

**Report on Disproportionate Share Hospital Verifications  
(With Independent Accountant's Report Thereon)**

**State of Michigan  
Department of Health and Human Services  
Lansing, Michigan**

**DSH Year Ended September 30, 2017**

**Prepared by:**



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**Independent Accountant's Report  
and  
Report on DSH Verifications**



Michigan Department of Health and Human Services  
Lansing, Michigan

### Independent Accountant's Report

We have examined the state of Michigan's compliance with Disproportionate Share Hospitals (DSH) payment requirements listed in the Report on DSH Verifications as required by 42 CFR §455.301 and §455.304(d) for the year ended September 30, 2017. The state of Michigan is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Michigan's compliance with federal Medicaid DSH program requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and General DSH Audit and Reporting Protocol as required by 42 CFR §455.301 and §455.304(d). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the state of Michigan complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state of Michigan complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination was conducted for the purpose of forming an opinion on the state of Michigan's compliance with federal Medicaid DSH program requirements included in the Report on DSH Verifications. The Schedule of Annual Reporting Requirements provided in accordance with 42 CFR §447.299 is presented for purposes of additional analysis and is not a required part of the Report on DSH Verifications. Such information has not been subjected to the procedures applied in the examination of the Report on DSH Verifications, and, accordingly, we express no opinion on it.

Our examination does not provide a legal determination on the state of Michigan's compliance with federal Medicaid DSH requirements.

Title 42 of the Code of Federal Regulations, section 447.299, requires that Medicaid uncompensated care cost be reported net of third-party payments, including those received from Medicare and private insurance. However, on December 31, 2018, the Centers for Medicare and Medicaid Services (CMS) issued additional guidance indicating that the regulation and additional guidance related to including Medicare and private insurance payments does not apply to hospital services prior to June 2, 2017. As such, Medicare and private insurance payments for services prior to June 2, 2017 are not included in the calculation of total uncompensated care costs presented in the Report on DSH Verifications.

In our opinion, except for the effect of the items addressed in the Schedule of Data Caveats Relating to the DSH Verifications, the Report on DSH Verifications presents fairly, in all material respects, the state of Michigan's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2017.

This report is intended solely for the information and use of the Michigan Department of Health and Human Services, the State Legislature, hospitals participating in the State DSH program, and CMS as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

Myers and Stauffer LC  
December 11, 2020

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700 W 47th Street, Suite 1100 | Kansas City, MO 64112  
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State of Michigan Disproportionate Share Hospital (DSH)  
Report on DSH Verifications  
For the Year Ended September 30, 2017

As required by 42 CFR §455.304(d) the state of Michigan must provide an annual independent certified examination report verifying the following items with respect to its disproportionate share hospital (DSH) program.

Verification 1: Each hospital that qualifies for a DSH payment in the State was 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 Medicaid State plan 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.

Findings: The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 2: DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. The DSH payments made in the Medicaid State plan rate year must be measured against the actual uncompensated care cost in that same Medicaid State plan rate year. The actual uncompensated care costs for the Medicaid State plan rate year have been calculated and compared to the DSH payments made. Uncompensated care costs for the Medicaid State plan rate year were calculated in accordance with Federal Register/Vol. 73, No. 245, December 19, 2008, Federal Register/Vol. 79, No. 232, December 3, 2014, and Federal Register/Vol. 82, No. 62, April 3, 2017.

Findings: The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

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 disproportionate share limit payment limit, as described in Section 1923 (g)(1)(A) of the Act.

Findings: The total uncompensated care costs reflected in the Report on DSH Verifications (table) reflects the 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 received.

State of Michigan Disproportionate Share Hospital (DSH)  
Report on DSH Verifications  
For the Year Ended September 30, 2017

Verification 4: For purposes of this 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 disproportionate share 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.

Findings: In calculating the hospital-specific DSH limit represented in the Report on DSH Verifications (table), if a hospital had total Medicaid payments in excess of the calculated Medicaid cost, the excess was used to reduce the total uncompensated care costs.

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 this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.

Findings: The state of Michigan has retained documentation of costs and payments associated with calculating the hospital-specific DSH limits contained in this report. The state retains cost data through the collection of cost reports; Medicaid expenditure data through the MMIS and other documentation; and uninsured data through the DSH payment calculations and DSH examination.

Verification 6: The information specified in verification 5 above 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 services they received.

Findings: The documentation retained related to the calculation of the hospital-specific DSH limits contained in this report includes a description of the methodology used to calculate each hospital's DSH limit under Section 1923(g)(1) of the Act. For DSH payment purposes, the state defines the hospitals' payment limits in accordance with its state plan. For purposes of this examination, the state defines the hospitals' payment limits in accordance with 42 CFR §455.304.

State of Michigan  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2017

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	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)	DSH Payment Complies with the Hospital-Specific DSH Limit <sup>1</sup>	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?
Allegan General Hospital	Yes	\$ 561,171	\$ 2,707,386	\$ 2,146,215	Yes	Yes	Yes	Yes
Alpena Regional Medical Center	Yes	\$ 751,724	\$ 12,230,750	\$ 11,479,026	Yes	Yes	Yes	Yes
Aspirus Grand View Hospital	Yes	\$ 699,931	\$ 5,071,596	\$ 4,371,665	Yes	Yes	Yes	Yes
Aspirus Iron River Hospital & Clinic	Yes	\$ 308,755	\$ 4,363,336	\$ 4,054,581	Yes	Yes	Yes	Yes
Aspirus Keweenaw Hospital	Yes	\$ 280,108	\$ 3,313,453	\$ 3,033,345	Yes	Yes	Yes	Yes
Aspirus Ontonagon Hospital	Yes	\$ 53,484	\$ 1,167,324	\$ 1,113,840	Yes	Yes	Yes	Yes
Beaumont Health - Wayne	Yes	\$ 1,263,136	\$ 15,994,742	\$ 14,731,606	Yes	Yes	Yes	Yes
Beaumont Hospital - Dearborn	Yes	\$ 2,156,212	\$ 23,398,022	\$ 21,241,810	Yes	Yes	Yes	Yes
Beaumont Hospital - Farmington Hills	Yes	\$ 812,371	\$ 25,265,458	\$ 24,453,087	Yes	Yes	Yes	Yes
Beaumont Hospital - Grosse Pointe	Yes	\$ 1,054,574	\$ 17,371,877	\$ 16,317,303	Yes	Yes	Yes	Yes
Beaumont Hospital - Royal Oak	Yes	\$ 4,354,218	\$ 83,577,586	\$ 79,223,368	Yes	Yes	Yes	Yes
Beaumont Hospital - Taylor	Yes	\$ 999,737	\$ 10,934,608	\$ 9,934,871	Yes	Yes	Yes	Yes
Beaumont Hospital - Trenton	Yes	\$ 260,903	\$ 5,573,816	\$ 5,312,913	Yes	Yes	Yes	Yes
Beaumont Hospital - Troy	Yes	\$ 2,268,596	\$ 32,703,468	\$ 30,434,872	Yes	Yes	Yes	Yes
Bell Memorial Hospital	Yes	\$ 124,773	\$ 1,737,980	\$ 1,613,207	Yes	Yes	Yes	Yes
Borgess Hospital	Yes	\$ 2,816,408	\$ 26,944,197	\$ 24,127,789	Yes	Yes	Yes	Yes
Borgess-Lee Memorial Hospital	Yes	\$ 800,969	\$ 2,619,397	\$ 1,818,428	Yes	Yes	Yes	Yes
Borgess-Pipp Hospital	Yes	\$ 267,212	\$ 926,459	\$ 659,247	Yes	Yes	Yes	Yes
Bronson Battle Creek Hospital	Yes	\$ 2,387,533	\$ 17,825,376	\$ 15,437,843	Yes	Yes	Yes	Yes
Bronson Lake View Hospital	Yes	\$ 944,258	\$ 2,352,087	\$ 1,407,829	Yes	Yes	Yes	Yes
Bronson Methodist Hospital	Yes	\$ 5,247,218	\$ 36,970,197	\$ 31,722,979	Yes	Yes	Yes	Yes
Caro Community Hospital	Yes	\$ 131,309	\$ 1,427,587	\$ 1,296,278	Yes	Yes	Yes	Yes
Caro Regional Mental Health Center	Yes	\$ 37,077,902	\$ 46,719,090	\$ 9,641,188	Yes	Yes	Yes	Yes
Center for Forensic Psychiatry	Yes	\$ 34,175,067	\$ 84,867,386	\$ 50,692,319	Yes	Yes	Yes	Yes
Children's Hospital of Michigan	Yes	\$ 4,691,205	\$ 15,406,914	\$ 10,715,709	Yes	Yes	Yes	Yes
Chippewa County War Memorial Hospital	Yes	\$ 718,014	\$ 8,157,159	\$ 7,439,145	Yes	Yes	Yes	Yes
Clinton Memorial Hospital	Yes	\$ 329,838	\$ 1,630,412	\$ 1,300,574	Yes	Yes	Yes	Yes
Covenant Medical Center, Inc.	Yes	\$ 1,556,576	\$ 22,006,375	\$ 20,449,799	Yes	Yes	Yes	Yes
Crittenton Hospital Medical Center	Yes	\$ 425,006	\$ 7,262,363	\$ 6,837,357	Yes	Yes	Yes	Yes
Deckerville Community Hospital	Yes	\$ 90,927	\$ 1,018,906	\$ 927,979	Yes	Yes	Yes	Yes
Detroit Receiving Hospital	Yes	\$ 6,649,333	\$ 39,114,726	\$ 32,465,393	Yes	Yes	Yes	Yes
Dickinson County Memorial Hospital	Yes	\$ 1,739,929	\$ 5,765,520	\$ 4,025,591	Yes	Yes	Yes	Yes
Eaton Rapids Medical Center	Yes	\$ 518,582	\$ 1,673,540	\$ 1,154,958	Yes	Yes	Yes	Yes
Edward W. Sparrow Hospital	Yes	\$ 3,415,283	\$ 57,888,562	\$ 54,473,279	Yes	Yes	Yes	Yes
Garden City Hospital	Yes	\$ 728,950	\$ 3,023,929	\$ 2,294,979	Yes	Yes	Yes	Yes
Genesys Regional Medical Center	Yes	\$ 985,384	\$ 29,552,044	\$ 28,566,660	Yes	Yes	Yes	Yes
Harper University Hospital	Yes	\$ 6,545,334	\$ 57,392,666	\$ 50,847,332	Yes	Yes	Yes	Yes
Hawthorn Center	N/A	\$ -	\$ 11,032,875	\$ 11,032,875	N/A	Yes	Yes	Yes
Hayes Green Beach Memorial Hospital	Yes	\$ 1,111,444	\$ 1,880,831	\$ 769,387	Yes	Yes	Yes	Yes
Helen Newberry Joy Hospital	Yes	\$ 899,329	\$ 1,867,949	\$ 968,620	Yes	Yes	Yes	Yes
Henry Ford Allegiance Health	Yes	\$ 3,252,673	\$ 39,335,701	\$ 36,083,028	Yes	Yes	Yes	Yes
Henry Ford Hospital	Yes	\$ 6,916,109	\$ 169,733,546	\$ 162,817,437	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital	Yes	\$ 2,362,685	\$ 21,080,562	\$ 18,717,877	Yes	Yes	Yes	Yes
Henry Ford West Bloomfield Hospital	Yes	\$ 1,066,558	\$ 21,943,785	\$ 20,877,227	Yes	Yes	Yes	Yes
Henry Ford Wyandotte Hospital	Yes	\$ 2,271,644	\$ 20,348,686	\$ 18,077,042	Yes	Yes	Yes	Yes
Hills & Dales General Hospital	Yes	\$ 278,988	\$ 2,067,896	\$ 1,788,908	Yes	Yes	Yes	Yes
Hillsdale Hospital	Yes	\$ 1,698,284	\$ 942,879	\$ (755,405)	No	Yes	Yes	Yes
Holland Community Hospital	Yes	\$ 2,555,223	\$ 11,856,499	\$ 9,301,276	Yes	Yes	Yes	Yes
Hurley Medical Center	Yes	\$ 18,487,553	\$ 48,529,995	\$ 30,042,442	Yes	Yes	Yes	Yes
Huron Medical Center	Yes	\$ 186,195	\$ 1,654,298	\$ 1,468,103	Yes	Yes	Yes	Yes
Huron Valley - Sinai Hospital	Yes	\$ 393,362	\$ 8,440,598	\$ 8,047,236	Yes	Yes	Yes	Yes
Ionia County Memorial Hospital	Yes	\$ 636,565	\$ 2,418,337	\$ 1,781,772	Yes	Yes	Yes	Yes
Kalamazoo Psychiatric Hospital	Yes	\$ 34,704,903	\$ 57,051,818	\$ 22,346,915	Yes	Yes	Yes	Yes
Kalkaska Memorial Health Center	Yes	\$ 503,398	\$ 1,388,840	\$ 885,442	Yes	Yes	Yes	Yes
Karmanos Cancer Hospital	Yes	\$ 453,370	\$ 18,727,997	\$ 18,274,627	Yes	Yes	Yes	Yes
Kingswood Psychiatric Hospital	Yes	\$ 371,337	\$ 4,868,179	\$ 4,496,842	Yes	Yes	Yes	Yes
Lakeland Hospital - St. Joseph	Yes	\$ 2,383,674	\$ 33,872,217	\$ 31,488,543	Yes	Yes	Yes	Yes
Lakeland Hospital - Watervliet	Yes	\$ 349,650	\$ 3,217,496	\$ 2,867,846	Yes	Yes	Yes	Yes
Mackinac Straits Hospital	Yes	\$ 459,579	\$ 1,532,597	\$ 1,073,018	Yes	Yes	Yes	Yes
Marlette Regional Hospital	Yes	\$ 203,167	\$ 1,395,304	\$ 1,192,137	Yes	Yes	Yes	Yes

State of Michigan  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2017

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	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)	DSH Payment Complies with the Hospital-Specific DSH Limit <sup>1</sup>	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?
Marquette General Hospital	Yes	\$ 406,468	\$ 10,942,783	\$ 10,536,315	Yes	Yes	Yes	Yes
Mary Free Bed Hospital & Rehabilitation Hospital	Yes	\$ 85,977	\$ 7,302,102	\$ 7,216,125	Yes	Yes	Yes	Yes
McLaren Bay Region	Yes	\$ 1,276,732	\$ 21,193,881	\$ 19,917,149	Yes	Yes	Yes	Yes
McLaren Central Michigan	Yes	\$ 842,783	\$ 4,824,671	\$ 3,981,888	Yes	Yes	Yes	Yes
McLaren Greater Lansing	Yes	\$ 5,168,795	\$ 15,220,893	\$ 10,052,098	Yes	Yes	Yes	Yes
McLaren Lapeer Region	Yes	\$ 820,512	\$ 3,091,822	\$ 2,271,310	Yes	Yes	Yes	Yes
McLaren Macomb	Yes	\$ 2,732,991	\$ 17,531,589	\$ 14,798,598	Yes	Yes	Yes	Yes
McLaren Northern Michigan	Yes	\$ 1,824,902	\$ 8,717,681	\$ 6,892,779	Yes	Yes	Yes	Yes
McLaren Oakland	Yes	\$ 1,615,296	\$ 19,747,429	\$ 18,132,133	Yes	Yes	Yes	Yes
McLaren Port Huron	Yes	\$ 1,928,279	\$ 14,080,345	\$ 12,152,066	Yes	Yes	Yes	Yes
McLaren Regional Medical Center	Yes	\$ 2,071,631	\$ 21,456,288	\$ 19,384,657	Yes	Yes	Yes	Yes
Memorial Healthcare	Yes	\$ 1,463,895	\$ 10,468,579	\$ 9,004,684	Yes	Yes	Yes	Yes
Mercy Health Muskegon	Yes	\$ 3,248,595	\$ 54,050,590	\$ 50,801,995	Yes	Yes	Yes	Yes
Mercy Health Partners - Lakeshore Campus	Yes	\$ 614,388	\$ 1,448,578	\$ 834,190	Yes	Yes	Yes	Yes
Metro Health Hospital	Yes	\$ 1,906,298	\$ 46,225,628	\$ 44,319,330	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Gladwin	Yes	\$ 547,219	\$ 2,006,951	\$ 1,459,732	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Gratiot	Yes	\$ 1,637,816	\$ 8,895,644	\$ 7,257,828	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Midland	Yes	\$ 2,639,654	\$ 21,182,941	\$ 18,543,287	Yes	Yes	Yes	Yes
Monroe Regional Hospital	Yes	\$ 878,325	\$ 12,898,931	\$ 12,020,606	Yes	Yes	Yes	Yes
Munson Healthcare Cadillac Hospital	Yes	\$ 721,226	\$ 4,666,779	\$ 3,945,553	Yes	Yes	Yes	Yes
Munson Healthcare Charlevoix Hospital	Yes	\$ 221,832	\$ 3,483,373	\$ 3,261,541	Yes	Yes	Yes	Yes
Munson Healthcare Grayling Hospital	Yes	\$ 539,206	\$ 1,512,878	\$ 973,672	Yes	Yes	Yes	Yes
Munson Medical Center	Yes	\$ 1,598,026	\$ 31,897,087	\$ 30,299,061	Yes	Yes	Yes	Yes
North Ottawa Community Hospital	Yes	\$ 646,956	\$ 3,057,561	\$ 2,410,605	Yes	Yes	Yes	Yes
Oaklawn Hospital	Yes	\$ 880,566	\$ 1,873,490	\$ 992,924	Yes	Yes	Yes	Yes
Otsego County Memorial Hospital	Yes	\$ 578,160	\$ 1,319,830	\$ 741,670	Yes	Yes	Yes	Yes
Pine Rest Christian Hospital	Yes	\$ 237,644	\$ (2,418,905)	\$ (237,644)	No	Yes	Yes	Yes
Pontiac General Hospital	N/A	\$ -	\$ -	\$ 502,523	N/A	Yes	Yes	Yes
Port Huron (Lake Huron Medical Center)	Yes	\$ 179,715	\$ 884,811	\$ 705,096	Yes	Yes	Yes	Yes
Promedica Bixby Hospital	Yes	\$ 845,975	\$ 4,550,813	\$ 3,704,838	Yes	Yes	Yes	Yes
Promedica Coldwater Regional Hospital	Yes	\$ 3,058,295	\$ 656,912	\$ (2,401,383)	No	Yes	Yes	Yes
ProMedica Herrick Hospital	Yes	\$ 420,164	\$ 1,895,524	\$ 1,475,360	Yes	Yes	Yes	Yes
Providence-Providence Park Hospital	Yes	\$ 3,568,244	\$ 49,538,296	\$ 45,970,052	Yes	Yes	Yes	Yes
Rehabilitation Institute	Yes	\$ 588,043	\$ 12,892,227	\$ 12,304,184	Yes	Yes	Yes	Yes
Saint Mary's Standish Community Hospital	Yes	\$ 349,566	\$ 1,617,489	\$ 1,267,923	Yes	Yes	Yes	Yes
Scheurer Hospital	Yes	\$ 175,259	\$ 1,400,804	\$ 1,225,545	Yes	Yes	Yes	Yes
Sheridan Community Hospital	Yes	\$ 226,701	\$ 558,897	\$ 332,196	Yes	Yes	Yes	Yes
Sinai-Grace Hospital	Yes	\$ 7,084,448	\$ 33,760,641	\$ 26,676,193	Yes	Yes	Yes	Yes
Sparrow Carson Hospital	Yes	\$ 389,638	\$ 2,245,664	\$ 1,856,026	Yes	Yes	Yes	Yes
Spectrum Health Big Rapids	Yes	\$ 981,101	\$ 4,434,779	\$ 3,453,678	Yes	Yes	Yes	Yes
Spectrum Health Gerber Memorial	Yes	\$ 1,538,307	\$ 7,618,140	\$ 6,079,833	Yes	Yes	Yes	Yes
Spectrum Health Grand Rapids	Yes	\$ 7,975,374	\$ 72,803,487	\$ 64,828,113	Yes	Yes	Yes	Yes
Spectrum Health Ludington	Yes	\$ 946,355	\$ 5,003,934	\$ 4,057,579	Yes	Yes	Yes	Yes
Spectrum Health Pennock	Yes	\$ 792,915	\$ 2,934,849	\$ 2,141,934	Yes	Yes	Yes	Yes
Spectrum Health Reed City Campus	Yes	\$ 596,669	\$ 4,678,964	\$ 4,082,295	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - Kelsey Campus	Yes	\$ 400,867	\$ 1,791,623	\$ 1,390,756	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - United Hospital	Yes	\$ 1,158,748	\$ 3,661,608	\$ 2,502,860	Yes	Yes	Yes	Yes
Spectrum Health Zeeland Community Hospital	Yes	\$ 732,995	\$ 4,498,466	\$ 3,765,471	Yes	Yes	Yes	Yes
St. Francis Hospital	Yes	\$ 1,041,435	\$ 4,368,925	\$ 3,327,490	Yes	Yes	Yes	Yes
St. John Hospital and Medical Center	Yes	\$ 6,958,914	\$ 18,980,491	\$ 12,021,577	Yes	Yes	Yes	Yes
St. John Macomb-Oakland Hospital	Yes	\$ 2,625,487	\$ 30,800,395	\$ 28,174,908	Yes	Yes	Yes	Yes
St. John River District Hospital	Yes	\$ 392,153	\$ 4,323,429	\$ 3,931,276	Yes	Yes	Yes	Yes
St. Joseph Mercy Chelsea	Yes	\$ 639,709	\$ 4,572,316	\$ 3,932,607	Yes	Yes	Yes	Yes
St. Joseph Mercy Hospital - Ann Arbor	Yes	\$ 2,213,457	\$ 29,281,105	\$ 27,067,648	Yes	Yes	Yes	Yes
St. Joseph Mercy Livingston Hospital	Yes	\$ 1,401,506	\$ 6,213,997	\$ 4,812,491	Yes	Yes	Yes	Yes
St. Joseph Mercy Oakland	Yes	\$ 1,756,616	\$ 24,061,901	\$ 22,305,285	Yes	Yes	Yes	Yes
St. Mary Mercy Hospital	Yes	\$ 1,024,762	\$ 20,787,072	\$ 19,762,310	Yes	Yes	Yes	Yes
St. Mary's Health Care (Grand Rapids)	Yes	\$ 3,570,595	\$ 43,890,081	\$ 40,319,486	Yes	Yes	Yes	Yes
St. Mary's of Michigan Medical Center	Yes	\$ 1,269,610	\$ 19,560,193	\$ 18,290,583	Yes	Yes	Yes	Yes
Straith Memorial Hospital	Yes	\$ 22,463	\$ 277,402	\$ 254,939	Yes	Yes	Yes	Yes



State of Michigan  
 Report on DSH Verifications (table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2017

Hospital	Verification #1	Verification #2				Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	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)	DSH Payment Complies with the Hospital-Specific DSH Limit <sup>1</sup>	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?
Sturgis Memorial Hospital	Yes	\$ 617,917	\$ 919,407	\$ 301,490	Yes	Yes	Yes	Yes	Yes
Tawas St. Joseph Hospital	Yes	\$ 604,912	\$ 1,369,018	\$ 764,106	Yes	Yes	Yes	Yes	Yes
Three Rivers Health	Yes	\$ 787,998	\$ 3,162,728	\$ 2,374,730	Yes	Yes	Yes	Yes	Yes
University of Michigan Health System	Yes	\$ 77,054,099	\$ 170,871,924	\$ 93,817,825	Yes	Yes	Yes	Yes	Yes
UP Health System - Portage	Yes	\$ 354,884	\$ 2,868,837	\$ 2,513,953	Yes	Yes	Yes	Yes	Yes
Walter Reuther Psychiatric Hospital	Yes	\$ 39,454,555	\$ 50,036,909	\$ 10,582,354	Yes	Yes	Yes	Yes	Yes
Westshore Medical Center	Yes	\$ 326,887	\$ 5,718,076	\$ 5,391,189	Yes	Yes	Yes	Yes	Yes

Footnote1: Facilities marked "N/A" did not have a DSH payment to retain, but were included in the DSH examination at the request of the state in order to be eligible to receive any potential redistribution of DSH payments.

**This report is intended solely for the information and use of the Michigan Department of Health and Human Services, the State Legislature, hospitals participating in the State DSH program, and the Centers for Medicare and Medicaid Services (CMS) as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.**

State of Michigan Disproportionate Share Hospital (DSH)  
Schedule of Data Caveats Relating to the DSH Verifications  
For the Year Ended September 30, 2017

During the course of the engagement, the following data issues or other caveats were identified and are being reported in accordance with the requirements of 42 CFR §455.301.

- (1) **Treatment of Third Party Payers (TPP) in Calculating Uncompensated Care Costs (UCC)**  
On April 3, 2017, CMS published a final rule clarifying that the total cost of uncompensated care is the costs remaining for all uninsured and Medicaid eligible individuals after accounting for payments made to hospitals by or on behalf of uninsured and Medicaid eligible individuals, including Medicare and other third party payments. This rule became effective June 2, 2017. Per the CMS bulletin released on August 18, 2020, the DSH examination has been completed based on recommended Method #2 in combination with the CMS "*Additional Information of the DSH Reporting and Audit Requirements – Part 2*", #21 methodology for pro-rating cost report periods to the state fiscal year. Each hospital's applicable TPP payments have been determined by pro-rating the TPP payments for the entire cost report period overlapping the state plan rate year (SPRY) to reflect the partial cost report period on or after June 2, 2017. This percentage of the cost report period occurring on or after June 2, 2017 was computed based on the number of days within the cost report period that occur on or after June 2, 2017, divided by the total number of days within the entire cost report year. The resulting fraction was then applied to the total cost report period TPP payments. The cost report period UCC was then prorated to the SPRY. The hospital's Medicaid and uninsured costs for the entire SPRY have only been offset by the portion of the TPP payments attributed to the percentage of the overlapping cost report period on or after June 2, 2017.
- (2) **Medicaid Cost Report Settlements**  
Michigan calculated upper payment limit (UPL) recoveries and final settlements for all hospitals in the state. As of the date of this report, adjustments overlapping the 2017 DSH year had not been fully completed for all hospitals. When completed in future years, additional adjustments may result in additional Medicaid payments or recoupments, but the impact of those settlements may be minimized by changes in allowable costs that would also need to be recognized in the uncompensated care cost.
- (3) **DSH Survey Not Submitted**  
Pine Rest Christian Hospital (234006) did not submit all data requested for the 2017 DSH year. The uncompensated care cost was calculated using cost report data and supplemental payment data provided by the state. Medicaid data received from the state MMIS did not contain any claims data. The hospital's uncompensated care cost may be misstated as a result. The impact is unknown.

State of Michigan Disproportionate Share Hospital (DSH)  
Schedule of Data Caveats Relating to the DSH Verifications  
For the Year Ended September 30, 2017

(4) **Medicaid Uncompensated Care Cost**

Hospitals were requested to report other Medicaid eligible claims where Medicaid did not pay and where private insurance or Medicare may or may not have paid on the claim. Medicaid eligible patient services for which Medicaid was not billed and did not have any cost-sharing are likely not included in the state's MMIS data. Straith Memorial Hospital (230071) was unable to satisfactorily document hospital services it provided to Medicaid-eligible patients during the DSH year. These difficulties are related to the time period between the patient service dates (DSH year 2017) and the timing of the DSH examination (calendar year 2020) and not necessarily due to the inaction or lack of cooperation by the hospital listed.

## **Schedule of Annual Reporting Requirements**

State of Michigan  
Schedule of Annual Reporting Requirements (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2017

**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, the 79 Fed. Reg. 71679 dated December 3, 2014, the 92 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. 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 for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report, Medicaid paid claims summaries, and hospital-provided data. Total UCC 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-overs, Managed Care Medicaid primary, Managed Care Medicaid cross-overs, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services received. 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 most recent CMS 252 cost report. These costs were then reduced by the total payments received for the services provided, except for Medicare and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid payments and Section 1011 payments where applicable.

Hospital Name	State Estimated Hospital-Specific DSH Limit <sup>1</sup>	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid Payments	Supplemental/Enhanced IP/OP Medicaid Payments	Total Cost of Care - IP/OP Services	Total Medicaid Uncompensated Care Costs	Total Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received <sup>1</sup>	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost	
																				(F)
Allegheny General Hospital	5,422,820	23.95%	15.84%	1% MIUR	1,401,190	1,967,932	3,474,951	6,844,073	9,337,376	2,493,203	364,694	576,777	214,083	2,707,386	561,171	0	1295803377	231328	37,903,450	
Alpena Regional Medical Center	11,184,206	34.57%	11.86%	1% MIUR	5,405,396	6,687,092	6,612,332	18,704,820	30,641,514	11,936,721	482,712	776,741	294,029	12,230,750	751,724	0	1619914657	230036	11,255,261	
Aspirus Grand View Hospital	5,612,156	30.17%	14.22%	1% MIUR	1,827,626	2,313,077	2,186,676	6,327,379	11,047,453	4,720,074	263,749	615,271	351,522	5,071,596	699,931	0	1649297342	231333	38,763,624	
Aspirus Iron River Hospital & Clinic	4,195,562	24.96%	10.36%	1% MIUR	1,621,037	1,339,959	1,701,218	4,662,214	8,792,069	4,129,855	97,362	300,843	233,481	4,363,336	308,755	0	1740257030	231338	31,725,207	
Aspirus Keeweenaw Hospital	3,221,379	36.69%	13.85%	1% MIUR	1,339,819	1,984,462	2,267,542	5,591,823	8,839,358	3,247,535	200,569	0	266,487	65,918	3,313,453	280,108	0	1326115569	231319	26,604,284
Aspirus Ontonagon Hospital	1,163,157	31.83%	8.59%	1% MIUR	233,210	288,445	433,803	915,458	2,006,305	1,090,847	38,627	0	115,104	76,477	1,167,324	53,484	0	1598818403	231309	8,007,236
Beaumont Health - Wayne	24,448,679	45.03%	26.23%	1% MIUR	12,689,067	18,468,156	18,697,578	49,854,801	63,502,801	13,648,000	268,066	0	2,614,808	2,346,742	15,994,742	1,263,136	0	1295785285	230142	142,697,738
Beaumont Hospital - Dearborn	44,751,266	41.32%	24.58%	1% MIUR	50,270,308	70,689,306	66,819,316	187,778,930	207,601,902	19,822,972	752,310	0	4,327,360	3,575,550	23,980,022	2,156,212	0	1740230119	230020	55,495,995
Beaumont Hospital - Farmington Hills	29,726,797	33.22%	15.55%	1% MIUR	24,013,663	25,656,885	23,095,173	72,765,721	95,694,106	22,928,385	345,650	0	2,682,723	2,337,073	25,265,458	812,371	0	1336183367	230151	339,356,023
Beaumont Hospital - Grosse Pointe	22,513,767	34.57%	16.45%	1% MIUR	13,240,039	16,548,008	13,374,640	43,162,687	58,643,804	15,480,397	772,926	0	2,664,406	1,891,480	17,371,877	1,054,574	0	1923296017	230089	199,618,047
Beaumont Hospital - Royal Oak	113,549,129	27.38%	12.63%	1% MIUR	80,436,604	73,628,897	70,024,395	224,089,896	300,913,773	76,823,877	5,212,003	0	11,965,712	6,753,709	83,577,586	4,354,218	0	1689653305	230130	1,341,091,090
Beaumont Hospital - Taylor	15,054,248	29.10%	11.30%	1% MIUR	11,327,333	13,266,694	12,917,966	37,511,993	47,325,843	9,813,850	64,683	0	1,185,441	1,120,758	10,934,608	999,737	0	1487605168	230270	127,463,966
Beaumont Hospital - Trenton	8,141,509	21.72%	21.79%	1% MIUR	7,257,338	8,941,301	8,552,450	24,751,089	29,473,979	4,272,890	93,489	0	944,415	850,926	5,573,816	260,903	0	1740230648	230176	148,549,108
Beaumont Hospital - Troy	45,893,902	19.99%	8.24%	1% MIUR	27,256,204	24,349,028	19,356,627	70,961,859	100,183,472	29,221,613	2,889,858	0	6,371,713	3,481,855	32,703,468	2,268,596	0	1306825997	230269	572,952,932
Bell Memorial Hospital	2,399,525	37.30%	16.46%	1% MIUR	971,520	2,256,161	2,729,725	5,957,406	7,508,118	1,550,712	123,101	0	310,369	187,268	1,737,980	124,773	0	1699101345	230121	26,678,168
Borgess Hospital	38,502,713	29.62%	15.96%	1% MIUR	16,710,025	24,268,765	27,013,436	67,992,226	91,410,606	23,418,280	841,476	0	4,367,293	3,525,817	26,944,197	2,816,408	0	1568816311	230117	422,423,516
Borgess-Lee Memorial Hospital	4,559,282	28.68%	22.48%	1% MIUR	852,669	1,283,177	2,583,239	4,719,085	6,761,695	2,042,610	52,520	0	629,307	576,787	2,619,397	800,969	0	1194711030	231315	19,578,080
Borgess-Plymouth Hospital	1,278,297	24.23%	12.83%	1% MIUR	819,786	864,425	961,499	2,645,710	3,186,668	777,958	42,534	0	196,035	155,501	926,459	267,212	0	1154504892	232034	11,293,347
Bronson Battle Creek Hospital	16,303,940	47.53%	27.91%	1% MIUR	14,453,190	17,871,469	17,581,604	49,966,263	66,427,506	16,521,243	338,528	0	1,642,661	1,304,133	17,825,376	2,387,533	0	1083644579	230075	20,321,782
Bronson Lake View Hospital	4,251,367	23.35%	13.48%	1% MIUR	2,131,902	2,013,633	2,539,950	6,685,485	8,733,444	2,047,959	159,029	0	647,157	304,128	2,352,087	944,258	0	1962580529	231332	80,803,192
Bronson Methodist Hospital	54,566,560	46.42%	27.72%	1% MIUR	55,921,870	50,726,395	62,565,439	169,213,704	202,299,697	33,085,994	1,233,816	0	5,118,020	3,884,204	36,970,197	5,247,218	0	1831116441	230017	582,827,387
Care Community Hospital	1,746,620	24.62%	12.08%	1% MIUR	972,646	345,206	1,019,751	2,337,603	3,612,167	1,275,543	12,043	0	165,066	153,023	1,427,587	131,309	0	1073568978	231329	12,207,526
Children's Hospital of Michigan	4,691,205	79.11%	66.34%	1% MIUR	35,699,758	112,365,855	105,383,911	253,449,524	267,016,594	13,566,370	145,576	0	1,986,120	1,840,544	15,406,914	4,691,205	0	1538471800	233000	307,163,230
Chippewa County War Memorial Hospital	8,954,125	39.53%	14.71%	1% MIUR	6,188,276	5,001,558	5,395,970	16,585,804	23,360,018	6,774,214	167,571	0	1,550,516	1,382,945	8,157,159	718,014	0	1295756948	230239	80,972,878
Clinton Memorial Hospital	2,237,684	38.08%	8.97%	1% MIUR	1,124,821	1,108,440	1,346,811	3,580,082	4,487,136	1,277,054	55,333	0	408,691	353,358	1,630,412	329,838	0	1093809924	231326	26,521,230
Covenant Medical Center, Inc.	21,638,579	35.05%	19.75%	1% MIUR	23,403,036	43,595,637	40,098,676	107,897,349	127,776,800	20,681,231	1,116,949	0	2,442,093	1,325,144	22,006,375	1,556,576	0	1588656946	230070	419,115,036
Crittendon Hospital Medical Center	48,356,662	16.75%	7.81%	1% MIUR	5,132,788	5,538,678	7,318,835	17,990,301	24,597,978	6,607,667	572,262	0	1,226,948	7,262,363	429,006	0	0	1437176203	230254	178,866,566
Decker Community Hospital	2,775,154	26.32%	14.08%	1% MIUR	328,824	197,443	571,718	1,094,985	2,032,187	937,202	40,604	0	122,308	81,704	1,018,906	90,927	0	1619955718	231311	6,274,352
Detroit Receiving Hospital	48,694,577	73.81%	45.23%	1% MIUR	44,612,079	45,841,950	57,766,176	148,220,205	182,100,268	33,880,063	309,066	0	5,543,729	5,234,663	39,114,726	6,649,933	0	1619289998	230273	250,098,701
Dickinson County Memorial Hospital	3,760,044	34.81%	9.60%	1% MIUR	4,346,211	4,069,615	3,376,214	11,792,404	17,146,829	5,354,789	547,679	0	958,410	410,731	5,765,520	1,739,992	0	1801887013	230055	71,275,220
Eaton Rapids Medical Center	2,247,889	17.77%	8.77%	1% MIUR	621,620	926,373	941,312	2,489,305	3,840,376	1,351,701	42,207	0	364,676	322,469	1,673,540	518,582	0	1417044660	231324	20,089,226
Edward W. Sparrow Hospital	68,209,542	33.90%	17.28%	1% MIUR	46,013,243	55,311,493	63,802,551	165,127,287	215,075,579	49,948,292	910,910	0	8,951,180	7,940,270	57,888,562	3,415,283	0	1073588711	230230	710,411,203
Garden City Hospital	728,590	29.29%	24.93%	1% MIUR	10,715,474	17,800,783	12,389,987	40,906,244	41,630,409	724,165	638,885	0	2,938,649	2,299,764	3,023,929	728,590	0	1578550174	230244	12,361,921
Genesys Regional Medical Center	46,214,059	23.52%	14.12%	1% MIUR	15,904,212	26,838,362	22,152,885	64,895,459	92,782,405	27,886,946	405,201	0	2,070,299	1,665,098	29,552,044	985,384	0	1407877723	230197	389,635,585
Harper University Hospital	83,852,437	70.02%	37.84%	1% MIUR	55,688,553	81,632,052	78,477,995	215,798,600	270,736,142	54,937,542	158,070	0	2,613,194	2,455,124	57,392,666	6,545,334	0	1427360700	230104	453,886,385
Hayes Green Beach Memorial Hospital	3,031,224	17.57%	10.26%	1% MIUR	1,242,704	1,705,882	2,269,645	5,218,231	6,763,891	1,545,660	213,060	0	548,121	335,171	1,880,831	1,111,444	0	1942254529	231327	37,900,238
Helen Newberry Joy Hospital	2,068,463	30.69%	7.70%	1% MIUR	531,597	650,904	1,051,182	2,233,683	4,051,536	1,817,853	103,253	0	153,349	50,096	1,867,949	899,329	0	1497742050	231004	16,815,588
Henry Ford Allegiance Health	41,914,562	35.11%	17.01%	1% MIUR	26,986,337	27,955,281	39,836,355	94,777,973	127,593,853	32,815,880	419,068	0	6,938,889	6,519,821	39,335,701	3,252,673	0	1053403402	230092	382,866,223
Henry Ford Hospital	162,170,134	44.55%	19.97%	1% MIUR	99,779,324	114,725,188	123,643,555	338,148,067	493,740,979	155,992,912	3,040,944	0	17,181,578	14,140,634	169,733,546	6,916,109	0	1341144801	230053	1,402,266,221
Henry Ford Macomb Hospital	36,387,704	28.86%	11.29%	1% MIUR	19,327,777	22,763,250	17,757,204	59,848,231	78,522,885	18,674,654	597,686	0	3,003,594	2,						

State of Michigan  
 Schedule of Annual Reporting Requirements (table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2017

**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, the 79 Fed. Reg. 71679 dated December 3, 2014, the 92 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. 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 for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report, Medicaid paid claims summaries, and hospital-provided data. Total UCC 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-overs, Managed Care Medicaid primary, Managed Care Medicaid cross-overs, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services received. 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 most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, except for Medicare and private insurance payments for services prior to June 2, 2017, 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 Estimated Hospital-Specific DSH Limit <sup>1</sup>	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid Payments	Supplemental/Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs	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 <sup>1</sup>	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
MidMichigan Medical Center - Gladwin	2,358,033	20.93%	15.38%	1% MIUR	954,964	1,524,235	1,977,233	4,456,432	6,265,570	1,809,139	71,623	0	269,436	197,813	2,006,951	547,219	0	1235248071	231325	18,025,859
MidMichigan Medical Center - Gladwin	9,766,259	28.71%	13.05%	1% MIUR	4,010,353	5,858,134	5,181,879	15,050,366	23,159,494	8,109,128	286,197	0	1,072,713	786,516	8,895,644	1,637,816	0	1023097771	230030	82,830,294
MidMichigan Medical Center - Midland	12,860,546	25.99%	10.58%	1% MIUR	11,528,984	15,933,737	10,968,980	46,531,701	65,620,227	19,088,526	996,587	0	3,091,002	2,094,415	21,182,941	2,639,654	0	1902841414	230222	306,996,816
Monroe Regional Hospital	9,779,189	33.13%	20.24%	1% MIUR	7,634,064	9,620,532	12,576,082	29,830,678	40,955,292	11,124,614	268,881	0	2,043,198	1,774,317	12,898,931	4,629,525	0	1811097223	230099	127,524,980
Munson Healthcare Cadillac Hospital	4,314,403	34.75%	19.38%	1% MIUR	4,095,838	6,349,427	6,601,012	17,046,277	21,339,976	4,293,699	219,246	0	592,326	373,080	4,666,729	721,226	0	1003908625	230081	69,963,589
Munson Healthcare Charlevoix Hospital	9,974,518	31.61%	10.01%	1% MIUR	1,373,979	1,691,923	1,814,124	4,880,026	8,219,332	3,339,306	180,197	0	324,264	144,067	3,483,373	221,832	0	1346260692	231322	38,310,830
Munson Healthcare Grayling Hospital	1,594,114	33.45%	15.62%	1% MIUR	2,854,699	4,829,178	5,078,969	12,762,846	13,982,010	1,219,164	184,100	0	477,814	293,714	1,512,878	539,206	0	1285726828	230058	48,539,535
Munson Medical Center	34,468,856	28.87%	12.53%	1% MIUR	24,697,851	26,028,687	29,675,928	80,402,466	111,053,238	30,650,772	2,288,209	0	3,534,524	1,246,315	31,897,087	1,598,026	0	1952307852	230097	509,966,404
North Ottawa Community Hospital	6,307,634	18.76%	8.58%	1% MIUR	1,098,076	2,489,699	2,064,399	5,652,174	8,465,060	2,812,886	306,907	0	551,582	244,675	3,057,561	646,956	0	1942379284	230174	52,619,569
Oakland Haven Hospital	7,748,174	35.68%	13.14%	1% MIUR	3,022,583	7,716,655	8,726,172	19,465,410	20,908,015	1,442,605	410,467	0	841,352	430,885	1,873,490	880,566	0	1861475360	230217	92,975,424
Osseo County Memorial Hospital	3,122,806	35.09%	13.62%	1% MIUR	3,222,930	4,199,801	4,629,902	12,052,633	13,230,891	1,178,258	252,045	0	393,617	141,572	1,319,830	578,160	0	1124028972	230133	44,526,538
Pontiac General Hospital	0	55.28%	35.00%	1% MIUR	1,242,889	5,530,218	4,690,429	11,463,536	11,855,817	392,281	10,665	0	120,907	110,242	502,523	0	0	1619125788	230013	25,240,282
Port Huron (Lake Huron Medical Center)	6,194,832	23.10%	15.15%	1% MIUR	4,561,123	4,411,496	5,196,960	14,169,579	14,475,981	306,402	140,989	0	179,398	578,409	884,811	179,715	0	1255346961	230031	63,888,561
Promedica Bixby Hospital	3,344,574	31.58%	18.27%	1% MIUR	4,345,547	5,399,093	7,524,963	17,269,603	21,103,950	3,834,347	330,127	0	1,046,593	716,466	4,550,813	845,975	0	1972564730	230005	72,533,959
Promedica Coldwater Regional Hospital	5,808,372	36.58%	20.67%	1% MIUR	3,159,250	4,682,164	5,833,078	13,674,492	14,358,468	683,976	863,049	0	835,985	270,664	3,659,12	3,058,295	0	1063471639	230022	45,804,312
Promedica Herrick Hospital	1,582,407	23.29%	11.97%	1% MIUR	1,137,132	1,003,133	1,527,051	3,667,316	5,254,041	1,586,725	124,262	0	433,016	308,799	1,895,524	420,164	0	1982665642	231334	20,241,298
Providence-Providence Park Hospital	49,855,872	25.80%	12.37%	1% MIUR	24,757,469	26,244,738	32,682,799	83,685,006	128,885,874	45,200,868	876,727	0	5,214,155	4,337,428	49,538,296	3,568,244	0	1144210253	230019	630,418,885
Rehabilitation Institute	13,459,853	47.54%	22.68%	1% MIUR	7,099,577	6,990,352	6,750,358	20,840,287	33,127,546	12,287,259	168,613	0	773,581	604,968	12,892,227	588,043	0	1871805150	230027	73,398,896
Saint Mary's Standish Community Hospital	1,497,443	32.12%	16.72%	1% MIUR	1,066,616	972,418	1,301,650	3,340,684	4,787,509	1,446,375	54,020	0	225,134	171,114	1,617,489	349,566	0	1659465094	231305	14,283,187
Scheurer Hospital	2,212,935	5.93%	6.47%	1% MIUR	487,213	780,469	1,138,340	2,386,022	3,700,481	1,314,459	170,774	0	257,119	86,345	1,400,804	175,259	0	1437102993	231310	27,073,006
Sheridan Community Hospital	1,432,846	26.86%	18.44%	1% MIUR	350,356	590,369	1,510,172	2,450,897	2,891,269	440,372	148,263	0	266,788	118,525	558,897	226,701	0	1689618324	231312	8,861,656
Sinai-Grace Hospital	51,294,736	69.79%	45.12%	1% MIUR	55,644,525	72,077,666	73,192,346	200,914,537	229,387,327	28,472,790	170,249	0	5,458,100	5,287,851	33,760,641	7,084,448	0	1760794044	230024	338,457,042
Sparrow Carson Hospital	1,330,978	34.65%	15.54%	1% MIUR	990,275	2,824,208	3,488,126	7,302,609	9,308,240	2,005,631	68,390	0	308,423	240,033	2,245,664	389,638	0	1336103043	230208	32,307,099
Spectrum Health Big Rapids	4,713,344	43.02%	18.54%	1% MIUR	1,955,625	5,140,924	5,532,805	12,629,354	16,569,231	3,939,877	248,572	0	743,474	494,902	4,344,779	981,101	0	1316945991	230093	47,400,848
Spectrum Health Gerber Memorial	7,484,650	41.28%	16.87%	1% MIUR	2,610,796	5,301,814	6,705,327	14,941,937	21,575,857	6,957,920	228,073	0	888,293	660,220	7,618,140	1,538,307	0	1063836963	231338	61,645,762
Spectrum Health Grand Rapids	70,676,730	38.69%	18.29%	1% MIUR	107,277,667	139,901,015	162,102,425	409,201,107	472,869,387	63,588,290	4,375,040	0	13,590,247	9,215,207	72,803,487	7,975,374	0	1922090554	230038	1,432,962,456
Spectrum Health Ludington	4,847,831	29.60%	13.49%	1% MIUR	2,166,644	4,267,674	4,756,537	11,447,533	14,506,578	2,668,387	0	0	763,743	497,356	5,003,934	946,355	0	1972589489	230110	63,465,211
Spectrum Health Pennock	2,506,710	22.58%	12.41%	1% MIUR	1,316,500	3,142,007	3,895,303	8,353,810	10,740,990	2,386,280	200,770	0	749,339	548,569	2,934,849	792,915	0	1023001146	230040	47,554,232
Spectrum Health Reed City Campus	4,388,611	35.21%	11.02%	1% MIUR	1,557,964	2,819,896	3,233,965	7,611,825	12,066,235	4,454,410	60,820	0	285,374	224,554	4,678,964	596,669	0	1873259483	231323	41,176,784
Spectrum Health United Memorial - Kelsey Campus	2,023,499	100.00%	15.06%	1% MIUR	320,855	850,520	1,038,806	2,210,181	3,705,248	1,495,067	31,807	0	328,363	296,556	1,791,623	400,867	0	1538102173	231317	10,111,059
Spectrum Health United Memorial - United Hospital	3,782,458	35.37%	15.70%	1% MIUR	2,530,823	6,099,372	5,566,044	14,196,239	17,260,840	3,064,601	191,597	0	788,604	597,007	3,661,608	1,158,748	0	1457304495	230035	57,208,895
Spectrum Health Zeeland Community Hospital	5,121,005	20.23%	8.70%	1% MIUR	1,170,991	2,759,110	2,163,171	6,092,372	10,096,028	4,003,656	230,062	0	724,872	494,810	4,498,466	732,995	0	1275536434	230003	55,952,352
St. Francis Hospital	3,292,393	27.76%	10.59%	1% MIUR	1,447,671	3,195,931	3,940,242	8,583,844	12,263,884	3,680,440	192,891	0	881,776	688,885	4,368,925	1,041,435	0	1922058551	231337	53,419,518
St. John Hospital and Medical Center	15,466,968	36.00%	22.38%	1% MIUR	38,907,135	70,169,296	76,474,772	185,551,203	197,202,171	11,650,968	1,360,142	0	8,689,665	7,329,523	18,900,491	6,950,914	0	1023088168	230165	707,487,685
St. John Macomb-Oakland Hospital	25,914,462	26.74%	20.54%	1% MIUR	19,900,985	28,886,570	32,591,428	81,378,983	107,003,626	25,624,643	806,863	0	5,982,615	5,175,752	30,800,395	2,625,487	0	1124099858	230195	377,561,471
St. John River District Hospital	5,604,250	29.22%	20.45%	1% MIUR	1,145,703	1,321,210	3,320,383	5,787,296	9,666,042	3,878,746	59,053	0	503,736	444,683	4,323,429	3,878,153	0	1619941333	230241	36,823,286
St. Joseph Mercy Chelsea	3,457,967	19.87%	5.10%	1% MIUR	1,799,751	3,485,562	2,119,075	7,404,388	11,467,955	4,063,307	223,495	0	732,504	509,009	4,572,316	639,709	0	1992761985	230259	102,407,231
St. Joseph Mercy Hospital - Ann Arbor	22,857,492	24.38%	9.76%	1% MIUR	23,802,642	29,570,663	27,442,845	80,816,150	106,985,050	26,169,900	1,169,881	0	4,282,086	3,112,205	29,281,105	2,213,457	0	1780658443	230156	586,314,244
St. Joseph Mercy Livingston Hospital	5,963,979	19.06%	8.00%	1% MIUR	2,645,306	4,064,649	4,329,033	11,038,988	16,118,316	5,079,328	430,445	0	1,565,114	1,134,669	6,213,997	1,401,506	0	1093748642	230069	93,460,736
St. Joseph Mercy Oakland	15,359,935	27.96%	16.52%	1% MIUR	17,197,364	24,656,759	23,782,797	65,636,920	86,730,669	21,093,749	639,185	0	3,607,337	2,968,152	24,061,901	1,756,616	0	1053356322	230029	332,185,972

## **Independence Declaration**



**MYERS AND  
STAUFFER** LC  
CERTIFIED PUBLIC ACCOUNTANTS

To Whom it May Concern:

Myers and Stauffer LC declares it is independent of the state of Michigan and its DSH hospitals for the Medicaid State plan rate year ending September 30, 2017.

Myers and Stauffer LC  
December 11, 2020