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

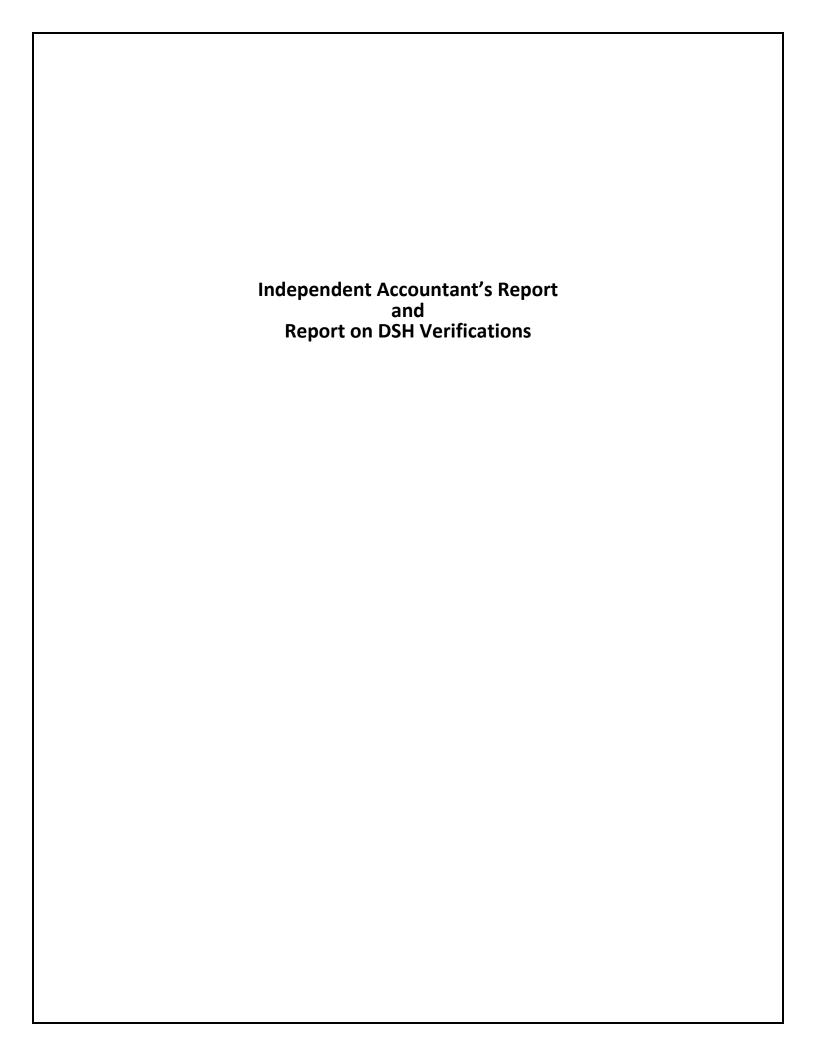
DSH Year Ended September 30, 2021

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, 2021. 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.

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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, 2021.

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.

Meridian, Idaho September 4, 2024

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State of Utah Disproportionate Share Hospital (DSH) Report on DSH Verifications For the Year Ended September 30, 2021

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, 2021

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.

<u>Findings:</u> 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.

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State of Utah Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2021

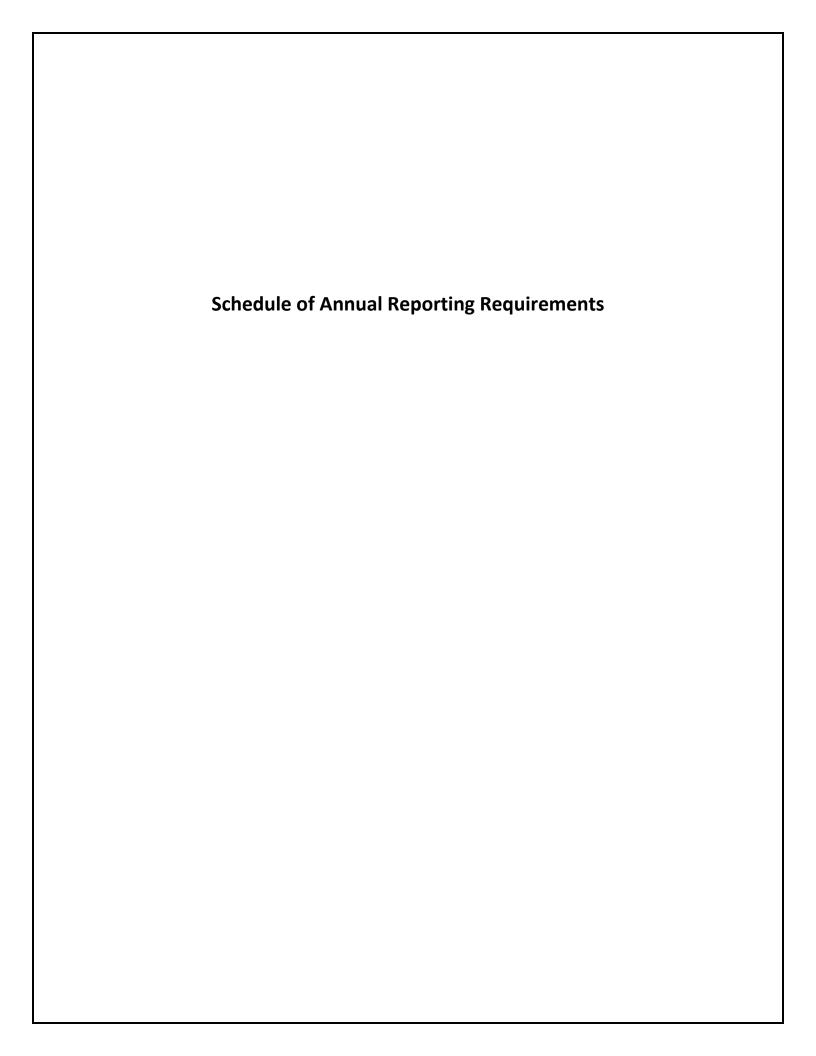
	Verification #1 Verification #2									Verification #3	Verification #4	Verification #5	Verification #6		
Hospital		Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)		Total Uncompensated Care Costs for Medicaid State Plan Rate Year		DSH Payment Under or <0ver> 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?	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															
American Fork Hospital Ashley Regional Medical Center Bear River Valley Hospital	Note 1	0 Yes Yes	\$ \$ \$	5,412 11,853 6,137	\$ \$ \$	(6,345,490) (7,088,594) 21,235	\$ \$ \$	(5,412) (11,853) 15,098	No No Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
Beaver Valley Hospital Blue Mountain Hospital Brigham City Community Hospital		Yes Yes Yes	\$ \$	2,317,790 592 14,851	\$ \$	437,844 1,120,452 (2,410,443)	\$ \$ \$	(1,879,946) 1,119,860 (14,851)	No Yes No	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
Cache Valley Hospital Castleview Hospital LLC		Yes Yes	\$	779 1,987	\$	1,139,874 (7,585,142)	\$	1,139,095 (1,987)	Yes No	Yes Yes	Yes Yes	Yes Yes	Yes Yes		
Cedar City Hospital Central Valley Medical Center Delta Community Hospital	Note 1 Note 1	0 0 Yes	\$ \$ \$	73,334 7,997 15,779	\$ \$	(5,910,194) (209,787) 170,591	\$ \$	(73,334) (7,997) 154,812	No No Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
Dixie Medical Center Fillmore Community Hospital		Yes Yes	\$	33,312 7,685	\$	(6,889) 193,875	\$	(33,312) 186,190	No Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes		
Garfield Memorial Hospital Gunnison Valley Hospital Heber Valley Medical Center	Note 1	Yes 0 Yes	\$ \$ \$	1,105,532 180,216 7,687	\$ \$ \$	50,883 (116,572) (12,825)	\$ \$ \$	(1,054,649) (180,216) (7,687)	No No No	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
IHC Riverton Hospital Intermountain Medical Center Kane County Hospital	Note 1 Note 1	0 0 Yes	\$ \$ \$	4,155 119,393 1,133,855	\$ \$ \$	(5,079,162) (24,581,335) 885,976	\$ \$ \$	(4,155) (119,393) (247,879)	No No No	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
Lakeview Hospital Layton Hospital		Yes Yes	\$	7,615 3,193	\$	(2,132,505) 2,950,687	\$	(7,615) 2,947,494	No Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes		
LDS Hospital Logan Regional Medical Center Mckay Dee Hospital	Note 1 Note 1	Yes 0 0	\$ \$ \$	53,573 8,978 81,635	\$ \$ \$	(6,995,099) (9,778,650) (21,081,026)	\$ \$ \$	(53,573) (8,978) (81,635)	No No No	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
Milford Valley Memorial Hospital Moab Regional Hospital		Yes Yes	\$	411,091 775,365	\$	347,603 1,057,567	\$	(63,488) 282,202	No Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes		
Mountain View Hospital Ogden Regional Medical Center Orem Community Hospital		Yes Yes Yes	\$ \$ \$ \$	12,670 20,874 2,218	\$ \$ \$	(3,419,733) (18,299,994) 126,848 1,986	\$ \$ \$	(12,670) (20,874) 124,630	No No Yes No	Yes Yes Yes	Yes Yes Yes Yes	Yes Yes Yes Yes	Yes Yes Yes Yes		
Park City Hospital Primary Children's Hospital San Juan Hospital	Note 1	Yes 0 Yes	\$ \$ \$	7,669 1,001,516 813,389	\$ \$ \$	(42,928,264) 27,753	\$	(5,683) (1,001,516) (785,636)	No No No No	Yes Yes Yes	Yes Yes	Yes Yes	Yes Yes		
Sanpete Valley Hospital Sevier Valley Hospital Shriners Hospital For Children		Yes Yes Yes	\$ \$	25,740 55,562 204	\$	(517,883) (1,701,837) 6,441,390	\$ \$ \$	(25,740) (55,562) 6,441,186	No Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
St Mark's Hospital Timpanogos Regional Hospital Uintah Basin Medical Center	Note 1	Yes Yes 0	\$ \$ \$	49,465 21,163 23,544	\$ \$ \$	(41,269,513) (13,899,152) (602,805)	\$ \$	(49,465) (21,163) (23,544)	No No No	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes	Yes Yes Yes		
University Of Utah Hospital Utah Valley Hospital	Note 1	Yes 0	\$ \$	21,445,370 123,467	\$ \$	11,281,169 (20,477,212)	\$ \$	(10,164,201) (123,467)	No No	Yes Yes	Yes Yes	Yes Yes	Yes Yes		
Institutes for Mental Disease Utah State Hospital		Yes	\$	934,586	\$	28,756,122	\$	27,821,536	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 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, 2021

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.



State of Utah Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2021

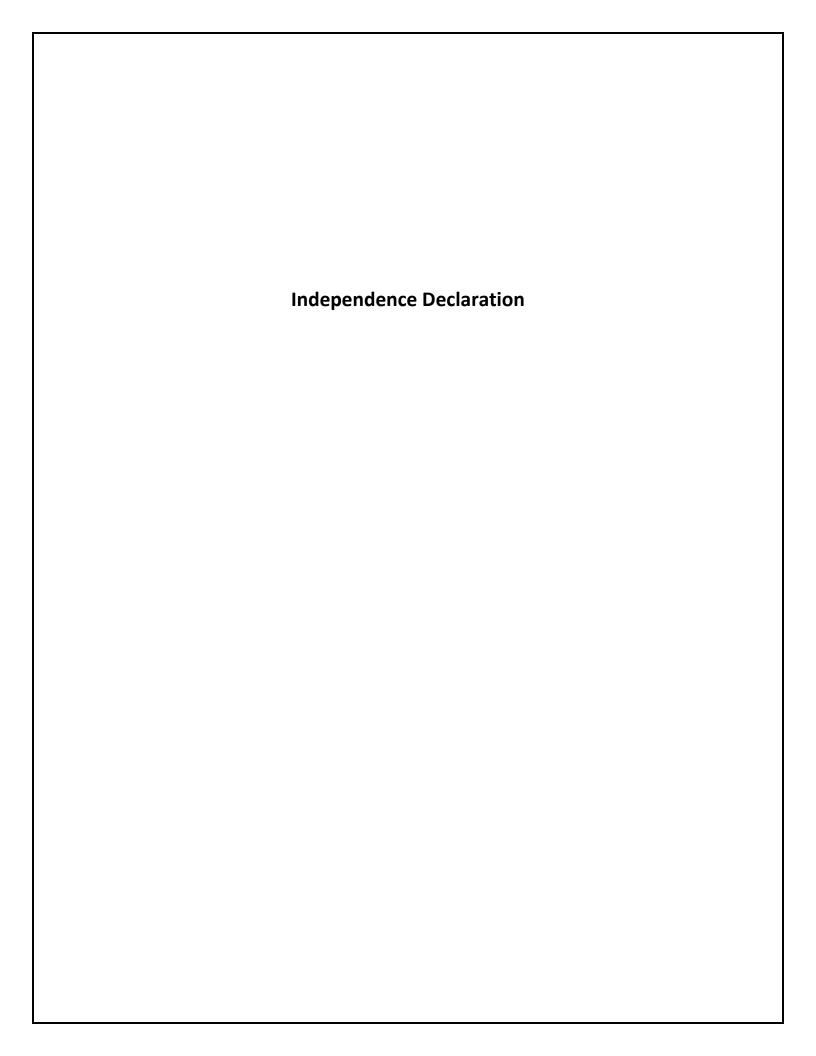
Definition of Uncompensated Care:

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 medicaid primary, Managed Care Medicaid primary, Managed Care Medicaid primary, Fee-for-Service medicaid primary, Fee-for-Service medicaid primary, Managed Care Medicaid primary, Managed Care Medicaid primary, Fee-for-Service medicaid primary, Fee-for-Service medicaid primary, Fee-for-Service medicaid primary, Fee-for-Service medicaid primary, Managed Care Medicaid primary, Managed Care Medicaid primary, Fee-for-Service medicaid p 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.

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								Supplemental /				Total IP/OP						Total Out-of-			
		State Estimated				Regular IP/OP		Enhanced	Total Medicaid		Total Medicaid	Indigent	Total Applicable	Total IP/OP	Total Uninsured	Total Eligible	Total In-State	State DSH	Medicaid	Medicare	
		Hospital-Specific	Medicaid I/P	Low-Income	State-Defined		IP/OP Medicaid	IP/OP Medicaid	IP/OP	Care - Medicaid	Uncompensate	Care/Self-Pay	Section 1011	Uninsured Cost	Uncompensated	Uncompensated	DSH Payments	Payments	Provider	Provider	Total Hospital
Hospital Name		DSH Limit	Utilization Rate	Utilization Rate	Eligibility Statistic	Rate Payments	MCO Payments	Payments	Payments	IP/OP Services	d Care Costs	Revenues	Payments	of Care	Care Costs	Care Costs	Received	Received	Number	Number	Cost
American Fouls Heavital	Note 1	2,272,755	0.000/	0.000/	Note 2	0	0	(245 400	(F+G+H)	0	(J-I)	0	0	0	(N-M-L)	(K+0)	F 412	0	0702(0222212	460022	
American Fork Hospital Ashley Regional Medical Center	Note 1	2,272,755	0.00% 35.04%			15,311,698	1,511,129	6,345,490 792,764	6,345,490 17,615,591	9,518,942	(6,345,490) (8,096,649)	400,884	0	1,408,939	1,008,055	(6,345,490) (7,088,594)	5,412 11,853		870269232212 621762532020	460023 460030	33,540,200
Bear River Valley Hospital		545,294	22.44%			1,953,279	1,416,361	716,687	4,086,327	3,688,930	(397,397)	217,368	0	636,000	418,632	21,235	6,137		870269232291	460030	21,959,395
Beaver Valley Hospital		148,959	17.04%			1,349,463	1,410,301	710,007	1,349,463	1,466,803	117,340	222,032	0	542,536	320,504	437,844	2,317,790		870271937100	461335	10,050,035
Blue Mountain Hospital		10,203	56.48%	68.58%		5,193,314	88,749	69.797	5,351,860	6,149,642	797,782	161,533	0	484,203	322,670	1,120,452	592		200743054001	461310	13,336,432
Brigham City Community Hospital		1,199,633	27.10%			2,805,445	2,979,209	2,467,604	8,252,258	5,181,302	(3,070,956)	243,962	0	904,475	660,513	(2,410,443)	14,851		870318837007	460017	26,262,267
Cache Valley Hospital		883,329	18.97%	12.73%	Note 2	1,407,894	1,399,864	1,203,642	4,011,400	4,175,211	163,811	342,446	0	1,318,509	976,063	1,139,874	779	0	471210615001	460054	28,605,325
Castleview Hospital LLC		34,245	29.28%	18.66%		14,939,764	1,181,738	934,282	17,055,784	8,931,980	(8,123,804)	357,898	0	896,560	538,662	(7,585,142)	1,987		621762357001	460011	37,409,243
Cedar City Hospital	Note 1	2,580,929	0.00%	0.00%	Note 2	0	0	5,910,194	5,910,194	0	(5,910,194)	0	0	0	0	(5,910,194)	73,334		870269232307	460007	0
Central Valley Medical Center	Note 1	307,324	0.00%	0.00%	Note 2	0	0	209,787	209,787	0	(209,787)	0	0	0	0	(209,787)	7,997		876000887008	461304	0
Delta Community Hospital		346,817	21.66%			1,702,605	212,051	93,189	2,007,845	1,808,872	(198,973)	190,415	0	559,979	369,564	170,591	15,779		870269232257	461300	9,825,317
Dixie Medical Center		14,519,653	22.86%	10.88%	Note 2	46,286,884	36,374,040	7,307,991	89,968,915	79,326,345	(10,642,570)	6,915,596	0	17,551,277	10,635,681	(6,889)	33,312		870269232261	460021	511,215,803
Fillmore Community Hospital Garfield Memorial Hospital		438,401	30.18% 20.54%		Note 2 Note 2	1,394,257 1,122,593	151,791 236,633	49,975	1,596,023 1,359,226	1,481,207 1,090,261	(114,816) (268,965)	105,333 127,528	0	414,024 447,376	308,691 319,848	193,875 50,883	7,685 1,105,532		870269232180 876000309018	461301 461333	7,783,563 8,008,933
Gunnison Valley Hospital	Note 1	564,511 394.187	20.54%			1,122,595	108,417	0	1,359,226	1,090,261	(243.155)	209.647	0	336.230	126.583	(116,572)	180,216		870212456005	461306	11,343,451
Heber Valley Medical Center	Note 1	919,625	17.26%			1,990,433	1,609,780	749,035	4,349,248	3,456,102	(893,146)	545,835	0	1,426,156	880,321	(12,825)	7,687		870269232341	461307	31,583,925
IHC Riverton Hospital	Note 1	1,949,580	0.00%	0.00%	Note 2	1,770,133	0	5,079,162	5,079,162	0,130,102	(5,079,162)	0	0	0	000,321	(5,079,162)	4,155		942854057207	460058	31,303,723
Intermountain Medical Center	Note 1	31,119,049	22.86%			22,343,980	13,115,130	28,719,798	64,178,908	32,431,864	(31,747,044)	890,725	0	8,056,434	7,165,709	(24,581,335)	119,393		870269232338	460010	183,735,250
Kane County Hospital		42,143	19.35%		Note 2	715,949	125,459	0	841,408	1,305,581	464,173	140,851	0	562,654	421,803	885,976	1,133,855		870467930003	461309	9,773,478
Lakeview Hospital		2,567,136	25.03%	14.22%	Note 2	7,360,479	5,717,909	2,681,260	15,759,648	10,548,047	(5,211,601)	1,207,047	0	4,286,143	3,079,096	(2,132,505)	7,615	0	870322019001	460042	74,605,769
Layton Hospital		4,624,602	19.44%			4,812,031	5,424,930	0	10,236,961	11,903,138	1,666,177	804,150	0	2,088,660	1,284,510	2,950,687	3,193		942854107001	460061	77,441,748
LDS Hospital		11,140,766	31.38%			31,679,417	22,113,776	8,394,208	62,187,401	45,873,803	(16,313,598)	1,801,603	0	11,120,102	9,318,499	(6,995,099)	53,573		870269232209	460006	225,010,343
Logan Regional Medical Center	Note 1	4,343,337	0.00%	0.00%	Note 2	0	0	9,778,650	9,778,650	0	(9,778,650)	0	0	0	0	(9,778,650)	8,978		870269232176	460015	0
Mckay Dee Hospital	Note 1	13,443,797	0.00%	0.00%	Note 2	0	0	21,081,026	21,081,026	0	(21,081,026)	0	0	150 121	121 440	(21,081,026)	81,635		870269232274	460004	0 71 6 0 4 6
Milford Valley Memorial Hospital		275,131	6.32% 26.13%		Note 2 Note 2	317,230 4,999,962	225 102	107,289	317,230	543,384 4,454,611	226,154 (887,743)	28,672 463,058	0	150,121 2,408,368	121,449	347,603 1,057,567	411,091 775,365		870222074005 870270956005	461305 461302	2,716,048 29,603,200
Moab Regional Hospital Mountain View Hospital		1,667,565 2,604,062	34.27%		Note 2	7,901,071	235,103 6,238,804	2,695,315	5,342,354 16,835,190	12,266,130	(4,569,060)	881,237	0	2,408,368	1,945,310 1,149,327	(3,419,733)	12,670		870333048001	460013	52,689,683
Ogden Regional Medical Center		4,082,860	27.95%	17.01%	Note 2	20,467,347	17,216,575	10.944.167	48,628,089	27,305,409	(21,322,680)	1,182,744	0	4,205,430	3,022,686	(18,299,994)	20,874		721254895009	460015	149,865,178
Orem Community Hospital		775,758	26.12%	15.34%	Note 2	1,595,581	2,286,666	1,717,305	5,599,552	5,122,305	(477,247)	454,580	0	1,058,675	604,095	126,848	2,218		870269232033	460043	26,884,522
Park City Hospital		1,408,225	12.63%			2,394,762	1,768,974	843,373		3,653,699	(1,353,410)	1,284,273	0	2,639,669	1,355,396	1,986	7,669		942854057197	460057	64,956,863
Primary Children's Hospital	Note 1	8,944,552	0.00%			0	0	42,928,264		0	(42,928,264)	0	0	0	0	(42,928,264)	1,001,516		942854058211	463301	(
San Juan Hospital		464,811	27.50%	14.29%	Note 2	2,875,795	45,241	0	2,921,036	2,776,104	(144,932)	259,753	0	432,438	172,685	27,753	813,389	0	876000616019	461308	12,612,282
Sanpete Valley Hospital		746,421	28.36%			3,612,795	552,163	318,701	4,483,659	3,398,492	(1,085,167)	308,029	0	875,313	567,284	(517,883)	25,740		870269232288	461303	17,754,031
Sevier Valley Hospital		973,844	27.70%			7,212,842	760,752	506,245	8,479,839	6,122,013	(2,357,826)	432,042	0	1,088,031	655,989	(1,701,837)	55,562		870269232324	460026	32,131,285
Shriners Hospital For Children		6,091,287	32.11%			414,295	361,667	100,364	876,326	3,992,262	3,115,936	142,932	0	3,468,386	3,325,454	6,441,390	204		362193608001	463302	15,363,549
St Mark's Hospital		9,323,391	28.53%			45,848,409	35,094,798	16,786,803	97,730,010	51,290,617	(46,439,393)	4,009,071	0	9,178,951	5,169,880	(41,269,513)	49,465		621650573021	460047	271,415,202
Timpanogos Regional Hospital	N-1- 1	2,494,305	23.97%			14,653,296	10,492,344	5,555,049	30,700,689	15,330,590	(15,370,099)	1,248,992	0	2,719,939	1,470,947	(13,899,152)	21,163		621831495013	460052	91,637,613
Uintah Basin Medical Center University Of Utah Hospital	Note 1	405,700 31,199,273	0.00% 29.55%			0 214,041,517	0 100,042,964	602,805 96,945,630	602,805 411,030,111	0 382,093,319	(602,805) (28,936,792)	14,807,726	0	0 55,025,687	40,217,961	(602,805) 11,281,169	23,544 21,445,370		870276435005 876000525088	460019 460009	0 2,194,171,900
Utah Valley Hospital	Note 1	13,126,909	0.00%			214,041,517	100,042,964	20,477,212	20,477,212	362,093,319	(20,477,212)	14,607,720	0	0 0	40,217,961	(20,477,212)	123,467		870269232162	460009	2,194,171,900
Institutes for Mental Disease																					
Utah State Hospital		47,049,204	19.54%	76.81%	Note 2	20,094,117	0	0	20,094,117	20,094,117	0	486,239	0	29,242,361	28,756,122	28,756,122	934,586	0	876000545001	464001	69,941,911
Out-of-State DSH Hospitals																					
None		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.





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, 2021.

September 4, 2024 Meridian, Idaho