	T	U
Hospital Name	State-Specific Hospital-Estimated DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular I/POP Medicaid Payments	I/POP Medicaid MCO Payments	Supplemental / Enhanced I/POP Medicaid Payments	Total I/POP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid I/POP Services (I+J)	Total Medicaid Uncompensated Care Costs (K)	Total I/POP Indigent Care/Self-Pay Revenues	Total I/POP Section 1011 Payments	Total I/POP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-K-O)	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Spectrum Health Big Rapids	1,443,594	41.24%	N/A	1% MIUR	4,980,412	4,092,825	2,767,861	11,841,098	12,423,932	882,834	437,439	0	1,298,534	860,915	1,443,749	1,411,764	0	1316945991	230093	38,569,411
Memorial Healthcare	6,019,878	18.56%	N/A	1% MIUR	5,101,269	3,757,794	3,872,216	12,731,279	14,604,515	1,873,236	641,031	0	1,747,109	1,160,678	2,979,314	1,025,707	0	1063414233	230121	119,506,295
Memorial Medical Center of West Michigan	1,915,604	30.28%	N/A	1% MIUR	3,254,117	2,743,873	2,412,065	8,410,055	9,583,266	1,173,211	210,465	0	1,104,128	893,605	2,066,874	1,915,604	0	1972589489	230110	40,781,006
Mercy Health Partners - Hackley Campus	16,204,526	33.93%	N/A	1% MIUR	15,684,990	12,533,862	10,655,307	38,874,159	42,320,773	3,446,614	246,699	274	4,547,479	4,300,506	7,747,120	2,759,279	0	1831132133	230066	140,945,406
Mercy Health Partners - Lakeshore Campus	2,079,208	30.83%	N/A	1% MIUR	1,185,189	605,445	820,131	2,608,765	2,872,328	965,563	87,028	0	797,927	709,464	1,673,027	292,034	0	128562981	231320	19,570,248
Mercy Health Partners - Mercy Campus	13,257,572	27.24%	N/A	1% MIUR	25,128,952	7,820,558	13,407,093	46,356,603	46,000,077	1,591,556	2,884	7,632,802	5,706,001	5,354,445	2,481,595	0	0	1225066327	230004	186,672,494
Mercy Hospital - Cadillac	3,660,626	29.01%	N/A	1% MIUR	6,439,859	2,968,649	2,129,230	11,537,738	13,808,933	2,271,195	566,414	0	2,270,942	1,704,528	3,973,723	753,648	0	1003908625	230081	54,421,602
Mercy Hospital - Grayling	1,581,524	33.16%	N/A	1% MIUR	5,598,245	2,982,590	2,550,332	11,131,167	11,191,149	59,982	413,796	0	1,746,399	1,392,585	1,581,524	0	0	1285726828	230058	52,228,728
Mercy Memorial Hospital	12,983,881	21.01%	N/A	1% MIUR	11,651,341	5,915,572	7,829,078	25,395,991	27,160,363	1,764,372	329,295	0	3,515,070	3,185,775	4,950,147	3,268,657	0	1811097223	230099	126,185,021
Metro Hospital	12,369,552	22.10%	N/A	1% MIUR	23,009,467	12,370,212	15,988,085	51,367,764	50,983,545	384,219	1,212,200	0	5,628,883	4,116,863	4,052,464	2,045,067	0	1699292919	230036	223,585,387
Mid Michigan Medical Center - Gladwin	197,038	18.44%	N/A	1% MIUR	2,117,560	665,440	674,711	3,455,511	4,049,436	993,925	129,011	0	491,988	362,977	956,902	197,038	0	1235248071	231325	37,836,032
MidMichigan Medical Center - Midland	7,960,080	18.10%	N/A	1% MIUR	17,080,385	7,352,684	8,134,063	32,667,132	34,590,983	2,023,851	1,036,411	0	4,608,884	3,572,473	5,596,324	1,097,548	0	1902841414	230222	443,348,216
Mount Clemens Regional Medical Center	27,167,005	27.15%	N/A	1% MIUR	27,755,848	11,991,639	12,744,687	52,492,174	55,142,268	2,920,094	815,538	0	8,078,271	8,367,333	10,807,427	7,282,196	0	1316938327	230027	229,282,728
Munson Medical Center	25,950,806	24.82%	N/A	1% MIUR	41,048,947	13,502,959	13,108,867	67,660,773	76,925,469	9,264,696	2,135,508	0	10,935,714	8,800,206	18,064,902	4,405,846	0	1952307852	230097	388,082,324
North Ottawa Community Hospital	1,764,970	13.31%	N/A	1% MIUR	938,734	1,254,871	1,207,675	3,401,280	3,978,234	576,963	342,272	0	1,099,723	727,151	1,334,114	451,231	0	1942379284	230174	38,861,804
Oakland Hospital	10,380,080	25.62%	N/A	1% MIUR	5,450,489	2,550,437	3,568,980	11,569,906	12,315,496	945,590	427,403	0	1,876,066	1,448,663	2,394,253	650,994	0	1804375560	230217	72,115,174
Oakwood Annapolis Hospital	12,903,149	40.44%	N/A	1% MIUR	21,628,817	9,859,838	7,979,356	39,468,011	42,540,369	3,072,358	522,193	553	6,918,915	6,396,169	9,468,527	587,500	0	1295785285	230420	114,724,450
Oakwood Heritage Hospital	10,123,151	37.34%	N/A	1% MIUR	22,499,921	6,576,635	5,050,961	34,127,545	37,642,189	3,514,644	293,919	109	3,759,886	3,465,858	7,180,502	292,130	0	148705168	230212	103,257,571
Oakwood Hospital and Medical Center	9,353,085	38.97%	N/A	1% MIUR	78,185,507	40,218,802	40,077,164	158,481,473	161,866,705	3,385,232	2,084,722	17,415	16,059,830	13,957,693	17,342,925	8,637,488	0	1740230119	230020	405,056,422
Oakwood Southshore Medical Center	4,098,200	19.49%	N/A	1% MIUR	9,132,696	3,953,038	3,155,857	16,241,591	18,242,967	2,002,376	328,397	0	2,991,598	2,365,201	4,365,577	93,421	0	1740230648	230076	108,987,155
Osego County Memorial Hospital	2,603,632	28.03%	N/A	1% MIUR	3,463,346	2,060,935	1,741,465	7,265,746	7,640,961	375,215	261,343	0	1,271,191	958,848	1,331,083	987,851	0	1124028972	230135	45,958,465
Pennek Hospital	1,068,961	25.09%	N/A	1% MIUR	4,679,286	1,769,519	2,713,396	9,162,201	8,367,375	(794,826)	342,411	0	1,778,249	1,435,838	641,012	491,107	0	102301146	230040	42,654,005
Port Huron Hospital	5,004,195	34.75%	N/A	1% MIUR	17,701,606	8,177,212	9,824,971	35,703,789	40,243,298	4,539,509	403,342	0	2,391,375	1,988,033	6,527,542	394,404	0	1982685384	230216	143,426,011
Portage Health Hospital	1,280,941	29.39%	N/A	1% MIUR	2,570,915	1,750,616	1,582,163	5,903,694	7,033,876	1,130,182	374,966	0	856,522	481,556	1,611,738	709,192	0	1215931068	230108	55,985,912
Providence Hospital	12,708,788	22.95%	N/A	1% MIUR	49,600,266	22,343,080	19,707,912	91,651,178	94,324,324	2,673,146	1,042,251	0	13,391,375	12,349,124	15,022,270	788,879	0	1144210253	230019	529,983,479
Rehabilitation Institute	4,418,524	38.64%	N/A	1% MIUR	8,251,189	4,726,591	4,726,591	15,626,774	16,388,229	2,410,898	127,994	0	2,910,121	2,766,229	3,752,229	217,594	0	1871805150	230027	73,826,629
Saint Mary's Standish Community Hospital	1,063,788	47.67%	N/A	1% MIUR	2,122,649	699,066	549,184	3,370,899	4,474,526	1,103,627	91,627	0	897,326	805,699	1,909,326	174,981	0	1659465094	231305	16,407,944
Scheurer Hospital	1,664,567	11.16%	N/A	1% MIUR	1,946,086	996,692	750,684	3,693,462	3,773,331	82,869	119,961	0	667,734	630,642	730,622	301,882	0	1437102993	231310	26,906,463
Sinai-Grace Hospital	32,364,638	52.61%	N/A	1% MIUR	78,051,362	42,122,774	49,998,413	170,172,549	169,719,559	(452,990)	452,891	0	17,721,307	17,268,416	16,815,426	5,000,983	0	1760794044	230024	348,623,933
South Haven Community Hospital	2,377,696	61.72%	N/A	1% MIUR	2,704,154	2,609,820	2,965,874	8,279,848	8,495,174	215,326	208,951	24,245	666,159	646,289	6,465,289	2,292,999	0	1946275856	230085	25,310,886
Spectrum Health - Red City Campus	3,046,384	39.78%	N/A	1% MIUR	4,819,857	1,774,464	1,771,774	8,366,095	9,633,683	1,327,548	117,574	0	1,005,332	887,358	2,315,206	1,999,990	0	1437259843	231323	32,142,517
Spectrum Health Gerber Memorial	3,780,695	38.42%	N/A	1% MIUR	5,563,365	3,850,783	3,317,733	12,731,921	14,436,617	1,704,696	323,943	0	2,067,587	1,743,644	3,448,340	2,497,624	0	1548266778	230106	48,222,673
Spectrum Health United Memorial - Kelsey Campus	1,571,241	31.37%	N/A	1% MIUR	1,279,773	325,139	2,100,629	3,901,180	3,950,551	49,586	0	0	469,227	410,192	1,410,192	180,526	0	1538102173	230137	8,800,526
Spectrum Health United Memorial - United Campus	2,633,810	39.62%	N/A	1% MIUR	6,832,984	3,655,496	2,434,721	12,923,201	13,685,148	761,947	208,761	0	1,532,798	1,324,037	2,085,984	800,129	0	1457304495	230035	44,008,007
Spectrum Health Zeland Community Hospital	1,404,288	19.53%	N/A	1% MIUR	1,890,624	1,389,497	1,268,872	4,548,993	5,417,843	868,858	124,860	0	779,526	624,722	1,493,572	280,548	0	1275536344	230003	31,374,279
St. Francis Hospital	5,385,232	28.15%	N/A	1% MIUR	6,154,036	2,011,989	1,918,672	10,084,697	12,769,209	2,684,512	2,796	0	3,204,437	3,417,641	6,102,153	595,255	0	1923058551	230101	59,799,495
St. John Hospital and Medical Center	23,415,266	30.95%	N/A	1% MIUR	48,518,452	47,945,907	54,790,176	151,253,725	151,605,604	351,789	1,934,406	0	28,903,391	26,968,985	27,320,864	3,515,458	0	1023088168	230165	591,832,958
St. John Macomb-Oakland Hospital-Macomb Center	11,295,498	18.74%	N/A	1% MIUR	29,617,328	16,896,981	17,957,124	64,471,433	68,848,764	4,377,331	1,328,878	0	16,409,350	15,080,472	19,457,803	687,838	0	1124099858	230195	339,220,254
St. John River District Hospital	1,988,905	25.89%	N/A	1% MIUR	2,878,649	1,599,461	1,572,462	6,050,572	7,756,192	1,705,620	171,612	0	1,301,872	1,130,260	2,835,880	338,423	0	1619941333	230241	36,880,701
St. Joseph Mercy Hospital - Am Arbor	41,887,647	19.20%	N/A	1% MIUR	39,066,623	12,168,203	11,704,886	62,939,712	77,980,003	15,040,291	1,652,113	0	17,342,474	15,690,361	30,730,652	10,997,584	0	1780658443	230156	579,639,272
St. Joseph Mercy Livingston Hospital	8,854,401	17.98%	N/A	1% MIUR	5,354,843	3,139,449	2,697,643	11,191,935	12,126,356	934,401	683,012									