

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

**State of Utah
Department of Health & Human Services
Office of Reimbursement,
Coordinated Care & Audit
288 North 1460 West
Salt Lake City, Utah 84116**

DSH Year Ended September 30, 2020

Prepared By:



**MYERS AND
STAUFFER^{LC}**
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

■ I. Independent Accountant’s Report	1
■ II. Report on DSH Verifications	3
■ III. Report on DSH Verifications (table).....	5
■ IV. Schedule of Data Caveats Relating to the DSH Verifications	7
■ V. Schedule of Annual Reporting Requirements (table).....	8
■ VI. Independence Declaration	10

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



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, 2020. 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 ending September 30, 2020.

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 & 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.

Boise, Idaho
September 18, 2023

State of Utah Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2020

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.

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 Utah Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2020

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 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, 2020

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)				
In-State Hospitals									
Alta View Hospital		Yes	3,183	1,049,348	1,046,165	Yes	Yes	Yes	Yes
American Fork Hospital	Note 1	0	6,654	(3,288,652)	(6,654)	No	Yes	Yes	Yes
Ashley Regional Medical Center		Yes	432	(2,745,682)	(432)	No	Yes	Yes	Yes
Bear River Valley Hospital		Yes	4,670	827,818	823,148	Yes	Yes	Yes	Yes
Beaver Valley Hospital		Yes	768,294	904,470	136,176	Yes	Yes	Yes	Yes
Blue Mountain Hospital		Yes	1,784	215,944	214,160	Yes	Yes	Yes	Yes
Brigham City Community Hospital		Yes	9,602	(1,032,865)	(9,602)	No	Yes	Yes	Yes
Castleview Hospital		Yes	1,782	(5,643,693)	(1,782)	No	Yes	Yes	Yes
Cedar City Hospital	Note 1	0	48,798	(2,227,336)	(48,798)	No	Yes	Yes	Yes
Central Valley Medical Center	Note 1	0	7,363	(127,619)	(7,363)	No	Yes	Yes	Yes
Delta Community Medical Center		Yes	18,737	51,105	32,368	Yes	Yes	Yes	Yes
Dixie Medical Center		Yes	42,356	2,376,765	2,334,409	Yes	Yes	Yes	Yes
Fillmore Community Hospital		Yes	14,300	388,735	374,435	Yes	Yes	Yes	Yes
Garfield Memorial Hospital		Yes	768,294	265,862	(502,432)	No	Yes	Yes	Yes
Gunnison Valley Hospital		Yes	423,297	(3,717)	(423,297)	No	Yes	Yes	Yes
Heber Valley Medical Center		Yes	9,972	676,208	666,236	Yes	Yes	Yes	Yes
Intermountain Medical Center		Yes	108,252	(5,261,405)	(108,252)	No	Yes	Yes	Yes
Kane County Hospital		Yes	768,294	893,986	125,692	Yes	Yes	Yes	Yes
LDS Hospital		Yes	40,327	(2,679,973)	(40,327)	No	Yes	Yes	Yes
Logan Regional Hospital	Note 1	0	10,514	(3,921,169)	(10,514)	No	Yes	Yes	Yes
McKay-Dee Hospital	Note 1	0	67,994	(13,846,608)	(67,994)	No	Yes	Yes	Yes
Milford Valley Memorial Hospital		Yes	741,742	336,977	(404,765)	No	Yes	Yes	Yes
Moab Regional Hospital		Yes	768,294	1,702,275	933,981	Yes	Yes	Yes	Yes
Mountain View Hospital		Yes	7,188	(1,218,383)	(7,188)	No	Yes	Yes	Yes
Mountain West Medical Center		Yes	14,585	(2,480,316)	(14,585)	No	Yes	Yes	Yes
Ogden Regional Medical Center		Yes	14,608	(13,415,030)	(14,608)	No	Yes	Yes	Yes
Orem Community Hospital		Yes	2,286	645,959	643,673	Yes	Yes	Yes	Yes
Park City Hospital		Yes	3,980	450,109	446,129	Yes	Yes	Yes	Yes
Primary Children's Hospital	Note 1	0	885,557	(22,207,241)	(885,557)	No	Yes	Yes	Yes
Riverton Hospital	Note 1	0	3,841	(3,103,371)	(3,841)	No	Yes	Yes	Yes

State of Utah
 Report on DSH Verifications (table)
 For the Medicaid State Plan Rate Year Ended September 30, 2020

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?
San Juan Hospital	Yes	890,854	292,645	(598,209)	No	Yes	Yes	Yes	Yes
Sanpete Valley Hospital	Yes	31,610	18,682	(12,928)	No	Yes	Yes	Yes	Yes
Sevier Valley Hospital	Yes	56,531	(235,632)	(56,531)	No	Yes	Yes	Yes	Yes
Shriners Hospital for Children	Yes	299	6,893,950	6,893,651	Yes	Yes	Yes	Yes	Yes
St Mark's Hospital	Yes	36,989	(30,401,528)	(36,989)	No	Yes	Yes	Yes	Yes
Timpanogos Regional Hospital	Yes	17,444	(8,825,507)	(17,444)	No	Yes	Yes	Yes	Yes
Uintah Basin Medical Center	Note 1	0	(178,933)	(28,777)	No	Yes	Yes	Yes	Yes
University Of Utah Hospital	Yes	19,336,130	6,686,781	(12,649,349)	No	Yes	Yes	Yes	Yes
Utah Valley Hospital	Note 1	0	(14,246,647)	(122,711)	No	Yes	Yes	Yes	Yes
Institutes for Mental Disease									
Utah State Hospital	Yes	915,112	30,113,446	29,198,334	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. 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, 2020

During the course of the engagement, no data issues or other caveats were identified to be reported in accordance with the requirements of 42 CFR §455.301.

Schedule of Annual Reporting Requirements

State of Utah
 Schedule of Annual Reporting Requirements (table)
 For the Medicaid State Plan Rate Year Ended September 30, 2020

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, and the 82 Fed. Reg. 16114 dated April 3, 2017. 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 uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-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 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 I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental / Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments	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	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost	
								(F+G+H)	(I-J)					(N-M-L)	(K+O)						
In-State Hospitals																					
Alta View Hospital		2,581,616	14.50%	8.64%	Note 2	4,255,184	3,786,535	1,841,971	9,883,690	8,625,187	(1,258,503)	756,277	0	3,064,128	2,307,851	1,049,348	3,183	0	870269232020	460044	84,969,129
American Fork Hospital	Note 1	2,674,030	0.00%	0.00%	Note 2	0	0	3,288,652	3,288,652	0	(3,288,652)	0	0	0	0	(3,288,652)	6,654	0	870269232212	460023	0
Ashley Regional Medical Center		8,293	36.43%	19.62%	Note 2	11,805,113	830,271	109,780	12,745,164	8,653,180	(4,091,984)	337,032	0	1,683,334	1,346,302	(2,745,682)	432	0	621762532020	460030	31,534,285
Bear River Valley Hospital		781,914	22.64%	9.27%	Note 2	1,361,329	1,109,664	534,641	3,005,634	3,256,786	251,152	170,505	0	747,171	576,666	827,818	4,670	0	870269232291	460039	21,027,104
Beaver Valley Hospital		179,676	21.69%	10.22%	Note 2	1,104,443	0	0	1,104,443	1,559,620	455,177	169,774	0	619,067	449,293	904,470	768,294	0	870271937100	461335	9,857,763
Blue Mountain Hospital		34,275	54.98%	77.81%	Note 2	5,375,360	133,803	21,423	5,530,586	5,479,682	(50,904)	50,495	0	317,343	266,848	215,944	1,784	0	200743054001	461310	11,630,395
Brigham City Community Hospital		969,250	23.15%	15.99%	Note 2	2,834,187	2,555,868	757,734	6,147,789	4,375,811	(1,771,978)	215,849	0	954,962	739,113	(1,032,865)	9,602	0	870318837007	460017	24,650,822
Castleview Hospital		34,245	28.58%	17.14%	Note 2	13,095,179	634,739	172,684	13,902,602	7,599,423	(6,303,179)	384,320	0	1,043,806	659,486	(5,643,693)	1,782	0	621762357001	460011	33,943,122
Cedar City Hospital	Note 1	2,611,462	0.00%	0.00%	Note 2	0	0	2,227,336	2,227,336	0	(2,227,336)	0	0	0	0	(2,227,336)	48,798	0	870269232307	460007	0
Central Valley Medical Center	Note 1	358,477	0.00%	0.00%	Note 2	0	0	127,619	127,619	0	(127,619)	0	0	0	0	(127,619)	7,363	0	876000887008	461304	0
Delta Community Medical Center		396,278	26.37%	17.18%	Note 2	1,575,056	183,177	36,875	1,795,108	1,591,510	(203,598)	113,339	0	368,042	254,703	51,105	18,737	0	870269232257	461300	8,444,077
Dixie Medical Center		12,524,339	22.32%	11.47%	Note 2	39,166,395	28,817,149	8,841,650	76,825,194	67,620,113	(9,205,081)	4,698,255	0	16,280,101	11,581,846	2,376,765	42,356	0	870269232261	460021	463,112,012
Fillmore Community Hospital		366,590	24.56%	14.36%	Note 2	1,049,882	134,760	12,747	1,197,389	1,269,731	72,342	58,453	0	374,846	316,393	388,735	14,300	0	870269232180	461301	7,340,285
Garfield Memorial Hospital		652,332	23.24%	10.31%	Note 2	962,578	117,999	0	1,080,577	980,477	(100,100)	87,162	0	453,124	365,962	265,862	768,294	0	876000309018	461333	7,513,541
Gunnison Valley Hospital		320,217	21.00%	9.38%	Note 2	1,979,868	124,120	0	2,103,988	1,926,731	(177,257)	278,622	0	452,162	173,540	(3,717)	423,297	0	870212456005	461306	14,225,024
Heber Valley Medical Center		971,175	16.99%	8.95%	Note 2	1,860,883	1,270,221	197,694	3,328,798	2,934,681	(394,117)	426,042	0	1,496,367	1,070,325	676,208	9,972	0	870269232341	461307	26,840,270
Intermountain Medical Center		34,417,691	22.28%	15.29%	Note 2	87,212,087	49,761,518	20,340,797	157,314,402	122,676,457	(34,637,945)	3,551,137	0	32,927,677	29,376,540	(5,261,405)	108,252	0	870269232338	460010	719,198,325
Kane County Hospital		41,750	24.95%	6.91%	Note 2	735,636	167,456	0	903,092	1,436,241	533,149	219,502	0	580,339	360,837	893,986	768,294	0	870467930003	461309	8,749,074
LDS Hospital		13,875,571	29.98%	20.07%	Note 2	30,076,113	18,081,465	5,408,486	53,566,064	40,912,706	(12,653,358)	1,317,907	0	11,291,292	9,973,385	(2,679,973)	40,327	0	870269232209	460006	204,399,499
Logan Regional Hospital	Note 1	3,622,821	0.00%	0.00%	Note 2	0	0	3,921,169	3,921,169	0	(3,921,169)	0	0	0	0	(3,921,169)	10,514	0	870269232176	460015	0
McKay-Dee Hospital	Note 1	16,077,707	0.00%	0.00%	Note 2	0	0	13,846,608	13,846,608	0	(13,846,608)	0	0	0	0	(13,846,608)	67,994	0	870269232274	460004	0
Milford Valley Memorial Hospital		177,187	6.02%	6.46%	Note 2	236,273	0	0	236,273	447,799	211,526	24,382	0	149,833	125,451	336,977	741,742	0	870222074005	461305	2,458,885
Moab Regional Hospital		1,265,788	23.70%	11.61%	Note 2	3,522,301	241,209	31,454	3,794,964	3,569,693	(225,271)	373,173	0	2,300,719	1,927,546	1,702,275	768,294	0	870270956005	461302	25,649,706
Mountain View Hospital		2,830,201	33.60%	17.78%	Note 2	8,508,579	4,182,489	1,408,022	14,099,090	11,348,446	(2,750,644)	572,233	0	2,104,494	1,532,261	(1,218,383)	7,188	0	870333048001	460013	51,098,578
Mountain West Medical Center		697,055	25.07%	12.92%	Note 2	3,866,819	5,815,751	1,250,769	10,933,339	7,208,498	(3,724,841)	591,134	0	1,835,659	1,244,525	(2,480,316)	14,585	0	870619248011	460014	38,129,450
Ogden Regional Medical Center		3,644,091	29.46%	14.47%	Note 2	19,115,081	13,819,969	7,799,775	40,734,825	24,309,713	(16,425,112)	834,187	0	3,844,269	3,010,082	(13,415,030)	14,608	0	721254895009	460005	135,628,683
Orem Community Hospital		850,446	26.85%	13.05%	Note 2	1,692,383	1,965,500	959,098	4,616,981	4,753,458	136,477	429,108	0	938,590	509,482	645,959	2,286	0	870269232033	460043	25,767,745
Park City Hospital		1,381,724	13.94%	4.94%	Note 2	2,638,491	1,379,795	173,613	4,191,899	3,445,405	(746,494)	1,077,135	0	2,273,738	1,196,603	450,109	3,980	0	942854057197	460057	59,957,271
Primary Children's Hospital	Note 1	8,054,513	0.00%	0.00%	Note 2	0	0	22,207,241	22,207,241	0	(22,207,241)	0	0	0	0	(22,207,241)	885,557	0	942854058211	463301	0
Riverton Hospital	Note 1	2,123,717	0.00%	0.00%	Note 2	0	0	3,103,371	3,103,371	0	(3,103,371)	0	0	0	0	(3,103,371)	3,841	0	942854057207	460058	0
San Juan Hospital		693,323	30.67%	13.98%	Note 2	2,588,335	75,209	0	2,663,544	2,742,987	79,443	236,284	0	449,486	213,202	292,645	890,854	0	876000616019	461308	12,211,361
Sanpete Valley Hospital		748,698	26.77%	16.39%	Note 2	3,022,836	387,859	20,255	3,430,950	2,841,085	(589,865)	253,547	0	862,094	608,547	18,682	31,610	0	870269232288	461303	15,018,583
Sevier Valley Hospital		1,161,476	25.45%	12.07%	Note 2	6,127,219	354,760	(27,654)	6,454,325	5,491,715	(962,610)	392,237	0	1,119,215	726,978	(235,632)	56,531	0	870269232324	460026	30,741,280
Shriners Hospital for Children		3,662,318	22.39%	36.59%	Note 2	667,387	429,134	50,288	1,146,809	4,342,517	3,195,708	0	0	3,698,242	3,698,242	6,893,950	299	0	362193608001	463302	18,910,954
St Mark's Hospital		9,682,890	29.35%	18.13%	Note 2	42,007,582	26,803,417	14,024,356	82,835,355	46,086,148	(36,749,207)	2,872,479	0	9,220,158	6,347,679	(30,401,528)	36,989	0	621650573021	460047	244,617,690

State of Utah
 Schedule of Annual Reporting Requirements (table)
 For the Medicaid State Plan Rate Year Ended September 30, 2020

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, and the 82 Fed. Reg. 16114 dated April 3, 2017. 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 uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-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 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 I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental / Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Timpanogos Regional Hospital	2,492,455	27.08%	16.88%	Note 2	13,299,003	8,732,016	4,149,253	26,180,272	15,609,061	(10,571,211)	730,916	0	2,476,620	1,745,704	(8,825,507)	17,444	0	621831495013	460052	86,037,216
Uintah Basin Medical Center	Note 1 552,893	0.00%	0.00%	Note 2	0	0	178,933	178,933	0	(178,933)	0	0	0	0	(178,933)	28,777	0	870276435005	460019	0
University Of Utah Hospital	33,733,971	29.26%	13.15%	Note 2	199,201,841	67,611,203	89,427,891	356,240,935	320,815,444	(35,425,491)	9,790,168	0	51,902,440	42,112,272	6,686,781	19,336,130	0	876000525088	460009	1,934,206,788
Utah Valley Hospital	Note 1 15,675,988	0.00%	0.00%	Note 2	0	0	14,246,647	14,246,647	0	(14,246,647)	0	0	0	0	(14,246,647)	122,711	0	870269232162	460001	0
Institutes for Mental Disease																				
Utah State Hospital	451,610	17.63%	71.37%	Note 2	17,810,892	0	0	17,810,892	17,810,892	0	583,584	0	30,697,030	30,113,446	30,113,446	915,112	0	876000545001	464001	71,115,074
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 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. The State of Utah plans to 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.

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 Utah and its DSH hospitals for the Medicaid State plan rate year ending September 30, 2020.

September 18, 2023
Boise, Idaho