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

State of Utah
Department of Health & Human Services
Division of Medicaid and Health Financing Bureau of
Financial Services
288 North 1460 West
Salt Lake City, Utah 84116

DSH Year Ended September 30, 2019

Prepared by:



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Department of Health & Human Services Salt Lake City, Utah

Independent Accountant's Report

We have examined the state of Utah'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, 2019. The state of Utah is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Utah'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 Utah complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state of Utah 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination was conducted for the purpose of forming an opinion on the state of Utah'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 Utah's compliance with federal Medicaid DSH requirements.

Federal regulations found at 42 CFR §455.301 require disclosure of identified data issues or other caveats impacting the results of the examination. These are disclosed in the Schedule of Data Caveats Relating to the DSH Verifications.

In our opinion, the Report on DSH Verifications presents fairly, in all material respects, the state of Utah's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ended September 30, 2019.

This report is intended solely for the information and use of the Utah Department of Health & 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.

Boise, Idaho September 26, 2022

State of Utah Disproportionate Share Hospital (DSH) Report on DSH Verifications For the Year Ended September 30, 2019

As required by 42 CFR §455.304(d) the state of Utah 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.

<u>Findings:</u> 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.

<u>Findings:</u> 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.

<u>Findings:</u> 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.

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State of Utah Disproportionate Share Hospital (DSH) Report on DSH Verifications For the Year Ended September 30, 2019

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.

<u>Findings:</u> 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.

<u>Findings:</u> The state of Utah 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 Utah Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2019

| | _ | Verification #1 | | | | Verificat | tion # | 2 | | Verification #3 | Verification #4 | Verification #5 | Verification #6 |
|----------------------------------|--------|---|--------------------------------------|-----------|---|--------------|--|-----------|--|--|--|---|---|
| Hospital | | Was Hospital Allowed to Retain DSH Payment? | llowed to Retain Rate Year (In-State | | Total Uncompensated Care Costs for Medicaid State Plan Rate Year | | DSH Payment Under or <over> Total Uncompensated Care Costs (UCC)</over> | | 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? |
| In-State Hospitals | | | | | | | | | | | | | |
| Alta View Hospital | | Yes | \$ | 2,849 | \$ | 1,377,055 | \$ | 1,374,206 | Yes | Yes | Yes | Yes | Yes |
| American Fork Hospital | Note 1 | 0 | \$ | 7,917 | \$ | (3,005,193) | \$ | (7,917) | No | Yes | Yes | Yes | Yes |
| Ashley Regional Medical Center | | Yes | \$ | 10,055 | \$ | (2,061,572) | \$ | (10,055) | No | Yes | Yes | Yes | Yes |
| Bear River Valley Hospital | | Yes | \$ | 3,180 | \$ | 789,052 | \$ | 785,872 | Yes | Yes | Yes | Yes | Yes |
| Beaver Valley Hospital | | Yes | \$ | 1,024,347 | \$ | 822,672 | \$ | (201,675) | No | Yes | Yes | Yes | Yes |
| Blue Mountain Hospital | | Yes | \$ | 865 | \$ | 36,517 | \$ | 35,652 | Yes | Yes | Yes | Yes | Yes |
| Brigham City Community Hospital | | Yes | \$ | 6,539 | \$ | (937,120) | \$ | (6,539) | No | Yes | Yes | Yes | Yes |
| Castleview Hospital | | Yes | \$ | 2,149 | \$ | (5,268,390) | \$ | (2,149) | No | Yes | Yes | Yes | Yes |
| Cedar City Hospital | Note 1 | 0 | \$ | 48,577 | \$ | (2,247,809) | \$ | (48,577) | No | Yes | Yes | Yes | Yes |
| Central Valley Medical Center | Note 1 | 0 | \$ | 8,121 | \$ | (32,469) | \$ | (8,121) | No | Yes | Yes | Yes | Yes |
| Davis Hospital & Medical Center | Note 1 | 0 | \$ | 7,967 | \$ | (4,190,926) | \$ | (7,967) | No | Yes | Yes | Yes | Yes |
| Delta Community Medical Center | | Yes | \$ | 18,043 | \$ | 138,138 | \$ | 120,095 | Yes | Yes | Yes | Yes | Yes |
| Dixie Medical Center | | Yes | \$ | 51,110 | \$ | 4,107,184 | \$ | 4,056,074 | Yes | Yes | Yes | Yes | Yes |
| Fillmore Community Hospital | | Yes | \$ | 17,783 | \$ | 154,483 | \$ | 136,700 | Yes | Yes | Yes | Yes | Yes |
| Garfield Memorial Hospital | | Yes | \$ | 838,703 | \$ | 319,628 | \$ | (519,075) | No | Yes | Yes | Yes | Yes |
| Gunnison Valley Hospital | | Yes | \$ | 472,830 | \$ | 55,635 | \$ | (417,195) | No | Yes | Yes | Yes | Yes |
| Heber Valley Hospital | | Yes | \$ | 13,250 | \$ | 123,868 | \$ | 110,618 | Yes | Yes | Yes | Yes | Yes |
| Riverton Hospital | Note 1 | 0 | \$ | 3,973 | \$ | (2,456,473) | \$ | (3,973) | No | Yes | Yes | Yes | Yes |
| Intermountain Medical Center | | Yes | \$ | 107,210 | \$ | (7,035,767) | \$ | (107,210) | No | Yes | Yes | Yes | Yes |
| Jordan Valley Medical Center | Note 1 | 0 | \$ | 27,539 | \$ | (6,039,709) | \$ | (27,539) | No | Yes | Yes | Yes | Yes |
| Kane County Hospital | | Yes | \$ | 1,133,301 | \$ | 716,755 | \$ | (416,546) | No | Yes | Yes | Yes | Yes |
| LDS Hospital | | Yes | \$ | 43,029 | \$ | 612,552 | \$ | 569,523 | Yes | Yes | Yes | Yes | Yes |
| Logan Regional Hospital | Note 1 | 0 | \$ | 11,014 | \$ | (3,342,543) | \$ | (11,014) | No | Yes | Yes | Yes | Yes |
| McKay-Dee Hospital | Note 1 | 0 | \$ | 73,858 | \$ | (12,284,364) | \$ | (73,858) | No | Yes | Yes | Yes | Yes |
| Milford Valley Memorial Hospital | | Yes | \$ | 530,926 | \$ | 436,395 | \$ | (94,531) | No | Yes | Yes | Yes | Yes |
| Moab Regional Hospital | | Yes | \$ | 942,044 | \$ | 980,379 | \$ | 38,335 | Yes | Yes | Yes | Yes | Yes |
| Mountain West Medical Center | | Yes | \$ | 15,594 | \$ | (1,664,301) | \$ | (15,594) | No | Yes | Yes | Yes | Yes |
| Ogden Regional Medical Center | | Yes | \$ | 15,926 | \$ | (8,826,284) | \$ | (15,926) | No | Yes | Yes | Yes | Yes |
| Orem Community Hospital | | Yes | \$ | 4,425 | \$ | 411,102 | \$ | 406,677 | Yes | Yes | Yes | Yes | Yes |
| Park City Hospital | | Yes | \$ | 6,302 | \$ | 836,946 | \$ | 830,644 | Yes | Yes | Yes | Yes | Yes |

State of Utah Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2019

| | _ | Verification #1 | | | | Verifica | tion # | ‡2 | | Verification #3 | Verification #4 | Verification #5 | Verification #6 |
|-----------------------------------|--------|---|--|------------|---|--------------|--|--------------|--|--|--|---|---|
| Hospital | | 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)</over> | | 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? |
| Primary Children's Hospital | Note 1 | 0 | \$ | 1,028,040 | \$ | (27,511,290) | \$ | (1,028,040) | No | Yes | Yes | Yes | Yes |
| Salt Lake Regional Medical Center | Note 1 | 0 | \$ | 7,606 | \$ | (2,023,107) | \$ | (7,606) | No | Yes | Yes | Yes | Yes |
| San Juan Hospital | | Yes | \$ | 1,532,331 | \$ | 468,585 | \$ | (1,063,746) | No | Yes | Yes | Yes | Yes |
| Sanpete Valley Hospital | | Yes | \$ | 26,234 | \$ | (118,819) | \$ | (26,234) | No | Yes | Yes | Yes | Yes |
| Sevier Valley Hospital | | Yes | \$ | 34,500 | \$ | (193,009) | \$ | (34,500) | No | Yes | Yes | Yes | Yes |
| Shriners Hospital for Children | | Yes | \$ | 1,041 | \$ | 8,053,514 | \$ | 8,052,473 | Yes | Yes | Yes | Yes | Yes |
| St Mark's Hospital | | Yes | \$ | 31,672 | \$ | (18,382,054) | \$ | (31,672) | No | Yes | Yes | Yes | Yes |
| Timpanogos Regional Hospital | | Yes | \$ | 244 | \$ | (6,144,086) | \$ | (244) | No | Yes | Yes | Yes | Yes |
| Uintah Basin Medical Center | Note 1 | 0 | \$ | 87,073 | \$ | (1,637,300) | \$ | (87,073) | No | Yes | Yes | Yes | Yes |
| University Of Utah Hospital | | Yes | \$ | 22,444,408 | \$ | (46,132,740) | \$ | (22,444,408) | No | Yes | Yes | Yes | Yes |
| Utah Valley Hospital | Note 1 | 0 | \$ | 165,243 | \$ | (12,184,960) | \$ | (165,243) | No | Yes | Yes | Yes | Yes |
| Institutes for Mental Disease | | | | | | | | | | | | | |
| Utah State Hospital | | Yes | \$ | 934,586 | \$ | 28,196,303 | \$ | 27,261,717 | Yes | Yes | Yes | Yes | Yes |

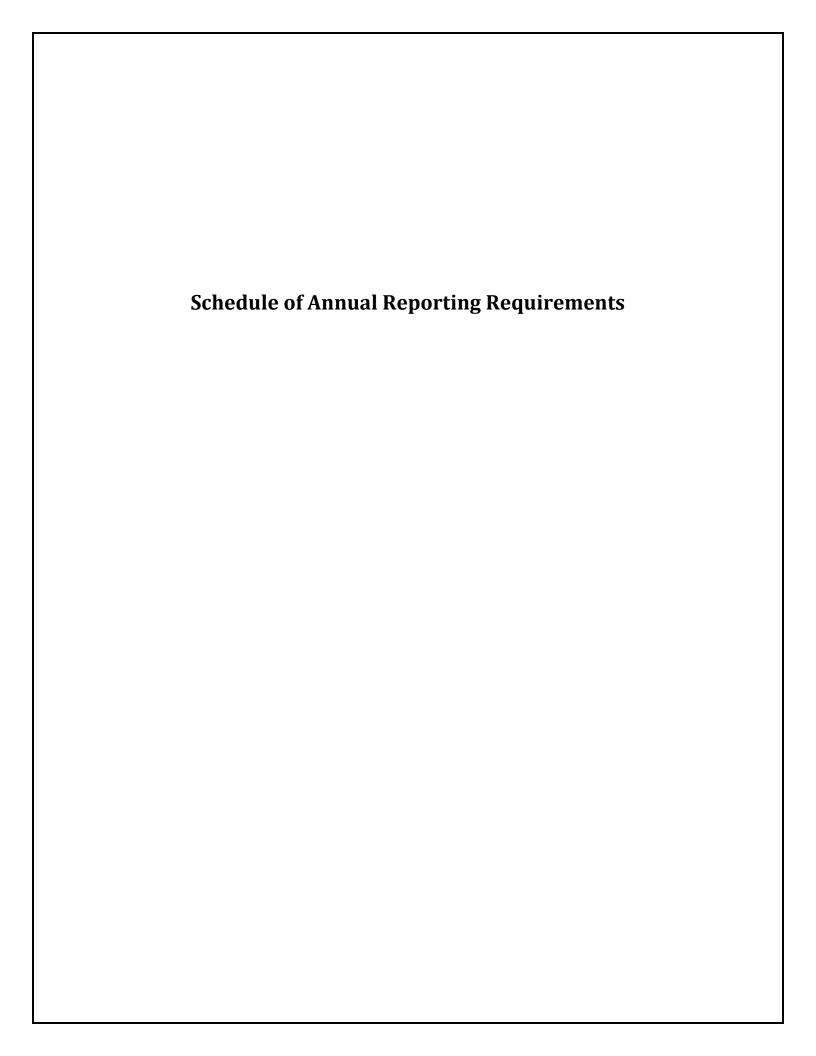
Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH examination, which has limited our ability to report any information other than the DSH and supplemental payments received, data collected in the prior year, and the state defined eligibility statistics. Verification 2 was forced to show these hospitals overpaid as the State of Utah plans to recoup the DSH money paid.

This report is intended solely for the information and use of the Utah Department of Health & 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 Utah Disproportionate Share Hospital (DSH) Schedule of Data Caveats Relating to the DSH Verifications For the Year Ended September 30, 2019

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) None



State of Utah Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2019

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 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 30, 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 ecross-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 diems or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments and Section 1011 payments where applicable.

| A | 1 | В | С | D | E | F | G | Н | I | Ī | K | L | M | N | 0 | P | 0 | R | S | T | U |
|---|------------------|----------------------|------------------|------------------|-----------------------|-----------------------|-----------------------|----------------|-----------------------|-------------------------|-------------------------|----------------------|--------------|-----------------------|-----------------------|--------------------|---------------------|---------------|------------------------------|------------------|--------------------------|
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| | | | | | | | | | | | | | | | | | | | | | |
| | | State Estimated | | | | | | Supplemental / | | | | Total IP/OP | Total | | | | | Total Out-of- | | | |
| | | Hospital- | | | | Regular IP/OP | | Enhanced | Total Medicaid | Total Cost of | Total Medicaid | Indigent | Applicable | Total IP/OP | Total Uninsured | Total Eligible | Total In-State | State DSH | Medicaid | Medicare | |
| | | Specific DSH | Medicaid I/P | Low-Income | State-Defined | Medicaid FFS | IP/OP Medicaid | IP/OP Medicaid | IP/OP | Care - Medicaid | Uncompensated | Care/Self-Pay | Section 1011 | Uninsured Cost | Uncompensated | Uncompensated | DSH Payments | Payments | Provider | Provider | Total Hospital |
| Hospital Name | | Limit | Utilization Rate | Utilization Rate | Eligibility Statistic | Rate Payments | MCO Payments | Payments | Pavments | IP/OP Services | Care Costs | Revenues | Payments | of Care | Care Costs | Care Costs | Received | Received | Number | Number | Cost |
| | l | | | | <u> </u> | | | | (F+G+H) | , | (J-I) | 1 | | | (N-M-L) | (K+O) | | | | | |
| In-State Hospitals | | | | | | | | | | | <u> </u> | | | | | (-, | | | | | |
| Alta View Hospital | | 1.454.077 | 14.95% | 8.17% | Note 2 | 3,911,547 | 2.745.146 | 1,692,234 | 8.348.927 | 7,017,872 | (1,331,055) | 709,790 | 0 | 3.417.900 | 2,708,110 | 1,377,055 | 2,849 | 0 | 870269232020 | 460044 | 80,398,046 |
| American Fork Hospital | Note 1 | 1.833.969 | 16.37% | | Note 2 | 1,657,822 | 1.448.192 | 3,220,507 | 6,326,521 | 2,855,313 | (3,471,208) | 375,577 | 0 | 841.592 | 466.015 | (3,005,193) | 7,917 | | 870269232212 | 460023 | 26.643.976 |
| Ashley Regional Medical Center | , | 156,892 | 34.17% | | Note 2 | 10,154,870 | 514,795 | 103,017 | 10,772,682 | 7,451,217 | (3,321,465) | 338,088 | 0 | 1,597,981 | 1,259,893 | (2,061,572) | 10,055 | | 621762532020 | 460030 | 29,943,659 |
| Bear River Valley Hospital | | 500,899 | 23.68% | | Note 2 | 1,291,351 | 1,013,338 | 324,975 | 2,629,664 | 2,816,275 | 186,611 | 146,909 | 0 | 749,350 | 602,441 | 789,052 | 3,180 | | 870269232291 | 460039 | 20,446,319 |
| Beaver Valley Hospital | | 6,424 | 15.41% | 8.66% | Note 2 | 931,694 | 0 | 0 | 931,694 | 1,247,504 | 315,810 | 196,442 | 0 | 703,304 | 506,862 | 822,672 | 1,024,347 | 0 | 870271937100 | 461335 | 9,258,167 |
| Blue Mountain Hospital | | 13,495 | 46.45% | | Note 2 | 4,124,482 | 103,117 | 22,677 | 4,250,276 | 4,073,186 | (177,090) | 92,109 | 0 | 305,716 | 213,607 | 36,517 | 865 | 0 | 200743054001 | 461310 | 10,494,045 |
| Brigham City Community Hospital | | 812,574 | 25.51% | 18.02% | Note 2 | 2,714,466 | 2,798,530 | 733,908 | 6,246,904 | 4,295,675 | (1,951,229) | 153,912 | 0 | 1,168,021 | 1,014,109 | (937,120) | 6,539 | 0 | 870318837007 | 460017 | 24,767,628 |
| Castleview Hospital | | 33,532 | 26.21% | 14.96% | Note 2 | 12,563,073 | 532,896 | 103,505 | 13,199,474 | 7,145,290 | (6,054,184) | 357,808 | 0 | 1,143,602 | 785,794 | (5,268,390) | 2,149 | 0 | 621762357001 | 460011 | 34,697,636 |
| Cedar City Hospital | Note 1 | 1,532,876 | 28.89% | 22.71% | Note 2 | 1,913,074 | 1,716,230 | 2,021,327 | 5,650,631 | 2,887,596 | (2,763,035) | 209,619 | 0 | 724,845 | 515,226 | (2,247,809) | 48,577 | 0 | 870269232307 | 460007 | 14,929,888 |
| Central Valley Medical Center | Note 1 | 381,370 | 14.65% | 8.18% | Note 2 | 1,887,913 | 0 | 71,882 | 1,959,795 | 1,611,518 | (348,277) | 281,960 | 0 | 597,768 | 315,808 | (32,469) | 8,121 | 0 | 876000887008 | 461304 | 15,696,460 |
| Davis Hospital & Medical Center | Note 1 | 1,517,645 | 0.00% | 0.00% | Note 2 | 0 | 0 | 4,190,926 | 4,190,926 | 0 | (4,190,926) | 0 | 0 | 0 | 0 | (4,190,926) | 7,967 | 0 | 680562507001 | 460041 | 0 |
| Delta Community Medical Center | | 281,524 | 25.00% | | Note 2 | 1,501,756 | 85,441 | 16,482 | 1,603,679 | 1,389,911 | (213,768) | 103,843 | 0 | 455,749 | 351,906 | 138,138 | 18,043 | | 870269232257 | 461300 | 8,121,687 |
| Dixie Medical Center | | 9,146,971 | 21.24% | | Note 2 | 38,550,815 | 22,260,588 | 9,820,968 | 70,632,371 | 60,046,788 | (10,585,583) | 3,949,845 | 0 | 18,642,612 | 14,692,767 | 4,107,184 | 51,110 | | 870269232261 | 460021 | 434,980,812 |
| Fillmore Community Hospital | | 277,465 | 23.44% | | Note 2 | 1,022,328 | 56,402 | 8,491 | 1,087,221 | 986,387 | (100,834) | 57,331 | 0 | 312,648 | 255,317 | 154,483 | 17,783 | | 870269232180 | 461301 | 6,179,273 |
| Garfield Memorial Hospital | | 541,319 | 18.48% | | Note 2 | 881,558 | 93,610 | 0 | 975,168 | 815,197 | (159,971) | 115,899 | 0 | 595,498 | 479,599 | 319,628 | 838,703 | | 876000309018 | 461333 | 7,452,683 |
| Gunnison Valley Hospital | | 396,813 | 19.11% | | Note 2 | 1,909,952 | 53,116 | 0 | 1,963,068 | 1,790,291 | (172,777) | 273,637 | 0 | 502,049 | 228,412 | 55,635 | 472,830 | | 870212456005 | 461306 | 13,723,371 |
| Heber Valley Hospital | | 598,660 | 19.61% | | Note 2 | 1,857,324 | 1,200,866 | 355,039 | 3,413,229 | 2,582,928 | (830,301) | 462,464 | 0 | 1,416,633 | 954,169 | 123,868 | 13,250 | | 870269232341 | 461307 | 23,584,427 |
| Riverton Hospital | Note 1 | 1,202,696 | 15.90% | | Note 2 | 1,079,431 | 1,456,542 | 3,099,306 | 5,635,279 | 2,572,507 | (3,062,772) | 320,932 | 0 | 927,231 | 606,299 | (2,456,473) | 3,973 | | 942854057207 | 460058 | 25,779,479 |
| Intermountain Medical Center | N . 4 | 17,540,496 | 20.31% | | Note 2 | 78,894,815 | 40,986,922 | 21,479,162 | 141,360,899 | 101,004,797 | (40,356,102) | 3,449,431 | 0 | 36,769,766 | 33,320,335 | (7,035,767) | 107,210 | | 870269232338 | 460010 | 677,314,356 |
| Jordan Valley Medical Center | Note 1 | 7,874,156 | 0.00% | | Note 2 | 720.227 | 220.722 | 6,039,709 | 6,039,709 | 1 270 1 (1 | (6,039,709) | 150.760 | 0 | 0 | 100.001 | (6,039,709) | 27,539 | | 820588653001 | 460051 | 7.567.222 |
| Kane County Hospital LDS Hospital | | 45,819 10.730.165 | 25.37% 26.65% | | Note 2 Note 2 | 730,337 27,601,329 | 238,733 11,912,620 | 6,040,000 | 969,070 45,553,949 | 1,279,161 34,437,885 | 310,091 (11,116,064) | 150,769 1,353,764 | 0 | 557,433 13,082,380 | 406,664 11,728,616 | 716,755 612,552 | 1,133,301 43,029 | | 870467930003 870269232209 | 461309 460006 | 7,567,323 199,308,519 |
| Los Hospital Logan Regional Hospital | Note 1 | 2.915.479 | 24.89% | | Note 2 | 3.207.302 | 2,017,095 | 4.081.406 | 9.305.803 | 5.215.672 | (4,090,131) | 435,884 | 0 | 1,183,472 | 747,588 | (3,342,543) | 43,029 11,014 | | 870269232209 | 460006 | 35,050,543 |
| McKay-Dee Hospital | Note 1 Note 1 | 13,153,705 | 24.51% | | Note 2 | 9,254,018 | 7,261,155 | 13,526,208 | 30,041,381 | 13,819,289 | (16,222,092) | 435,884 558,898 | 0 | 4,496,626 | 3,937,728 | (12,284,364) | 73,858 | | 870269232176 | 460015 | 86,848,999 |
| Milford Valley Memorial Hospital | note 1 | 72.020 | 10.92% | | Note 2 Note 2 | 9,254,018 250.090 | /,401,133 n | 13,340,408 | 250.090 | 481.044 | 230.954 | 11,030 | 0 | 4,496,626 216.471 | 205.441 | 436.395 | 73,838 530.926 | | 870269232274 | 460004 461305 | 2.640.199 |
| Moab Regional Hospital | | 214.738 | 22.48% | | Note 2 | 2,785,589 | 120,727 | 14.897 | 2,921,213 | 2,475,123 | (446,090) | 481,598 | 0 | 1,908,067 | 1,426,469 | 980,379 | 942,044 | | 870270956005 | 461303 | 22,710,134 |
| Mountain West Medical Center | | 2.279.359 | 20.89% | | Note 2 | 3,213,656 | 4,536,404 | 1,001,490 | 8,751,550 | 5,793,507 | (2,958,043) | 582,031 | 0 | 1,875,773 | 1,293,742 | (1,664,301) | 15,594 | | 870619248011 | 460014 | 35,975,029 |
| Ogden Regional Medical Center | | 3.308.914 | 27.44% | | Note 2 | 15,234,083 | 11,228,657 | 6,982,033 | 33,444,773 | 21,122,506 | (12,322,267) | 682,309 | 0 | 4,178,292 | 3,495,983 | (8,826,284) | 15,926 | | 721254895009 | 460005 | 126,678,870 |
| Orem Community Hospital | | 629,380 | 29.51% | | Note 2 | 1.591.060 | 2.008.278 | 1.402.607 | 5.001.945 | 4.833.682 | (168,263) | 365,045 | 0 | 944.410 | 579.365 | 411,102 | 4,425 | | 870269232033 | 460043 | 25,271,829 |
| Park City Hospital | | 899,448 | 9.27% | | Note 2 | 1,820,957 | 760,724 | 254,865 | 2,836,546 | 2,251,272 | (585,274) | 939,849 | 0 | 2,362,069 | 1,422,220 | 836,946 | 6,302 | | 942854057197 | 460057 | 57,436,598 |
| Primary Children's Hospital | Note 1 | 7,089,768 | 44.13% | | Note 2 | 25,455,151 | 18,702,163 | 27.335.305 | 71,492,619 | 42,295,248 | (29,197,371) | 631,415 | 0 | 2,317,496 | 1,686,081 | (27,511,290) | 1,028,040 | | 942854058211 | 463301 | 109,821,676 |
| Salt Lake Regional Medical Center | Note 1 | 2,506,912 | 0.00% | | Note 2 | 0 | 0 | 2,023,107 | 2,023,107 | 0 | (2,023,107) | 0 | 0 | 0 | 0 | (2,023,107) | 7,606 | | 621795214002 | 460003 | 0 |
| San Juan Hospital | 560 1 | 671,210 | 25.62% | | Note 2 | 2,032,178 | 275,822 | 0 | 2,308,000 | 2,365,682 | 57,682 | 242,001 | 0 | 652,904 | 410,903 | 468,585 | 1,532,331 | | 876000616019 | 461308 | 11,198,030 |
| Sanpete Valley Hospital | | 409,328 | 24.09% | | Note 2 | 2,865,999 | 320,976 | 123,893 | 3,310,868 | 2,540,701 | (770,167) | 220,039 | 0 | 871,387 | 651,348 | (118,819) | 26,234 | | 870269232288 | 461303 | 14,329,918 |
| Sevier Valley Hospital | | 538,303 | 24.70% | | Note 2 | 5,993,874 | 233,134 | 107,674 | 6,334,682 | 5,242,997 | (1,091,685) | 346,709 | 0 | 1,245,385 | 898,676 | (193,009) | 34,500 | | 870269232324 | 460026 | 31,719,619 |

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State of Utah Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2019

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 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 30, 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 Provision of the services 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 diems or cost-to-quarts from each of these payments from services prior to June 2, 2017, including any supplemental Medicaid payments and Section 1011 payments where applicable.

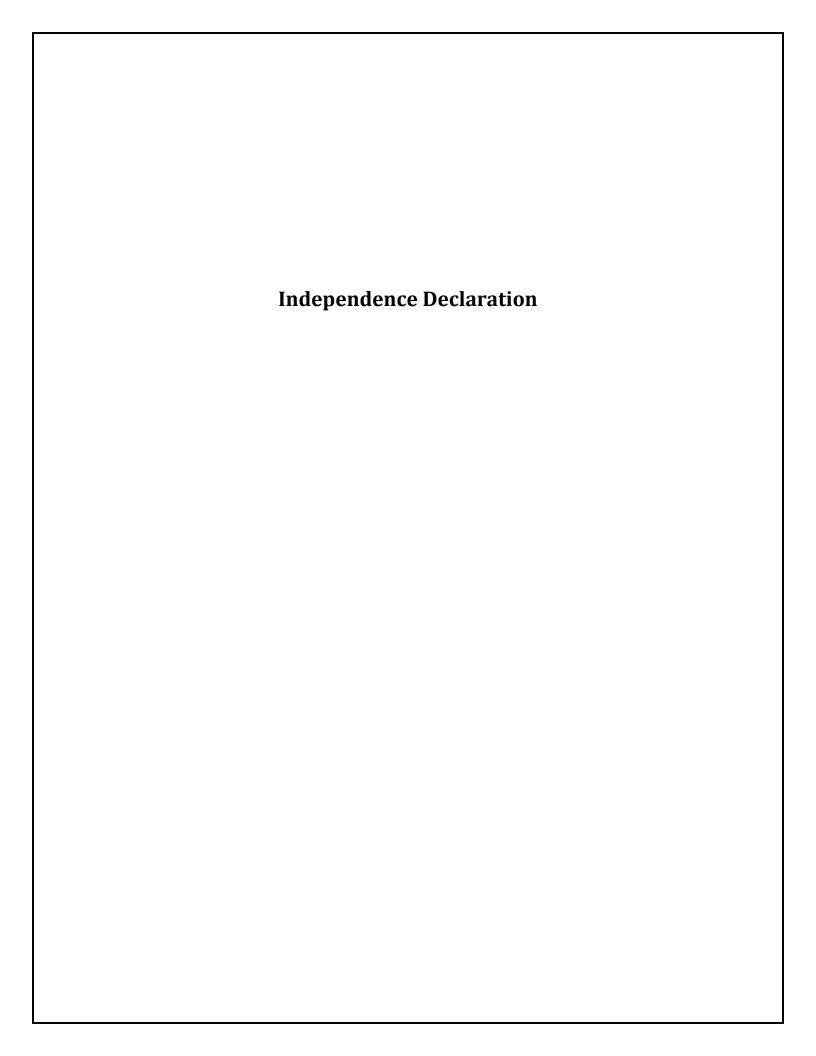
| Α | | D | | D | г | г | C | ** | 7 | ¥ | 17 | 7 | | N. | 0 | D. | 0 | D | | m | T *** |
|--------------------------------|--------|-----------------|------------------|------------------|-----------------------|---------------|----------------|----------------|----------------|-----------------|----------------|---------------|--------------|----------------|-----------------|----------------|----------------|---------------|----------------|----------|----------------|
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| | | State Estimated | | | | | | Supplemental / | | | | Total IP/OP | Total | | | | | Total Out-of- | | | |
| | | Hospital- | | | | Regular IP/OP | | Enhanced | Total Medicaid | Total Cost of | Total Medicaid | Indigent | Applicable | Total IP/OP | Total Uninsured | Total Eligible | Total In-State | State DSH | Medicaid | Medicare | |
| | | Specific DSH | Medicaid I/P | Low-Income | State-Defined | Medicaid FFS | IP/OP Medicaid | IP/OP Medicaid | IP/OP | Care - Medicaid | Uncompensated | Care/Self-Pay | Section 1011 | Uninsured Cost | Uncompensated | Uncompensated | DSH Payments | Payments | Provider | Provider | Total Hospital |
| Hospital Name | | Limit | Utilization Rate | Utilization Rate | Eligibility Statistic | Rate Payments | MCO Payments | Payments | Payments | IP/OP Services | Care Costs | Revenues | Payments | of Care | Care Costs | Care Costs | Received | Received | Number | Number | Cost |
| | | | | | | | | | (F+G+H) | | (J-I) | | | | (N-M-L) | (K+O) | | | | | |
| Shriners Hospital for Children | | 5,247,422 | 27.22% | 44.54% | Note 2 | 538,506 | 561,407 | 107,689 | 1,207,602 | 4,415,909 | 3,208,307 | 0 | 0 | 4,845,207 | 4,845,207 | 8,053,514 | 1,041 | (| 362193608001 | 463302 | 20,002,113 |
| St Mark's Hospital | | 8,542,166 | 26.57% | 16.58% | Note 2 | 33,054,064 | 20,997,101 | 12,342,622 | 66,393,787 | 40,125,755 | (26,268,032) | 2,292,892 | 0 | 10,178,870 | 7,885,978 | (18,382,054) | 31,672 | (| 0 621650573021 | 460047 | 239,650,818 |
| Timpanogos Regional Hospital | | 11,392 | 26.18% | 14.99% | Note 2 | 11,614,971 | 6,090,225 | 4,055,379 | 21,760,575 | 13,883,856 | (7,876,719) | 526,049 | 0 | 2,258,682 | 1,732,633 | (6,144,086) | 244 | | 621831495013 | 460052 | 82,359,052 |
| Uintah Basin Medical Center | Note 1 | 5,021,742 | 27.58% | 14.51% | Note 2 | 6,632,576 | 198,686 | 174,207 | 7,005,469 | 4,570,056 | (2,435,413) | 533,607 | 0 | 1,331,720 | 798,113 | (1,637,300) | 87,073 | | 870276435005 | 460019 | 29,381,437 |
| University Of Utah Hospital | | 52,234,071 | 28.06% | 14.52% | Note 2 | 179,424,022 | 56,546,982 | 121,628,794 | 357,599,798 | 267,063,692 | (90,536,106) | 4,892,477 | 0 | 49,295,843 | 44,403,366 | (46,132,740) | 22,444,408 | | 876000525088 | 460009 | 1,716,265,168 |
| Utah Valley Hospital | Note 1 | 12,456,797 | 27.43% | 23.87% | Note 2 | 13,557,887 | 7,094,549 | 14,152,436 | 34,804,872 | 17,532,341 | (17,272,531) | 931,802 | 0 | 6,019,373 | 5,087,571 | (12,184,960) | 165,243 | (| 870269232162 | 460001 | 99,318,670 |
| Institutes for Mental Disease | | | | | | | | | | | | | | | | | | | | | |
| Utah State Hospital | | 460,515 | 20.01% | 76.33% | Note 2 | 18,763,336 | 0 | 0 | 18,763,336 | 18,763,336 | 0 | 623,475 | 0 | 28,819,778 | 28,196,303 | 28,196,303 | 934,586 | (| 876000545001 | 464,001 | 68,055,531 |
| Out-of-State DSH Hospitals | | | | | | | | | | | | | | | | | | | | | |
| None | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 0 | 0 | 0 |

Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH and supplemental payments received, data collected in the prior year, and the state defined eligibility statistics. Verification 2 was forced to show these hospitals overvaid as the State of Utah plans to recoup the DSH money paid.

recoup the DSH money paid.

Note 2: Hospitals are eligible for DSH, if in addition to meeting the obstetrical and 1% MIUR requirements, they meet at least one of the following five conditions: 1) The hospital's MIUR is at least one standard deviation above the mean MIUR. 2) The hospital's LIUR exceeds 25%. 3) The hospital's MIUR exceeds 14%.

4) The hospital's PCN participation is at least 10% of the total of all Utah hospitals' PCN care charges. 5) The hospital is located in a rural county.





To Whom It May Concern:

Myers and Stauffer LC declares it is independent of the state of Utah and its DSH hospitals for the Medicaid State plan rate year ending September 30, 2019.

September 26, 2022 Boise, Idaho