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

State of Mississippi
Division of Medicaid
550 High Street
Jackson MS 39201-1399

DSH Year Ended September 30, 2010

Prepared by:

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Accountant's Report
and
Report on DSH Verifications

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Mississippi Department of Medicaid
Mr. David Dzielak, Ph.D
550 High Street
Jackson, MS 39201

Independent Accountant's Report

We have examined the state of Mississippi'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 ending September 30, 2010. The state of Mississippi is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Mississippi's compliance with federal Medicaid DSH program requirements based on our examination.

Except as discussed in the Schedule of Data Caveats Relating to the DSH Verifications, we conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, and General DSH Audit and Report Protocol as required by 42 CFR §455.301 and §455.304(d). Based on these standards, our examination included examining, on a test basis, evidence about the state of Mississippi's compliance with those requirements and performing such other procedures we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the state of Mississippi's compliance with federal Medicaid DSH requirements.

Our examination was conducted for the purpose of forming an opinion on the state of Mississippi'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.

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 the state of Mississippi's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2010.

Myers and Stauffer LC

Myers and Stauffer LC

December 11, 2013
Indianapolis, Indiana

State of Mississippi Disproportionate Share Hospital (DSH)

Report on DSH Verifications

For the Year Ended September 30, 2010

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

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 reflects the uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage.

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, 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 Mississippi 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 Mississippi
Report on DSH Verifications
For the Medicaid State Plan Rate Year Ended September 30, 2010

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)	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?
Baptist Memorial Hospital-Booneville	20084	Yes	674,007	1,694,099	1,020,092	Yes	Yes	Yes	Yes
Baptist Memorial Hospital-DeSoto County	20143	Yes	13,550,483	16,342,331	2,791,848	Yes	Yes	Yes	Yes
Baptist Memorial Hospital-Union County	20010	Yes	1,122,980	(649,823)	(1,122,980)	Yes	Yes	Yes	Yes
Beacham Memorial Hospital (South Pike Hospital Association)	20043	Yes	6,558	(116,140)	(6,558)	Yes	Yes	Yes	Yes
Biloxi Regional Medical Center	20182	Yes	4,515,241	4,195,773	(319,468)	Yes	Yes	Yes	Yes
Calhoun Health Services	20213	Yes	288,679	1,521,893	1,233,214	Yes	Yes	Yes	Yes
Choctaw County Medical Center	251310	Yes	743	-	(743)	Yes	Yes	No	Yes
Clay County Medical Corporation	20079	Yes	492,295	(30,866)	(492,295)	Yes	Yes	Yes	Yes
Covington County Hospital	20133	Yes	1,244,987	54,422	(1,190,565)	Yes	Yes	Yes	Yes
Crossgates River Oaks Hospital (Rankin Medical Center)	220417	Yes	392,789	985,147	592,358	Yes	Yes	Yes	Yes
Garden Park Medical Center	220734	Yes	811,108	(2,679,209)	(811,108)	Yes	Yes	No	Yes
Greenwood Leflore Hospital	20025	Yes	4,570,148	(4,378,654)	(4,570,148)	Yes	Yes	Yes	Yes
Grenada Lake Medical Center	20026	Yes	1,120,963	137,391	(983,572)	Yes	Yes	Yes	Yes
Hancock Medical Center	20166	Yes	2,773,520	(1,815,054)	(2,773,520)	Yes	Yes	No	Yes
Highland Community Hospital	220682	Yes	2,029,903	4,535,542	2,505,639	Yes	Yes	Yes	Yes
Jasper General Hospital	20177	Yes	170,427	131,051	(39,376)	Yes	Yes	Yes	Yes
King's Daughters Medical Center-Brookhaven	20008	Yes	3,461,272	99,308	(3,361,964)	Yes	Yes	Yes	Yes
Lawrence County Hospital	20170	Yes	486,970	878,825	391,855	Yes	Yes	Yes	Yes
Leake Memorial Hospital	220809	Yes	340,925	454,216	113,291	Yes	Yes	Yes	Yes
Madison County Medical Center	8087360	Yes	1,519,673	1,348,777	(170,896)	Yes	Yes	Yes	Yes
Magee General Hospital	20042	Yes	719,340	(748,908)	(719,340)	Yes	Yes	Yes	Yes
Magnolia Regional Medical Center	20020	Yes	1,667,986	2,303,132	635,146	Yes	Yes	Yes	Yes
Marion General Hospital	20116	Yes	724,944	728,348	3,404	Yes	Yes	Yes	Yes
Memorial Hospital at Gulfport	20027	Yes	16,668,814	17,829,740	1,160,926	Yes	Yes	Yes	Yes
Mississippi Baptist Medical Center	220392	Yes	16,332,200	13,854,645	(2,477,555)	Yes	Yes	Yes	Yes
Natchez Community Hospital	220159	Yes	983,449	(1,859,383)	(983,449)	Yes	Yes	Yes	Yes
North Mississippi Medical Center	20081	Yes	9,368,842	7,291,922	(2,076,920)	Yes	Yes	Yes	Yes
Oak Circle Center/MS State Hospital	220338	Yes	3,658,243	1,968,407	(1,689,836)	Yes	Yes	Yes	Yes
Oktibbeha County Hospital	20219	Yes	288,475	(1,013,073)	(288,475)	Yes	Yes	Yes	Yes
Newton Hospital	220230	Yes	26,698	407,981	381,283	Yes	Yes	Yes	Yes
Pontotoc Health Services	20096	Yes	662,689	1,202,712	540,023	Yes	Yes	Yes	Yes
River Oaks Hospital	220467	Yes	1,300,083	(6,109,208)	(1,300,083)	Yes	Yes	Yes	Yes
Rush Foundation Hospital	20049	Yes	1,600,713	6,643,789	5,043,076	Yes	Yes	Yes	Yes
Singing River Hospital	20059	Yes	16,717,129	22,224,770	5,507,641	Yes	Yes	Yes	Yes
St. Dominic - Jackson Memorial Hospital	20034	Yes	13,973,941	4,655,959	(9,317,982)	Yes	Yes	Yes	Yes
Stone County Hospital	220714	Yes	314,649	115,758	(198,891)	Yes	Yes	Yes	Yes
Southwest Mississippi Regional Medical Center	20207	Yes	3,351,558	3,489,755	138,197	Yes	Yes	Yes	Yes
Tallahatchie General Hospital	20161	Yes	447,636	786,370	338,734	Yes	Yes	Yes	Yes
Tippah County Hospital	20111	Yes	95,462	182,486	87,024	Yes	Yes	Yes	Yes
Tishomingo Healh Services	20393	Yes	385,562	1,365,705	980,143	Yes	Yes	Yes	Yes
Tri-Lakes Medical Center	20229	Yes	153,765	(2,779,092)	(153,765)	Yes	Yes	Yes	Yes
University of MS Medical Center	20149	Yes	77,001,488	68,775,612	(8,225,876)	Yes	Yes	Yes	Yes
Walthall County General Hospital	20208	Yes	677,663	232,705	(444,958)	Yes	Yes	Yes	Yes
Webster Health Services	20178	Yes	282,621	393,942	111,321	Yes	Yes	Yes	Yes
Whitfield Medical Surgical Hospital	20011	Yes	1,235,627	949,390	(286,237)	Yes	Yes	Yes	Yes

See Independent Accountant's Report

State of Mississippi Disproportionate Share Hospital (DSH)

Schedule of Data Caveats Relating to the DSH Verifications

For the Year Ended September 30, 2010

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) **Documentation Received**

The following hospitals were unable to satisfactorily document the services they provided for the DSH year. Cost reporting period data was requested but not provided by the hospitals listed, and therefore, we only included the Medicaid shortfall/(longfall) for the cost reporting periods allocated to the 2010 DSH year, which likely results in a significantly understated uncompensated care cost calculation.

Garden Park Medical Center
Hancock Medical Center

(2) **Out of State MMIS Reports**

Due to a lack of out-of-state paid claims MMIS reports, we were not able to satisfactorily document the Medicaid out-of-state services provided and payments received. Out-of-state (non-Mississippi) Medicaid services are included in the uncompensated care cost calculation for hospitals that were able to provide their own internal data. Several hospitals did not report any out-of-state Medicaid services.

(3) **Uninsured Definition**

Uncompensated care costs for patients with no third party coverage were calculated utilizing the definitions from the Federal Register / Vol. 77, No 11 / Wednesday, January 18, 2012 / Proposed Rules.

(4) **Closed Facility**

Choctaw County Medical Center closed during DSH year 2010 and was unable to provide documentation. Medicaid PS&R data was also unavailable for the facility. As a result, the facility's uncompensated cost of care is zero.

(5) **Outpatient Settlement Adjustment**

The Mississippi Department of Medicaid adjusts outpatient Medicaid payments (through MMIS adjustments) after Medicaid outpatient cost settlements have been performed. Because Medicaid outpatient settlements have not yet been fully processed for DSH State plan rate year 2010, the impact of any outstanding settlement is not reflected in the 2010 DSH examination results.

Schedule of Annual Reporting Requirements

State of Mississippi
Schedule of Annual Reporting Requirements
For the Medicaid State Plan Rate Year Ended September 30, 2010

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). 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. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare cost report, Medicaid Paid Claims Summaries, and Hospital-Provided Data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-State and out-of-State payment categories: Fee-for-Service Medicaid primary, Fee-for-Service Crossovers, Managed Care Medicaid primary, Managed Care Medicaid Crossover, and Uninsured individuals with no source of third party coverage. 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 Medicare Cost Report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
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 Medicaid 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
Baptist Memorial Hospital-Booneville	801,442	23.76%	11.10%	Note 1	3,635,584	3,917	316,333	3,955,834	4,240,149	284,315	230,329	-	1,640,113	1,409,784	1,694,099	674,007
Baptist Memorial Hospital-DeSoto County	18,000,480	24.93%	18.57%	Note 1	37,023,420	1,601,291	11,236,971	49,861,682	47,356,927	(2,504,755)	620,192	-	19,467,278	18,847,086	16,342,331	13,550,483
Baptist Memorial Hospital-Union County	1,122,980	44.95%	31.82%	Note 1	12,828,271	181	4,119,285	16,947,737	13,815,924	(3,131,813)	370,800	-	2,852,790	2,481,990	(649,823)	1,122,980
Beacham Memorial Hospital (South Pike Hospital Association)	6,558	35.87%	18.85%	Note 1	1,700,225	-	287,833	1,988,058	1,882,935	(105,123)	50,180	-	39,163	(11,017)	(116,140)	6,558
Biloxi Regional Medical Center	5,187,794	22.03%	17.43%	Note 1	16,490,327	-	6,722,058	23,212,385	18,301,679	(4,910,706)	753,677	-	9,860,156	9,106,479	4,195,773	4,515,241
Calhoun Health Services	342,389	16.27%	14.58%	Note 1	2,934,803	-	200,194	3,134,997	3,653,898	518,901	123,929	-	1,126,921	1,002,992	1,521,893	288,679
Choctaw County Medical Center	743	0.00%	0.00%	Note 1	-	-	-	-	-	-				-	-	743
Clay County Medical Corporation	492,295	43.59%	34.47%	Note 1	6,152,067	-	2,300,827	8,452,894	7,789,299	(663,595)	117,595	-	750,324	632,729	(30,866)	492,295
Covington County Hospital	1,509,065	10.18%	19.17%	Note 1	2,917,340	-	577,616	3,494,956	2,820,651	(674,305)	359,638	-	1,088,365	728,727	54,422	1,244,987
Crossgates River Oaks Hospital (Rankin Medical Center)	392,789	21.25%	20.67%	Note 1	12,057,555	171	1,782,738	13,840,464	11,298,944	(2,541,520)	374,695	-	3,901,362	3,526,667	985,147	392,789
Garden Park Medical Center	811,108	21.16%	11.71%	Note 1	8,884,045	-	3,009,116	11,893,161	9,213,952	(2,679,209)	-	-	-	-	(2,679,209)	811,108
Greenwood Leflore Hospital	5,206,024	54.78%	34.34%	Note 1	42,863,590	-	10,407,451	53,271,041	43,218,210	(10,052,831)	679,342	-	6,353,519	5,674,177	(4,378,654)	4,570,148
Grenada Lake Medical Center	1,165,463	41.48%	26.94%	Note 1	10,917,868	-	3,936,058	14,853,926	13,782,711	(1,071,215)	312,084	-	1,520,690	1,208,606	137,391	1,120,963
Hancock Medical Center	2,773,520	25.39%	14.57%	Note 1	5,276,715	-	2,437,318	7,714,033	5,898,979	(1,815,054)	-	-	-	-	(1,815,054)	2,773,520
Highland Community Hospital	2,446,768	38.85%	21.99%	Note 1	5,577,915	-	1,589,303	7,167,218	8,811,204	1,643,986	7,752	-	2,899,308	2,891,556	4,535,542	2,029,903
Jasper General Hospital	274,140	5.22%	2.26%	Note 1	104,269	-	5,529	109,798	204,843	95,045	24,108	-	60,114	36,006	131,051	170,427
King's Daughters Medical Center-Brookhaven	5,044,059	45.00%	20.12%	Note 1	13,521,267	-	4,476,346	17,997,613	15,541,079	(2,456,534)	349,302	-	2,905,144	2,555,842	99,308	3,461,272
Lawrence County Hospital	628,868	24.17%	11.97%	Note 1	1,482,225	-	118,721	1,600,946	1,813,721	212,775	59,648	-	725,698	666,050	878,825	486,970
Leake Memorial Hospital	448,526	22.85%	11.97%	Note 1	1,202,618	-	109,407	1,312,025	1,376,955	64,930	36,814	-	426,100	389,286	454,216	340,925
Madison County Medical Center	1,834,631	57.01%	56.45%	Note 1	6,797,537	2,920	2,848,937	9,649,394	8,858,220	(791,174)	128,795	-	2,268,746	2,139,951	1,348,777	1,519,673
Magee General Hospital	809,610	35.00%	22.26%	Note 1	5,629,124	-	1,082,198	6,711,322	5,013,270	(1,698,052)	232,347	-	1,181,491	949,144	(748,908)	719,340
Magnolia Regional Medical Center	1,667,986	28.84%	14.77%	Note 1	24,874,642	-	5,403,638	30,278,280	24,809,744	(5,468,536)	799,704	-	8,571,372	7,771,668	2,303,132	1,667,986
Marion General Hospital	894,786	24.54%	11.32%	Note 1	3,307,391	-	496,168	3,803,559	3,554,398	(249,161)	168,169	-	1,145,678	977,509	728,348	724,944
Memorial Hospital at Gulfport	16,668,814	31.13%	22.42%	Note 1	47,121,035	-	20,558,414	67,679,449	61,374,607	(6,304,842)	1,371,932	-	25,506,514	24,134,582	17,829,740	16,668,814
Mississippi Baptist Medical Center	24,671,945	25.84%	13.10%	Note 1	43,817,537	-	10,572,163	54,389,700	57,979,497	3,589,797	1,256,357	-	11,521,205	10,264,848	13,854,645	16,332,200
Natchez Community Hospital	1,116,073	45.00%	33.78%	Note 1	15,323,937	-	2,985,160	18,309,097	14,359,344	(3,949,753)	230,633	-	2,321,003	2,090,370	(1,859,383)	983,449
North Mississippi Medical Center	9,368,842	28.48%	22.26%	Note 1	86,051,480	-	18,496,634	104,548,114	87,777,169	(16,770,945)	1,576,185	-	25,639,052	24,062,867	7,291,922	9,368,842
Oak Circle Center/MS State Hospital	4,387,410	48.48%	33.40%	Note 1	3,903,477	-	1,308,044	5,211,521	5,521,996	310,475	-	-	1,657,932	1,657,932	1,968,407	3,658,243
Oktibbeha County Hospital	288,475	33.58%	30.55%	Note 1	11,986,923	-	3,474,152	15,461,075	12,791,111	(2,669,964)	376,173	-	2,033,064	1,656,891	(1,013,073)	288,475
Newton Hospital	26,698	25.20%	17.78%	Note 1	1,859,466	-	428,968	2,288,434	2,170,067	(118,367)	48,451	-	574,799	526,348	407,981	26,698
Pontotoc Health Services	772,757	35.14%	14.67%	Note 1	1,810,156	-	111,815	1,921,971	2,048,856	126,885	77,018	-	1,152,845	1,075,827	1,202,712	662,689
River Oaks Hospital	1,392,551	34.41%	19.41%	Note 1	23,060,110	5,651	8,773,986	31,839,747	21,972,605	(9,867,142)	1,204,066	-	4,962,000	3,757,934	(6,109,208)	1,300,083
Rush Foundation Hospital	1,600,713	40.96%	19.14%	Note 1	24,392,610	-	8,385,329	32,777,939	33,094,320	316,381	294,594	-	6,622,002	6,327,408	6,643,789	1,600,713
Singing River Hospital	20,675,221	22.50%	12.37%	Note 1	42,961,320	-	12,308,305	55,269,625	53,830,522	(1,439,103)	1,056,687	-	24,720,560	23,663,873	22,224,770	16,717,129
St. Dominic - Jackson Memorial Hospital	17,926,210	25.50%	12.96%	Note 1	51,369,921	-	17,163,271	68,533,192	58,785,918	(9,747,274)	497,273	-	14,900,506	14,403,233	4,655,959	13,973,941
Stone County Hospital	339,688	36.24%	13.59%	Note 1	2,320,080	-	112,989	2,433,069	2,071,342	(361,727)	34,575	-	512,060	477,485	115,758	314,649
Southwest Mississippi Regional Medical Center	3,367,067	39.59%	17.70%	Note 1	23,737,847	-	6,768,868	30,506,715	27,995,839	(2,510,876)	546,354	-	6,546,985	6,000,631	3,489,755	3,351,558
Tallahatchie General Hospital	570,312	26.47%	14.63%	Note 1	1,284,934	-	68,106	1,353,040	1,514,500	161,460	7,984	-	632,894	624,910	786,370	447,636
Tippah County Hospital	121,963	17.85%	14.72%	Note 1	2,902,793	-	322,902	3,225,695	2,747,689	(478,006)	85,762	-	746,254	660,492	182,486	95,462
Tishomingo Healh Services	417,804	26.94%	12.11%	Note 1	2,103,010	-	424,079	2,527,089	2,896,725	369,636	66,534	-	1,062,603	996,069	1,365,705	385,562
Tri-Lakes Medical Center	153,765	45.73%	42.31%	Note 1	10,678,935	-	5,348,617	16,027,552	11,214,919	(4,812,633)	163,043	-	2,196,584	2,033,541	(2,779,092)	153,765
University of MS Medical Center	78,115,402	50.35%	40.39%	Note 1	214,772,061	97,419	44,931,521	259,801,001	251,319,977	(8,481,024)	5,198,425	-	82,455,061	77,256,636	68,775,612	77,001,488
Walthall County General Hospital	1,007,206	32.23%	17.18%	Note 1	2,655,053	-	426,246	3,081,299	2,985,914	(95,385)	118,510	-	446,600	328,090	232,705	677,663
Webster Health Services	282,621	30.56%	14.90%	Note 1	3,296,072	-	520,234	3,816,306	3,320,696	(495,610)	69,918	-	959,470	889,552	393,942	282,621
Whitfield Medical Surgical Hospital	1,616,802	29.95%	-33.58%	Note 1	902,777	-	134,537	1,037,314	1,374,747	337,433	-	-	611,957	611,957	949,390	1,235,627

Institute for Mental Disease

None

Out-of-State DSH Hospitals

None

Note 1: MIUR greater than seventy five (75%) of mean Medicaid inpatient utilization rate for in-state

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 Mississippi and its DSH hospitals for the state plan rate year September 30, 2010.

Myers and Stauffer LC

December 11, 2013

Indianapolis, Indiana