



# CRC Memorandum

First in a series of papers on *Public Policy Issues in the Financing of Michigan Hospitals*

## MICHIGAN HOSPITAL FINANCES

### In Brief

- Michigan hospitals taken together showed revenues from all sources exceeding expenses resulting in surpluses of \$863.0 million in 1998 and \$635.4 million in 2000 (6.3 percent of net patient revenues for 1998 and 4.5 percent in 2000). Of the 150 hospitals covered in this report (see **About the Data** on page 2), 65 showed a surplus in net income from patient care in 1998 while 45 did so in 2000.
- Financial results for individual hospitals ranged from surpluses of \$173.0 million (1998) and \$318.0 million (2000) to deficits of \$91.1 million (2000) and \$72.5 million (1998).
- By and large, reimbursements for inpatient and outpatient care do not cover the costs of providing that care.
- With the addition of income from other sources, including contributions and investments, 119 of the 150 hospitals showed surpluses in 1998 and 101 in 2000.
- All health systems areas (see **Map 1** on page 10) experienced overall surpluses in each year in the aggregate.
- The City of Detroit health sub-area of the southeast area, showed deficits each year (\$18.2 million in 1998 and \$55.9 million in 2000).

### Summary Financial Results

Summary financial results of Michigan hospitals for fiscal years ending in 1998 and 2000 are shown in **Table 1**:

**Table 1**  
**Summary Finances of Michigan Hospitals:**  
**Fiscal Years ending in 1998 and 2000**

	<u>1998</u>	<u>2000</u>	<u>Amount Difference</u>	<u>Percent Difference</u>
Inpatient revenue	\$ 13,509,515,360	\$ 14,526,115,333	\$ 1,016,599,973	7.5
Plus Outpatient revenue	<u>9,411,513,215</u>	<u>11,137,987,425</u>	<u>1,726,474,210</u>	18.3
Equals Total patient revenue	22,921,028,575	25,664,102,758	2,743,074,183	12.0
Less Contractual allowances & discounts	<u>9,261,700,489</u>	<u>11,611,445,100</u>	2,349,744,611	25.4
Equals Net patient revenue	13,659,328,086	14,052,657,658	393,329,572	2.9
Less Total operating expenses	<u>14,014,756,434</u>	<u>14,874,422,602</u>	<u>859,666,168</u>	6.1
Equals Net patient revenue from services	(355,428,348)	(821,764,944)	(466,336,596)	131.2
Plus Other income and expenses	<u>1,218,511,462</u>	<u>1,457,152,203</u>	<u>433,289,332</u>	35.6
Equals Surplus/deficit	\$ 863,083,114	\$ 635,387,359	\$ (227,695,755)	-26.4

Note: All other income and expenses for 2000 includes a \$325.3 million amount recorded by the University Health System at the University of Michigan largely resulting from market value and investment adjustments.

Source: Medicaid cost reports filed with the Michigan Department of Community Health

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## Definitions

Cost reports and supplemental data are reviewed by the state to assure agreement with the financial statements for each institution as stated by the hospital's independent auditor. Definitions are consistent with generally accepted accounting principles (GAAP). At a summary level they are:

*Inpatient Income.* The total amount received or carried as accounts receivable as a result of billings for services related to the provision of inpatient care during the fiscal year. Among items included are room and meals, operating room, laboratory tests, medical supplies, drugs, and the like.

*Outpatient Income.* This is the same as above but for outpatient care including outpatient surgery.

*Contractual Allowances and Discounts.* Hospitals agree to accept payment amounts that are less than charges from some third party payers such as Blue Cross/Blue Shield, Medicare, Medicaid, managed care organizations and private insurance companies. When done as a result of a formal contract or agreement the amounts are recorded as a contractual allowance. Other billings for less than usual and customary charges are recorded as discounts.

*Net Patient Revenue.* The sum of inpatient and outpatient revenue less contractual allowances and discounts.

*Total Operating Expenses.* The total of expenses recorded in pro-

viding care for both inpatient and outpatient services.

*All Other Expenses.* The costs of all expenses not related to patient care are recorded in this category and include such things as parking, gift shop and cafeteria, fund raising and investment management.

*All Other Income.* Income for the categories included in other expenses. During the 1998-2000 period investment income was an important component of the overall positive results.

*Surplus/Deficit.* Virtually all Michigan hospitals are not-for-profit organizations and year-end financial results are classified as a surplus or deficit rather than a profit or loss.

## About the Data

Each year hospitals participating in the Medicare and Medicaid programs file cost reports and supplemental data with the federal and state governments. These reports provide verification of past reimbursement amounts and are used by the state to set future payments for the Michigan Medicaid program.

The following tables, charts and analyses

are based on information filed for two recent fiscal years. Cost reports were filed for 170 hospitals for the periods in this report: 20 of which are not included. Of these, 6 are psychiatric hospitals, 6 closed between 1998 and 2000 and 8 did not have complete data for both years (See listing on page 9). Available data for these 20 hospitals can be found on the CRC website at: [www.crcmich.org](http://www.crcmich.org).

Overall financial results for 150 hospitals by major income and expense category are included. Data for 1998 reflects results for individual hospital fiscal years from October 1, 1997 through September 30, 1998. The 2000 data is for the period October 1, 1999, through September 30, 2000.

## Data Characteristics

Hospital fiscal years end at different times (most are either December 31 or June 30) so that the impact of a particular federal or state policy change or reimbursement alteration or change in economic climate can be reflected unevenly in the data of different hospitals. Hospitals may also file amended reports and the data in this memorandum may not reflect these.

Certain hospital entities have merged, changed names and/or received new iden-

tification numbers between 1998 and 2000. In these cases, the 2000 name and identifier are used.

The data in this report are derived from cost reports that are audited for compliance to independent auditor statements.

One-time income and/or expense events occur. Reimbursement from Medicare and Medicaid are sometimes in dispute for a period of years with the final result being

recorded in a single year. Large bequests are required to be recorded in their entirety in the year a hospital is given the commitment although actual receipts may be spread across future time periods. Bad debt write-offs may fluctuate from one year to the next.

While psychiatric hospitals are not included, many hospitals included do provide psychiatric services and those revenues and costs are reflected in the data.

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## Hospital Specific Data

Results for 150 individual hospitals are shown below. Hospitals are those with a unique Medicare and Medic-

aid identification number. In some cases, separate facility locations are

included in the data of the legal entity with the unique identifier.

**Table 2**  
**Summary Finances of Individual Michigan Hospitals:**  
**Fiscal Years ending in 1998 and 2000**

<b>Hospital Name in 2000</b>	<b>Affiliation (If Any)</b>	<b>City</b>	<b>1998</b>		<b>2000</b>	
			<b>Surplus</b>		<b>Surplus</b>	
			<b>(Deficit)</b>	<b>Rank</b>	<b>(Deficit)</b>	<b>Rank</b>
University Health System		Ann Arbor	\$172,992,865	1	\$318,006,184	1
St. John Hospital	St. John Health System	Detroit	39,249,503	7	46,758,337	2
Detroit Receiving Hospital	Detroit Medical Center	Detroit	37,105,640	8	45,630,000	3
William Beaumont Hospital - Royal Oak	William Beaumont Hospital Corp.	Royal Oak	44,892,185	4	41,221,002	4
Children's Hospital of Michigan	Detroit Medical Center	Detroit	31,732,997	10	37,019,811	5
Borgess Hospital		Kalamazoo	21,264,000	17	25,665,658	6
Bronson Methodist Hospital	Bronson Group	Kalamazoo	30,991,516	11	23,789,328	7
Providence Hospital	St. John Health System	Southfield	23,644,243	14	21,556,549	8
St. Joseph Mercy Hospital - Ann Arbor	Trinity Health/ Sisters of Mercy Health Corp.	Ann Arbor	48,841,000	2	20,042,095	9
W. A. Foote Memorial Hospital		Jackson	46,077,900	3	18,897,483	10
Spectrum Health - Butterworth Campus		Grand Rapids	39,736,482	6	18,518,905	11
Spectrum Health - East Campus		E. Grand Rapids	25,317,000	12	18,358,000	12
Lakeland Hospital - St. Joseph		St. Joseph	16,392,204	20	15,195,051	13
Oakland General Hospital	Sisters of St. Joseph Health System	Madison Heights	5,562,129	37	13,937,250	14
St. Mary's Mercy Medical Center (Grand Rapids)	Trinity Health/ Sisters of Mercy Health Corp.	Grand Rapids	18,871,160	19	13,523,165	15
Crittenton Hospital		Rochester	22,941,296	15	13,505,926	16
Marquette General Hospital		Marquette	10,599,786	27	13,215,390	17
Munson Medical Center	Munson Healthcare	Traverse City	34,716,290	9	13,082,694	18
Henry Ford Wyandotte Hospital	Henry Ford Health System	Wyandotte	10,118,000	28	12,495,000	19
Holland Community Hospital		Holland	12,635,385	23	12,173,590	20
Mid-Michigan Medical Center - Midland	Mid-Michigan Regional Medical Center	Midland	19,565,904	18	12,070,663	21
William Beaumont Hospital - Troy	William Beaumont Hospital Corp.	Troy	11,752,073	25	10,428,788	22
McLaren General Hospital*		Flint	13,561,788	21	9,602,776	23
Lapeer Regional Hospital		Lapeer	2,585,325	56	8,702,381	24
Saline Community Hospital	Trinity Health/ Sisters of Mercy Health Corp.	Saline	5,851,000	35	7,874,000	25
St. Mary's Medical Center - Saginaw		Saginaw	23,794,542	13	7,857,006	26
Mercy Hospital, Port Huron	Trinity Health/ Sisters of Mercy Health Corp.	Port Huron	5,393,463	39	5,855,000	27
Covenant Medical Center, Inc.		Saginaw	30,250	119	5,458,605	28
Mt. Clemens General Osteopathic Hospital		Mt. Clemens	7,003,381	32	5,271,538	29
McPherson Hospital	Mercy Health Services	Howell	(420,946)	128	5,259,263	30
Oakwood Hospital and Medical Center	Oakwood Healthcare, Inc.	Dearborn	43,877,304	5	5,150,809	31
St. Joseph Mercy Hospital & Health Services		Clinton Twp	10,827,631	26	4,958,886	32
Oakwood Hospital Annapolis Center	Oakwood Healthcare, Inc.	Wayne	(3,210,784)	142	4,566,807	33
Pennock Hospital		Hastings	3,761,303	46	4,440,461	34
St. Joseph Mercy Oakland	Trinity Health/ Sisters of Mercy Health Corp.	Pontiac	21,539,000	16	4,435,732	35
St. John Macomb Hospital	St. John Health System	Warren	544,836	92	4,344,096	36
Bon Secours Hospital	Bon Secours Cottage Health Services	Grosse Pointe	4,135,817	44	4,270,531	37
West Shore Medical Center		Manistee	1,599,902	66	3,882,158	38
Metropolitan Hospital, Grand Rapids		Grand Rapids	(1,329,017)	138	3,769,617	39
Oaklawn Hospital		Marshall	1,548,472	68	3,754,163	40

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**Table 2 (continued)**

<u>Hospital Name in 2000</u>	<u>Affiliation</u> <u>(If Any)</u> <u>2000</u>	<u>City</u>	<u>1998</u>		<u>2000</u>	
			<u>Surplus</u> <u>(Deficit)</u>	<u>Rank</u>	<u>Surplus</u> <u>(Deficit)</u>	<u>Rank</u>
St. Mary Mercy Hospital	Trinity Health/ Sisters of Mercy Health Corp.	Livonia	4,646,163	43	3,598,622	41
Mercy Memorial Hospital		Monroe	6,152,906	33	3,354,086	42
Cottage Hospital of Grosse Pointe	Bon Secours Cottage Health Services	Grosse Pte Farms	(3,039,420)	141	3,325,573	43
North Ottawa Community Hospital		Grand Haven	(789,684)	134	3,143,812	44
Community Health Center		Coldwater	4,066,551	45	3,131,407	45
Francis Bell Memorial Hospital		Ishpeming	2,634,417	55	3,056,075	46
Gratiot Community Hospital		Alma	2,904,395	54	2,938,565	47
Detroit Riverview Hospital	Detroit-Macomb Hospital Corp.	Detroit	544,836	91	2,777,955	48
Port Huron Hospital		Port Huron	3,558,128	47	2,521,761	49
Mary Free Bed Guild		Grand Rapids	3,285,451	48	2,098,329	50
Herrick Memorial Hospital, Inc.		Tecumseh	1,251,338	76	2,097,234	51
Mecosta County General Hospital		Big Rapids	820,446	85	2,014,173	52
Alpena General Hospital		Alpena	2,909,277	53	1,983,086	53
Allegan General Hospital		Allegan	1,749,316	63	1,947,600	54
South Haven Community Hospital		South Haven	2,170,182	60	1,874,091	55
Gerber Memorial Hospital		Fremont	3,006,319	51	1,833,339	56
Dickinson County Memorial Hospital		Iron Mountain	(637,990)	133	1,750,952	57
Hackley Hospital		Muskegon	5,105,341	41	1,653,659	58
Memorial Medical Center of West Michigan		Ludington	1,736,249	64	1,631,051	59
Lake View Community Hospital		Paw Paw	1,917,494	62	1,530,630	60
Portage Health Systems		Hancock	2,379,239	58	1,439,865	61
Rehabilitation Institute	Detroit Medical Center	Detroit	3,246,000	49	1,387,208	62
Bronson Vicksburg Hospital	Bronson Group	Vicksburg	1,382,484	73	1,227,376	63
Scheurer Hospital		Pigeon	1,635,083	65	1,206,069	64
Mid-Michigan Medical Center - Clare	Mid-Michigan Regional Medical Center	Clare	604,368	88	1,162,263	65
Standish Community Hospital		Standish	872,827	82	1,094,436	66
Botsford General Osteopathic Hospital		Farmington Hills	6,050,828	34	1,038,517	67
Zeeland Community Hospital*		Zeeland	1,483,017	69	1,034,821	68
Marlette Community Hospital		Marlette	1,558,220	67	1,010,286	69
Charlevoix Area Hospital		Charlevoix	477,794	96	971,858	70
Ionia County Memorial Hospital		Ionia	1,463,485	70	943,441	71
Keweenaw Memorial Medical Center		Laurium	42,674	118	918,571	72
Sheridan Community Hospital		Sheridan	690,355	87	873,512	73
United Memorial Hospital		Greenville	1,435,194	72	860,471	74
Chippewa War Memorial Hospital		Sault Ste. Marie	196,572	111	814,424	75
Eaton Rapids Medical Center		Eaton Rapids	539,201	93	809,493	76
Memorial Hospital, Owosso		Owosso	5,849,207	36	776,956	77
Otsego County Memorial Hospital		Gaylord	575,348	89	679,727	78
St. John River District Hospital	Sisters of St. Joseph Health System	East China	701,954	86	650,046	79
Mid-Michigan Medical Center - Gladwin	Mid-Michigan Regional Medical Center	Gladwin	503,510	94	625,742	80
Hillsdale Community Health Center		Hillsdale	1,461,955	71	614,808	81
Hills & Dales General Hospital		Cass City	866,083	83	466,885	82
Lakeshore Community Hospital		Shelby	177,514	113	364,357	83
Mercy Hospital, Cadillac	Mercy Health Services	Cadillac	1,270,455	75	307,074	84
Ontonagon Memorial Hospital		Ontonagon	(417,222)	127	299,940	85
St. John - North Shores Hospital	Sisters of St. Joseph Health System	Mt. Clemens	(73,483)	122	282,161	86
Sturgis Memorial Hospital		Sturgis	964,819	79	272,605	87
Munising Memorial Hospital		Munising	239,091	108	241,998	88
Carson City Osteopathic Hospital		Carson City	158,381	114	237,783	89
Cheboygan Memorial Hospital		Cheboygan	352,381	99	219,629	90
Three Rivers Hospital		Three Rivers	246,014	107	216,923	91
Iron County General Hospital		Iron River	309,946	102	203,398	92
Grand View Hospital		Ironwood	297,396	103	192,902	93
Tawas St. Joseph Hospital		Tawas City	(275,154)	124	125,167	94
Kalkaska Memorial Health Center		Kalkaska	433,828	97	91,365	95
Southwestern Michigan Rehabilitation		Battle Creek	(38,128)	120	90,914	96
McKenzie Memorial Hospital*		Sandusky	150,343	115	75,581	97
Community Hospital, Watervliet		Watervliet	557,154	90	70,207	98
Bi-County Community Hospital	Horizon Health System	Warren	3,061,490	50	51,721	99
Clinton Memorial Hospital		St. Johns	(949,781)	135	20,109	100

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**Table 2 (continued)**

<b>Hospital Name in 2000</b>	<b>Affiliation (If Any) 2000</b>	<b>City</b>	<b>1998</b>		<b>2000</b>	
			<b>Surplus (Deficit)</b>	<b>Rank</b>	<b>Surplus (Deficit)</b>	<b>Rank</b>
Paul Oliver Memorial Hospital-Total	Munson Healthcare	Frankfort	68,036	117	16,069	101
Garden City Osteopathic Hospital		Garden City	5,216,693	40	(4,821)	102
St. Francis Hospital*		Escanaba	(3,645,756)	144	(20,560)	103
Helen Newberry Joy Hospital		Newberry	192,404	112	(43,078)	104
Hayes Green Beach Memorial Hospital		Charlotte	1,037,443	78	(70,123)	105
Straith Memorial Hospital		Southfield	324,692	100	(111,950)	106
Schoolcraft Memorial Hospital		Manistique	(252,658)	123	(173,801)	107
Rogers City Rehabilitation Hospital		Rogers City	(57,606)	121	(227,374)	108
Mackinac Straits Hospital		St. Ignace	89,675	116	(262,824)	109
Huron Memorial Hospital		Bad Axe	2,422,724	57	(281,694)	110
Kern Hospital & Medical Center		Warren	(953,091)	136	(366,869)	111
Harbor Beach Community Hospital		Harbor Beach	320,423	101	(403,783)	112
Leelanau Memorial Hospital		Northport	201,226	110	(407,246)	113
Caro Community Hospital		Caro	293,899	104	(501,814)	114
Deckerville Community Hospital		Deckerville	(415,032)	126	(553,390)	115
Doctors Hospital of Jackson		Jackson	258,396	106	(595,974)	116
Chelsea Community Hospital		Chelsea	1,226,635	77	(676,004)	117
Mercy Hospital, Grayling	Mercy Health Services	Grayling	(585,534)	131	(737,021)	118
Edward W. Sparrow Hospital		Lansing	13,188,788	22	(741,347)	119
Northern Michigan Hospitals, Inc.		Petoskey	4,655,938	42	(793,591)	120
NextCare Hospital of Muskegon		Muskegon	(3,610,139)	143	(824,340)	121
Hurley Medical Center		Flint	9,881,288	30	(876,281)	122
St. John Northeast Community Hospital*	St. John Health System	Detroit	(7,699,183)	145	(978,576)	123
Kelsey Memorial Hospital		Lakeview	(606,529)	132	(1,028,010)	124
Spectrum Health - Kent Community Campus		Grand Rapids	879,664	81	(1,048,598)	125
Oakwood Hospital Heritage Center	Oakwood Healthcare, Inc.	Taylor	826,114	84	(1,146,678)	126
Trillium Hospital		Albion	(504,266)	130	(1,154,394)	127
North Oakland Medical Center		Pontiac	(2,612,829)	140	(1,208,798)	128
Healthsource Saginaw		Saginaw	(976,414)	137	(1,264,512)	129
Great Lakes Regional Rehab Hospital		Southfield	275,631	105	(1,335,516)	130
Lee Memorial Hospital		Dowagiac	216,989	109	(1,418,618)	131
Riverside Osteopathic Hospital	Horizon Health System	Trenton	2,931,930	52	(1,634,535)	132
West Branch Regional Medical Center		West Branch	2,374,133	59	(1,723,063)	133
Pontiac Osteopathic Hospital		Pontiac	484,565	95	(2,225,371)	134
Spectrum Health - Reed City Campus		Reed City	362,868	98	(2,243,941)	135
Bay Medical Center		Bay City	5,499,425	38	(2,796,142)	136
Central Michigan Community Hospital		Mt. Pleasant	898,647	80	(2,986,055)	137
Madison Community Hospital		Madison Heights	(389,504)	125	(3,015,067)	138
Oakwood Hospital Seaway Center	Oakwood Healthcare, Inc.	Trenton	(436,338)	129	(3,978,651)	139
Emma L. Bixby Hospital		Adrian	1,340,706	74	(5,791,299)	140
Ingham Regional Medical Center	McLaren Health Care Corp.	Lansing	10,058,226	29	(6,708,582)	141
Mercy General Health Partners	Trinity Health/ Sisters of Mercy Health Corp.	Muskegon	2,145,893	61	(7,133,521)	142
Genesys Regional Medical Center - Flint Osteo Campus	Genesys Regional Medical Center	Grand Blanc	(27,935,592)	149	(10,532,973)	143
Huron Valley - Sinai Hospital	Detroit Medical Center	Commerce Twp	7,078,187	31	(11,608,000)	144
Battle Creek Health System	Trinity Health/ Sisters of Mercy Health Corp.	Battle Creek	12,408,483	24	(13,931,459)	145
Mercy Hospital, Detroit	Trinity Health/ Sisters of Mercy Health Corp.	Detroit	(8,459,000)	146	(15,433,581)	146
Forest Health Medical Center, Inc.	Oakwood Healthcare, Inc.	Ypsilanti	(1,623,917)	139	(17,296,594)	147
Harper University Hospital	Detroit Medical Center	Detroit	(20,127,487)	147	(32,607,000)	148
Sinai-Grace Hospital	Detroit Medical Center	Detroit	(21,225,009)	148	(49,384,308)	149
Henry Ford Hospital	Henry Ford Health System	Detroit	<u>(72,525,705)</u>	150	<u>(91,118,290)</u>	150
			\$863,083,114		\$635,387,359	

\* Cost reports subject to final acceptance by the Department of Community Health

Source: Medicaid cost reports filed with the Michigan Department of Community Health

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## Income from Patient Services

The majority of hospitals in Michigan are losing money caring for patients. In total, hospital deficits from providing patient services, both inpatient and outpatient, grew from (\$355.4) million in 1998 to (\$821.8)

million in 2000.

In 1998, 65 hospitals showed surpluses from net patient services income totaling \$197.5 million while 85 hospitals had deficits totaling

\$552.9 million. In 2000, 45 hospitals had surpluses in net patient services income of \$107.3 million and 105 hospitals had deficits totaling \$929.1 million.

## Income from Non-patient Related Activities

The addition of income and expenses not directly related to patient care improves the overall picture. This is because many hospitals had significant income from contributions, invest-

ments and other income producing activities in 1998 and 2000.

The combination of “Net Income from Services to Patients” and “Total

Other Income and Expense” results in the overall surplus or deficit for each hospital in **Table 2**.

**Table 3**  
**Income and Expense Data by Individual Michigan Hospitals:**  
**Fiscal Years ending in 1998 and 2000**

Hospital Name in 2000	1998				2000			
	Net Income from Services to Patients	Rank	Total Other Income and Expense	Rank	Net Income from Services to Patients	Rank	Total Other Income and Expense	Rank
William Beaumont Hospital - Royal Oak	\$ 3,492,932	19	\$ 41,399,253	6	\$ 9,741,698	1	\$ 31,479,304	12
Lakeland Hospital - St. Joseph	8,958,524	8	7,433,680	39	9,633,209	2	5,561,842	42
Munson Medical Center	9,372,398	6	25,343,892	16	8,250,162	3	4,832,532	46
Ingham Regional Medical Center	9,637,656	5	420,570	119	8,030,125	4	(14,738,707)	150
Garden City Osteopathic Hospital	11,281,474	4	(6,064,781)	150	7,538,754	5	(7,543,575)	149
Lapeer Regional Hospital	1,186,164	33	1,399,161	74	6,677,647	6	2,024,734	66
Saline Community Hospital	3,967,500	18	1,883,500	67	5,922,000	7	1,952,000	68
Crittenton Hospital	8,970,137	7	13,971,159	24	4,662,169	8	8,843,757	35
McLaren General Hospital	8,750,832	9	4,810,956	48	4,284,799	9	5,317,977	44
Oakwood Hospital Annapolis Center	(5,378,690)	138	2,167,906	62	4,243,654	10	323,153	127
William Beaumont Hospital - Troy	3,433,417	20	8,318,656	33	4,228,121	11	6,200,667	38
Oaklawn Hospital	1,434,673	31	113,799	140	3,576,407	12	177,756	134
McPherson Hospital	(2,217,946)	120	1,797,000	68	3,413,263	13	1,846,000	70
Cottage Hospital of Grosse Pointe	(3,511,506)	130	472,086	113	2,754,508	14	571,065	114
Mercy Memorial Hospital	1,470,294	30	4,682,612	49	2,706,864	15	647,222	109
West Shore Medical Center	646,727	47	953,175	88	2,534,579	16	1,347,579	78
Oakland General Hospital	1,214,170	32	4,347,959	50	2,189,859	17	11,747,391	26
Community Health Center	2,932,692	21	1,133,859	83	2,038,573	18	1,092,834	84
Ionia County Memorial Hospital	1,952,062	26	(488,577)	147	2,019,279	19	(1,075,838)	148
Herrick Memorial Hospital, Inc.	826,139	45	425,199	118	1,585,110	20	512,124	119
South Haven Community Hospital	862,696	44	1,307,486	76	1,165,853	21	708,238	105
Holland Community Hospital	(42,711)	69	12,678,096	25	1,044,007	22	11,129,583	27
Dickinson County Memorial Hospital	(1,827,909)	115	1,189,919	82	1,031,566	23	719,386	103
Pennock Hospital	2,681,837	22	1,079,466	85	1,005,128	24	3,435,333	55
Bronson Vicksburg Hospital	554,763	48	827,721	92	998,145	25	229,231	130
Allegan General Hospital	1,067,295	37	682,021	103	984,383	26	963,217	94
Mecosta County General Hospital	352,297	51	468,149	114	940,113	27	1,074,060	86
Marlette Community Hospital	970,429	42	587,791	108	591,531	28	418,755	124
Eaton Rapids Medical Center	255,712	54	283,489	125	584,445	29	225,048	131
Francis Bell Memorial Hospital	2,039,228	25	595,189	107	508,211	30	2,547,864	61
Zeeland Community Hospital	1,081,350	36	401,667	121	419,264	31	615,557	112
Lake View Community Hospital	896,192	43	1,021,302	86	285,657	32	1,244,973	80
Mercy Hospital, Port Huron	(2,084,561)	119	7,478,024	38	262,043	33	5,592,957	41
Scheurer Hospital	990,180	41	644,903	104	233,349	34	972,720	92
Sheridan Community Hospital	169,696	58	520,659	111	226,721	35	646,791	110

# CRC Memorandum

**Table 3 (continued)**

<b>Hospital Name in 2000</b>	<b>1998</b>				<b>2000</b>			
	<b>Net Income From Services</b>		<b>Total Other Income and Expense</b>		<b>Net Income From Services</b>		<b>Total Other Income and Expense</b>	
	<b>To Patients</b>	<b>Rank</b>	<b>Expense</b>	<b>Rank</b>	<b>To Patients</b>	<b>Rank</b>	<b>Expense</b>	<b>Rank</b>
Memorial Hospital, Owosso	5,849,207	12	0	145	210,765	36	566,191	115
Ontonagon Memorial Hospital	(567,876)	90	150,654	137	177,848	37	122,092	141
Lakeshore Community Hospital	(62,536)	70	240,050	131	144,211	38	220,146	132
Grand View Hospital	(6,191,638)	139	6,489,034	41	118,699	39	74,203	144
United Memorial Hospital	(614,239)	93	2,049,433	65	85,440	40	775,031	100
Otsego County Memorial Hospital	169,766	57	405,582	120	77,685	41	602,042	113
Gratiot Community Hospital	1,179,086	34	1,725,309	71	70,957	42	2,867,608	59
Gerber Memorial Hospital	(293,806)	79	3,300,125	54	64,370	43	1,768,969	71
Detroit Riverview Hospital	(1,532,829)	109	2,077,665	63	62,874	44	2,715,081	60
Mary Free Bed Guild	(1,767,373)	113	5,052,824	45	24,416	45	2,073,913	64
Keweenaw Memorial Medical Center	(671,924)	95	714,598	100	(51,208)	46	969,779	93
Three Rivers Hospital	48,812	64	197,202	135	(59,388)	47	276,311	128
Mid-Michigan Medical Center - Clare	(323,162)	81	927,530	90	(62,603)	48	1,224,866	81
Sturgis Memorial Hospital	439,846	49	524,973	110	(153,876)	49	426,481	123
Cheboygan Memorial Hospital	(859,309)	99	1,211,690	81	(192,876)	50	412,505	125
Straith Memorial Hospital	119,884	62	204,808	133	(272,836)	51	160,886	138
Charlevoix Area Hospital	(261,602)	77	739,396	99	(305,171)	52	1,277,029	79
Harbor Beach Community Hospital	137,778	60	182,645	136	(313,137)	53	(90,646)	147
Memorial Medical Center of West Michigan	(281,173)	78	2,017,422	66	(369,309)	54	2,000,360	67
Kern Hospital & Medical Center	(992,650)	104	39,559	143	(377,597)	55	10,728	145
Mid-Michigan Medical Center - Gladwin	(358,117)	83	861,627	91	(396,198)	56	1,021,940	87
Paul Oliver Memorial Hospital-Total	(321,625)	80	389,661	122	(426,080)	57	442,149	120
Munising Memorial Hospital	(19,342)	68	258,433	130	(436,606)	58	678,604	107
Standish Community Hospital	70,565	63	802,262	94	(456,806)	59	1,551,242	74
Helen Newberry Joy Hospital	(260,796)	76	453,200	115	(469,754)	60	426,676	122
St. John - North Shores Hospital	(345,232)	82	271,749	127	(481,146)	61	763,307	101
Kalkaska Memorial Health Center	(192,794)	74	626,622	105	(534,819)	62	626,184	111
Hills & Dales General Hospital	302,663	52	563,420	109	(549,789)	63	1,016,674	89
Southwestern Michigan Rehabilitation	(172,833)	73	134,705	138	(561,339)	64	652,253	108
Iron County General Hospital	(2,349)	66	312,295	124	(607,760)	65	811,158	99
Mercy Hospital, Cadillac	(118,287)	71	1,388,742	75	(617,009)	66	924,083	96
Chippewa War Memorial Hospital	(1,467,121)	108	1,663,693	72	(653,387)	67	1,467,811	75
Community Hospital, Watervliet	(141,478)	72	698,632	101	(667,372)	68	737,579	102
Caro Community Hospital	227,876	55	66,023	142	(669,837)	69	168,023	137
Schoolcraft Memorial Hospital	(474,358)	86	221,700	132	(709,404)	70	535,603	117
Portage Health Systems	1,164,933	35	1,214,306	80	(725,116)	71	2,164,981	63
North Ottawa Community Hospital	(3,470,797)	128	2,681,113	59	(729,930)	72	3,873,742	52
Deckerville Community Hospital	(528,075)	88	113,043	141	(735,086)	73	181,696	133
St. John River District Hospital	(551,473)	89	1,253,427	77	(758,432)	74	1,408,478	77
Mr. Clemens General Osteopathic Hospital	(870,034)	102	7,873,415	36	(781,093)	75	6,052,631	39
Rogers City Rehabilitation Hospital	(503,684)	87	446,078	116	(785,180)	76	557,806	116
Tawas St. Joseph Hospital	(1,748,672)	112	1,473,518	73	(792,372)	77	917,539	97
NextCare Hospital of Muskegon	(4,827,344)	134	1,217,205	79	(824,340)	78	0	146
Hillsdale Community Health Center	698,260	46	763,695	97	(846,627)	79	1,461,435	76
Doctors Hospital of Jackson	(16,798)	67	275,194	126	(862,229)	80	266,255	129
Henry Ford Wyandotte Hospital	4,890,109	14	5,227,891	44	(921,000)	81	13,416,000	24
Leelanau Memorial Hospital	(586,289)	91	787,515	96	(937,712)	82	530,466	118
St. Francis Hospital	(4,437,175)	132	791,419	95	(951,702)	83	931,142	95
Marquette General Hospital	2,324,126	24	8,275,660	34	(1,043,973)	84	14,259,363	21
Clinton Memorial Hospital	(1,442,548)	107	492,767	112	(1,108,538)	85	1,128,647	83
Spectrum Health - Kent Community Campus	(861,290)	100	1,740,954	70	(1,130,789)	86	82,191	143
Port Huron Hospital	297,605	53	3,260,523	55	(1,136,964)	87	3,658,725	54
Huron Memorial Hospital	1,682,187	28	740,537	98	(1,140,105)	88	858,411	98
Kelsey Memorial Hospital	(865,995)	101	259,466	129	(1,143,710)	89	115,700	142
Hayes Green Beach Memorial Hospital	(209,184)	75	1,246,627	78	(1,160,895)	90	1,090,772	85
Oakwood Hospital Heritage Center	389,036	50	437,078	117	(1,315,270)	91	168,592	136
Mackinac Straits Hospital	(718,833)	96	808,508	93	(1,430,368)	92	1,167,544	82
McKenzie Memorial Hospital	(948,558)	103	1,098,901	84	(1,570,807)	93	1,646,388	72
Trillium Hospital	(634,393)	94	130,127	139	(1,590,009)	94	435,615	121
Carson City Osteopathic Hospital	(4,076,888)	131	4,235,269	51	(1,790,494)	95	2,028,277	65

# CRC Memorandum

**Table 3 (continued)**

<b>Hospital Name in 2000</b>	<b>1998</b>				<b>2000</b>			
	<b>Net Income From Services</b>		<b>Total Other Income and Expense</b>		<b>Net Income From Services</b>		<b>Total Other Income and Expense</b>	
	<b>To Patients</b>	<b>Rank</b>	<b>Expense</b>	<b>Rank</b>	<b>To Patients</b>	<b>Rank</b>	<b>Expense</b>	<b>Rank</b>
Alpena General Hospital	16,373	65	2,892,904	57	(1,922,801)	96	3,905,887	51
West Branch Regional Medical Center	1,690,208	27	683,925	102	(2,050,202)	97	327,139	126
Lee Memorial Hospital	(409,212)	85	626,201	106	(2,110,747)	98	692,129	106
North Oakland Medical Center	(2,267,702)	121	(345,127)	146	(2,220,247)	99	1,011,449	91
Healthsource Saginaw	(1,991,828)	118	1,015,414	87	(2,285,224)	100	1,020,712	88
St. John Macomb Hospital	(1,532,829)	110	2,077,665	64	(2,292,192)	101	6,636,288	37
Mercy Hospital, Grayling	(1,535,975)	111	950,441	89	(2,346,612)	102	1,609,591	73
Spectrum Health - Reed City Campus	1,066,878	38	(704,010)	148	(2,420,098)	103	176,157	135
Great Lakes Regional Rehab Hospital	1,674,730	29	(1,399,099)	149	(3,215,346)	104	1,879,830	69
Hackley Hospital	138,864	59	4,966,477	47	(3,316,479)	105	4,970,138	45
Oakwood Hospital and Medical Center	6,131,794	11	37,745,510	8	(3,708,612)	106	8,859,421	34
Madison Community Hospital	(592,404)	92	202,900	134	(3,731,298)	107	716,231	104
Oakwood Hospital Seaway Center	(794,051)	98	357,713	123	(4,112,343)	108	133,692	140
Borgess Hospital	(12,929,388)	142	34,193,388	10	(4,411,245)	109	30,076,903	14
Botsford General Osteopathic Hospital	1,012,117	40	5,038,711	46	(4,425,650)	110	5,464,167	43
St. Mary's Medical Center - Saginaw	11,501,667	3	12,292,875	26	(4,621,602)	111	12,478,608	25
Riverside Osteopathic Hospital	184,118	56	2,747,812	58	(5,005,762)	112	3,371,227	56
St. Joseph Mercy Hospital & Health Services	122,995	61	10,704,636	28	(5,005,895)	113	9,964,781	32
Chelsea Community Hospital	(2,758,108)	124	3,984,743	52	(5,113,152)	114	4,437,148	48
Mid-Michigan Medical Center - Midland	(2,858,254)	125	22,424,158	18	(5,163,839)	115	17,234,502	20
St. John Northeast Community Hospital	(13,020,227)	143	5,321,044	43	(5,184,747)	116	4,206,171	49
Covenant Medical Center, Inc.	(16,244,361)	145	16,274,611	23	(5,191,433)	117	10,650,038	29
Pontiac Osteopathic Hospital	(3,477,452)	129	3,962,017	53	(5,508,749)	118	3,283,378	57
Spectrum Health - East Campus	(1,058,522)	105	26,375,522	14	(5,573,280)	119	23,931,280	15
Bi-County Community Hospital	(2,740,942)	122	5,802,432	42	(5,826,856)	120	5,878,577	40
Metropolitan Hospital, Grand Rapids	(1,333,054)	106	4,037	144	(6,452,794)	121	10,222,411	31
Bon Secours Hospital	(4,882,384)	135	9,018,201	30	(6,548,990)	122	10,819,521	28
Emma L. Bixby Hospital	(408,149)	84	1,748,855	69	(6,803,705)	123	1,012,406	90
Central Michigan Community Hospital	(1,769,944)	114	2,668,591	60	(7,117,199)	124	4,131,144	50
University Health System	13,653,630	2	159,339,235	1	(7,303,738)	125	325,309,922	1
St. John Hospital	7,811,467	10	31,438,036	11	(7,413,274)	126	54,171,611	5
Providence Hospital	1,036,704	39	22,607,539	17	(8,797,148)	127	30,353,697	13
Rehabilitation Institute	(4,904,000)	136	8,150,000	35	(9,100,525)	128	10,487,733	30
Mercy General Health Partners	(750,756)	97	2,896,649	56	(11,000,309)	129	3,866,788	53
Bronson Methodist Hospital	4,400,837	16	26,590,679	13	(11,200,659)	130	34,989,987	11
Bay Medical Center	(3,109,271)	127	8,608,696	31	(11,312,733)	131	8,516,591	36
Children's Hospital of Michigan	(5,164,003)	137	36,897,000	9	(12,299,189)	132	49,319,000	6
St. Joseph Mercy Oakland	5,023,000	13	16,516,000	22	(14,456,268)	133	18,892,000	18
Huron Valley - Sinai Hospital	4,527,187	15	2,551,000	61	(14,536,000)	134	2,928,000	58
Edward W. Sparrow Hospital	(9,102,130)	140	22,290,918	19	(14,909,286)	135	14,167,939	22
Forest Health Medical Center, Inc.	(1,892,938)	116	269,021	128	(17,454,244)	136	157,650	139
Mercy Hospital, Detroit	(17,706,209)	146	9,247,209	29	(17,915,437)	137	2,481,856	62
Battle Creek Health System	4,083,512	17	8,324,971	32	(18,525,912)	138	4,594,453	47
St. Mary Mercy Hospital	(2,756,341)	123	7,402,504	40	(19,115,067)	139	22,713,689	16
Hurley Medical Center	(15,640,167)	144	25,521,455	15	(19,743,833)	140	18,867,552	19
Northern Michigan Hospitals, Inc.	(2,901,814)	126	7,557,752	37	(22,836,222)	141	22,042,631	17
Genesys Regional Medical Center - Flint Osteo Campus	(38,712,451)	147	10,776,859	27	(24,485,845)	142	13,952,872	23
Detroit Receiving Hospital	(1,893,772)	117	38,999,412	7	(24,620,738)	143	70,250,738	4
St. Joseph Mercy Hospital - Ann Arbor	2,655,843	23	46,185,157	4	(25,382,905)	144	45,425,000	7
W. A. Foote Memorial Hospital	(4,545,095)	133	50,622,995	3	(25,543,947)	145	44,441,430	9
St. Mary's Mercy Medical Center (Grand Rapids)	(11,840,722)	141	30,711,882	12	(31,410,119)	146	44,933,284	8
Spectrum Health - Butterworth Campus	19,316,088	1	20,420,394	20	(57,510,074)	147	76,028,979	3
Sinai-Grace Hospital	(41,245,989)	148	20,020,980	21	(58,734,644)	148	9,350,336	33
Harper University Hospital	(65,052,487)	149	44,925,000	5	(73,718,000)	149	41,111,000	10
Henry Ford Hospital	<u>(192,438,832)</u>	150	<u>119,913,127</u>	2	<u>(209,492,142)</u>	150	<u>118,373,852</u>	2
	<b>\$(355,428,348)</b>		<b>\$1,218,511,462</b>		<b>\$(821,764,944)</b>		<b>\$1,457,152,303</b>	

Source: Medicaid cost reports filed with the Michigan Department of Community Health



# CRC Memorandum

## Affiliated Hospitals

Forty-eight hospitals are formally affiliated with another organizational entity (see **Table 2**). The total net

patient income, total other income and expense and surplus (deficit) for the hospitals of these systems included

in this Memorandum are shown in **Table 4**.

**Table 4**  
**Summary Finances of Affiliated Michigan Hospitals:**  
**Fiscal Years ending in 1998 and 2000**

	1998			2000		
	Net Income from Services to Patients	Total Other Income and Expense	Surplus (Deficit)	Net Income from Services to Patients	Total Other Income and Expense	Surplus (Deficit)
<b>Affiliated Hospital Systems 2000</b>						
Bon Secours Cottage Health Services	(8,393,890)	9,490,287	1,096,397	(3,794,482)	11,390,586	7,596,104
Bronson Group	4,955,600	27,418,400	32,374,000	(10,202,514)	35,219,218	25,016,704
Detroit Medical Center	(113,733,064)	151,543,392	37,810,328	(193,009,096)	183,446,807	(9,562,289)
Detroit-Macomb Hospital Corp.	(1,532,829)	2,077,665	544,836	62,874	2,715,081	2,777,955
Genesys Regional Medical Center	(38,712,451)	10,776,859	(27,935,592)	(24,485,845)	13,952,872	(10,532,973)
Henry Ford Health System	(187,548,723)	125,141,018	(62,407,705)	(210,413,142)	131,789,852	(78,623,290)
Horizon Health System	(2,556,824)	8,550,244	5,993,420	(10,832,618)	9,249,804	(1,582,814)
McLaren Health Care Corp.	9,637,656	420,570	10,058,226	8,030,125	(14,738,707)	(6,708,582)
Mercy Health Services	(3,872,208)	4,136,183	263,975	449,642	4,379,674	4,829,316
Mid-Michigan Regional Medical Center	(3,539,533)	24,213,315	20,673,782	(5,622,640)	19,481,308	13,858,668
Munson Healthcare	9,050,773	25,733,553	34,784,326	7,824,082	5,274,681	13,098,763
Oakwood Healthcare, Inc.	(1,544,849)	40,977,228	39,432,379	(22,346,815)	9,642,508	(12,704,307)
Sisters of St. Joseph Health System	317,465	5,873,135	6,190,600	950,281	13,919,176	14,869,457
St. John Health System	(5,704,885)	61,444,284	55,739,399	(23,687,361)	95,367,767	71,680,406
Trinity Health/Sisters of Mercy Health Corp.	(19,408,734)	130,645,896	111,237,162	(131,621,974)	150,452,027	18,830,053
William Beaumont Hospital Corp.	6,926,349	49,717,909	56,644,258	13,969,819	37,679,971	51,649,790

Source: Medicaid cost reports filed with the Michigan Department of Community Health

## Hospitals Not Included in the Memorandum

### Psychiatric Hospitals:

- Aurora Healthcare, Inc.
- Forest View Psychiatric Hospital
- Harbor Oaks Hospital
- Havenwyck Hospital
- Kingswood Psychiatric Hospital
- Pine Rest Christian Hospital

### Hospitals Without Some Data Available for Both Years:

- Addison Community Hospital Authority
- Baraga County Memorial Hospital
- Kindred Hospital - Detroit
- Kindred Hospital - Metro Detroit
- Lakeland Specialty Hospital at Berrien Center
- Select Specialty Hospital - Macomb County
- Select Specialty Hospital - Flint
- Select Specialty Hospital - Western Michigan

### Hospitals that Closed Between 1998 & 2000

- Arborview Hospital (Closed 4/30/00)
- C.C.S./Lansing, Inc. (Closed 11/19/99)
- Greater Detroit Hospital - Medical Center, Inc. (Closed 12/31/99)
- Morenci Area Hospital (Closed 12/31/97)
- Oakwood Downriver Medical Center (Closed 12/31/99)
- Renaissance Hospital & Medical Centers (Closed 7/1/99)

# CRC Memorandum

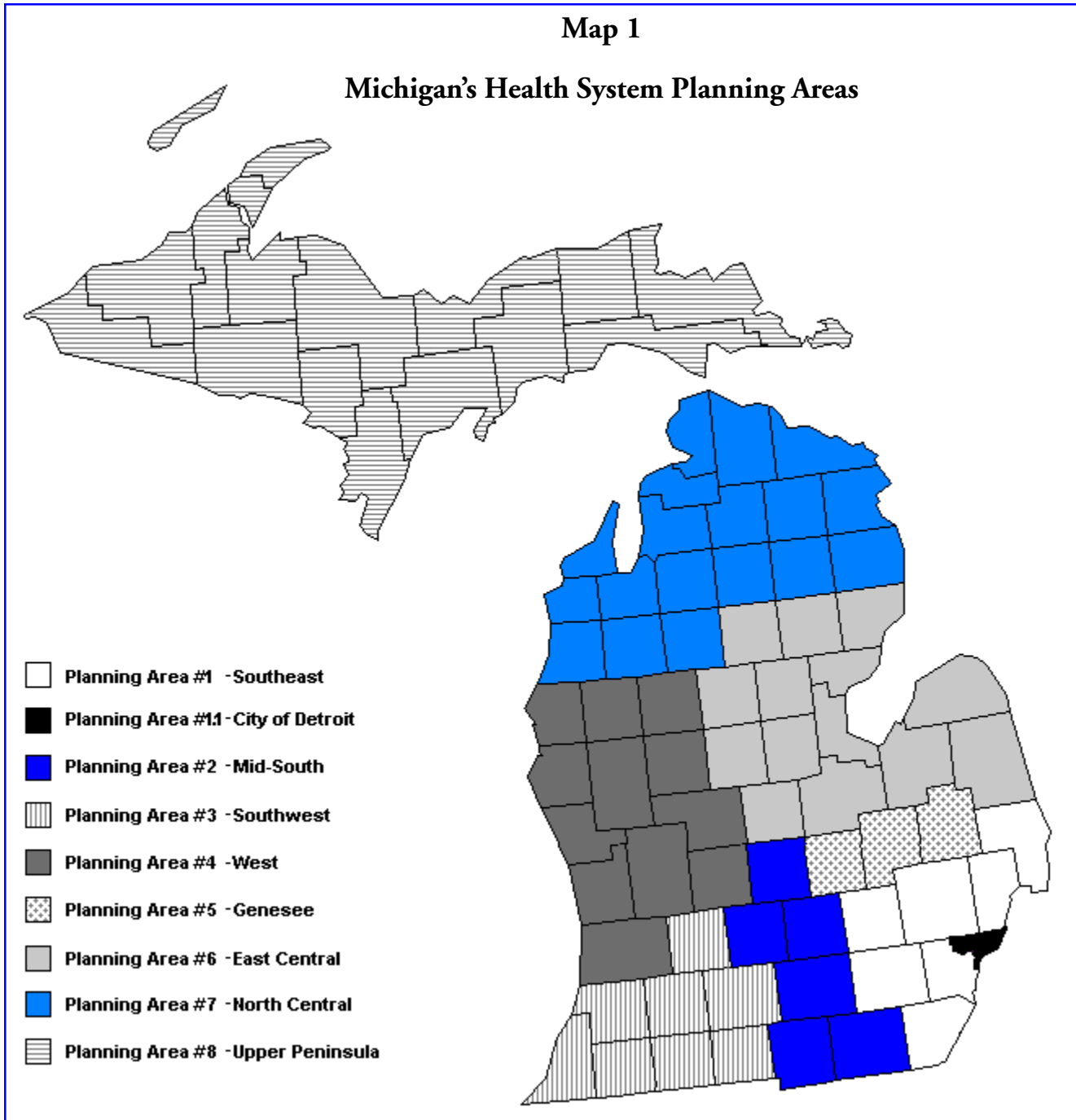
## Health Systems Planning Areas

In the late 1960s, the state designated 8 health systems planning areas (See **Map 1**). **Table 5** reflects financial data for these areas with the City of Detroit separated from the southeast area. With the exception of the City

of Detroit, each area reflects an overall surplus for its hospitals. Each area, including Detroit, shows a deficit from the provision of patient care in 2000 and a surplus from “Other Income and Expense” in both 1998 and

2000.

Individual hospitals sorted by health systems planning areas are shown in a table available on the website.



# CRC Memorandum

**Table 5**  
**Net Income from Services to Patients and Surplus (Deficit)**  
**by Health System Areas**  
**(See Map for Area Designations)**

	Area Name	1998						2000					
		Surplus (Deficit)	Rank	Net Income from Services to Patients	Rank	Total Other Income/Expenses	Rank	Surplus (Deficit)	Rank	Net Income from Services to Patients	Rank	Total Other Income/Expenses	Rank
Area 1	Southeast*	\$462,613,640	1	\$31,374,246	1	\$431,239,394	1	\$485,001,089	1	\$(107,605,867)	7	\$592,606,956	1
Area 4	West	125,027,156	2	(1,158,625)	4	126,185,781	3	63,627,997	3	(132,497,701)	8	196,125,698	3
Area 3	Southwest	97,345,271	3	13,007,080	2	84,338,191	4	64,754,343	2	(20,577,575)	3	85,331,918	4
Area 2	Mid-South	74,264,172	4	(4,306,137)	5	78,570,309	5	8,531,802	8	(41,035,547)	5	49,567,349	6
Area 6	East Central	57,845,138	5	(13,414,896)	7	71,260,034	6	20,035,747	5	(43,882,486)	6	63,918,233	5
Area 7	North Central	46,617,335	6	2,923,885	3	43,693,450	7	19,068,428	6	(20,042,056)	2	39,110,484	8
Area 8	Upper Peninsula	12,027,574	7	(11,111,034)	6	23,138,608	9	21,633,252	4	(5,242,954)	1	26,876,206	9
Area 5	Genesee	5,500,236	8	(37,595,986)	8	43,096,222	8	8,683,145	7	(32,464,936)	4	41,148,081	7
Area 1.1	City of Detroit	<u>(18,157,408)</u>	9	<u>(335,146,881)</u>	9	<u>316,989,473</u>	2	<u>(55,948,444)</u>	9	<u>(418,415,822)</u>	9	<u>362,467,378</u>	2
	TOTAL	\$863,083,114		\$ (355,428,348)		\$1,218,511,462		\$635,387,359		\$(821,764,944)		\$1,457,152,303	

\* Without the City of Detroit

Source: Medicaid cost reports filed with the Michigan Department of Community Health

## Summary

While surpluses and deficits for individual Michigan hospitals varied significantly in 1998 and 2000, fewer hospitals realized surpluses in 2000 than in 1998. Further, the total amount of surpluses for all hospitals dropped while revenues increased resulting in a lowered surplus as a percent of net patient revenue from 6.3

percent to 4.5 percent.

It is income from revenue sources other than patient care that permits many Michigan hospitals to remain financially viable. More than one-half of all hospitals lost money providing patient care in both 1998 and 2000.

Information for 2001, scheduled to

be available next fall, will disclose what affect the economic downturn has had on investment and contributed income, what changes have taken place in net income from patient services, and, whether gains in efficiency, economy and reimbursement are resulting in improved bottom lines.

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## Hospital Finance Series Data Available Online

The data presented in the tables in this publication is available on the CRC website in different listings to better enable identification of the finances of individual hospitals. These tables are sorted in rank order (as they appear in this publication), in alphabetical order, and in the Health System Areas to which they belong.

Additional data available only on the CRC website includes:

- supporting data used to calculate the surplus(deficit) of each hospital
- each hospital's surplus(deficit) as a percent of net patient revenue, and
- net patient revenue and total other income and expenses relative to each hospital's surplus(deficit)

To view these tables online, go to: <http://www.crcmich.org/PUBLICAT/2000s/2002/memo1060.html> and click on the links to the tables.