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

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

DSH Year Ended September 30, 2017

Prepared by:



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Utah Department of Health 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, 2017. 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.

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.

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

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

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

Boise, Idaho October 9, 2020

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

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

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

Verification 4:

For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated care costs of furnishing inpatient hospital and outpatient hospital services to individuals with no source of third party coverage for such services.

<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, 2017

	_	Verification #1				Verifica	tion i	#2	Verification #3	Verification #4	Verification #5	Verification #6	
Hospital	DSH Payment fo Was Hospital Medicaid State Pl Allowed to Retain Rate Year (In-Sta ospital DSH Payment? and Out-of-State		caid State Plan Year (In-State	Total Uncompensated Care Costs for Medicaid State Plan Rate Year			SH Payment Under or <0ver> Total Uncompensated Care Costs (UCC) DSH Paym Complies wit Hospital-Spe		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	Note 2	Yes	\$	3,686	\$	2,665,511	\$	(3,686)	No	Yes	Yes	Yes	Yes
American Fork Hospital		Yes	\$	9,977	\$	370,084	\$	360,107	Yes	Yes	Yes	Yes	Yes
Ashley Regional Medical Center		Yes	\$	10,033	\$	(1,720,464)	\$	(10,033)	No	Yes	Yes	Yes	Yes
Bear River Valley Hospital		Yes	\$	3,848	\$	1,136,794	\$	1,132,946	Yes	Yes	Yes	Yes	Yes
Beaver Valley Hospital		Yes	\$	700,563	\$	457,732	\$	(242,831)	No	Yes	Yes	Yes	Yes
Blue Mountain Hospital		Yes	\$	635	\$	972,479	\$	971,844	Yes	Yes	Yes	Yes	Yes
Brigham City Community Hospital		Yes	\$	11,519	\$	113,503	\$	101,984	Yes	Yes	Yes	Yes	Yes
Castleview Hospital LLC		Yes	\$	4,531	\$	(1,594,503)	\$	(4,531)	No	Yes	Yes	Yes	Yes
Cedar City Hospital		Yes	\$	75,300	\$	(337,189)	\$	(75,300)	No	Yes	Yes	Yes	Yes
Central Valley Medical Center		Yes	\$	16,884	\$	736,044	\$	719,160	Yes	Yes	Yes	Yes	Yes
Davis Hospital & Medical Center	Note 1	0	\$	7,196	\$	-	\$	(7,196)	No	Yes	Yes	Yes	Yes
Delta Community Medical Center		Yes	\$	9,708	\$	271,014	\$	261,306	Yes	Yes	Yes	Yes	Yes
Dixie Medical Center		Yes	\$	48,222	\$	14,796,541	\$	14,748,319	Yes	Yes	Yes	Yes	Yes
Fillmore Hospital		Yes	\$	17,042	\$	331,457	\$	314,415	Yes	Yes	Yes	Yes	Yes
Garfield Memorial Hospital		Yes	\$	919,215	\$	525,570	\$	(393,645)	No	Yes	Yes	Yes	Yes
Gunnison Valley Hospital		Yes	\$	22,319	\$	208,723	\$	186,404	Yes	Yes	Yes	Yes	Yes
Heber Valley Medical Center		Yes	\$	13,727	\$	665,108	\$	651,381	Yes	Yes	Yes	Yes	Yes
Intermountain Medical Center		Yes	\$	89,554	\$	14,232,076	\$	14,142,522	Yes	Yes	Yes	Yes	Yes
Jordan Valley Medical Center	Note 1	0	\$	29,122	\$	-	\$	(29,122)	No	Yes	Yes	Yes	Yes
Kane County Hospital		Yes	\$	1,110,402	\$	868,031	\$	(242,371)	No	Yes	Yes	Yes	Yes
LDS Hospital		Yes	\$	52,130	\$	5,018,650	\$	4,966,520	Yes	Yes	Yes	Yes	Yes
Logan Regional Medical Center		Yes	\$	17,153	\$	3,210,570	\$	3,193,417	Yes	Yes	Yes	Yes	Yes
Lone Peak Hospital		Yes	\$	1,347	\$	2,108,559	\$	2,107,212	Yes	Yes	Yes	Yes	Yes
Mckay Dee Hospital		Yes	\$	87,837	\$	4,550,866	\$	4,463,029	Yes	Yes	Yes	Yes	Yes
Milford Valley Memorial Hospital		Yes	\$	379,790	\$	233,117	\$	(146,673)	No	Yes	Yes	Yes	Yes
Moab Regional Hospital		Yes	\$	939,644	\$	1,058,876	\$	119,232	Yes	Yes	Yes	Yes	Yes
Mountain View Hospital		Yes	\$	6,734	\$	2,669,306	\$	2,662,572	Yes	Yes	Yes	Yes	Yes
Mountain West Medical Center		Yes	\$	7,396	\$	(675,130)	\$	(7,396)	No	Yes	Yes	Yes	Yes
Ogden Regional Medical Center		Yes	\$	11,312	\$	676,554	\$	665,242	Yes	Yes	Yes	Yes	Yes
Orem Community Hospital		Yes	\$	4,832	\$	627,027	\$	622,195	Yes	Yes	Yes	Yes	Yes
Park City Medical Center		Yes	\$	4,747	\$	1,127,861	\$	1,123,114	Yes	Yes	Yes	Yes	Yes
Primary Childrens Medical Center		Yes	\$	976,788	\$	3,473,885	\$	2,497,097	Yes	Yes	Yes	Yes	Yes

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

	Verification #1				Verifica		Verification #3	Verification #4	Verification #5	Verification #6		
Hospital	Was Hospital Allowed to Retain DSH Payment?	Medi Rate	I Payment for icaid State Plan Year (In-State Out-of-State)	C	Total acompensated are Costs for licaid State Plan Rate Year	or Un	Payment Under <over> Total compensated re 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												
Riverton Hospital	Yes	\$	4,791	\$	(674,256)	\$	(4,791)	No	Yes	Yes	Yes	Yes
San Juan Hospital	Yes	\$	1,865,976	\$	310,534	\$	(1,555,442)	No	Yes	Yes	Yes	Yes
Sanpete Valley Hospital	Yes	\$	14,363	\$	286,396	\$	272,033	Yes	Yes	Yes	Yes	Yes
Sevier Valley Medical Center	Yes	\$	17,231	\$	802,463	\$	785,232	Yes	Yes	Yes	Yes	Yes
Shriners Hospital For Children	Yes	\$	304	\$	5,178,965	\$	5,178,661	Yes	Yes	Yes	Yes	Yes
St Marks Hospital	Yes	\$	30,922	\$	3,235,633	\$	3,204,711	Yes	Yes	Yes	Yes	Yes
Timpanogos Regional Hospital	Yes	\$	4,934	\$	1,330,319	\$	1,325,385	Yes	Yes	Yes	Yes	Yes
University Of Utah Hospital	Yes	\$	21,260,994	\$	49,897,121	\$	28,636,127	Yes	Yes	Yes	Yes	Yes
Utah Valley Regional Medical Center	Yes	\$	124,522	\$	(408,676)	\$	(124,522)	No	Yes	Yes	Yes	Yes
Institutes for Mental Disease												
Utah State Hospital	Yes	\$	934,586	\$	25,039,762	\$	24,105,176	Yes	Yes	Yes	Yes	Yes

Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH examination and 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, 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.

Note 2: During the examination the hospital was found ineligible for the DSH program in accordance with the stated criteria and the State of Utah plans to recoup the DSH money paid. Therefore, Verification 2 was forced to show them as overpaid.

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

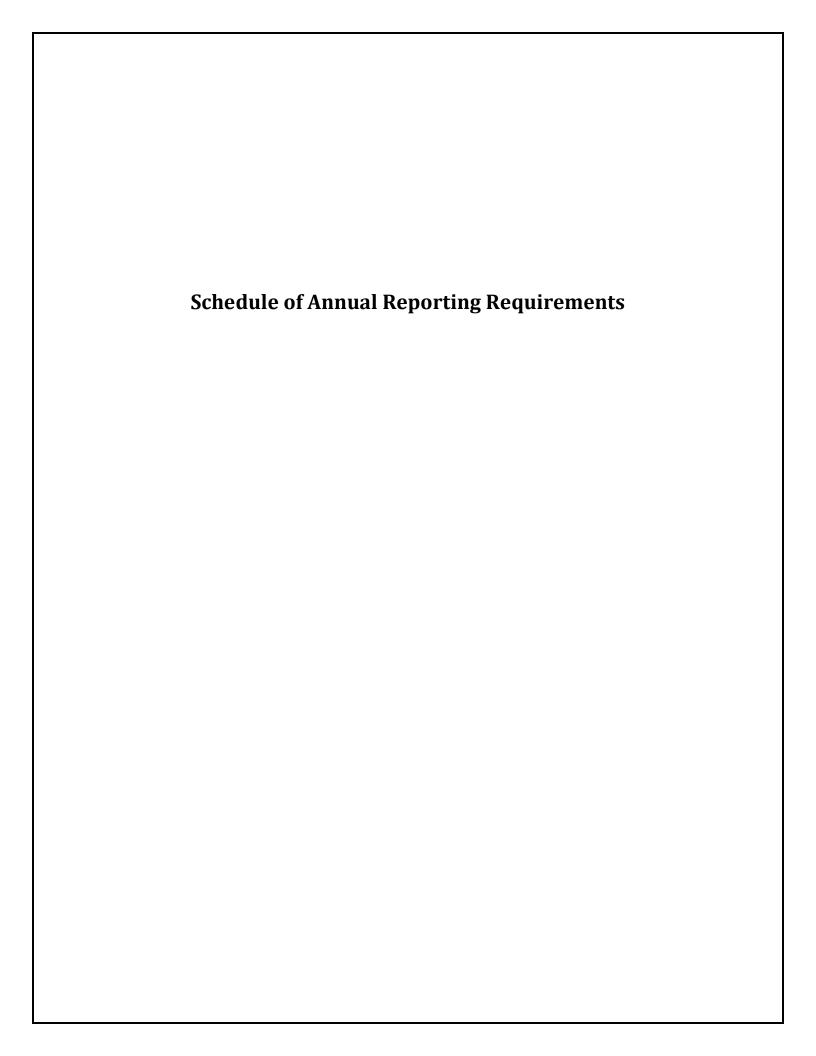
During the course of the engagement, the following data issues or other caveats were identified and are being reported in accordance with the requirements of 42 CFR §455.301.

(1) Treatment of Third Party Payers (TPP) in Calculating Uncompensated Care Costs (UCC)

Per the CMS bulletin released on August 18, 2020, the DSH examination has been completed based on recommended Method #2 in combination with the CMS "Additional Information of the DSH Reporting and Audit Requirements – Part 2", #21 methodology for pro-rating cost report periods to the state fiscal year. Each hospital's applicable TPP payments have been determined by pro-rating the TPP payments for the entire cost report period overlapping the state plan rate year (SPRY) to reflect the partial cost report period on or after June 2, 2017. This percentage of the cost report period occurring on or after June 2, 2017 was computed based on the number of days within the cost report period that occur on or after June 2, 2017, divided by the total number of days within the entire cost report year. The resulting fraction was then applied to the total cost report period TPP payments. The cost report period UCC was then prorated to the SPRY. The hospital's Medicaid and uninsured costs for the entire SPRY have only been offset by the portion of the TPP payments attributed to the percentage of the overlapping cost report period on or after June 2, 2017.

(2) Other Medicaid Eligible Claims (Commercial Insurance Primary and Medicaid Eligible)

Central Valley Medical Center represented that due to system limitations, they were unable to report any other Medicaid population such as Other Medicaid Eligibles, Medicaid Managed Care Primary, and Out of State Medicaid. The provider was assessed low risk for overpayment due to the uncompensated cost of care shortfall well in excess of the DSH payment.



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

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008, the 79 Fed. Reg. 71679 dated December 3, 2014, the 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report, Medicaid paid claims summaries, and hospital-provided data. Total UCC represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-overs, Managed Care Medicaid primary, Managed Care Medicaid cross-overs, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The cost of services for each of these payment categories was calculated using the appropriate per 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, except for Medicare and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid payments and Section 1011 payments where applicable.

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		State								Total Cost of			Total					Total Out-			
		Estimated						Supplemental /		Care -		Total IP/OP	Applicable					of-State			
		Hospital-		Low-Income		Regular IP/OP	IP/OP	Enhanced		Medicaid	Total Medicaid	Indigent	Section	Total IP/OP	Total Uninsured	Total Eligible	Total In-State	DSH	Medicaid	Medicare	
		Specific DSH	Medicaid I/P	Utilization	State-Defined	Medicaid FFS	Medicaid MCO	IP/OP Medicaid	Total Medicaid	IP/OP	Uncompensated	Care/Self-Pay	1011	Uninsured	Uncompensated	Uncompensated	DSH Payments	Payments	Provider	Provider	Total Hospital
Hospital Name		Limit	Utilization Rate	Rate	Eligibility Statistic	Rate Payments	Payments	Payments	IP/OP Payments	Services	Care Costs	Revenues	Payments	Cost of Care	Care Costs	Care Costs	Received	Received	Number	Number	Cost
	•				•				(F+G+H)		(J-I)				(N-M-L)	(K+O)					-
In-State Hospitals																					
Alta View Hospital	Note 3	2,788,096	12.66%	7.98%	Note 2	1,293,568	2,949,574	1,513,651	5,756,793	5,457,432	(299,361)	737,657	0	3,702,529	2,964,872	2,665,511	3,686	0 8	70269232020	460044	76,947,731
American Fork Hospital		739,262	16.81%	9.62%	Note 2	3,092,142	6,022,639	3,165,548	12,280,329	10,828,894	(1,451,435)	1,672,839	0	3,494,358	1,821,519	370,084	9,977	0 8	70269232212	460023	102,817,390
Ashley Regional Medical Center		123,474	31.81%	14.71%	Note 2	7,347,017	518,276	328,081	8,193,374	5,622,776	(2,570,598)	374,432	0	1,224,566	850,134	(1,720,464)	10,033	0 6	21762532020	460030	24,594,410
Bear River Valley Hospital		687,208	22.51%	8.65%	Note 2	448,356	1,074,985	228,494	1,751,835	2,277,436	525,601	108,352	0	719,545	611,193	1,136,794	3,848	0 8	70269232291	460039	17,875,699
Beaver Valley Hospital		259,906	14.44%	9.78%	Note 2	990,582	0	0	990,582	1,105,097	114,515	150,156	0	493,373	343,217	457,732	700,563	0 8	70271937004	461335	7,974,616
Blue Mountain Hospital		7,816	56.84%	28.50%	Note 2	3,081,868	0	193,386	3,275,254	3,955,230	679,976	122,788	0	415,291	292,503	972,479	635	0 2	00743054001	461310	10,382,799
Brigham City Community Hospital		141,771	23.55%	16.56%	Note 2	1,092,641	2,704,980	461,471	4,259,092	3,475,870	(783,222)	139,621	0	1,036,346	896,725	113,503	11,519	0 8	70318837007	460017	21,765,902
Castleview Hospital LLC		55,763	24.79%	13.92%	Note 2	8,801,600	286,830	431,530	9,519,960	7,074,227	(2,445,733)	321,694	0	1,172,924	851,230	(1,594,503)	4,531	0 6	21762357001	460011	35,745,282
Cedar City Hospital		1,907,798	26.30%	18.34%	Note 2	3,793,498	6,961,450	2,139,709	12,894,657	9,946,599	(2,948,058)	411,966	0	3,022,835	2,610,869	(337,189)	75,300	0 8	70269232307	460007	57,598,288
Central Valley Medical Center		207,796	16.11%	8.81%		1,773,597	0	230,965	2,004,562	2,103,536	98,974	294,120	0	931,190	637,070	736,044	16,884	0 8	76000887008	461304	17,566,922
Davis Hospital & Medical Center	Note 1	601,022	0.00%	0.00%	Note 2	0	0	0	0	0	0	0	0	0	0	0	7,196	0 6	80562507001	460041	0
Delta Community Medical Center		119,484	31.34%	16.38%	Note 2	1,389,817	74,743	79,556	1,544,116	1,495,738	(48,378)	121,575	0	440,967	319,392	271,014	9,708	0 8	70269232257	461300	7,760,053
Dixie Medical Center		8,512,109	18.80%	11.62%	Note 2	17,598,586	18,362,443	7,997,283	43,958,312	46,166,287	2,207,975	3,936,450		16,525,016	12,588,566	14,796,541	48,222	0 8	70269232261	460021	382,532,158
Fillmore Hospital		232,189	29.67%	18.26%	Note 2	940,132	38,206	60,052	1,038,390	1,036,065	(2,325)	49,205	0	382,987	333,782	331,457	17,042	0 8	70269232180	461301	6,027,227
Garfield Memorial Hospital		476,533	10.37%	12.76%	Note 2	622,560	69,226	0	691,786	650,308	(41,478)	134,213		701,261	567,048	525,570	919,215		76000309018	461333	7,472,093
Gunnison Valley Hospital		396,696	17.06%	10.91%	Note 2	1,504,500	37,545	0	1,542,045	1,487,946	(54,099)	230,749		493,571	262,822	208,723	22,319	0 8	70212456005	461306	11,649,760
Heber Valley Medical Center		168,936	21.27%	11.13%	Note 2	1,007,661	1,198,361	293,363	2,499,385	2,173,185	(326,200)	411,546		1,402,854	991,308	665,108	13,727		70269232341	461307	21,017,900
Intermountain Medical Center		25,580,427	16.25%	13.82%	Note 2	37,110,494	34,433,101	15,087,092	86,630,687	70,855,023	(15,775,664)	4,398,486	0	34,406,226	30,007,740	14,232,076	89,554		70269232338	460010	636,965,712
Jordan Valley Medical Center	Note 1	1,072,714	0.00%	0.00%	Note 2	0	0	0	0	0	0	0	U	0	0	0	29,122		20588653001	460051	0
Kane County Hospital		46,684	23.08%	5.91%	Note 2	358,345	248,334	0	606,679	1,122,463	515,784	111,702		463,949	352,247	868,031	1,110,402		70467930003	461309	7,027,938
LDS Hospital		6,319,815	20.06%	22.02%	Note 2	11,006,058	12,741,481	11,380,161	35,127,700	24,736,946	(10,390,754)	1,774,868		17,184,272	15,409,404	5,018,650	52,130		70269232209	460006	191,833,291
Logan Regional Medical Center		1,868,666	26.37%	12.26%	Note 2	5,749,952	9,764,612	3,911,504	19,426,068	19,668,995	242,927	1,615,072		4,582,715	2,967,643	3,210,570	17,153		70269232176	460015	133,170,549
Lone Peak Hospital		622,570	14.71%	7.07%	Note 2	817,317	1,177,584	418,103	2,413,004	3,181,512	768,508	288,113		1,628,164	1,340,051	2,108,559	1,347		51925376001	460060	38,167,757
Mckay Dee Hospital		11,852,432	24.49%	16.75%	Note 2	19,737,322	30,286,541	10,678,278	60,702,141	49,119,137	(11,583,004)	2,641,212		18,775,082	16,133,870	4,550,866	87,837		70269232274	460004	321,154,609
Milford Valley Memorial Hospital		136,724	5.21%	2.59%	Note 2	123,303	0	0	123,303	223,112	99,809	17,387		150,695	133,308	233,117	379,790		70222074005	461305	2,141,246
Moab Regional Hospital		601,894	29.38%	12.64%	Note 2	2,593,410	195,753	201,528	2,990,691	2,914,790	(75,901)	436,366		1,571,143	1,134,777	1,058,876	939,644		70270956005	461302	20,342,117
Mountain View Hospital		262,086	20.25%	10.34%		2,983,080	2,894,949	1,394,206	7,272,235	7,488,337	216,102	479,142		2,932,346	2,453,204	2,669,306	6,734		70333048001	460013	50,077,363
Mountain West Medical Center		91,030	19.89%	11.58%	Note 2	1,597,653	4,051,071	1,256,778	6,905,502	4,825,573	(2,079,929)	490,252		1,895,051	1,404,799	(675,130)	7,396		70619248011	460014	33,106,540
Ogden Regional Medical Center		416,661	23.48%	9.92%	Note 2	7,417,735	10,923,074	3,632,248	21,973,057	18,792,900	(3,180,157)	654,292		4,511,003	3,856,711	676,554	11,312		21254895009	460005	123,151,418
Orem Community Hospital		177,972	32.53%	17.68%	Note 2	767,652	2,388,732	1,678,370	4,834,754	4,853,859	19,105	498,714		1,106,636	607,922	627,027	4,832		70269232033	460043	24,693,674
Park City Medical Center		402,559	8.60%	3.70%	Note 2	1,168,073	999,318	265,677	2,433,068	2,027,256	(405,812)	763,045		2,296,718	1,533,673	1,127,861	4,747		42854057197	460057	55,391,872
Primary Childrens Medical Center		3,127,493	45.70%	28.91%	Note 2	63,812,400	70,775,419	26,744,430	161,332,249	159,480,342	(1,851,907)	1,633,585		6,959,377	5,325,792	3,473,885	976,788		42854058211	463301	415,434,884
Riverton Hospital		1,449,884	15.58%	9.81%		1,857,981	5,563,211	3,996,705	11,417,897	8,675,810	(2,742,087)	847,543		2,915,374	2,067,831	(674,256)	4,791		42854057207	460058	91,021,704
San Juan Hospital		477,383	32.60%	18.79%	Note 2	1,413,194	698,346	0	2,111,540	2,280,166	168,626	191,630		333,538	141,908	310,534	1,865,976		76000616019	461308	9,085,811
Sanpete Valley Hospital		176,772	28.41%	19.47%	Note 2	2,391,163	142,990	148,847	2,683,000	2,287,992	(395,008)	171,950	0	853,354	681,404	286,396	14,363	0 8	70269232288	461303	12,613,217

See Independent Accountant's Report

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

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008, the 79 Fed. Reg. 71679 dated December 3, 2014, the 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report, Medicaid paid claims summaries, and hospital-provided data. Total UCC represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-overs, Managed Care Medicaid primary, Managed Care Medicaid cross-overs, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services 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, except for Medicaid payments and Section 1011 payments where applicable.

A	В	С	D	Е	F	G	Н	I	J	K	L	M	N	0	P	Q	R	S	T	U
	State Estimated Hospital-		Low-Income		Regular IP/OP	IP/OP	Supplemental / Enhanced		Total Cost of Care - Medicaid	Total Medicaid	Total IP/OP Indigent	Total Applicable Section	Total IP/OP	Total Uninsured	Total Eligible	Total In-State	Total Out- of-State DSH	Medicaid	Medicare	
W 18 18	Specific DSH	Medicaid I/P	Utilization	State-Defined	Medicaid FFS	Medicaid MCO	IP/OP Medicaid	Total Medicaid	IP/OP	Uncompensated	Care/Self-Pay	1011	Uninsured	Uncompensated		DSH Payments		Provider	Provider	Total Hospital
Hospital Name	Limit	Utilization Rate	Rate	Eligibility Statistic	Rate Payments	Payments	Payments	IP/OP Payments	Services	Care Costs	Revenues	Payments	Cost of Care	Care Costs	Care Costs	Received	Received	Number	Number	Cost
Sevier Valley Medical Center Shriners Hospital For Children St Marks Hospital	212,066 5,070,655 1,218,216	25.31% 27.56% 22.24%	13.12% 32.12% 10.74%	Note 2 Note 2 Note 2	4,340,226 1,239,164 13,107,347	207,508 532,161 17,912,960	267,411 94,735 7,875,245	(F+G+H) 4,815,145 1,866,060 38,895,552	4,617,812 4,248,410 33,080,143	(J-I) (197,333) 2,382,350 (5,815,409)	312,364 0 2,413,661	0	1,312,160 2,796,615 11,464,703	(N-M-L) 999,796 2,796,615 9,051,042	(K+0) 802,463 5,178,965 3,235,633	17,231 304 30,922	0	870269232324 362193608001 621650573021	460026 463302 460047	25,877,123 16,614,405 227,489,986
Timpanogos Regional Hospital University of Utah Hospital	181,732 33,603,752	26.17% 26.49%	11.98%	Note 2 Note 2	5,295,539 116,422,508	4,281,306 55,659,534	2,354,621 53,553,922	11,931,466 225,635,964	11,332,929 228,195,776	(598,537) 2,559,812	577,284 2,399,310	0	2,506,140 49,736,619	1,928,856 47,337,309	1,330,319 49,897,121	4,934 21,260,994	0	621831495013 876000525088	460052 460009	76,948,777 1,445,064,937
Utah Valley Regional Medical Center	4,586,763	25.49%		Note 2	30,904,019	26,173,273	22,830,984	79,908,276	62,430,956	(17,477,320)	2,771,432		19,840,076	17,068,644	(408,676)	124,522		870269232162	460001	387,141,458
Institutes for Mental Disease																				
Utah State Hospital	42,519,194	22.54%	82.38%	Note 2	18,062,682	0	0	18,062,682	18,062,682	0	577,607	0	25,617,369	25,039,762	25,039,762	934,586	0	876000545001	464001	59,438,437
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

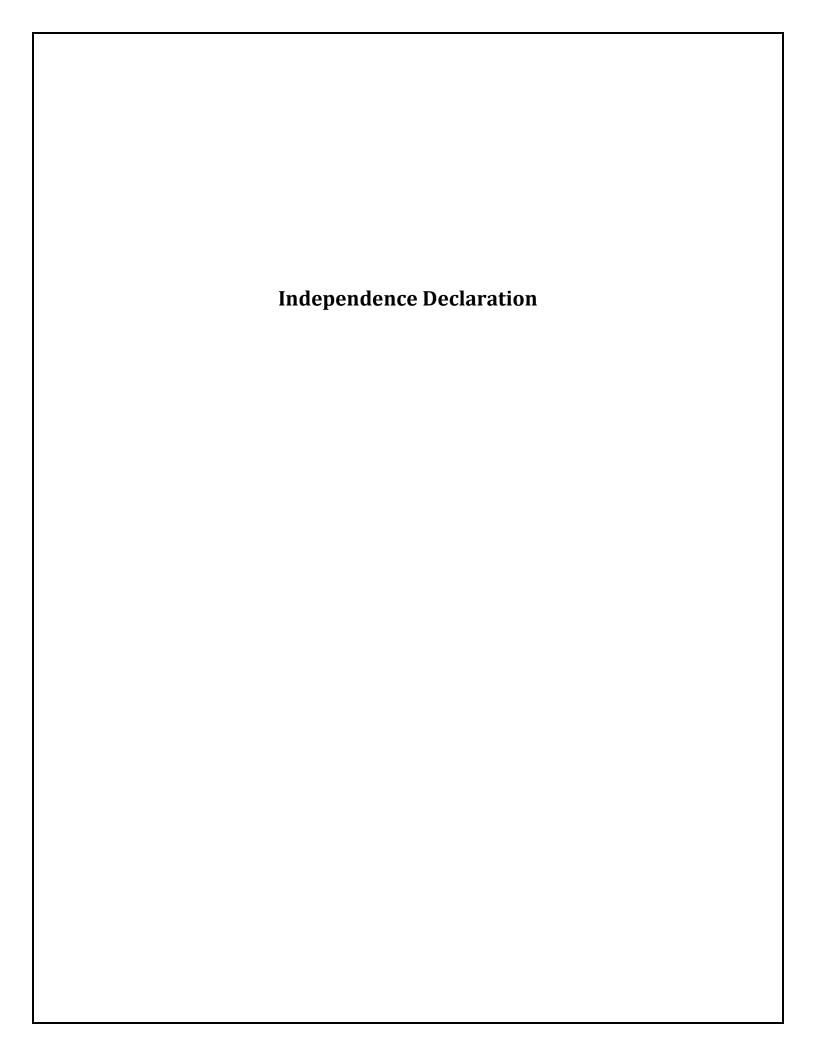
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Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH examination and the State of Utah plans to recoup the DSH money paid.

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 hospital's PCN care charges. 5) The hospital is located in a rural county.

Note 3: During the examination the hospital was found ineligible for the DSH program in accordance with the stated criteria and the State of Utah plans to recoup the DSH money paid. Therefore, on the Schedule of Verifications, Verification 2 was forced to show the provider as overpaid.





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, 2017.

October 9, 2020 Boise, Idaho