



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

State of Tennessee Department of Finance and Administration Bureau of TennCare

Tennessee Medicaid Providers
Net Unreimbursed Charity Care Cost

December 14, 2018



DEDICATED TO GOVERNMENT HEALTH PROGRAMS



Introduction

Beginning July 1, 2018, Tennessee was required to transition its uncompensated care pools to a revised structure consisting of two funds for which different types of uncompensated care may be paid under the demonstration, the Virtual DSH Fund and the Uncompensated Care Fund for Charity Care. Payments under the Uncompensated Care Fund for Charity Care will be used for uncompensated charity care costs incurred pursuant to a hospital charity care program.

In accordance with the Special Terms and Conditions (STCs) for Tennessee's Section 1115(a) Medicaid demonstration extension effective July 1, 2016 and approved through June 30, 2021, the Bureau of TennCare is required to evaluate uncompensated charity care costs incurred by Medicaid providers as described in paragraph 54 of the demonstration's STCs which states the following:

- *The state may seek an amendment by January 1, 2019, under paragraph 7, which will include data analyses by an independent audit of the uncompensated care incurred by the Medicaid providers, to adjust the Uncompensated Care Fund for Charity Care, described in paragraph 55(b) of the demonstration's STCs for the period beginning July 1, 2019.*

The Bureau of TennCare requested Myers and Stauffer LC, an independent accounting firm, to provide data analyses of the uncompensated charity care costs incurred using updated data to determine if there is a need to adjust the amount of Uncompensated Care Fund for Charity Care payments authorized in STC 55.b. The amount of payments authorized beginning on July 1, 2018 is limited to \$252,845,886 annually.

The Centers for Medicare and Medicaid Services (CMS) established the Uncompensated Care Fund for Charity Care annual limit based on data obtained from worksheet S-10 of the Medicare cost report for cost reporting periods ending in 2014 and 2015. Myers and Stauffer updated CMS's calculation to reflect data from cost reporting periods ending in 2016. The calculation methodology and data sources are outlined below.



Data Sources

- **CMS Medicare Cost Report Form 2552-10**
Worksheet S-10 of the Medicare cost report for cost reporting periods ending in calendar year 2016.
- **Tennessee Department of Health, Joint Annual Report of Hospitals (JAR-H)**
For hospitals with no data reported on worksheet S-10 of the Medicare cost report, the hospital's 2016 JAR-H was used as best available data.

Calculation Methodology

- **Medicaid Shortfall**
Medicaid Cost (worksheet S-10, line 7, column 1) less Net Revenue from Medicaid (worksheet S-10, line 2, column 1)
- **Net Unreimbursed Charity Care Cost**
State and Local Indigent Care Program Cost (worksheet S-10, line 15, column 1)
+ Cost of Charity Care for Uninsured Patients less Revenue for Uninsured Patients (worksheet S-10, line 23, column 1) + Medicaid Longfall.

Conclusion

Based on the above methodology, the estimated net unreimbursed charity care cost for cost reporting periods ending in calendar year 2016 was estimated to be \$589,886,294 which exceeds the \$252,845,886 annual limit for the Uncompensated Care Fund for Charity Care payments authorized in STC paragraph 55.b. See the attached spreadsheet for the calculation related to each Medicaid provider.

Tennessee Medicaid providers Net Unreimbursed Charity Care Cost														12/10/2018
Hospital Name	Medicare ID	Cost Report Status	FYB	FYE	Line 2: Net Revenue from Medicaid	DSH and Supplemental payments (Line 4 = "Y")	Revised Net Revenue from Medicaid (excludes DSH and Supplemental payments)	Line 7: Medicaid Costs	Medicaid Shortfall/ (Longfall)**	Line 15: Cost from State and Local Indigent Program	Line 23.1 Charity Care Costs minus Revenue - Uninsured Patients	Medicaid Overpayment	Net Unreimbursed Charity Care Cost*	Medicaid Shortfall*
UNICOI COUNTY MEMORIAL HOSPITAL	440001	As Submitted	1/1/2016	12/31/2016	622,889		622,889	1,596,673	973,784	0	26,294	0	26,294	973,784
JACKSON-MADISON COUNTY GENERAL HOSP	440002	Amended	7/1/2015	6/30/2016	59,181,182		59,181,182	68,514,371	9,333,189	0	12,362,172	0	12,362,172	9,333,189
SUMNER REGIONAL MEDICAL CENTER	440003	Amended	5/1/2015	4/30/2016	6,109,529		6,109,529	14,659,397	8,559,868	0	4,126,060	0	4,126,060	8,559,868
SKYLINE MEDICAL CENTER	440006	Amended	12/1/2015	11/30/2016	29,033,666		29,033,666	32,878,105	3,844,439	0	14,767,620	0	14,767,620	3,844,439
UNITY MEDICAL CENTER	440007	As Submitted	1/1/2016	12/31/2016	2,137,053		2,137,053	5,262,564	3,125,511	0	6,329	0	6,329	3,125,511
HENDERSON COUNTY HOSPITAL	440008	Settled without Audit	2/1/2015	1/31/2016	1,314,815		1,314,815	2,758,435	1,443,620	0	822,163	0	822,163	1,443,620
CUMBERLAND MEDICAL CENTER	440009	Amended	7/1/2015	6/30/2016	3,210,578		3,210,578	8,399,927	5,189,349	0	2,394,744	0	2,394,744	5,189,349
WAYNE MEDICAL CENTER	440010	As Submitted	7/1/2015	6/30/2016	863,334		863,334	1,596,517	733,183	0	222,970	0	222,970	733,183
BLOUNT MEMORIAL HOSPITAL CENTER	440011	As Submitted	7/1/2015	6/30/2016	15,957,461		15,957,461	19,777,128	3,819,667	0	6,960,900	0	6,960,900	3,819,667
BRISTOL REGIONAL MEDICAL CENTER	440012	Amended	7/1/2015	6/30/2016	8,408,203		8,408,203	19,468,070	11,059,867	0	5,372,669	0	5,372,669	11,059,867
UNIVERSITY OF TENNESSEE MEDICAL CENT	440015	Amended	1/1/2016	12/31/2016	91,391,958		91,391,958	89,283,221	(2,108,737)	2,562,342	22,376,552	(2,108,737)	22,830,157	(2,108,737)
BAPTIST MEM HOSPITAL HUNTINGDON	440016	As Submitted	10/1/2015	9/30/2016	1,320,081		1,320,081	2,552,297	1,232,216	5,818	102,778	0	108,596	1,232,216
HOLSTON VALLEY HOSP & MED CTR	440017	Amended	7/1/2015	6/30/2016	12,586,318		12,586,318	30,186,289	17,599,971	0	6,980,683	0	6,980,683	17,599,971
SCYAMORE SHOALS HOSPITAL	440018	Amended	7/1/2015	6/30/2016	3,882,201		3,882,201	6,717,001	2,834,800	0	267,113	0	267,113	2,834,800
SO TENN REG MED CTR OF PULASKI	440020	As Submitted	1/1/2016	12/31/2016	3,051,307		3,051,307	4,524,864	1,473,557	21,047	287,575	0	308,622	1,473,557
LAUGHLIN MEMORIAL HOSPITAL	440025	As Submitted	7/1/2015	6/30/2016	5,369,715		5,369,715	7,078,527	1,708,812	0	940,466	0	940,466	1,708,812
WILLIAMSON MEDICAL CENTER	440029	As Submitted	7/1/2015	6/30/2016	3,249,876		3,249,876	8,384,967	5,135,091	0	747,888	0	747,888	5,135,091
MORRISTOWN-HAMBLEN HOSPITAL	440030	Amended	7/1/2015	6/30/2016	7,312,560		7,312,560	11,602,430	4,289,870	0	3,820,053	0	3,820,053	4,289,870
ROANE COUNTY MEDICAL CENTER	440031	Amended	7/1/2015	6/30/2016	3,049,815		3,049,815	5,573,321	2,527,506	0	2,641,557	0	2,641,557	2,527,506
HAWKINS COUNTY MEMORIAL HOSPITAL	440032	Amended	7/1/2015	6/30/2016	3,514,072		3,514,072	4,812,801	1,298,729	0	536,400	0	536,400	1,298,729
LAFOLLETTE MEDICAL CENTER	440033	As Submitted	10/1/2015	9/30/2016	5,723,267		5,723,267	7,931,510	2,208,243	0	235	0	235	2,208,243
METHODIST MEDICAL CENTER	440034	Amended	1/1/2016	12/31/2016	5,959,293		5,959,293	15,866,287	9,906,994	0	6,513,709	0	6,513,709	9,906,994
TENNOVA HEALTHCARE CLARKSVILLE	440035	As Submitted	10/1/2015	9/30/2016	14,544,352		14,544,352	19,882,148	5,337,796	0	205,373	0	205,373	5,337,796
VANDERBILT UNIVERSITY MEDICAL CENTER	440039	Amended	7/1/2015	4/29/2016	280,266,268		280,266,268	308,982,759	28,716,491	1,961,688	32,672,370	0	34,634,059	28,716,491
PERRY COMMUNITY HOSPITAL	440040	As Submitted	1/1/2016	12/31/2016	411,326		411,326	937,438	526,112	0	5,225	0	5,225	526,112
HORIZON MEDICAL CENTER	440046	Amended	6/1/2015	5/31/2016	13,390,757		13,390,757	14,903,419	1,512,662	0	5,770,702	0	5,770,702	1,512,662
BAPTIST MEM HOSPITAL MEMPHIS	440048	As Submitted	10/1/2015	9/30/2016	54,904,141		54,904,141	73,520,809	18,616,668	84,511	4,129,558	0	4,214,609	18,616,668
METHODIST H/C MEMPHIS HOSP.	440049	As Submitted	1/1/2016	12/31/2016	246,361,021		246,361,021	300,431,266	54,070,245	0	74,394,260	0	74,394,260	54,070,245
TAKOMA REGIONAL HOSPITAL	440050	Reopened	7/1/2015	6/30/2016	2,999,041		2,999,041	8,050,955	5,051,914	0	1,995,779	0	1,995,779	5,051,914
MCNAIRY REGIONAL HOSPITAL	440051	Settled without Audit	2/1/2015	1/31/2016	1,984,933		1,984,933	4,276,753	2,291,820	0	25,263	0	25,263	2,291,820
SAINT THOMAS RUTHERFORD HOSPITAL	440053	Amended	7/1/2015	6/30/2016	21,958,733		21,958,733	27,876,878	5,918,145	8,278	7,935,004	0	7,943,822	5,918,145
JEFFERSON COUNTY HMA LLC	440056	As Submitted	10/1/2015	9/30/2016	3,948,721		3,948,721	4,627,043	678,322	0	11,110	0	11,110	678,322
CLAIBORNE MEDICAL CENTER	440057	Amended	7/1/2015	6/30/2016	2,302,530		2,302,530	3,915,236	1,612,706	0	1,223,283	0	1,223,283	1,612,706
SOUTHERN TENNESSEE MEDICAL CENTER	440058	As Submitted	1/1/2016	12/31/2016	7,450,329		7,450,329	9,574,085	2,123,756	24,590	41,968	0	66,558	2,123,756
COOKEVILLE REGIONAL MEDICAL CENTER	440059	Amended	7/1/2015	6/30/2016	24,709,523		24,709,523	28,809,989	4,100,466	0	909,553	0	909,553	4,100,466
MILAN GENERAL HOSPITAL	440060	Amended	7/1/2015	6/30/2016	1,230,234		1,230,234	1,592,973	362,739	0	215,456	0	215,456	362,739
VOLUNTEER COMMUNITY HOSPITAL	440061	Settled without Audit	2/1/2015	1/31/2016	3,067,488		3,067,488	4,733,481	1,665,993	0	586,086	0	586,086	1,665,993
JOHNSON CITY MEDICAL CENTER	440063	Amended	7/1/2015	6/30/2016	29,388,552		29,388,552	50,546,265	21,157,713	0	4,729,029	0	4,729,029	21,157,713
NORTHCREST MEDICAL CENTER	440065	Amended	7/1/2015	6/30/2016	7,330,004		7,330,004	9,539,137	2,209,133	0	2,874,239	0	2,874,239	2,209,133
LAKEWAY REGIONAL HOSPITAL	440067	Settled without Audit	6/1/2015	5/31/2016	3,785,232		3,785,232	6,087,281	2,302,049	0	943,336	0	943,336	2,302,049
ATHENS REGIONAL MEDICAL CENTER	440068	Amended	10/1/2015	9/30/2016	7,696,514		7,696,514	10,906,415	3,209,901	0	181,473	0	181,473	3,209,901
DECATUR COUNTY GENERAL HOSPITAL	440070	As Submitted	7/1/2015	6/30/2016	573,575		573,575	1,009,894	436,319	0	23,736	0	23,736	436,319
DYERSBURG REGIONAL MEDICAL CENTER	440072	Settled without Audit	2/1/2015	1/31/2016	9,256,846		9,256,846	12,111,281	2,854,434	0	21,516	0	21,516	2,854,434
MAURY REGIONAL HOSPITAL	440073	As Submitted	7/1/2015	6/30/2016	20,470,228		20,470,228	27,219,432	6,749,204	0	3,971,472	0	3,971,472	6,749,204
LECONTE MEDICAL CENTER	440081	Amended	1/1/2016	12/31/2016	11,763,989		11,763,989	13,715,388	1,951,399	0	6,530,610	0	6,530,610	1,951,399
SAINT THOMAS WEST HOSPITAL	440082	Amended	7/1/2015	6/30/2016	14,527,145		14,527,145	19,030,318	4,503,173	21,015	5,977,512	0	5,998,527	4,503,173
JAMESTOWN REGIONAL MEDICAL CENTER	440083	As Submitted	1/1/2016	12/31/2016	1,494,726		1,494,726	3,319,816	1,825,090	0	2,859	0	2,859	1,825,090
SWEETWATER HOSPITAL ASSOCIATION	440084	Amended	7/1/2015	6/30/2016	4,242,532		4,242,532	8,349,651	4,107,119	0	3,093,566	0	3,093,566	4,107,119
MEMORIAL HEALTH CARE SYSTEM INC.	440091	As Submitted	7/1/2015	6/30/2016	11,957,252		11,957,252	20,239,033	8,281,781	0	9,029,884	0	9,029,884	8,281,781
LINCOLN REGIONAL HOSPITAL	440102	Amended	7/1/2015	6/30/2016	2,732,783		2,732,783	4,369,420	1,636,637	0	967,499	0	967,499	1,636,637
ERLANGER MEDICAL CENTER	440104	Amended	7/1/2015	6/30/2016	136,303,978		136,303,978	145,772,938	9,468,960	0	30,663,444	0	30,663,444	9,468,960
HARDIN MEDICAL CENTER	440109	Amended	7/1/2015	6/30/2016	4,531,779		4,531,779	6,126,238	1,594,459	0	339,988	0	339,988	1,594,459
FORT LOUDON MEDICAL CENTER	440110	Amended	1/1/2016	12/31/2016	1,562,466		1,562,466	3,142,393	1,579,927	0	1,500,565	0	1,500,565	1,579,927
METRO NASHVILLE GENERAL HOSPITAL	440111	Settled without Audit	7/1/2015	6/30/2016	9,022,671		9,022,671	21,555,474	12,532,803	0	15,517,442	0	15,517,442	12,532,803
METRO KNOXVILLE HMA LLC PHYS REGNL	440120	As Submitted	10/1/2015	9/30/2016	34,516,282		34,516,282	42,355,596	7,839,314	0	69,483	0	69,483	7,839,314
FORT SANDERS REGIONAL MEDICAL CENTER	440125	Amended	1/1/2016	12/31/2016	14,913,002		14,913,002	28,930,961	14,017,959	858,002	10,018,376	0	10,876,378	14,017,959
BAPTIST MEM HOSPITAL UNION CITY	440130	As Submitted	10/1/2015	9/30/2016	5,000,250		5,000,250	6,437,501	1,437,251	14,273	9,969	0	24,242	1,437,251
BAPTIST MEM HOSPITAL TIPTON COUNTY	440131	As Submitted	10/1/2015	9/30/2016	9,388,885		9,388,885	12,382,168	2,993,283	0	677,933	0	677,933	2,993,283
HENRY COUNTY MEDICAL CENTER	440132	As Submitted	7/1/2015	6/30/2016	4,516,162		4,516,162	7,878,235	3,362,073	0	923,607	0	923,607	3,362,073
SAINT THOMAS MIDTOWN HOSPITAL	440133	As Submitted	7/1/2015	6/30/2016	31,588,252		31,588,252	42,087,188	10,498,936	258,199	9,426,692	0	9,684,891	10,498,936
TENNOVA HEALTHCARE SHELBYVILLE	440137	Settled without Audit	4/1/2015	3/31/2016	2,745,943		2,745,943	5,206,703	2,460,760	0	1,095,403	0	1,095,403	2,460,760
TENNOVA HEALTHCARE HARTON	440144	Settled without Audit	6/1/2015	5/31/2016	7,709,495		7,709,495	11,750,030	4,040,535	0	2,662,809	0	2,662,809	4,040,535
GERMANTOWN	440147	As Submitted	10/1/2015	9/30/2016	0		0	0	0	0	0	0	0	0
GERMANTOWN	440147	JAR DATA	10/1/2015	9/30/2016	0		0	0	0	0	0	0	0	0
ST THOMAS DEKALB HOSPITAL	440148	As Submitted	8/1/2015	6/30/2016	1,738,083		1,738,083	3,862,326	2,124,243	0	134,994	0	134,994	2,124,243
SUMMIT MEDICAL CENTER	440150	Amended	1/1/2016	12/31/2016	17,100,776		17,100,776	16,163,443	(937,333)	0	7,586,910	(937,333)	6,649,577	(937,333)
RIVER PARK HOSPITAL	440151	Amended	8/1/2015	6/30/2016	8,104,708		8,104,708	9,614,238	1,509,530	0	138,195	0	138,195	1,509,530
REGIONAL ONE HEALTH	440152	Amended	7/1/2015	6/30/2016	62,317,431		62,317,431	78,238,959	15,921,528	5,596,202	50,890,501	0	56,486,703	15,921,528
NEWPORT MEDICAL CENTER	440153	As Submitted	10/1/2015	9/30/2016	5,899,502		5,899,502	7,065,478	1,165,976	0	19,935	0	19,935	1,165,976
PARKRIDGE MEDICAL CENTER	440156	Amended	4/1/2015	3/31/20										

Tennessee Medicaid providers Net Unreimbursed Charity Care Cost													12/10/2018	
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FRANKLIN WOODS COMMUNITY HOSPITAL	440184	Amended	7/1/2015	6/30/2016	6,324,786		6,324,786	8,916,123	2,591,337	0	472,605	0	472,605	2,591,337
SKYRIDGE MEDICAL CENTER	440185	Settled without Audit	9/1/2015	8/31/2016	13,777,003		13,777,003	17,626,434	3,849,431	0	5,611,111	0	5,611,111	3,849,431
LIVINGSTON REGIONAL HOSPITAL	440187	Amended	3/1/2015	2/29/2016	1,871,895		1,871,895	2,912,050	2,912,050	0	812,360	0	812,360	2,912,050
REGIONAL HOSPITAL OF JACKSON	440189	As Submitted	10/1/2015	9/30/2016	6,940,106		6,940,106	9,860,373	2,920,267	0	95	0	95	2,920,267
SAINT THOMAS HIGHLAND HOSPITAL	440192	Settled without Audit	8/1/2015	6/30/2016	3,763,922		3,763,922	4,751,298	987,376	0	134,971	0	134,971	987,376
UNIVERSITY MEDICAL CENTER	440193	Settled without Audit	11/1/2015	10/31/2016	8,808,350		8,808,350	14,063,707	5,255,357	49,898	13,068	0	62,966	5,255,357
TRISTRAR HENDERSONVILLE MEDICALCENTER	440194	Amended	9/1/2015	8/31/2016	13,124,846		13,124,846	13,486,232	361,386	0	4,607,272	0	4,607,272	361,386
SOUTHERN HILLS MEDICAL CENTER	440197	Amended	6/1/2015	5/31/2016	12,520,170		12,520,170	15,986,452	3,466,282	0	8,956,501	0	8,956,501	3,466,282
SAINT THOMAS STONES RIVER HOSPITAL	440200	As Submitted	8/1/2015	6/30/2016	932,584		932,584	2,523,432	1,590,848	0	114,862	0	114,862	1,590,848
THE CENTER FOR SPINAL SURGERY	440218	As Submitted	1/1/2016	12/31/2016	1,128,119		1,128,119	1,089,629	(38,490)	0	507	(38,490)	(37,983)	
TRISTRAR STONECREST MEDICAL CENTER	440227	Amended	4/1/2015	3/31/2016	13,170,471		13,170,471	13,736,574	206,103	0	5,182,170	0	5,182,170	206,103
ST. FRANCIS BARTLETT MED CTR	440228	Settled without Audit	6/1/2015	5/31/2016	5,844,509		5,844,509	12,924,399	7,079,890	0	5,955,879	0	5,955,879	7,079,890
TRUSTPOINT HOSPITAL	440231	As Submitted	7/1/2015	6/30/2016	2,599,176		2,599,176	3,331,398	732,222	0	174,097	0	174,097	732,222
HOUSTON COUNTY COMMUNITY HOSPITAL	440232	As Submitted	1/1/2016	12/31/2016	320,058		320,058	1,792,206	1,472,148	0	3,288	0	3,288	1,472,148
HICKMAN COMM HLTH CARE SERV	441300	Settled without Audit	7/1/2015	6/30/2016	1,273,941		1,273,941	2,586,251	1,312,310	0	353,427	0	353,427	1,312,310
TROUSDALE MEDICAL CENTER	441301	Settled without Audit	10/1/2015	9/30/2016	1,766,499		1,766,499	1,806,228	39,729	0	11,001	0	11,001	39,729
THREE RIVERS HOSPITAL	441303	As Submitted	1/1/2016	12/31/2016	1,122,823		1,122,823	2,690,355	1,567,532	0	1,510	0	1,510	1,567,532
JOHNSON COUNTY COMMUNITY HOSPITAL	441304	As Submitted	7/1/2015	6/30/2016	1,323,941		1,323,941	1,841,236	517,295	0	17,557	0	17,557	517,295
MACON COUNTY GENERAL HOSPITAL	441305	As Submitted	10/1/2015	9/30/2016	2,692,820		2,692,820	2,337,798	(355,022)	0	225,829	(355,022)	(129,193)	
ERLANGER BLEDSOE HOSPITAL	441306	Settled without Audit	7/1/2015	6/30/2016	2,764,799		2,764,799	2,682,437	(82,362)	0	715,116	(82,362)	632,754	
RIVERVIEW REGIONAL MEDICAL CENTER	441307	Settled without Audit	8/1/2015	7/31/2016	3,247,314		3,247,314	3,431,150	183,836	0	722,864	0	722,864	183,836
MARSHALL MEDICAL CENTER	441309	Settled without Audit	7/1/2015	6/30/2016	2,296,338		2,296,338	2,463,224	166,886	0	613,671	0	613,671	166,886
RHEA MEDICAL CENTER	441310	Settled without Audit	7/1/2015	6/30/2016	3,473,266		3,473,266	2,875,934	(597,332)	0	516,038	(597,332)	(81,294)	
TRISTRAR ASHLAND CITY MEDICAL CENTER	441311	Settled without Audit	6/1/2015	5/31/2016	1,768,844		1,768,844	2,397,751	628,907	0	1,391,056	0	1,391,056	628,907
HANCOCK COUNTY HOSPITAL	441313	Settled without Audit	7/1/2015	6/30/2016	2,645,201		2,645,201	1,724,356	(920,845)	0	193,231	(920,845)	(727,614)	
CAH ACQUISITION COMPANY #11 LLC	441314	As Submitted	10/1/2015	9/30/2016	1,298,302		1,298,302	2,858,386	1,560,084	0	46,734	0	46,734	1,560,084
COPPER BASIN MEDICAL CENTER, INC.	441315	As Submitted	10/1/2015	9/30/2016	2,054,886		2,054,886	1,352,476	(702,410)	0	55,064	(702,410)	(647,346)	
CAMDEN GENERAL HOSPITAL	441316	Settled without Audit	7/1/2015	6/30/2016	826,250		826,250	1,328,381	502,131	0	219,958	0	219,958	502,131
PIONEER HEALTH SERVICES OF ONEIDA	441318	Settled without Audit	1/1/2016	6/25/2016	1,473,150		1,473,150	2,407,714	934,564	0	36,069	0	36,069	934,564
CUMBERLAND RIVER HOSPITAL	441319	Settled without Audit	7/31/2015	6/30/2016	864,462		864,462	1,021,976	157,514	0	88,893	0	88,893	157,514
KINDRED HOSPITAL NASHVILLE	442006	JAR DATA	9/1/2015	9/30/2016	1,525,706		1,525,706	1,198,880	(326,826)	0	(326,826)	(326,826)	0	
KINDRED HOSPITAL CHATTANOOGA	442007	JAR DATA	9/1/2015	8/31/2016	3,034,997		3,034,997	3,047,824	12,827	0	63,748	0	63,748	12,827
BAPTIST MEM RESTORATIVE CARE HOSP.	442010	JAR DATA	10/1/2015	9/30/2016	666,789		666,789	454,982	(211,807)	0	265,037	(211,807)	53,230	0
SSH - NASHVILLE	442011	JAR DATA	5/1/2015	4/30/2016	3,414,447		3,414,447	3,472,229	57,782	0	0	0	0	57,782
SSH - KNOXVILLE, INC.	442012	JAR DATA	8/1/2015	7/31/2016	1,285,501		1,285,501	1,309,552	24,051	0	0	0	0	24,051
METHODIST HLTH/C-EXTENDED CARE HOSP	442013	JAR DATA	9/1/2015	6/21/2016	0		0	0	0	0	0	0	0	0
SSH - MEMPHIS, INC.	442014	JAR DATA	12/1/2015	11/30/2016	1,453,776		1,453,776	1,727,428	273,652	0	0	0	0	273,652
SSH - NORTH KNOXVILLE	442015	JAR DATA	1/1/2016	12/31/2016	1,261,121		1,261,121	1,369,638	108,517	0	0	0	0	108,517
SSH - TRI-CITIES, INC.	442016	JAR DATA	11/1/2015	10/31/2016	1,402,491		1,402,491	1,409,186	6,695	0	0	0	0	6,695
REGIONAL ONE HEALTH EXTENDED CARE HO	442017	Settled without Audit	8/11/2015	6/30/2016	1,274,070		1,274,070	630,844	(643,226)	0	0	(643,226)	(643,226)	
SISKIN HOSPITAL FOR PHYSICAL REHAB.	443025	JAR DATA	7/1/2015	6/30/2016	347,609		347,609	927,606	579,997	0	263,809	0	263,809	579,997
HEALTHSOUTH REHABILITATION HOSPITAL	443027	JAR DATA	6/1/2015	5/31/2016	549,893		549,893	556,083	6,190	0	204,006	0	204,006	6,190
VANDERBILT STALLWORTH REHABILITATION	443028	JAR DATA	6/1/2015	5/31/2016	608,746		608,746	1,225,847	617,101	0	2,721	0	2,721	617,101
HEALTHSOUTH REHABILITATION HOSPITAL	443029	JAR DATA	1/1/2016	12/31/2016	119,196		119,196	215,614	96,418	0	93,877	0	93,877	96,418
HEALTHSOUTH CANE CREEK REHABILITATIO	443030	JAR DATA	6/1/2015	5/31/2016	54,852		54,852	158,958	104,106	0	13,950	0	13,950	104,106
HEALTHSOUTH REHABILITATION HOSPITAL	443031	JAR DATA	1/1/2016	12/31/2016	82,203		82,203	122,243	40,040	0	81,954	0	81,954	40,040
HEALTHSOUTH CHATTANOOGA REHABILITATI	443032	JAR DATA	6/1/2015	5/31/2016	94,440		94,440	162,717	68,277	0	99,588	0	99,588	68,277
QUILLEN REHABILITATION HOSPITAL A J	443033	JAR DATA	10/1/2015	9/30/2016	84,251		84,251	247,906	163,655	0	114,294	0	114,294	163,655
BAPTIST MEMORIAL REHAB HOSPITAL	443034	JAR DATA	1/1/2016	12/31/2016	0		0	0	0	0	0	0	0	0
EAST TENNESSEE CHILDRENS HOSPITAL	443003	JAR DATA	7/1/2015	6/30/2016	84,208,586		84,208,586	114,887,489	30,678,903	0	426,038	0	426,038	30,678,903
MEMPHIS MENTAL HLTH INSTITUTE	444001	JAR DATA	7/1/2015	6/30/2016	242,399		242,399	530,888	288,489	0	13,166,902	0	13,166,902	288,489
MOCCASIN BEND MENTAL HLTH INSTITUTE	444002	JAR DATA	7/1/2015	6/30/2016	928,036		928,036	1,972,282	1,049,246	0	23,938,580	0	23,938,580	1,049,246
RIDGEVIEW PSYCHIATRIC HOSPITAL	444003	JAR DATA	7/1/2015	6/30/2016	3,662,112		3,662,112	9,564,802	3,202,690	0	1,072,974	0	1,072,974	3,202,690
LAKEVIEW HOSPITAL	444004	JAR DATA	1/1/2016	12/31/2016	22,606,559		22,606,559	18,349,968	(4,256,591)	0	(4,256,591)	(4,256,591)	0	
BEHAVIORAL HEALTHCARE CENTERS	444005	JAR DATA	1/1/2016	12/31/2016	0		0	0	0	0	3,695	0	3,695	0
ROLLING HILLS HOSPITAL	444007	JAR DATA	3/1/2015	2/29/2016	7,702,674		7,702,674	7,680,791	(21,883)	0	28,753	(21,883)	6,870	0
WESTERN MENTAL HLTH INSTIT.	444008	JAR DATA	7/1/2015	6/30/2016	223,715		223,715	450,944	227,229	0	29,131,026	0	29,131,026	227,229
PATHWAYS OF TN, INC.	444010	JAR DATA	7/1/2015	6/30/2016	6,447,208		6,447,208	8,665,053	2,217,845	0	33,082	0	33,082	2,217,845
MIDDLE TENN MENTAL HLTH INSTITUTE	444014	JAR DATA	7/1/2015	6/30/2016	475,963		475,963	1,267,236	791,273	0	37,904,759	0	37,904,759	791,273
BEHAVIORAL HEALTHCARE CENTERS, LLC	444019	JAR DATA	1/1/2016	12/31/2016	0		0	0	0	0	8,361	0	8,361	0
BEHAVIORAL HEALTH CENTERS	444021	JAR DATA	1/1/2016	12/31/2016	0		0	0	0	0	28,017	0	28,017	0
PREMIERCARE TENNESSEE, INC.	444022	JAR DATA	1/1/2016	12/31/2016	2,329,111		2,329,111	2,601,472	272,361	0	13,990	0	13,990	272,361
WOODRIDGE OF WEST TENNESSEE, LLC	444023	JAR DATA	1/1/2016	12/31/2016	395,676		395,676	173,441	(222,235)	0	(222,235)	(222,235)	0	
BEHAVIORAL HEALTH CENTERS	444024	JAR DATA	7/1/2016	12/31/2016	0		0	0	0	0	0	0	0	0
CRESTWYN BEHAVIORAL HEALTH	444025	JAR DATA	7/1/2016	12/31/2016	1,368,445		1,368,445	1,800,740	432,295	0	38,654	0	38,654	432,295
Totals					1,869,738,038	0	1,720,461,536	2,367,124,067	497,386,029	13,956,823	587,479,470	(11,550,000)	589,886,294	508,936,029

* The above calculation of net unreimbursed charity care cost and Medicaid shortfall is based upon the same methodology used by CMS and provided to TennCare during waiver negotiations as set forth in the CMS Excel file titled TN UC Funding Spreadsheet for State 8.29.16 - State Review Final - Excel.