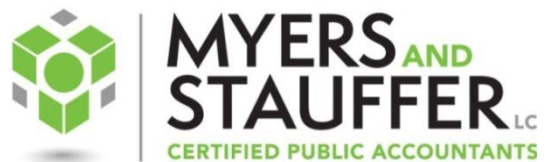


**State of Michigan  
Department of Health and Human Services  
Lansing, Michigan**

**Medicaid Program for Disproportionate Share  
Hospital Payment Final Rule  
Medicaid State Plan Rate Year 2013**

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



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**MYERS AND  
STAUFFER** LC  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Department of Health and Human Services  
Actuarial Division  
Lansing, Michigan 48909

We have performed the procedures in the attached schedule, which were agreed to by the state of Michigan (State) Department of Health and Human Services (MDHHS), solely to assist MDHHS in evaluating the State's 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 2013. 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 *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of MDHHS. 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 MDHHS, the hospitals participating in the State's Disproportionate Share Hospital (DSH) program, and the Centers for Medicare & Medicaid Services (CMS), 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  
November 28, 2016

**MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
**SCHEDULE OF AGREED-UPON PROCEDURES**  
**FOR MEDICAID STATE PLAN RATE YEAR 2013**

**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.

**Procedures:**

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

- **Results:** We found that all hospitals met the federal or State requirements for eligibility as a DSH hospital.

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 rate year 2013.

**Verification 2**

DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. For each MSP rate year, 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 and Federal Register/Vol. 79, No. 232, December 3, 2014.

**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 rate year.

- **Results:** We used the Schedule of Annual Reporting Requirements to summarize the hospital-specific uncompensated care costs incurred during the 2013 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 hospital-specific DSH payments to the uncompensated care costs calculated by Myers and Stauffer and found that eight qualified facilities exceeded their hospital-specific limit.

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 2013.

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

#### **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 qualified hospitals that received DSH funds. We found that all were able to provide Myers and Stauffer with documentary support for their uninsured costs and charges.

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

- **Results:** We calculated the Medicaid costs and payments for all of the hospitals using the cost center specific cost-to-charge ratios and per diems from the CMS 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 selected inpatient and outpatient claims for additional testing.

- **Results:** There were nine hospitals that were selected for expanded procedures as a result of the risk assessment. We found that all of these hospitals submitted uninsured charge data for review. Of the nine hospitals that submitted uninsured data, we selected claims from each for additional testing.

We compiled a listing of uninsured claims selected for expanded testing and provided this listing to the nine hospitals. The hospitals were asked to respond to the claims sample and provide additional support for including these charges as allowable uninsured charges.

- **Results:** We found that the uninsured claims data for four of the nine expanded review hospitals included claims for individuals who were Medicaid-eligible and compensated by Medicaid and already included in the DSH limit calculation, or individuals who had a source of third-party coverage. The remaining five hospitals were able to provide additional support for including these charges as allowable.

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

- **Results:** We provided the State with a schedule of recalculated costs.

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

- **Results:** We provided the State with a schedule of recalculated costs.

#### **Verification 4**

For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service (FFS) 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.

#### **Procedures:**

We determined whether the State's procedures take into account all payments (Medicaid 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, MDHHS utilized the Michigan Medicaid Filed Cost Reports and MMIS data to obtain all payments from in-state and out-of-state Medicaid agencies, including Medicaid supplemental/enhanced, Medicaid FFS, and 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:** We found that MDHHS 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.

#### **Verification 5**

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

#### **Procedures:**

We obtained copies of MDHHS'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 MDHHS 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, MDHHS-prepared DSH calculation worksheets, and the MMIS data.

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

- **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:** MDHHS does not maintain or collect support for the Medicare cost reports or MMF 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 MDHHS. We found that all of the 119 hospitals provided some documentation to support their Medicaid uncompensated care costs.

## **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 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.

### **Procedures:**

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

- **Results:** We reviewed the information specified in paragraph (d)(5) of Title 42 CFR Part 455.304 for MSP rate year 2013 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 inpatient hospital and outpatient hospital services they received. The State's methodology is 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 MDHHS'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, MDHHS'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 MDHHS defines inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the inpatient hospital and outpatient hospital services they received.

- **Results:** We found that the State's Medicaid Provider Manual includes a definition of inpatient and outpatient hospital services. "Inpatient services are:
  - Ordinarily furnished in a facility for the care and treatment of inpatients.
  - Furnished under the direction of a physician or a dentist.
  - Furnished in a facility that is:
    - Maintained primarily for the care and treatment of inpatients with disorders other than mental diseases;
    - Licensed or formally approved as a hospital by an officially designated authority for State standard-setting; and
    - Medicare-certified to provide inpatient services.
  - An inpatient is an individual who has been admitted to a hospital for bed occupancy with the expectation that he will remain at least overnight, even when it later develops that he can be discharged or is transferred to another hospital and does not use the bed overnight. Days of care provided to a beneficiary are in units of full days, beginning at midnight and ending 24 hours later. Medicaid covers the day of admission but not the day of discharge. If the day of admission and the day of discharge are the same, the day is considered an admission and counts as one inpatient day."
  - "Outpatient hospital services are:
    - Furnished under the direction of a physician or dentist.
    - Furnished in a facility that is certified as a provider, or as having provider-based status, by Medicare."



## Hospital Audit Findings Consultation

### **Procedures:**

We prepared a summary for each of the 119 hospitals.

- **Results:** A hospital-specific schedule of annual reporting requirements was emailed to each provider on October 3, 2016. The schedule included:
  - The 21 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 FFS Base Rate Payments
    - Inpatient/Outpatient Medicaid Managed Care Organization Payments
    - Supplemental/Enhanced Medicaid Inpatient/Outpatient Payments
    - Total Medicaid Inpatient/Outpatient Payments
    - Total Cost of Care for Medicaid Inpatient/Outpatient Services
    - Total Medicaid Uncompensated Care
    - Uninsured Inpatient/Outpatient Revenue
    - Total Applicable Federal Section 1011 Payments
    - Total Cost of Inpatient/Outpatient Care for the Uninsured
    - Total Uninsured Inpatient/Outpatient Uncompensated Care Costs
    - Total Annual Uncompensated Care Costs
    - In-State Disproportionate Share Hospital Payments
    - Out-of-State 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, 2013

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)	DSH Payment Complies with the Hospital-Specific DSH Limit	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?
Allegiance Health	Yes	4,109,437	11,340,549	7,231,112	Yes	Yes	Yes	Yes
Aspirus Grand View Hospital	Yes	958,795	1,223,078	264,283	Yes	Yes	Yes	Yes
Aspirus Keweenaw Hospital	Yes	248,240	755,498	507,258	Yes	Yes	Yes	Yes
Aspirus Ontonagon Hospital	Yes	20,772	255,172	234,400	Yes	Yes	Yes	Yes
Barbara Ann Karmanos Cancer Hospital	Yes	154,447	12,501,009	12,346,562	Yes	Yes	Yes	Yes
Beaumont Health System-Grosse Pointe	Yes	396,883	8,368,196	7,971,313	Yes	Yes	Yes	Yes
Beaumont Health System-Royal Oak	Yes	2,709,878	27,562,382	24,852,504	Yes	Yes	Yes	Yes
Bell Memorial Hospital	Yes	2,600,233	623,398	(1,976,835)	No	Yes	Yes	Yes
Borgess Hospital	Yes	2,553,812	11,544,027	8,990,215	Yes	Yes	Yes	Yes
Borgess Pipp Hospital	Yes	264,764	985,813	721,049	Yes	Yes	Yes	Yes
Borgess-Lee Memorial Hospital	Yes	892,493	2,112,852	1,220,359	Yes	Yes	Yes	Yes
Botsford Hospital	Yes	679,698	10,623,670	9,943,972	Yes	Yes	Yes	Yes
Bronson Battle Creek Hospital	Yes	4,745,846	13,190,384	8,444,538	Yes	Yes	Yes	Yes
Bronson Lake View Hospital	Yes	951,757	2,006,800	1,055,043	Yes	Yes	Yes	Yes
Bronson Methodist Hospital	Yes	4,691,012	31,801,614	27,110,602	Yes	Yes	Yes	Yes
Caro Community Hospital	Yes	119,256	732,398	613,142	Yes	Yes	Yes	Yes
Carson City Osteopathic Hospital	Yes	905,458	2,154,038	1,248,580	Yes	Yes	Yes	Yes
Charlevoix Area Hospital	Yes	186,118	832,729	646,611	Yes	Yes	Yes	Yes
Chelsea Community Hospital	Yes	671,751	2,428,488	1,756,737	Yes	Yes	Yes	Yes
Children's Hospital of Michigan	Yes	16,029,829	20,599,249	4,569,420	Yes	Yes	Yes	Yes
Chippewa War Memorial Hospital	Yes	1,333,406	2,091,200	757,794	Yes	Yes	Yes	Yes
Clinton Memorial Hospital	Yes	228,247	869,222	640,975	Yes	Yes	Yes	Yes
Community Health Center of Branch County	Yes	3,415,988	2,079,174	(1,336,814)	No	Yes	Yes	Yes
Crittenton Hospital	Yes	222,266	6,556,318	6,334,052	Yes	Yes	Yes	Yes
Deckerville Community Hospital	Yes	68,209	289,445	221,236	Yes	Yes	Yes	Yes
Detroit Receiving Hospital	Yes	11,261,045	23,709,826	12,448,781	Yes	Yes	Yes	Yes
Dickinson County Memorial Hospital	Yes	2,031,883	2,931,630	899,747	Yes	Yes	Yes	Yes
Doctors' Hospital of Michigan	Yes	527,921	3,566,786	3,038,865	Yes	Yes	Yes	Yes
Eaton Rapids Medical Center	Yes	561,456	842,742	281,286	Yes	Yes	Yes	Yes
Edward W. Sparrow Hospital	Yes	4,723,570	20,651,129	15,927,559	Yes	Yes	Yes	Yes
Emma L. Bixby Medical Center	Yes	361,833	4,348,608	3,986,775	Yes	Yes	Yes	Yes
Garden City Hospital	Yes	399,198	6,011,873	5,612,675	Yes	Yes	Yes	Yes
Genesys Regional Medical Center	Yes	11,800,888	16,570,755	4,769,867	Yes	Yes	Yes	Yes
Gratiot Medical Center	Yes	716,887	2,943,219	2,226,332	Yes	Yes	Yes	Yes
Harper University Hospital	Yes	4,393,974	2,844,519	(1,549,455)	No	Yes	Yes	Yes
Hayes Green Beach Memorial Hospital	Yes	851,944	913,812	61,868	Yes	Yes	Yes	Yes
Henry Ford Hospital	Yes	8,610,577	65,188,295	56,577,718	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital	Yes	1,118,076	3,560,169	2,442,093	Yes	Yes	Yes	Yes
Henry Ford West Bloomfield Hospital	Yes	231,955	18,456,172	18,224,217	Yes	Yes	Yes	Yes
Henry Ford Wyandotte Hospital	Yes	1,129,671	12,336,014	11,206,343	Yes	Yes	Yes	Yes
Hills & Dales General Hospital	Yes	138,495	909,195	770,700	Yes	Yes	Yes	Yes
Hillsdale Community Health Center	Yes	1,652,223	1,954,745	302,522	Yes	Yes	Yes	Yes
Holland Community Hospital	Yes	665,316	7,597,336	6,932,020	Yes	Yes	Yes	Yes
Hurley Medical Center	Yes	12,350,748	18,851,763	6,501,015	Yes	Yes	Yes	Yes
Huron Medical Center	Yes	262,247	1,699,243	1,436,996	Yes	Yes	Yes	Yes
Huron Valley - Sinai Hospital	Yes	267,009	7,898,110	7,631,101	Yes	Yes	Yes	Yes
Ionia County Memorial Hospital	Yes	462,389	1,691,475	1,229,086	Yes	Yes	Yes	Yes
Kalkaska Memorial Health Center	Yes	1,575,848	255,656	(1,320,192)	No	Yes	Yes	Yes
Lakeland Community Hospital - Watervliet	Yes	704,998	1,012,355	307,357	Yes	Yes	Yes	Yes
Lakeland Hospital - St. Joseph	Yes	2,184,234	4,963,767	2,779,533	Yes	Yes	Yes	Yes
Mackinac Straits Hospital	Yes	431,869	1,051,233	619,364	Yes	Yes	Yes	Yes
Marlette Regional Hospital	Yes	201,456	821,983	620,527	Yes	Yes	Yes	Yes
Mary Free Bed Hospital & Rehabilitation Center	Yes	135,496	719,157	583,661	Yes	Yes	Yes	Yes

State of Michigan  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2013

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)	DSH Payment Complies with the Hospital-Specific DSH Limit	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?
McLaren - Central Michigan	Yes	1,743,312	1,775,749	32,437	Yes	Yes	Yes	Yes	Yes
McLaren - Greater Lansing	Yes	6,967,007	13,044,958	6,077,951	Yes	Yes	Yes	Yes	Yes
McLaren Bay Region	Yes	1,922,019	5,846,210	3,924,191	Yes	Yes	Yes	Yes	Yes
McLaren Flint	Yes	12,493,707	11,891,451	(602,256)	No	Yes	Yes	Yes	Yes
McLaren Lapeer Region	Yes	429,273	3,296,901	2,867,628	Yes	Yes	Yes	Yes	Yes
McLaren Oakland	Yes	730,569	10,543,099	9,812,530	Yes	Yes	Yes	Yes	Yes
McLaren-Northern Michigan	Yes	2,720,091	3,318,959	598,868	Yes	Yes	Yes	Yes	Yes
Memorial Healthcare	Yes	955,375	2,523,649	1,568,274	Yes	Yes	Yes	Yes	Yes
Memorial Medical Center of West Michigan	Yes	974,765	1,870,656	895,891	Yes	Yes	Yes	Yes	Yes
Mercy Health Partners - Hackley Campus	Yes	3,477,537	16,991,105	13,513,568	Yes	Yes	Yes	Yes	Yes
Mercy Health Partners - Lakeshore Campus	Yes	368,900	1,057,815	688,915	Yes	Yes	Yes	Yes	Yes
Mercy Health Partners - Mercy Campus	Yes	1,896,219	19,551,519	17,655,300	Yes	Yes	Yes	Yes	Yes
Mercy Hospital - Cadillac	Yes	686,786	3,698,705	3,011,919	Yes	Yes	Yes	Yes	Yes
Mercy Hospital - Grayling	Yes	630,187	897,711	267,524	Yes	Yes	Yes	Yes	Yes
Mercy Memorial Hospital	Yes	360,423	9,323,812	8,963,389	Yes	Yes	Yes	Yes	Yes
Metro Health Hospital	Yes	2,110,126	5,231,281	3,121,155	Yes	Yes	Yes	Yes	Yes
Mid Michigan Medical Center - Gladwin	Yes	364,062	1,348,480	984,418	Yes	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Midland	Yes	4,320,120	5,820,407	1,500,287	Yes	Yes	Yes	Yes	Yes
Mount Clemens Regional Medical Center	Yes	18,565,682	17,422,899	(1,142,783)	No	Yes	Yes	Yes	Yes
Munson Medical Center	Yes	8,893,494	18,392,333	9,498,839	Yes	Yes	Yes	Yes	Yes
North Ottawa Community Hospital	YES	673,496	1,644,459	970,963	Yes	Yes	Yes	Yes	Yes
Oaklawn Hospital	Yes	908,346	3,841,749	2,933,403	Yes	Yes	Yes	Yes	Yes
Oakwood Annapolis Hospital	Yes	574,961	9,148,111	8,573,150	Yes	Yes	Yes	Yes	Yes
Oakwood Heritage Hospital	Yes	267,153	14,441,362	14,174,209	Yes	Yes	Yes	Yes	Yes
Oakwood Hospital and Medical Center	Yes	1,259,554	11,133,870	9,874,316	Yes	Yes	Yes	Yes	Yes
Oakwood Southshore Medical Center	Yes	132,717	4,699,601	4,566,884	Yes	Yes	Yes	Yes	Yes
Otsego County Memorial Hospital	Yes	688,163	693,623	5,460	Yes	Yes	Yes	Yes	Yes
Pennock Hospital	Yes	1,438,348	1,978,701	540,353	Yes	Yes	Yes	Yes	Yes
Port Huron Hospital	Yes	763,014	6,446,352	5,683,338	Yes	Yes	Yes	Yes	Yes
Portage Health Hospital	Yes	351,775	1,501,800	1,150,025	Yes	Yes	Yes	Yes	Yes
Providence Hospital	Yes	950,165	17,276,692	16,326,527	Yes	Yes	Yes	Yes	Yes
Rehabilitation Institute	Yes	694,693	5,329,191	4,634,498	Yes	Yes	Yes	Yes	Yes
Saint Mary's Standish Community Hospital	Yes	226,690	867,604	640,914	Yes	Yes	Yes	Yes	Yes
Scheurer Hospital	Yes	242,187	379,739	137,552	Yes	Yes	Yes	Yes	Yes
Sinai-Grace Hospital	Yes	11,855,219	11,908,715	53,496	Yes	Yes	Yes	Yes	Yes
South Haven Community Hospital	Yes	1,005,280	1,507,895	502,615	Yes	Yes	Yes	Yes	Yes
Southeast Michigan Surgical Hospital	Yes	23,156	823,542	800,386	Yes	Yes	Yes	Yes	Yes
Spectrum Health - Reed City Campus	Yes	1,680,700	2,194,718	514,018	Yes	Yes	Yes	Yes	Yes
Spectrum Health Big Rapids	Yes	1,633,776	2,237,245	603,469	Yes	Yes	Yes	Yes	Yes
Spectrum Health Gerber Memorial	Yes	906,830	4,123,160	3,216,330	Yes	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - Kelsey Campus	Yes	232,279	290,993	58,714	Yes	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - United Campus	Yes	863,493	1,781,102	917,609	Yes	Yes	Yes	Yes	Yes
Spectrum Health Zeeland Community Hospital	Yes	410,815	2,101,536	1,690,721	Yes	Yes	Yes	Yes	Yes
St. Francis Hospital & Medical Group	Yes	903,559	5,355,606	4,452,047	Yes	Yes	Yes	Yes	Yes
St. John Hospital and Medical Center	Yes	3,278,683	23,474,713	20,196,030	Yes	Yes	Yes	Yes	Yes
St. John Macomb-Oakland Hospital-Macomb Center	Yes	903,984	16,419,936	15,515,952	Yes	Yes	Yes	Yes	Yes
St. John River District Hospital	Yes	485,481	4,638,661	4,153,180	Yes	Yes	Yes	Yes	Yes
St. Joseph Mercy Hospital - Ann Arbor	Yes	9,375,587	18,771,324	9,395,737	Yes	Yes	Yes	Yes	Yes
St. Joseph Mercy Livingston Hospital	Yes	3,480,356	3,314,513	(165,843)	No	Yes	Yes	Yes	Yes
St. Joseph Mercy Oakland	Yes	1,339,301	10,097,740	8,758,439	Yes	Yes	Yes	Yes	Yes
St. Joseph Mercy Port Huron	Yes	421,634	4,064,823	3,643,189	Yes	Yes	Yes	Yes	Yes
St. Mary Mercy Hospital - Livonia	Yes	297,778	9,411,573	9,113,795	Yes	Yes	Yes	Yes	Yes
St. Mary's Health Care (Grand Rapids)	Yes	2,523,645	12,871,673	10,348,028	Yes	Yes	Yes	Yes	Yes

State of Michigan  
 Report on DSH Verifications (table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2013

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)	DSH Payment Complies with the Hospital-Specific DSH Limit	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?
St. Mary's of Michigan Medical Center	Yes	2,689,314	10,420,072	7,730,758	Yes	Yes	Yes	Yes	Yes
Sturgis Memorial Hospital	Yes	718,160	1,508,358	790,198	Yes	Yes	Yes	Yes	Yes
Tawas St. Joseph Hospital	Yes	916,137	1,060,723	144,586	Yes	Yes	Yes	Yes	Yes
Three Rivers Health	Yes	737,473	3,645,591	2,908,118	Yes	Yes	Yes	Yes	Yes
University of Michigan Health System	Yes	71,475,137	98,005,372	26,530,235	Yes	Yes	Yes	Yes	Yes
West Shore Medical Center	Yes	2,145,649	2,416,585	270,936	Yes	Yes	Yes	Yes	Yes
William Beaumont Hospital - Troy	Yes	615,517	12,821,939	12,206,422	Yes	Yes	Yes	Yes	Yes
Caro Regional Mental Health Center	Yes	17,303,516	18,840,587	1,537,071	Yes	Yes	Yes	Yes	Yes
Center for Forensic Psychiatry	Yes	33,258,962	37,732,932	4,473,970	Yes	Yes	Yes	Yes	Yes
Hawthorn Center	Yes	4,221,573	(584,327)	(4,221,573)	No	Yes	Yes	Yes	Yes
Kalamazoo Regional Psychiatric Hospital	Yes	24,465,042	24,619,940	154,898	Yes	Yes	Yes	Yes	Yes
Kingswood Psychiatric Hospital	Yes	935,219	4,587,929	3,652,710	Yes	Yes	Yes	Yes	Yes
Walter P. Reuther Psychiatric Hospital	Yes	18,396,293	22,396,755	4,000,462	Yes	Yes	Yes	Yes	Yes

Schedule of Annual Reporting Requirements

State of Michigan  
 Schedule of Annual Reporting Requirements (table)  
 For the Medicaid State Plan Rate Year Ending September 30, 2013

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 for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare cost report, Medicaid Paid Claims Summaries, and Hospital-Provided Data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-State and out-of-State payment categories: Fee-for-Service Medicaid primary, Fee-for-Service Crossovers, Managed Care Medicaid primary, Managed Care Medicaid Crossover, and Uninsured individuals with no source of third party coverage 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 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 Estimated Hospital-Specific DSH Limit	Medicaid /P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular I/P OP Medicaid FFS Rate Payments	I/P OP Medicaid MCO Payments	Enhanced I/P OP Supplemental / Total Medicaid Payments (F+G+H)	Total Medicaid Payments (I+J+K)	Total Cost of Care - Medicaid I/P OP Services	Total Medicaid Uncompensated Care Costs (L)	Total I/P OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Net I/P OP Uninsured Cost of Care (N-M-L)	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Aspirus Grand View Hospital	2,588,772	23.15%	N/A	1% MIUR	2,706,569	1,056,570	1,894,987	5,158,126	5,197,855	39,729	277,800	0	1,461,149	1,843,319	1,223,078	958,795	0	164893782	231333	29,638,000
Aspirus Keweenaw Hospital	1,781,410	28.49%	N/A	1% MIUR	2,055,649	888,241	1,663,933	4,213,629	4,278,233	1,677,054	209,295	0	627,739	418,444	755,498	248,240	0	1336115569	231319	20,113,815
Aspirus Ontonagon Hospital	718,615	21.38%	N/A	1% MIUR	473,974	85,580	448,794	1,008,348	993,754	14,594	68,634	0	338,400	269,766	255,172	20,772	0	1598884403	231309	7,157,213
Barbara Ann Karmanos Cancer Hospital	17,676,651	31.35%	N/A	1% MIUR	23,991,003	16,421,054	18,576,679	58,388,736	70,516,308	12,127,572	153,913	0	527,530	373,427	12,501,009	154,447	0	1316900277	230297	229,504,133
Beaumont Health System-Grosse Pointe	12,656,366	27.96%	N/A	1% MIUR	17,991,668	7,331,364	5,126,728	30,449,760	35,334,320	4,884,560	584,543	0	4,068,179	3,483,636	8,368,196	396,883	0	1932396017	230089	157,074,861
Beaumont Health System-Royal Oak	47,302,243	22.74%	N/A	1% MIUR	111,024,464	33,883,109	41,066,431	185,974,004	195,949,697	9,975,693	1,829,985	0	2,162,674	1,586,689	27,562,382	2,709,878	0	1686663305	230130	1,041,685,869
Willam Beaumont Hospital - Troy	17,831,896	17.76%	N/A	1% MIUR	35,539,603	12,213,063	12,282,094	60,114,700	64,531,837	4,417,137	2,560,675	0	10,965,477	8,404,802	12,821,939	615,517	0	1306815997	230269	458,171,630
Bell Memorial Hospital	3,125,668	34.61%	N/A	1% MIUR	2,944,010	1,634,611	3,049,316	7,627,937	7,528,144	(99,793)	201,632	0	924,823	723,191	623,998	2,600,233	0	1306896477	231321	30,381,453
Borgess Hospital	30,409,579	27.67%	N/A	1% MIUR	40,416,826	16,332,791	19,614,707	76,364,234	77,791,891	1,427,567	1,553,072	0	13,660,532	10,166,460	11,544,027	15,447	0	1568416311	230117	173,499,484
Borgess Pipp Hospital	1,059,250	24.34%	N/A	1% MIUR	2,265,994	436,739	562,156	3,264,489	3,703,834	438,945	62,512	0	600,380	546,868	985,813	264,764	0	1295756948	232034	28,572,651
Borgess Lee Memorial Hospital	5,489,852	33.52%	N/A	1% MIUR	7,908,562	3,095,761	1,871,259	5,775,582	6,612,027	1,365,885	1,286,985	0	1,400,492	1,276,407	2,112,852	892,493	0	1184771030	231315	37,551,694
Botsford Hospital	16,105,795	29.07%	N/A	1% MIUR	21,287,201	12,751,831	15,883,993	58,093,780	62,500,824	3,294,506	324,200	0	7,713,394	2,380,164	10,628,670	679,698	0	1336183367	230151	232,340,545
Bronson Battle Creek Hospital	25,085,814	25.68%	N/A	1% MIUR	32,359,501	9,520,777	10,206,215	43,086,493	49,520,387	6,433,894	729,798	0	7,486,288	6,756,490	13,190,384	4,745,846	0	1068456749	230075	121,052,291
Bronson Lake View Hospital	3,898,766	23.11%	N/A	1% MIUR	4,338,022	1,176,144	2,094,773	7,608,939	8,329,742	720,803	1,090,479	0	1,583,849	1,289,997	2,006,800	951,757	0	1962508259	231332	55,713,288
Bronson Community Hospital	69,503,373	37.04%	N/A	1% MIUR	45,996,171	32,467,286	40,089,962	118,553,419	133,664,892	15,111,473	1,322,026	0	18,012,167	16,690,141	31,801,614	4,699,012	0	1831116441	230017	494,347,831
Care Community Hospital	555,558	24.94%	N/A	1% MIUR	1,236,203	467,874	661,819	2,324,396	2,356,092	333,273	68,430	0	467,555	399,125	732,398	119,256	0	10783568978	231315	9,678,594
Carson City Osteopathic Hospital	9,005,458	20.07%	N/A	1% MIUR	2,860,962	2,580,785	2,789,977	5,820,724	6,837,523	1,980,799	110,473	0	1,137,230	2,154,038	905,458	0	0	1336183367	230208	34,718,367
Charlevoix Area Hospital	1,388,907	29.37%	N/A	1% MIUR	2,585,959	964,224	1,568,083	5,118,266	5,189,989	71,723	188,129	0	940,135	761,006	832,729	186,118	0	1346260602	231322	28,254,172
Children's Hospital of Michigan	16,029,829	78.37%	N/A	1% MIUR	41,476,528	79,568,248	102,254,276	223,206,052	242,778,788	19,480,736	1,170,908	0	2,289,421	1,710,908	20,929,249	16,029,829	0	1538471800	233300	329,145,669
Chipewee War Memorial Hospital	3,286,534	39.18%	N/A	1% MIUR	8,297,619	3,091,135	3,601,628	14,890,382	16,165,951	1,275,569	302,217	0	1,117,848	815,631	2,091,200	1,333,406	0	1295756948	230239	61,042,228
Clinnton Memorial Hospital	402,396	9.91%	N/A	1% MIUR	1,539,070	426,374	1,023,697	3,198,343	3,356,092	157,549	54,413	0	776,086	711,673	889,222	228,247	0	10783568978	231315	23,269,278
Clyde Memorial Hospital	4,263,794	34.44%	N/A	1% MIUR	6,260,441	3,158,874	4,184,342	11,411,934	12,498,914	474,250	1,644,000	0	2,310,002	4,243,504	3,415,988	2,850,137	0	1063471638	230018	35,901,665
Crittenden Hospital	5,341,584	18.07%	N/A	1% MIUR	13,188,438	5,179,039	5,229,378	23,596,855	27,985,211	4,388,356	602,328	0	2,770,290	2,167,962	6,556,318	222,266	0	1437176203	230254	185,295,256
Decker Community Hospital	70,197	18.10%	N/A	1% MIUR	786,725	123,812	477,110	1,387,647	1,503,853	116,206	40,935	0	214,174	173,239	289,445	68,209	0	1619095718	231311	5,849,355
Detroit Receiving Hospital	24,726,541	58.50%	N/A	1% MIUR	69,962,488	33,264,540	45,189,073	148,416,101	139,996,154	8,420,947	763,136	0	32,925,909	32,189,737	23,709,826	11,261,045	0	1619289998	230273	253,912,320
Dickinson County Memorial Hospital	2,677,505	33.87%	N/A	1% MIUR	6,882,339	2,071,235	1,902,767	10,472,312	11,589,920	1,836,668	783,441	0	1,878,403	1,094,962	2,391,630	2,031,883	0	10783568978	231305	53,660,939
Dowagiac Hospital of Michigan	4,406,400	64.44%	N/A	1% MIUR	5,207,498	4,743,459	3,967,639	14,018,596	16,153,567	2,134,971	152,132	0	1,431,815	3,566,786	5,271,442	2,371,455	0	10783568978	230018	22,557,442
Eaton Rapids Medical Center	1,393,270	14.29%	N/A	1% MIUR	945,607	484,419	671,528	2,101,554	2,131,541	211,987	57,910	0	688,665	630,755	842,742	561,456	0	1047446660	231324	14,963,462
Edward W. Sparrow Hospital	36,572,544	31.84%	N/A	1% MIUR	82,227,180	38,750,341	45,988,855	166,966,376	170,346,645	3,880,269	1,042,992	0	13,818,852	17,270,860	20,651,129	4,723,570	0	1073800511	230230	652,582,935
Emma L. Bibb Medical Center	5,087,122	30.48%	N/A	1% MIUR	6,398,215	4,189,351	3,568,260	14,155,826	16,515,812	2,359,986	237,183	0	2,225,805	1,988,622	4,448,608	361,833	0	1972564730	230005	66,968,540
Garden City Hospital	10,077,225	25.50%	N/A	1% MIUR	18,118,051	7,757,073	8,610,179	34,485,303	35,629,980	1,144,677	258,489	0	5,125,685	4,867,196	6,011,873	399,198	0	1578650174	230244	123,470,774
Genesee Regional Medical Center	21,108,395	38.07%	N/A	1% MIUR	38,742,538	17,885,917	21,785,917	71,597,273	76,807,935	5,270,822	1,417	1,417	13,840,333	10,800,888	11,880,888	2,815,897	0	1003077723	230017	383,803,197
Gratiot Medical Center	1,156,103	20.69%	N/A	1% MIUR	8,634,646	4,232,470	4,092,034	16,959,150	18,233,064	1,363,914	324,830	0	1,904,135	1,579,305	2,943,219	716,887	0	1023097771	230030	148,421,114
Harper Medical Hospital	17,000,438	62.05%	N/A	1% MIUR	83,371,849	58,288,214	89,382,959	231,043,022	225,835,159	5,207,863	563,292	0	8,651,674	8,052,382	24,845,519	4,393,974	0	1427360700	230104	431,824,622
Hayes Green Beach Memorial Hospital	1,595,785	5.56%	N/A	1% MIUR	259,495	1,130,110	2,161,509	3,551,114	3,085,048	(466,066)	288,086	0	1,567,963	1,379,877	913,812	851,944	0	1942254529	231327	31,852,255
Henry Ford Hospital	97,947,538	37.68%	N/A	1% MIUR	246,001,908	56,128,419	74,275,893	276,026,220	285,076,207	9,069,987	296,736	11,212	9,259,316	11,888,308	65,188,295	8,610,577	0	1134148821	230053	1,218,789,769
Henry Ford Macomb Hospital	8,351,174	26.49%	N/A	1% MIUR	15,317,516	5,817,611	6,749,871	27,282,169	29,193,968	1,910,797	358,988	0	10,278,154	6,696,954	3,160,157	1,118,076	0	1023114634	230047	321,988,632
Henry Ford West Bloomfield Hospital	15,863,086	18.97%	N/A	1% MIUR	13,158,211	5,961,056	3,689,121	22,808,388	24,519,591	11,711,203	756,427	0	7,501,396	6,744,969	18,456,172	231,955	0	1407867559	230302	250,909,334
Henry Ford Wixom Hospital	26,515,560	36.91%	N/A	1% MIUR	31,670,479	12,535,163	12,747,495	56,953,137	59,907,369	2,954,232	743,838	0	10,125,620	8,381,782	12,336,014	2,316,046	0	1992725529	230146	237,611,942
Hills & Dales General Hospital	486,946	13.15%	N/A	1% MIUR	1,795,479	485,556	86													

State of Michigan  
 Schedule of Annual Reporting Requirements (table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2013

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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	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/CO Medicaid MCO Payments	Supplemental / Enhanced IP/OP Medicaid Payments		Total Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (I-J)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
							IP/OP Medicaid Payments	Medicaid Payments													
Scheurer Hospital	2,363,169	7.20%	N/A	1% MIUR	1,292,504	635,481	826,006	2,753,991	2,793,908	39,917	306,316	0	646,138	239,822	379,739	242,187	0	1437102993	231310	24,928,079	
Snah-Grace Hospital	24,638,485	56.59%	N/A	1% MIUR	82,420,128	46,086,982	51,514,727	180,021,837	168,843,260	(11,178,577)	220,973	0	23,308,265	33,081,292	11,908,715	11,855,219	0	1760794044	230024	336,546,123	
South Haven Community Hospital	1,101,315	45.19%	N/A	1% MIUR	2,861,500	2,150,096	2,424,812	7,436,408	8,185,856	749,448	146,911	0	905,358	758,447	1,507,895	1,005,280	0	1346275856	230085	22,691,525	
Southeast Michigan Surgical Hospital	449,090	17.75%	N/A	1% MIUR	2,033,831	391,038	135,040	2,559,909	3,363,794	803,885	18,866	0	38,523	19,657	823,542	23,156	0	1962402354	230264	11,636,461	
Spectrum Health - Reed City Campus	3,162,990	46.77%	N/A	1% MIUR	5,425,774	1,962,112	2,212,405	9,600,291	10,785,055	1,184,764	171,323	0	1,181,277	1,009,954	2,194,718	1,680,700	0	1437259843	231323	33,757,701	
Spectrum Health Big Rapids	1,966,983	41.46%	N/A	1% MIUR	5,105,981	3,578,403	3,650,282	12,334,666	13,294,100	959,434	429,080	0	1,706,891	1,277,811	2,237,245	1,633,776	0	1316945991	230093	41,048,988	
Spectrum Health Gerber Memorial	3,555,382	39.54%	N/A	1% MIUR	6,873,758	3,559,420	3,868,453	14,301,631	16,792,095	2,490,464	291,586	0	1,924,282	1,632,696	4,123,160	906,830	0	1548266778	230106	48,817,002	
Spectrum Health United Memorial - Kelsey Campus	507,886	33.41%	N/A	1% MIUR	1,414,439	597,788	1,169,617	3,181,844	3,090,130	(151,714)	86,640	0	529,347	442,707	790,993	232,279	0	1583010273	231317	9,000,499	
Spectrum Health United Memorial - United Campus	2,203,387	40.34%	N/A	1% MIUR	7,862,421	3,454,396	3,720,575	15,037,392	15,384,837	347,445	247,051	0	1,680,708	1,433,657	1,781,102	863,493	0	1457304495	230035	49,660,234	
Spectrum Health Zeeland Community Hospital	1,495,990	19.93%	N/A	1% MIUR	2,669,864	1,482,349	1,313,197	5,465,410	6,728,200	1,262,790	202,616	0	1,041,362	838,746	2,101,536	410,815	0	1275536344	230003	40,455,351	
Chelsea Community Hospital	4,391,736	13.42%	N/A	1% MIUR	3,405,649	652,879	883,238	4,941,766	6,369,678	1,427,912	354,397	0	1,354,973	1,000,576	2,428,488	671,751	0	1992761985	230259	90,685,513	
St. Francis Hospital & Medical Group	5,649,983	31.10%	N/A	1% MIUR	4,961,560	1,908,006	1,710,106	8,579,672	10,775,410	2,195,738	207,791	0	3,367,659	3,159,868	5,355,606	903,559	0	1922058551	231337	43,575,560	
St. John Hospital and Medical Center	24,356,175	30.03%	N/A	1% MIUR	48,507,166	48,197,542	60,704,679	157,409,387	149,753,944	(7,655,443)	1,560,564	0	32,690,720	31,130,156	23,474,713	3,278,683	0	1023088168	230165	621,928,530	
St. John Macomb-Oakland Hospital-Macomb Center	20,016,268	19.10%	N/A	1% MIUR	30,676,073	19,142,706	20,929,996	70,748,775	70,190,259	(558,516)	1,245,996	0	18,224,448	16,978,452	16,419,936	903,984	0	1124099858	230195	348,431,401	
St. John River District Hospital	4,099,346	26.76%	N/A	1% MIUR	2,483,994	1,626,531	1,614,206	5,724,731	9,173,493	3,448,762	137,391	0	1,327,290	1,189,899	4,638,661	485,481	0	1619941333	230241	35,305,678	
St. Joseph Mercy Hospital - Ann Arbor	38,964,220	19.38%	N/A	1% MIUR	45,395,264	13,410,225	17,484,398	76,289,887	80,056,040	3,766,154	2,964,898	0	17,970,068	15,005,170	18,771,324	9,375,587	0	1780658443	230156	589,285,382	
St. Joseph Mercy Livingston Hospital	6,726,971	14.42%	N/A	1% MIUR	5,036,125	2,612,869	3,915,807	11,564,801	10,728,423	(836,378)	631,455	0	4,782,346	4,150,891	3,314,513	3,480,356	0	1093748842	230069	81,890,503	
St. Joseph Mercy Oakland	7,559,487	19.08%	N/A	1% MIUR	17,127,468	14,830,176	18,517,578	50,475,222	52,678,364	2,203,142	140,449	0	8,035,047	7,894,598	10,097,740	1,339,301	0	1053356352	230029	291,347,023	
St. Joseph Mercy Port Huron	5,524,635	12.56%	N/A	1% MIUR	4,258,722	3,204,875	3,006,878	10,470,475	12,032,239	1,561,764	112,808	0	2,615,867	2,503,059	4,064,823	421,634	0	1255346661	230031	65,679,278	
St. Mary Mercy Hospital - Livonia	14,883,878	20.96%	N/A	1% MIUR	21,853,386	4,451,538	4,246,643	30,551,567	35,665,259	5,113,692	1,052,889	16,446	5,367,216	4,297,881	9,411,573	297,778	0	1790706901	230002	213,880,449	
St. Mary's Health Care (Grand Rapids)	12,987,152	43.17%	N/A	1% MIUR	52,073,709	20,327,061	18,992,538	91,393,308	91,645,065	251,757	1,853,098	27,399	14,500,413	12,619,916	12,871,673	2,523,645	0	1639111057	230059	348,079,192	
St. Mary's of Michigan Medical Center	23,139,902	22.83%	N/A	1% MIUR	21,898,179	8,112,629	11,294,312	41,305,120	43,480,501	2,175,381	500,881	0	8,745,572	8,244,691	10,420,072	2,689,314	0	1371507059	230077	195,137,817	
Sturgis Memorial Hospital	5,517,480	40.59%	N/A	1% MIUR	3,216,178	2,196,034	2,417,483	7,829,695	8,407,427	577,732	249,968	0	1,180,594	930,626	1,508,358	718,160	0	1588099699	230096	28,586,225	
Tawas St. Joseph Hospital	2,500,299	31.93%	N/A	1% MIUR	3,009,718	1,980,104	2,261,884	7,251,706	7,429,477	177,771	118,133	0	1,001,085	882,952	1,060,723	916,137	0	1194713461	230100	29,677,747	
Three Rivers Health	4,010,260	28.39%	N/A	1% MIUR	3,240,653	2,598,200	1,624,548	7,463,401	9,806,214	2,342,813	319,394	0	1,622,172	1,302,778	3,645,591	737,473	0	1386626075	230015	31,601,754	
University of Michigan Health System	99,518,147	26.63%	N/A	1% MIUR	176,285,232	73,142,862	138,546,825	387,974,919	460,374,719	72,399,800	3,616,879	0	29,222,451	25,605,572	98,005,372	71,475,137	0	1003878539	230046	2,219,477,239	
West Shore Medical Center	2,908,736	29.88%	N/A	1% MIUR	6,126,235	1,462,086	2,265,899	9,854,220	11,085,238	1,231,018	328,915	0	1,514,482	1,185,567	2,416,585	2,145,649	0	1047949191	231335	44,911,875	

**Institute for Mental Disease**

Caro Regional Mental Health Center	17,303,516	9.98%	N/A	1% MIUR	1,448,512	0	0	1,448,512	4,172,619	2,724,107	234,741	0	16,351,221	16,116,480	18,840,587	17,303,516	0	1194767996	234025	44,796,407
Hawthorn Center	4,221,573	89.01%	N/A	1% MIUR	23,107,373	0	0	23,107,373	21,829,240	(1,278,133)	0	0	693,806	693,806	(584,327)	4,221,573	0	1053480905	230320	24,952,364
Kalamazoo Regional Psychiatric Hospital	24,655,042	12.13%	N/A	1% MIUR	2,944,721	0	0	2,944,721	6,901,804	3,957,083	234,163	0	20,897,020	20,662,857	24,619,940	24,465,042	0	1194765587	234026	58,491,660
Kingswood Psychiatric Hospital	1,291,312	69.33%	N/A	1% MIUR	2,522,456	5,334,207	2,026,268	9,882,934	14,430,648	4,547,714	1,419	0	41,634	40,215	4,587,929	935,219	0	1710918362	234011	19,850,549
Walter P. Reuther Psychiatric Hospital	18,396,293	3.41%	N/A	1% MIUR	1,536,276	0	0	1,536,276	1,596,702	60,426	349,106	0	22,685,435	22,336,229	22,396,755	18,396,293	0	1508883299	234035	49,033,897
Center for Forensic Psychiatry	33,258,962	3.80%	N/A	1% MIUR	250,244	0	0	250,244	2,767,009	2,516,765	295,147	0	35,511,314	35,216,167	37,732,932	33,258,962	0	1003859380	234041	74,636,921

**Out-of-State DSH Hospitals**

N/A