

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

**State of Connecticut
Department of Social Services
Hartford, Connecticut**

DSH Year Ended September 30, 2011

Prepared by:



**MYERS AND
STAUFFER_{LC}**
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report
and
Report on DSH Verifications**



Connecticut Department of Social Services
Hartford, Connecticut

Independent Accountant's Report

We have examined the state of Connecticut'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, 2011. The state of Connecticut is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Connecticut'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 Connecticut'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 Connecticut's compliance with federal Medicaid DSH requirements.

Our examination was conducted for the purpose of forming an opinion on the state of Connecticut'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 Connecticut's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2011.

Myers and Stauffer LC

Owings Mills, Maryland
December 23, 2014

State of Connecticut Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2011

As required by 42 CFR §455.304(d) the state of Connecticut 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 and Federal Register/Vol. 79, No. 232, December 3, 2014.

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

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 (table), if a hospital had total Medicaid payments in excess of the calculated Medicaid cost, the excess was used to reduce the total uncompensated care costs.

State of Connecticut Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2011

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 Connecticut 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 Connecticut
 Report on DSH Verifications (table)
 For the Medicaid State Plan Rate Year Ended September 30, 2011

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?
BRIDGEPORT HOSPITAL	Yes	7,580,434	27,672,983	20,092,549	Yes	Yes	Yes	Yes
BRISTOL HOSPITAL, INC	Yes	709,662	10,597,512	9,887,850	Yes	Yes	Yes	Yes
CHARLOTTE HUNGERFORD HOSPITAL	Yes	1,288,088	4,298,335	3,010,247	Yes	Yes	Yes	Yes
CONNECTICUT CHILDRENS MEDICAL CENTER	Yes	10,859,639	18,417,796	7,558,157	Yes	Yes	Yes	Yes
CONNECTICUT MENTAL HEALTH CENTER	Yes	4,507,959	11,916,397	7,408,438	Yes	Yes	Yes	Yes
CONNECTICUT VALLEY HOSPITAL	Yes	88,576,737	152,009,918	63,433,181	Yes	Yes	Yes	Yes
DANBURY HOSPITAL	Yes	5,446,395	28,171,769	22,725,374	Yes	Yes	Yes	Yes
DAY KIMBALL HOSPITAL	Yes	939,503	1,750,990	811,487	Yes	Yes	Yes	Yes
DEPT OF VETERANS AFFAIRS HOSP SERV	Yes	13,276,145	2,558,327	(10,717,818)	Yes	Yes	Yes	Yes
GREENWICH HOSPITAL	Yes	1,620,532	15,216,016	13,595,484	Yes	Yes	Yes	Yes
HARTFORD HOSPITAL	Yes	13,587,235	32,391,148	18,803,913	Yes	Yes	Yes	Yes
HOSPITAL OF SAINT RAPHAEL	Yes	5,203,620	13,618,947	8,415,327	Yes	Yes	Yes	Yes
JOHN DEMPSEY HOSPITAL	Yes	6,253,110	16,183,302	9,930,192	Yes	Yes	Yes	Yes
JOHNSON MEMORIAL HOSPITAL	Yes	441,618	8,439,888	7,998,270	Yes	Yes	Yes	Yes
LAWRENCE & MEMORIAL HOSPITAL	Yes	3,691,193	15,000,467	11,309,274	Yes	Yes	Yes	Yes
MANCHESTER MEMORIAL HOSPITAL	Yes	1,348,203	9,166,139	7,817,936	Yes	Yes	Yes	Yes
MIDDLESEX HOSPITAL	Yes	3,780,615	10,678,085	6,897,470	Yes	Yes	Yes	Yes
MIDSTATE MEDICAL CENTER	Yes	1,904,948	14,340,688	12,435,740	Yes	Yes	Yes	Yes
MILFORD HOSPITAL INC	Yes	1,390,783	4,858,312	3,467,529	Yes	Yes	Yes	Yes
NEW MILFORD HOSPITAL	Yes	588,018	4,710,036	4,122,018	Yes	Yes	Yes	Yes
NORWALK HOSPITAL	Yes	5,211,230	17,654,947	12,443,717	Yes	Yes	Yes	Yes
ROCKVILLE GENERAL HOSPITAL INC	Yes	510,346	2,932,409	2,422,063	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	10,497,571	36,270,714	25,773,143	Yes	Yes	Yes	Yes
SHARON HOSPITAL	Yes	557,305	2,488,418	1,931,113	Yes	Yes	Yes	Yes
SOUTHWEST CT MENTAL HEALTH SYSTEM	Yes	10,191,241	23,488,845	13,297,604	Yes	Yes	Yes	Yes
ST MARYS HOSPITAL	Yes	3,540,817	7,537,644	3,996,827	Yes	Yes	Yes	Yes
ST VINCENTS MEDICAL CENTER	Yes	7,031,915	24,146,944	17,115,029	Yes	Yes	Yes	Yes
THE GRIFFIN HOSPITAL	Yes	1,092,224	3,147,003	2,054,779	Yes	Yes	Yes	Yes
THE HOSPITAL OF CENTRAL CONNECTICUT	Yes	5,154,585	14,326,804	9,172,219	Yes	Yes	Yes	Yes
THE STAMFORD HOSPITAL	Yes	8,115,694	29,535,955	21,420,261	Yes	Yes	Yes	Yes
THE WILLIAM W BACKUS HOSPITAL	Yes	4,218,025	15,019,218	10,801,193	Yes	Yes	Yes	Yes
WATERBURY HOSPITAL	Yes	3,147,916	16,775,661	13,627,745	Yes	Yes	Yes	Yes
WINDHAM COMMUNITY MEMORIAL HOSPITAL	Yes	591,042	6,748,439	6,157,397	Yes	Yes	Yes	Yes
YALE NEW HAVEN HOSPITAL	Yes	30,469,097	152,088,425	121,619,328	Yes	Yes	Yes	Yes

State of Connecticut Disproportionate Share Hospital (DSH)
Schedule of Data Caveats Relating to the DSH Verifications
For the Year Ended September 30, 2011

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) **Provider Tax**

Due to the different treatment of the health care related taxes for Medicare and Medicaid purposes, adjustments were made, when needed, during the DSH examination, to properly include the full health care related tax expense as allowable costs for apportionment to Medicaid and uninsured services. The health care related tax expense initially excluded from the cost report was added to allowable cost for the DSH examination, on the basis of total cost in each hospital reimbursable cost center. The adjusted total allowable cost is then apportioned to Medicaid and uninsured using Medicare cost reporting mechanics. This allows for the Medicaid and uninsured share of the full health care related tax expense to be recognized in accordance with Federal Register/Vol. 73, No. 245, December 19, 2008 and Federal Register/Vol. 79, No. 232, December 3, 2014.

(2) **Days by Revenue Code**

Seven hospitals did not submit uninsured and/or Medicaid eligible days by revenue code. As such, days not directly assigned were allocated based on the Medicare cost report worksheet S-3 total days.

(3) **Revenue Code Crosswalk**

One hospital was unable to provide a usable crosswalk showing how program charges by revenue code were posted to the Medicare 2552 cost report. As such, it was necessary to allocate Medicaid and/or uninsured charges based on the Medicare cost report worksheet C inpatient and outpatient total charges.

(4) **State Crossover Data**

Nineteen hospitals relied on state cross over data. The state cross over data may not be complete in that it does not typically include data that was not billed to the Medicaid program. This could occur in situations where Medicare or the private insurer paid the entire bill. As such, Medicaid uncompensated care cost and Medicaid payments may be understated for these hospitals.

(5) **Uninsured Self Pay Payments**

Four hospitals' uninsured self-pay payments reflect payments received during the uninsured dates of service within the cost reporting period and therefore do not reflect cash based uninsured payments as required by DSH reporting regulations. Additionally, due to missing data elements in the submitted self-pay schedules, certain screening procedures designed to detect errors in the submitted data could not be performed.

State of Connecticut Disproportionate Share Hospital (DSH)
Schedule of Data Caveats Relating to the DSH Verifications
For the Year Ended September 30, 2011

(6) **Professional Charges**

One hospital was not able to identify and remove professional fees from its Uninsured and Medicaid populations' charges. Therefore an estimate based on the percentage of professional fees billed under various revenue codes was used to reduce total charges.

(7) **Total Charges**

One hospital's Medicaid eligible and uninsured Psych Day & Evening cost center charges exceeded total worksheet C cost report charges. To eliminate the error, an adjustment was made to increase total worksheet C charges for Psych Day & Evening by the amount of the variance.

(8) **Signed Certification**

One hospital did not submit a signed certification statement attesting to the accuracy of the submitted data and the underlying supporting documentation.

Schedule of Annual Reporting Requirements

State of Connecticut
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2011

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008 and the 79 Fed. Reg. 71679 dated December 3, 2014. 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 for the inpatient and outpatient hospital services received. 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 for the inpatient and outpatient hospital services received. The cost of services for each of these payment categories was calculated using the appropriate per diem 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	R	S	T	U
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 Medicaid IP/OP Payments	Total Medicaid IP/OP Payments (F+G+H)	Total Cost of Care - IP/OP Services	Total Medicaid Uncompensated Care Costs (J-K)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
BRIDGEPORT HOSPITAL (Note 10)	7,580,434	44.69%	18.41%	Notes 4, 5, 6, 7, 9	90,454,554	28,617,205	2,554,478	121,626,237	143,244,020	21,617,783	1,025,493	0	7,080,693	6,055,200	27,672,983	7,580,434	0	004041703 007228703	070010	351,443,596
BRISTOL HOSPITAL, INC	709,662	31.08%	11.58%	Notes 4, 5, 6, 9	17,104,875	4,151,991	459,669	21,716,535	31,168,678	9,452,143	245,355	0	1,390,724	1,145,369	10,597,512	709,662	0	004041901 004025193	070029	111,660,187
CHARLOTTE HUNGERFORD HOSPITAL	1,288,088	37.67%	18.00%	Notes 4, 6, 9	22,488,650	6,584,383	379,486	29,452,519	33,142,580	3,690,661	678,884	0	1,287,158	608,274	4,298,335	1,288,088	0	004025011	070011	100,085,863
CONNECTICUT CHILDRENS MEDICAL CENTER	10,859,639	57.56%	30.84%	Notes 1, 4	21,116,606	44,994,348	0	66,110,954	83,250,824	17,139,870	131,446	0	1,409,372	1,277,926	18,417,796	10,859,639	0	004159960 004159978	073300	183,039,472
DANBURY HOSPITAL (Note 10)	5,446,395	28.20%	7.51%	Notes 4, 6, 9	56,231,889	12,494,992	1,689,918	70,416,799	94,572,308	24,155,509	1,744,370	0	5,760,630	4,016,260	28,171,769	5,446,395	0	004041935 007228714	070033	411,293,159
DAY KIMBALL HOSPITAL	939,503	41.43%	14.36%	Notes 4, 5, 6, 9	17,467,593	5,670,430	512,054	23,650,077	24,643,997	993,920	354,982	0	1,112,052	757,070	1,750,990	939,503	0	004041638 007228698	070003	86,711,888
DEPT OF VETERANS AFFAIRS HOSP SERV	13,276,145	80.12%	96.27%	Note 3	18,539,820	0	0	18,539,820	19,630,849	1,091,029	145,365	0	1,612,963	1,467,298	2,558,327	13,276,145	0	004111639	072006	27,889,571
GREENWICH HOSPITAL (Note 10)	1,620,532	9.70%	4.64%	Notes 4, 6, 9	9,281,949	3,848,666	265,213	13,395,828	21,684,548	3,449,083	0	10,376,379	6,927,296	15,216,016	1,620,532	0	004041786 004025086	070018	250,955,414	
HARTFORD HOSPITAL	13,587,235	30.39%	13.08%	Notes 4, 6, 7, 9	130,535,481	24,403,928	2,554,478	157,493,887	179,790,902	22,297,015	2,350,501	0	12,444,634	10,094,133	32,391,148	13,587,235	0	004041869 004025151	070025	727,124,576
HOSPITAL OF SAINT RAPHAEL	5,203,620	29.37%	10.58%	Notes 4, 6, 7, 9	80,540,992	6,376,453	2,328,268	89,245,713	98,907,958	9,662,245	598,123	0	4,554,825	3,956,702	13,618,947	5,203,620	0	004041612 004024915	070001	391,836,784
JOHN DEMPSEY HOSPITAL	6,253,110	35.68%	16.62%	Notes 4, 8	47,652,979	13,731,825	3,389,642	64,774,446	79,846,475	15,072,029	518,009	0	1,629,282	1,111,273	16,183,302	6,253,110	0	004025520	070036	282,163,210
JOHNSON MEMORIAL HOSPITAL	441,618	46.07%	11.67%		6,921,941	2,320,293	178,032	9,420,266	17,255,131	7,834,865	394,591	0	999,614	605,023	8,439,888	441,618	0	004041687 004024980	070008	58,973,436
LAWRENCE & MEMORIAL HOSPITAL	3,691,193	34.15%	12.57%	Notes 4, 6, 7, 9	46,620,024	15,309,506	1,331,547	63,261,077	76,443,857	13,182,780	813,729	0	2,631,416	1,817,687	15,000,467	3,691,193	0	007228689 007228690	070007	274,916,254
MANCHESTER MEMORIAL HOSPITAL	1,348,203	32.77%	13.95%	Notes 4, 6, 7, 9	23,859,583	7,580,691	663,711	32,103,985	37,984,158	5,880,173	671,988	0	3,957,954	3,285,966	9,166,139	1,348,203	0	004041885 007228711	070027	160,413,090
MIDDLESEX HOSPITAL (Note 10)	3,780,615	25.91%	9.33%	Notes 4, 6, 7, 9	31,081,897	10,189,933	647,315	41,919,145	50,453,785	8,534,640	466,118	0	2,609,563	2,143,445	10,678,085	3,780,615	0	004041778 007228706	070020	239,824,487
MIDSTATE MEDICAL CENTER	1,904,948	29.20%	13.06%	Notes 4, 6, 7, 9	24,889,263	9,542,922	855,651	35,287,836	46,653,138	11,365,302	605,520	0	3,580,906	2,975,386	14,340,688	1,904,948	0	004025078	070017	172,233,325
MILFORD HOSPITAL INC	1,390,783	22.86%	7.12%	Notes 4, 6, 9	8,899,944	2,687,524	195,990	11,783,458	14,983,671	3,200,213	633,420	0	2,291,519	1,658,099	4,858,312	1,390,783	0	004041794 004025094	070019	67,565,304
NEW MILFORD HOSPITAL (Note 10)	588,018	24.20%	7.12%	Notes 4, 5, 6, 9	8,331,745	2,162,838	103,478	10,598,061	14,346,475	3,748,414	423,619	0	1,385,241	961,622	4,710,036	588,018	0	004041752 004025052	070015	80,687,210
NORWALK HOSPITAL	5,211,230	25.40%	10.81%	Notes 4, 5, 6, 9	35,227,758	11,768,441	1,418,417	48,414,616	60,677,419	12,262,803	1,855,249	0	7,247,393	5,392,144	17,654,947	5,211,230	0	004041943 004025235	070034	279,591,775
ROCKVILLE GENERAL HOSPITAL INC	1,020,346	22.19%	10.22%	Notes 4, 6, 9	7,419,818	2,719,698	231,818	10,317,334	12,127,677	1,756,343	291,357	0	1,467,423	1,176,066	2,932,409	510,346	0	004041729 004025029	070012	60,181,219
SAINT FRANCIS HOSPITAL	10,497,571	34.34%	14.93%	Notes 4, 6, 7, 9	100,777,508	28,641,697	2,554,478	131,973,683	162,703,108	30,729,425	1,783,983	0	7,325,272	5,541,289	36,270,714	10,497,571	0	007228697 004024923	070002	565,944,988
SHARON HOSPITAL	557,305	23.64%	7.14%	Notes 4, 6, 9	5,994,098	1,589,697	46,350	7,630,145	8,574,036	943,891	76,690	0	1,621,217	1,544,527	2,488,418	557,305	0	004221800 004221818	070004	44,181,920
ST MARYS HOSPITAL	3,540,817	36.60%	17.73%	Notes 4, 5, 7	42,773,257	13,564,664	1,239,295	57,577,216	63,449,811	5,872,595	576,028	0	2,241,077	1,665,049	7,537,644	3,540,817	0	004041760 004025060	070016	180,881,863
ST VINCENTS MEDICAL CENTER	7,031,915	33.36%	15.26%	Notes 4, 5, 6, 7, 9	64,161,677	11,061,997	2,552,321	77,775,995	88,786,172	11,010,177	1,123,220	0	14,259,987	13,136,767	24,146,944	7,031,915	0	007228713 004025185	070028	316,942,387
THE GRIFFIN HOSPITAL	1,092,224	31.93%	11.50%	Notes 4, 6, 9	21,113,377	5,105,891	599,547	26,818,815	28,947,297	2,128,482	751,777	0	1,770,298	1,018,521	3,147,003	1,092,224	0	004041927 004025219	070031	117,137,647
THE HOSPITAL OF CENTRAL CONNECTICUT	5,154,585	38.61%	16.10%	Notes 4, 5, 7	67,110,338	24,808,636	2,149,350	94,068,324	105,470,037	11,401,713	27,401	0	2,952,492	2,925,091	14,326,804	5,154,585	0	007228882	070035	318,076,841
THE STAMFORD HOSPITAL	8,115,694	26.46%	9.64%	Notes 4, 5, 7	32,788,179	13,363,579	1,771,974	47,923,732	66,290,759	18,367,027	550,874	0	11,719,802	11,168,928	29,535,955	8,115,694	0	004041661 007228699	070006	351,723,831
THE WILLIAM W BACKUS HOSPITAL	4,218,025	34.14%	12.23%	Notes 4, 6, 7	37,707,769	10,240,105	789,495	48,737,369	61,477,585	12,740,216	647,367	0	2,926,369	2,279,002	15,019,218	4,218,025	0	004025144	070024	220,860,560
WATERBURY HOSPITAL	3,147,916	38.07%	17.63%	Notes 4, 5, 6, 7, 9	40,393,172	11,895,230	1,545,254	53,833,656	69,103,500	15,269,844	650,144	0	2,155,961	1,505,817	16,775,661	3,147,916	0	004041653 004024956	070005	208,986,419
WINDHAM COMMUNITY MEMORIAL HOSPITAL	591,042	30.39%	15.99%	Notes 4, 6, 7, 9	13,453,175	4,813,726	577,941	18,844,842	24,172,998	5,328,156	381,702	0	1,801,985	1,420,283	6,748,439	591,042	0	004041828 004025110	070021	83,498,789
YALE NEW HAVEN HOSPITAL (Note 10)	30,469,097	48.74%	17.56%	Notes 4, 5, 6, 7, 9	289,202,910	90,627,718	2,554,478	382,385,106	519,451,553	137,066,447	3,253,455	0	18,275,433	15,021,978	152,088,425	30,469,097	0	007228709 004025128	070022	1,443,664,581
Institute for Mental Disease																				
CONNECTICUT MENTAL HEALTH CENTER (Note 10)	4,507,959	11.27%	0.00%	Note 2	774,520	0	0	774,520	1,899,937	1,125,417	347,653	0	11,138,633	10,790,980	11,916,397	4,507,959	0	004064218 004122933	074011	17,156,412
CONNECTICUT VALLEY HOSPITAL (Note 10)	88,576,737	12.14%	45.19%	Note 2	12,103,902	0	0	12,103,902	29,065,697	16,961,795	3,986,839	0	139,034,962	135,048,123	152,009,918	88,576,737	0	004049607 004122941	074003	239,430,551
SOUTHWEST CT MENTAL HEALTH SYSTEM (Note 10)	10,191,241	10.62%	46.28%	Note 2	1,142,892	0	0	1,142,892	2,690,140	1,547,248	587,685	0	22,529,282	21,941,597	23,488,845	10,191,241	0	004075651 004122925	074012	38,933,521

State of Connecticut
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended September 30, 2011

Definition of Uncompensated Care:

The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008 and the 79 Fed. Reg. 71679 dated December 3, 2014. 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 for the inpatient and outpatient hospital services received. 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 for the inpatient and outpatient hospital services received. The cost of services for each of these payment categories was calculated using the appropriate per diem 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	R	S	T	U
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income 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 Payments (F+G+H)	Total Cost of Care - Medicaid Uncompensated IP/OP Services (J-I)	Total Medicaid Uncompensated Care Costs (J-I)	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 (N-M-L)	Total Eligible Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Out-of-State DSH Hospitals																				
BAYSTATE MEDICAL CENTER	363	N/A	N/A	Note 4	1,027,414		0	1,027,414								363		003032406, 007228614, 003024015, 007228607	220077	
BERKSHIRE MEDICAL CENTER	113	N/A	N/A	Note 4	283,335		0	283,335								113		003032265, 003023785	220046	
DANA FARBER CANCER INSTITUTE	43	N/A	N/A	Note 4	517,098		0	517,098								43		003024312	220162	
FAIRVIEW HOSPITAL INC	56	N/A	N/A	Note 4	65,811		0	65,811								56		003032224, 003023744	221302	
HARRINGTON MEMORIAL HOSPITAL	191	N/A	N/A	Note 4	263,646		0	263,646								191		003032091, 003023603	220019	
JAMAICA HOSPITAL MEDICAL CTR	409	N/A	N/A	Note 4	17,208		0	17,208								409		003033610, 003103942	330014	
MERCY HOSPITAL INC	51	N/A	N/A	Note 4	110,041		0	110,041								51		003032356, 003023942	220066	
MIRIAM HOSPITAL INC	38	N/A	N/A	Note 4	156,055		0	156,055								38		003083053	410012	
RHODE ISLAND HOSPITAL	(50,715)	N/A	N/A	Note 4	1,363,263		0	1,363,263								(50,715)		003035722, 003026952	410007	
SOUTH COUNTY HOSPITAL INC	77	N/A	N/A	Note 4	17,793		0	17,793								77		003035730, 003026960	410008	
UMASS MEMORIAL MEDICAL CENTER	766	N/A	N/A	Note 4	7,174,087		0	7,174,087								766		003107259, 003107267	220163	
WESTERLY HOSPITAL	598	N/A	N/A	Note 4	1,722,913		0	1,722,913								598		004392792, 003027000,	410013	
WOMEN & INFANTS HOSPITAL	2,926	N/A	N/A	Note 4	430,563		0	430,563								2,926		003035789, 003035755	410010	

- Note 1: State Plan Attachment 4.19A - Private Freestanding short-term Children's General Hospital which provides Uncompensated Care
- Note 2: State Plan Attachment 4.19A - Psychiatric Hospitals Serving Low-Income Persons
- Note 3: State Plan Attachment 4.19A - Public Chronic Disease Hospital that provides Uncompensated Care
- Note 4: State Plan Attachment 4.19A - Hospitals Serving Low-Income Persons (defined as SAGA for this section) within the State and comparable out-of-state border hospitals
- Note 5: State Plan Attachment 4.19A - Hospitals Serving Low-Income Persons (defined as General Assistance Behavioral Health Program for this section)
- Note 6: State Plan Attachment 4.19A - Private Acute Care Hospitals (short-term General Hospitals) which provide Uncompensated Care
- Note 7: State Plan Attachment 4.19A - Short-Term General Hospitals located in distressed municipalities and targeted investment communities with enterprise zones
- Note 8: State Plan Attachment 4.19A - Public Acute Care Hospitals (short-term General Hospitals) which provide Uncompensated Care under Section 1923 of the Social Security Act
- Note 9: State Plan Attachment 4.19A - Acute Care Hospitals (short-term General Hospitals) which provide Uncompensated Care under Section 1923 of the Social Security Act
- Note 10: LIUR is potentially understated because of the data limitations with regard to payer categories in payment files (payments on Medicare cross over accounts were not separated between Medicare and Medicaid).

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 Connecticut and its DSH hospitals for the state plan rate year September 30, 2011.

Myers and Stauffer LC

Owings Mills, Maryland
December 23, 2014