

PROVIDER REIMBURSEMENT REVIEW BOARD
DECISION
 ON THE RECORD
 2013-D12

PROVIDER –
 Battle Creek, MI MSA FY 2006 Wage
 Index Group

Provider Nos.: 23-0217; 23-0075

vs.

INTERMEDIARY –
 Wisconsin Physicians Service

DATE OF HEARING -
 December 20, 2012

Cost Reporting Periods Ended -
 December 31, 2005; December 31, 2006;
 June 30, 2006 and June 30, 2007

CASE NO.: 06-0680G

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ISSUE:

Whether the Intermediary appropriately included wage data from Trillium Hospital for purposes of calculating the Federal Fiscal Year 2006 hospital wage index (“FFY 2006 Wage Index”) for the Battle Creek, Michigan Metropolitan Statistical Area.

MEDICARE STATUTORY AND REGULATORY BACKGROUND:

This is a dispute over the amount of Medicare reimbursement due a provider of medical services.

The Medicare program was established under Title XVIII of the Social Security Act, as amended (“Act”), to provide health insurance to the aged and disabled. Title XVIII of the Act was codified at 42 U.S.C. Chapter 7, Subchapter XVIII. The Centers for Medicare & Medicaid Services (“CMS”), formerly the Health Care Financing Administration (“HCFA”), is the operating component of the Department of Health and Human Services (“DHHS”) charged with administering the Medicare program. CMS’ payment and audit functions under the Medicare program are contracted to organizations known as fiscal intermediaries (“FIs”) and Medicare administrative contractors (“MACs”). FIs and MACs¹ determine payment amounts due the providers under Medicare law, regulation and interpretative guidelines published by CMS.²

Providers are required to submit cost reports annually, with reporting periods based on the provider’s accounting year. A cost report shows the costs incurred during the relevant period and the portion of those costs allocated to the Medicare program.³ The intermediary reviews the cost report, determines the total amount of Medicare reimbursement due the provider, and issues a Notice of Program Reimbursement (“NPR”) to the provider.⁴

A provider dissatisfied with the intermediary’s final determination of total reimbursement (*i.e.*, the NPR) may file an appeal with the Provider Reimbursement Review Board (“Board”) provided it meets the following conditions: (1) the provider must be dissatisfied with the final determination of the intermediary; (2) the amount in controversy is \$10,000 or more for an individual appeal (or \$50,000 for groups); and (3) the appeal must be filed with the Board within 180 days of the receipt of the final determination.⁵

For cost reporting periods beginning before October 1, 1983, short-term acute care hospitals were reimbursed based upon the actual reasonable costs they incurred to furnish health care services to Medicare beneficiaries. For cost reporting periods beginning on or after October 1, 1983, these hospitals became subject to Medicare’s prospective payment system for inpatient hospital services (“IPPS”). Under IPPS, Medicare discharges are classified into diagnostic

¹ FIs and MACs are hereinafter referred to as intermediaries.

² See 42 U.S.C. §§ 1395h and 1395kk-1; 42 C.F.R. §§ 413.20 and 413.24.

³ See 42 C.F.R. § 413.20.

⁴ See 42 C.F.R. § 405.1803.

⁵ See 42 U.S.C. § 1395oo(a); 42 C.F.R. §§ 405.1835-1837.

related groups (“DRGs”), and a fixed payment rate is established for each group based upon resource use or intensity.⁶

The actual payment amount under IPPS is based on a national DRG prospective payment rate adjusted for different area wage levels.⁷ Pursuant to 42 U.S.C. § 1395ww(d)(3)(E), the Secretary of Health and Human Services (“Secretary”) is required to annually adjust the proportion of hospitals’ costs which are attributable to wages and wage-related costs of the national and regional DRG rates for area differences in hospital wage levels. Specifically, 42 U.S.C. § 1395ww(d)(3)(E) states, in pertinent part:

[T]he Secretary *shall adjust* the proportion (as estimated by the Secretary from time to time) of hospitals' costs which are attributable to wages and wage-related costs, of the DRG prospective payment rates . . . *for area differences in hospital wage levels* by a factor (established by the Secretary) *reflecting the relative hospital wage level in the geographic area of the hospital compared to the national average hospital wage level*. . . . Not later than October 1, 1990, and October 1, 1993 (and at least every 12 months thereafter, the Secretary shall update the factor . . . *on the basis of a survey* conducted by the Secretary (and updated as appropriate) of the wages and wage-related costs of subsection (d) [*i.e.*, IPPS] hospitals in the United States.⁸

Accordingly, an IPPS hospital’s reimbursement is based, in part, upon an adjustment reflecting a wage index for the area in which the hospital is located and this wage index adjustment factor is updated annually using a survey of hospital wage data. The Secretary generally has distinguished the geographical areas for this purpose by using Office of Management and Budget criteria for urban areas, called metropolitan statistical areas (“MSAs”) and, for rural areas, non-MSAs.

The implementing regulation applicable to the wage index for federal fiscal year (“FFY”) 2006 is located at 42 C.F.R. § 412.64(h).⁹ This regulation explains that CMS will establish a wage index adjustment factor based on a survey of hospital wage data, as follows in pertinent part:

(h) *Adjusting for different area wage levels.* CMS adjusts the proportion of the Federal rate for inpatient operating costs that are attributable to wages and labor-related costs for area differences in hospital wage levels by a factor (established by CMS based on survey data) reflecting the relative level of hospital wages and wage-related costs in the geographic area . . . of the hospital compared to the national average level of hospital wages and

⁶ See 42 U.S.C. § 1395ww(d); 42 C.F.R. § 412.60.

⁷ See 42 U.S.C. § 1395ww(d)(2); 42 C.F.R. § 412.64(a), (g) - (h).

⁸ (Emphasis added.)

⁹ Edition dated October 1, 2005.

wage-related costs. The adjustment described in this paragraph (h) also takes into account the earnings and paid hours of employment by occupational category.

(1) The wage index is updated annually.

(2) CMS determines the proportion of the Federal rate that is attributable to wages and labor-related costs from time to time, employing a methodology that is described in the annual regulation updating the system of payment for inpatient hospital operating costs.

In the preamble to the final rule for the FFY 2006 Wage Index published on August 12, 2005 (“August 2005 Final Rule”),¹⁰ CMS provides the following description of the process it uses to collect and conduct an intensive review of the wage data in establishing the FFY 2006 Wage Index:

The wage data for the proposed FY 2006 wage index were obtained from Worksheet S-3, Parts II and III of the FY 2002 Medicare cost reports. . . . The data file used to construct the wage index includes FY 2002 data as of June 30, 2005. *As in past years*, we performed an intensive review of the wage data, mostly through the use of edits designed to identify aberrant data.

We asked our fiscal intermediaries to revise or verify data elements that resulted in specific edit failures. While most of the edit failures were resolved, we did remove the wage data of some hospitals from the final FY 2006 wage index. For the final FY 2006 wage index in this final rule, we removed the data for 235 hospitals from our database: 201 hospitals became CAHs . . . , and 27 hospitals were low Medicare utilization hospitals or failed edits that could not be corrected because the hospitals terminated the program or changed ownership. In addition, we removed the wage data for 7 hospitals with incomplete or inaccurate data resulting in zero or negative, or otherwise aberrant, average hourly wages. As a result, the final FY 2006 wage index is calculated on FY 2002 wage data from 3,742 hospitals.

In constructing the FY 2006 wage index, we include the wage data for facilities that were IPPS hospitals in FY 2002, even for those facilities that have since terminated their participation in the program as hospitals, as long as those data do not fail any of our edits for reasonableness.¹¹

¹⁰ 70 Fed. Reg. 47278 (Aug. 12, 2005) (excerpt included as Intermediary Exhibit I-3).

¹¹ *Id.* at 47372.

Thus, the review of the wage data used for the FFY 2006 Wage Index was conducted similar to past years. In particular, it involved the use of edits designed to identify aberrant data and intermediaries that “revise or verify” that aberrant data where those providers with unresolved data elements were removed from the data file.

STATEMENT OF THE CASE AND PROCEDURAL HISTORY:

The participants in this group appeal are Battle Creek Hospital for FY 2006 and 2007) and Oaklawn Hospital for FY 2005 and 2006 (“Providers”). The appeal specifically involves the FFY 2006 Hospital Wage Index established for the Battle Creek, Michigan Metropolitan Statistical Area (“Battle Creek MSA”) for IPPS purposes and the hospitals subject to that Wage Index. The Battle Creek MSA is comprised entirely of Calhoun County, Michigan. The FFY 2006 Wage Index is based on wage data collected from cost reports for hospitals with FYs beginning during FFY 2002.

This appeal challenges the final determination of the Wage Index as inconsistent with statutory mandates and otherwise improper under Medicare regulations and policy. The substantive issue affecting the Providers is CMS' failure to exclude wage data from the now-defunct Trillium Hospital (“Trillium”), formerly Provider Number 23-0087, in calculating the Battle Creek MSA FFY 2006 Wage Index. The Providers filed a timely initial hearing request with the Board on February 8, 2006. This request was within 180 days of the publication of the FFY 2006 Wage Index in the August 2005 Final Rule.¹²

In anticipation of the hearing, the parties stipulated to certain facts to assist in the adjudication of this matter. The Joint Stipulation of Facts states the following at ¶¶ 5 to 19:

5. While performing the desk review of the Trillium Hospital 2002 wage index data, the intermediary identified four areas in which the current wage data changed by more than 10% when compared to the previous year's wage data (Exhibit P-6, pg.8).
6. In December of 2004, the intermediary requested further documentation from the hospital in order to complete the wage index review (Exhibit P-6, pg. 72-73).
7. The intermediary made several subsequent attempts to obtain the requested documentation from Trillium (Exhibit P-6, pg. 75-77). As indicated below, both these requests for additional data were made after Trillium had closed due to bankruptcy.
8. The intermediary completed the wage index review without the documentation requested in the December 2004 correspondence (Exhibit P-6, pg. 12).

¹² See *id.*

9. CMS has indicated it will include wage index data for facilities that have since terminated their participation in the program, as long as the hospital's data does not fail any of the CMS edits for reasonableness (Exhibit I-3, pg. 47372).
10. In January 2002 Trillium's Board of Directors announced the hospital would close. Trillium closed, ceasing operations, in February 2002 and on February 15, 2002 filed for bankruptcy. Trillium [*sic* Trillium's] termination cost report ended February 5, 2002.
11. Trillium's cost reporting period was set to the calendar year. Notwithstanding the closure of the hospital the Intermediary and CMS used Trillium's cost report data for the short cost reporting period from January 1, 2002 through February 5, 2002, a period during which Trillium was winding down operations.
12. CMS and the Intermediary excluded similarly aberrant FY 2001 wage data for the FFY 2005 wage index because it was so aberrant from the year before. 69 Fed. Reg. 49,352, 49,424 (August 11, 2004). However, CMS and the Intermediary nonetheless used barely more than [*sic* an] additional month's worth of data from just after that cost reporting period for calculating the FFY 2006 wage index and then annualized that to reflect an entire year's worth of data.
13. The average hourly wage for Trillium's cost reporting period was [*sic*] (that the Intermediary and CMS used in the calculation of the 2006 wage index) was \$16.9168 as compared to the Battle Creek average of \$26.5750 (which includes Trillium's data).
14. Per the Providers' calculations, had the Intermediary and CMS excluded Trillium's wage data for this period, the average hourly wage for the Battle Creek MSA would have been \$27.8356 and the Battle Creek Wage Index would have increased from the published 0.9490 to 0.9943, an increase of 0.0453.
15. The Providers estimate that Battle Creek MSA hospitals would have been paid approximately \$1,724,000 more for Medicare payments for FFY 2006 had Trillium's wage data for the [*sic*] January 1, 2002 through February 5, 2002 been excluded.
16. During the wage index review process, the Intermediary did not notify the State Hospital Association of problems with Trillium's wage index calculation because Trillium was a "bankrupt provider." Providers' Final Position Paper, Exhibit 6, p.2.

17. Similarly, the FI "explained" significant differences in prior year wage costs with the annotation "provider is bankrupt." Providers Final Position Paper, Exhibit 6, p. 93.
18. The CMS Administrator has supported removing wage data from closed hospitals when that wage data appears unreliable or cannot be verified. See e.g. 59 Fed. Reg. at 43,353 (September 1, 1994); 67 Fed. Reg. at 50023.
19. The facts in this case are analogous to the those considered by the PRRB in *JFK-Raritan-Hunterdon 03 Wage Index Group v. Blue Cross BlueShield Association*, PRRB Hearing Dec. No. 2007-D2 (October 11, 2006). That case similarly involved wage data from a closed hospital. The Board ruled in favor of the Providers and the Administrator declined to review the case.¹³

The Provider was represented by Keith D. Barber, Esq., of Hall Render, Killian, Heath & Lyman, P.C. The Intermediary was represented by James Grimes, Esq., of the Blue Cross Blue Shield Association.

PROVIDERS' CONTENTIONS:

The Providers contend that including Trillium's 2002 wage data in the calculation of the FFY 2006 Hospital Wage Index for the Battle Creek MSA violated the Medicare statute because the results did not reflect the relative wage level in the Battle Creek MSA as compared with other areas.¹⁴ The Providers contend that, in its review of Trillium's FY 2002 wage data, the Intermediary was unable to resolve certain variances in certain wage data elements and that, notwithstanding, the Intermediary still included Trillium's wage data in the FFY 2006 Wage Index calculation for the Battle Creek MSA. As an example, the Providers cite to Intermediary's wage index audit workpapers for Trillium where the Intermediary documented five data elements for which it had received no supporting documentation from Trillium.¹⁵ Similarly, as part of this audit, the Intermediary calculated five items that had a variance from the prior year, four of which were material variances (*i.e.*, more than 10%), as reflected in the Joint Stipulation of Facts.¹⁶ The Providers contend the Intermediary disposed of those variances by making adjustments for lack of supporting documentation, or by simply noting that Trillium was bankrupt. Further, the Intermediary failed to notify the State Hospital Association of these errors.¹⁷

¹³ Joint Stipulations of Fact ¶¶ 5-19 (Nov. 29, 2012).

¹⁴ See 42 U.S.C. § 1395ww(d)(3)(E).

¹⁵ See Providers Final Position Paper at 8 (citing to Provider Exhibit P-6 at 29-30 (Intermediary workpapers 4.1 and 4.2)).

¹⁶ See Provider Exhibit P-6 at 8 (Hospital Wage Index Desk Review Program).

¹⁷ See Provider Exhibit P-6 at 2.

The Providers also note that the Intermediary's supervisor that reviewed the auditors work makes the following conclusion:

No Points. Good Job of reviewing!!!¹⁸

The supervisor reached this conclusion despite the fact that: (1) the auditor did not resolve several material errors; (2) the auditor failed to request exclusion of Trillium's patently aberrant data from the calculation of the FFY 2006 Wage Index; and (3) the baseline for comparison of Trillium's FY 2002 data was its FY 2001 data, which the Intermediary excluded from the calculation of the FFY 2005 Hospital Wage Index due to aberrances resulting from Trillium's bankruptcy.¹⁹ In support of its position that Intermediary should have removed Trillium aberrant data, the Providers cite to the Board's 2006 decision in *JFK-Raritan Bay-Hunterdon 03 Wage Index Group v. BlueCross Blue Shield Association*.²⁰

Finally, the Providers contend that including Trillium's wage data would be inconsistent with Medicare policy for hospitals that report aberrant data and hospitals that convert to Critical Access Status ("CAH") hospitals. In particular, CMS historically has removed wage data for providers in bankruptcy from the calculation of the wage index.²¹ Trillium's wage data for the FFY 2006 wage index is clearly aberrant as Trillium's average hourly wage was more than 39 percent lower than that of the other hospitals in the Battle Creek MSA. Furthermore, for the prior year's wage index (*i.e.*, the FFY 2005 wage index), the Intermediary removed Trillium's data as aberrant when the average hourly wage difference between Trillium and the other hospitals in the Battle Creek MSA was only 25 percent.²²

INTERMEDIARY'S CONTENTIONS:

The Intermediary contends that it does not have the authority to direct CMS to exclude Trillium's wage index data from the Battle Creek MSA for the FFY 2006 Wage Index. In support of its position, the Intermediary points to the Board 2004 decision in *Hunterdon/Somerset 2001 Wage Index Group v. Riverbend Government Benefits Administrator*²³ where the Board states:

The Board has no authority to dictate or fashion CMS policy or to retroactively apply policy changes. The Board concludes that it is without authority to direct CMS to exclude the wages of a closed Middlesex County, NJ hospital in calculating the wage index for the Providers to include the wages for all other hospitals that were reclassified by the MGCRB in the Provider's wage index.²⁴

¹⁸ See Provider Exhibit P-6 at 91 (Intermediary desk review notes)..

¹⁹ See Providers Final Position Paper at 9.

²⁰ PRRB Dec. No. 2007-D2 (Oct. 11, 2006), *review declined*, CMS Administrator (Nov. 28, 2006).

²¹ See, *e.g.*, 59 Fed. Reg. 45330, 45353 (Sept. 1, 1994).

²² See Providers Final Position Paper at 10-13.

²³ PRRB Dec. No. 2004-D13 (Apr. 14, 2004), *review declined*, CMS Administrator (May 26, 2004).

²⁴ *Id.* at 6.

Specifically, the Intermediary contends that, in this case, the Board ruled that responsibility for any change to wage index lies with CMS. The decision of this case was that the Provider was entitled to expedited judicial review.²⁵ The Intermediary also cites to the Board's 2006 decision in *JFK-Raritan Bay-Hunterdon 03 Wage Index Group v. BlueCross BlueShield Association* where the Board ruled that the case be remanded to CMS for re-calculation of the Provider's 2003 wage index to exclude the data of one facility.²⁶

FINDINGS OF FACT, CONCLUSIONS OF LAW AND DISCUSSION:

The Board has considered Medicare law and guidelines, the parties' contentions and stipulations, and the evidence presented at the hearing. Set forth below are the Board's findings and conclusions.

The sole issue in this case is whether the wage data for Trillium should be included in the calculation of the wage index for Battle Creek, Michigan MSA for FFY 2006.

The Board notes that neither the enabling statute nor the regulation explicitly addresses the process by which a provider or group of providers can request the exclusion of another facility's data from the wage index calculation.²⁷ Moreover, there seems to be no formal process that CMS uses for this purpose. Instead, the preamble to the August 2005 Final Rule, as previously quoted, confirms that CMS has established an informal process permitting CMS to exclude unverifiable or aberrant data from the wage index calculation. This informal process as outlined in the preamble includes the following steps:

1. CMS obtains wage data from Worksheet S-3, Parts 2 and 3 of the applicable cost reports;
2. The relevant intermediary performs an intensive review of the data, mostly through the use of edits designed to identify any aberrant data; and
3. Intermediaries are asked to revise or verify data elements that result in specific edit failures, and to include all resolved data elements in the wage index calculations.²⁸

In connection with the FFY 2006 Wage Index calculations, the preamble to the August 2005 Final Rule also explains how CMS dealt with certain unresolved data issues. Specifically, for hospital wage data that failed edits that could not be resolved (*e.g.*, situations where the hospital was no longer participating in the program or changed ownership), CMS removed the data for those hospitals from the calculations.²⁹

²⁵ *Id.* at 6-7.

²⁶ PRRB Dec. No. 2007-D2 (Oct. 11, 2006), *declined review*, CMS Administrator (Nov. 28, 2006)

²⁷ *See, e.g.*, 42 U.S.C. § 1395ww(d)(3)(E); 42 C.F.R. § 412.63(x).

²⁸ *See* 70 Fed. Reg. at 47372.

²⁹ *See id.*

The only wage index edit process evidenced in the record is the Hospital Wage Index Desk Review Program used by the intermediaries in conducting wage index audits.³⁰ The preamble to the August 2005 Final Rule suggests that a macro type edit system is also employed by CMS; however, there is no evidence in the record documenting this system. Accordingly, the Board concludes that the Hospital Wage Index Desk Review Program is integral to the overall edit scheme. The purpose of the program is to ensure the mathematical accuracy of the data on Worksheet S-3, Parts II and III, as well as to detect any aberrancies that fall outside of CMS's established thresholds for possible resolution.³¹

Applying the informal process outlined above to the instant case, the Board finds that Trillium's wage data should be excluded from the wage index calculation at issue. The record before the Board clearly shows that Trillium's cost report contained certain wage data elements that exceeded CMS' established thresholds and were flagged for resolution by the desk review program. The Board notes that the Hospital Wage Index Desk Review Program consists of three sections: (1) clerical mathematical checks; (2) comparison to prior years; and (3) wage index calculations and analysis. The entire second section, that requires a comparison of current period data to the prior period, could not be resolved properly because certain wage data elements exceeded CMS' established thresholds.³² The unresolved elements as listed in that section include:

1. A decrease of more than 18 percent in the excluded average hourly wage as compared to prior year.
2. A decrease of 116 percent in the contract labor average hourly wage as compared to prior year. The Intermediary's exception analysis shows only a 100 percent decrease because "Intermediary disallowed contract labor, as no support has been received."³³
3. A decrease of more than 86 percent in wage-related costs as compared to prior year.
4. An increase of more than 23 percent in the overall adjusted average hourly wage as compared to prior year.

All of these variances exceeded the CMS-prescribed range and these elements could not be resolved because the facility had closed in February 2002 several years prior to the Intermediary's wage index audit in 2005.³⁴

³⁰ See Provider Exhibit P-6 at 3-11.

³¹ See Provider Exhibit P-6 at 5, 10, 93-94. See also *JFK-Raritan Bay-Hunterdon 03 Wage Index Group v. BlueCross BlueShield Association*, PRRB Dec. No. 2007-D2 (Oct. 11, 2006), review declined, CMS Administrator (Nov. 28, 2006).

³² See Provider Exhibit P-6 at 8.

³³ See Provider Exhibit P-6 at 93-94.

³⁴ See Provider Exhibit P-6 at 93.

The Intermediary Audit Supervisor's communication to CMS regarding the FFY 2006 wage index audit for Trillium recognized these unresolvable variances:

The Medicare cost report and wage index data is final settled.
Wage data continues to fall outside the established threshold as follows: . . .³⁵

The Intermediary also did not follow through on item number four of its own wage index review checklist for its FFY 2006 wage index audit of Trillium. Item number four of this list states:

Has the State Hospital Association been notified if the provider failed to respond to our data request?³⁶

In response to this question, a check mark is in the "No" column and the notation "Bankrupt provider" is in the "Comments" section. Thus, it is clear that the Intermediary failed to notify the state hospital association even though no response was received from Trillium and it was known that Trillium had declared bankruptcy and ceased operations.

Based on the above findings, the Board concludes that CMS improperly included Trillium's wage data in the calculation for the Battle Creek MSA for the FFY 2006 Wage Index.

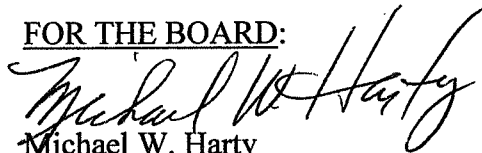
DECISION AND ORDER:

The Board finds that CMS improperly included Trillium's wage data in the calculation of the Battle Creek, Michigan MSA for the FFY 2006 Wage Index. This case is remanded to CMS for the re-calculation of the Battle Creek, Michigan MSA for the Providers' 2006 Wage Index excluding Trillium's wage data, and for the revision of the Providers' program payments affected by this re-calculation.

BOARD MEMBERS PARTICIPATING:

Michael W. Harty
John Gary Bowers, CPA
Clayton J. Nix, Esq.
L. Sue Andersen, Esq.

FOR THE BOARD:


Michael W. Harty
Chairman

³⁵ Provider Exhibit P-6 at 93 (Memorandum dated February 11, 2005 from the Intermediary to the CMS Audit Quality Review Program).

³⁶ Provider Exhibit P-6 at 2 (Wage Index Review Checklist).

DATE: **APR 25 2013**

Group Name: Battle Creek, Michigan MSA Hospital Wage Index Appeal - FFY 2006
PRRB Case No. 06-0680G (BAKHC-11111)

Group Representative: Hall, Rander, Killian, Heath & Lyman, P.C.
 Schedule of Providers (Schedule A)

Ex. Provider No.	Provider Name (City, County, State)	Fiscal Year End *	Fiscal Informed.	Date of Final Determ.	Date of Hearing Request	Number of Days Elapsed	Audit Adjustment Number	Medicare Reimbursemt. Dispute	Original Case No.	Date of Add/Transfer
2	Oaklawn Hospital (Marshall, Calhoun, Michigan)	12/31/05 (10/1/05 - 12/31/05)	UGS	8/12/05	02/08/06	180	N/A	236,089.00	N/A	N/A
3	Oaklawn Hospital (Marshall, Calhoun, Michigan)	12/31/06 (11/1/06 - 9/30/06)	UGS	8/12/05	02/08/06	180	N/A	236,089.00	N/A	N/A
4	Battle Creek Health System (Battle Creek, Calhoun, Michigan)	6/30/06 (5/1/05 - 6/30/06)	UGS	8/12/05	02/08/06	180	N/A	1,056,972.00	N/A	N/A
	Battle Creek Health System (Battle Creek, Calhoun, Michigan)	6/30/07 (7/1/06 - 9/30/06)	UGS	8/12/05	02/08/06	180	N/A	352,290.00	N/A	N/A
TOTAL										1,723,947.00

UGS United Government Services
 * FFY 2006 Overlaps Provider cost reporting periods as indicated in parenthetical.

Appendix A
 CN06-0680G