

**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, 2012

Prepared by:



**MYERS AND
STAUFFER^{LC}**
CERTIFIED PUBLIC ACCOUNTANTS

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



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

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, 2012. 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 Reporting 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, in all material respects, the state of Connecticut's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2012.

This report is intended solely for the information and use of the Connecticut Department of Social Services, hospitals participating in the State DSH program and the Centers for Medicare and Medicaid Services (CMS) and is not intended to be, and should not be, used by anyone else other than these specified parties.

Myers and Stauffer LC

December 29, 2015
Owings Mills, Maryland

State of Connecticut Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2012

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.

State of Connecticut Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2012

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.

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, 2012

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	9,722,573	28,707,423	18,984,850	Yes	Yes	Yes	Yes
BRISTOL HOSPITAL	Yes	877,892	5,269,944	4,392,052	Yes	Yes	Yes	Yes
CHARLOTTE HUNGERFORD HOSPITAL	Yes	3,535,153	7,582,304	4,047,151	Yes	Yes	Yes	Yes
CT CHILDRENS MEDICAL CENTER	Yes	10,050,240	28,349,018	18,298,778	Yes	Yes	Yes	Yes
CT MENTAL HEALTH CENTER	Yes	4,363,868	13,176,751	8,812,883	Yes	Yes	Yes	Yes
CT VALLEY HOSPITAL	Yes	89,713,777	162,388,405	72,674,628	Yes	Yes	Yes	Yes
CT VETERANS HOME & HOSPITAL (DVA)	Yes	7,818,785	1,140,730	(6,678,055)	Yes	Yes	Yes	Yes
DANBURY HOSPITAL	Yes	14,373,378	38,666,523	24,293,145	Yes	Yes	Yes	Yes
DAY KIMBALL HOSPITAL	Yes	2,369,776	4,164,813	1,795,037	Yes	Yes	Yes	Yes
GREENWICH HOSPITAL ASSOCIATION	Yes	3,527,830	11,366,991	7,839,161	Yes	Yes	Yes	Yes
GRIFFIN HOSPITAL	Yes	2,750,281	3,712,661	962,380	Yes	Yes	Yes	Yes
HARTFORD HOSPITAL	Yes	27,763,681	51,366,802	23,603,121	Yes	Yes	Yes	Yes
HOSPITAL OF CENTRAL CT (former NBGH)	Yes	10,572,782	33,565,572	22,992,790	Yes	Yes	Yes	Yes
HOSPITAL OF ST RAPHAEL	Yes	10,519,732	17,546,994	7,027,262	Yes	Yes	Yes	Yes
JOHN DEMPSEY HOSPITAL	Yes	14,732,003	21,289,052	6,557,049	Yes	Yes	Yes	Yes
JOHNSON MEMORIAL HOSPITAL	Yes	1,766,473	4,536,566	2,770,093	Yes	Yes	Yes	Yes
LAWRENCE & MEMORIAL HOSPITAL	Yes	9,599,159	22,537,170	12,938,011	Yes	Yes	Yes	Yes
MANCHESTER MEMORIAL HOSPITAL	Yes	3,838,352	7,493,643	3,655,291	Yes	Yes	Yes	Yes
MIDDLESEX HOSPITAL	Yes	9,768,636	13,324,451	3,555,815	Yes	Yes	Yes	Yes
MIDSTATE MEDICAL CENTER	Yes	4,356,575	16,736,670	12,380,095	Yes	Yes	Yes	Yes
MILFORD HOSPITAL	Yes	4,387,517	6,955,186	2,567,669	Yes	Yes	Yes	Yes
NEW MILFORD HOSPITAL	Yes	1,645,593	4,402,360	2,756,767	Yes	Yes	Yes	Yes
NORWALK HOSPITAL	Yes	13,208,474	22,304,571	9,096,097	Yes	Yes	Yes	Yes
ROCKVILLE GENERAL HOSPITAL	Yes	1,040,872	4,447,124	3,406,252	Yes	Yes	Yes	Yes
SHARON HOSPITAL/ESSENT HEALTHCARE	Yes	1,590,044	3,297,853	1,707,809	Yes	Yes	Yes	Yes
SOUTHWEST CT MENTAL HEALTH SYSTEM	Yes	11,496,080	22,586,483	11,090,403	Yes	Yes	Yes	Yes
ST FRANCIS HOSPITAL MEDICAL CENTER	Yes	18,478,073	34,175,981	15,697,908	Yes	Yes	Yes	Yes
ST MARYS HOSPITAL	Yes	6,138,553	3,725,494	(2,413,059)	Yes	Yes	Yes	Yes
ST VINCENTS MEDICAL CENTER	Yes	12,850,650	15,908,889	3,058,239	Yes	Yes	Yes	Yes
STAMFORD HOSPITAL	Yes	15,659,594	26,948,813	11,289,219	Yes	Yes	Yes	Yes
WATERBURY HOSPITAL	Yes	3,531,081	11,739,871	8,208,790	Yes	Yes	Yes	Yes
WILLIAM W BACKUS HOSPITAL	Yes	10,736,154	19,022,162	8,286,008	Yes	Yes	Yes	Yes
WINDHAM COMM MEM HOSPITAL	Yes	878,873	6,159,322	5,280,449	Yes	Yes	Yes	Yes
YALE NEW HAVEN HOSPITAL	Yes	62,949,012	176,811,007	113,861,995	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, 2012

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**

One hospital whose DSH payments exceeded its DSH limit did not submit uninsured and 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) **State Crossover Data**

One hospital whose DSH payments exceeded its DSH limit 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 this hospital.

(4) **Uninsured Self Pay Payments**

Six hospitals submitted uninsured self-pay payments based on the accrual basis (i.e., all payments received as of the date the uninsured report was prepared) instead of the cash basis (i.e., payments received during the cost reporting period regardless of the date of service) as required by the DSH rule. Additionally, four of these hospitals were missing data elements in the submitted self-pay schedules. As such, certain screening procedures designed to detect errors in the submitted data could not be performed.

(5) **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 (table)
For the Medicaid State Plan Rate Year Ended September 30, 2012

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 diems or cost-to-charge ratios from each hospital's Medicare Cost Report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Hospital Name	State Estimated Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental / Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total Uninsured IP/OP of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated 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 6)	9,722,573	45.92%	32.79%	Note 5	115,293,503	7,176,484	10,217,911	132,687,898	154,747,660	22,059,762	926,031	-	7,573,692	6,647,661	28,707,423	9,722,573	-	004041703, 007228703, 007228704, 004025003	070010	373,830,928
BRISTOL HOSPITAL (Note 6)	877,892	33.71%	18.84%	Note 5	24,650,752	1,199,815	1,838,674	27,689,241	31,557,629	3,868,388	242,957	-	1,644,513	1,401,556	5,269,944	877,892	-	004041901, 004025193	070029	112,002,574
CHARLOTTE HUNGERFORD HOSPITAL	3,535,153	40.99%	17.41%	Note 5	28,864,323	1,549,540	1,517,943	31,931,806	38,219,098	6,287,292	709,415	-	2,004,427	1,295,012	7,582,304	3,535,153	-	004041711, 007228705, 004025011	070011	107,033,152
CT CHILDRENS MEDICAL CENTER	10,050,240	60.70%	37.28%	Note 5	76,284,154	16,566,031	-	92,850,185	120,204,494	27,354,309	177,090	-	1,171,799	994,709	28,349,018	10,050,240	-	004159966, 004159978	073300	212,051,034
CT VETERANS HOME & HOSPITAL (DVA)	7,818,785	84.34%	96.25%	Note 3	19,508,858	-	-	19,508,858	19,767,191	258,333	205,379	-	1,087,776	882,397	1,140,730	7,818,785	-	00411639	072006	26,755,023
DANBURY HOSPITAL (Note 6)	14,373,378	30.74%	9.18%	Note 5	70,354,949	3,436,016	6,759,672	80,550,637	109,645,261	29,094,624	2,230,522	-	11,802,421	9,571,899	38,666,523	14,373,378	-	004041935, 007228714, 007228715, 004025227, 008002819	070033	424,062,404
DAY KIMBALL HOSPITAL	2,369,776	49.05%	17.32%	Note 5	25,672,702	1,408,070	2,048,216	29,128,988	32,421,007	3,292,019	301,915	-	1,174,709	872,794	4,164,813	2,369,776	-	004041638, 007228698, 004024931, 007228881	070003	96,516,103
GREENWICH HOSPITAL ASSOCIATION (Note 6)	3,527,830	9.92%	4.38%	Note 5	10,316,535	2,038,294	1,060,851	13,415,680	21,973,856	8,558,176	2,212,364	-	5,021,179	2,808,815	11,366,991	3,527,830	-	004041786, 004025086	070018	268,540,215
GRIFFIN HOSPITAL	2,750,281	21.07%	14.17%	Note 5	15,541,645	1,194,911	2,398,186	19,134,742	21,320,990	2,186,248	648,512	-	2,174,925	1,526,413	3,712,661	2,750,281	-	004041927, 004025219	070031	119,613,144
HARTFORD HOSPITAL	27,763,681	32.05%	13.69%	Note 5	160,419,047	6,319,660	10,217,911	176,956,618	206,150,226	29,193,608	2,610,818	-	24,784,012	22,173,194	51,366,802	27,763,681	-	004041869, 004025151	070025	775,625,037
HOSPITAL OF CENTRAL CT (former NBGH)	10,572,782	39.79%	17.51%	Note 5	79,544,990	8,563,770	8,597,399	96,706,159	125,685,323	28,979,164	407,493	-	4,993,901	4,586,408	33,565,572	10,572,782	-	004041950, 007228716, 007228717, 007228884, 004025243, 007228692, 007228693, 007228694, 007228882	070035	351,359,660
HOSPITAL OF ST RAPHAEL (Note 6)	10,519,732	39.78%	13.48%	Note 5	92,538,171	7,486,493	9,313,070	109,337,734	122,684,558	13,346,824	696,097	-	4,896,267	4,200,170	17,546,994	10,519,732	-	004041612, 004024915	070001	365,596,415
JOHN DEMPSEY HOSPITAL	14,732,003	37.92%	15.21%	Note 4	61,535,447	4,259,253	-	65,794,700	86,180,147	20,385,447	502,920	-	1,406,525	903,605	21,289,052	14,732,003	-	004041968, 007228718, 004025250	070036	286,369,151
JOHNSON MEMORIAL HOSPITAL (Note 6)	1,766,473	32.37%	12.55%	Note 5	10,442,172	534,206	712,129	11,688,507	15,446,401	3,757,894	330,503	-	1,109,175	778,672	4,536,566	1,766,473	-	004041687, 004024980	070008	60,966,515
LAWRENCE & MEMORIAL HOSPITAL	9,599,159	36.77%	14.44%	Note 5	60,308,037	3,610,095	5,326,188	69,244,320	89,917,535	20,673,215	863,459	-	2,727,414	1,863,955	22,537,170	9,599,159	-	004041679, 007228701, 007228702, 004024972, 007228689, 007228690	070007	308,640,789
MANCHESTER MEMORIAL HOSPITAL	3,838,352	36.20%	13.76%	Note 5	37,493,894	7,395	2,654,842	40,156,131	44,714,035	4,557,904	613,198	-	3,548,937	2,935,739	7,493,643	3,838,352	-	004041885, 007228711, 004025177	070027	159,600,390
MIDDLESEX HOSPITAL (Note 6)	9,768,636	33.14%	15.75%	Note 5	49,115,783	2,594,608	2,797,594	54,507,985	66,118,888	11,610,903	514,372	-	2,227,920	1,713,548	13,324,451	9,768,636	-	004041810, 007228707, 004025102	070020	244,630,166
MIDSTATE MEDICAL CENTER	4,356,575	28.16%	14.25%	Note 5	33,976,463	1,891,561	3,214,268	39,082,292	52,435,099	13,352,807	592,243	-	3,976,106	3,383,863	16,736,670	4,356,575	-	004041778, 007228706, 004025078	070017	199,410,088
MILFORD HOSPITAL	4,387,517	27.39%	7.42%	Note 5	11,338,878	638,031	783,960	12,760,869	18,392,982	5,632,113	490,590	-	1,813,663	1,323,073	6,955,186	4,387,517	-	004041794, 004025094	070019	71,429,880
NEW MILFORD HOSPITAL (Note 6)	1,645,593	26.09%	8.44%	Note 5	10,328,210	452,923	413,910	11,195,043	14,886,819	3,691,776	373,083	-	1,083,667	710,584	4,402,360	1,645,593	-	004041752, 004025052	070015	76,565,405
NORWALK HOSPITAL	13,208,474	29.78%	13.63%	Note 5	50,774,202	1,784,957	5,673,669	58,232,828	72,890,075	14,657,247	2,105,458	-	9,752,782	7,647,324	22,304,571	13,208,474	-	004041949, 004025235	070034	299,139,071
ROCKVILLE GENERAL HOSPITAL	1,040,872	29.25%	8.76%	Note 5	11,661,370	24,076	927,272	12,612,718	15,841,546	3,228,828	341,674	-	1,559,970	1,218,296	4,447,124	1,040,872	-	004041729, 004025029	070012	65,973,447
SHARON HOSPITAL/ESSENT HEALTHCARE	1,590,044	24.17%	7.50%	Note 5	6,667,946	1,064,305	185,400	7,917,651	9,410,617	1,492,966	366,579	-	2,171,466	1,804,887	3,297,853	1,590,044	-	004221800, 004221818	070004	46,749,312
ST FRANCIS HOSPITAL MEDICAL CENTER	18,478,073	35.62%	16.86%	Note 5	129,021,410	7,571,870	10,217,911	146,811,191	174,039,291	27,228,100	984,778	-	7,932,659	6,947,881	34,175,981	18,478,073	-	004041620, 007228696, 007228697, 004024923	070002	593,654,767
ST MARYS HOSPITAL	6,138,553	46.46%	22.30%	Note 5	64,260,507	3,296,222	4,957,180	72,513,909	74,758,564	2,244,655	554,009	-	2,034,848	1,480,839	3,725,494	6,138,553	-	004041760, 004025060	070016	196,041,032
ST VINCENTS MEDICAL CENTER (Note 6)	12,850,650	40.19%	16.51%	Note 5	90,883,165	3,616,504	10,209,284	104,708,953	109,968,186	5,259,233	1,332,340	-	11,981,996	10,649,656	15,908,889	12,850,650	-	004041893, 007228712, 007228713, 004025185	070028	303,174,913
STAMFORD HOSPITAL	15,659,594	33.19%	11.14%	Note 5	56,410,498	3,067,628	7,087,895	66,566,021	83,713,660	17,147,639	1,722,575	-	11,523,749	9,801,174	26,948,813	15,659,594	-	004041661, 007228699, 007228700, 004024964	070006	354,952,942
WATERBURY HOSPITAL	3,531,081	45.72%	17.87%	Note 5	58,959,674	2,651,352	6,181,016	67,792,042	78,379,898	10,587,856	871,647	-	2,023,662	1,152,015	11,739,871	3,531,081	-	004041653, 04024956	070005	208,431,132
WILLIAM W BACUS HOSPITAL	10,736,154	36.72%	12.92%	Note 5	52,608,853	2,433,121	3,157,978	58,199,952	74,362,187	16,162,235	566,257	-	3,426,184	2,859,927	19,022,162	10,736,154	-	004041851, 007228710, 004025144	070024	240,745,533
WINDHAM COMM MEM HOSPITAL	878,873	31.95%	17.67%	Note 5	18,885,360	1,018,291	2,311,764	22,215,415	26,708,908	4,493,493	200,487	-	1,876,316	1,665,829	6,159,322	878,873	-	004041828, 004025110	070021	86,714,057
YALE NEW HAVEN HOSPITAL (Note 6)	62,949,012	47.48%	17.09%	Note 5	388,904,014	22,764,880	10,217,910	421,886,804	583,506,610	161,619,806	3,073,791	-	18,264,992	15,191,201	176,811,007	62,949,012	-	004041836, 007228708, 007228709, 004025128	070022	1,610,478,040
Institute for Mental Disease																				
CT MENTAL HEALTH CENTER	4,363,868	6.74%	0.00%	Note 2	756,390	-	756,390	1,227,059	470,669	267,902	-	-	12,973,984	12,706,082	13,176,751	4,363,868	-	004064218, 004122933, 004064200, 004025359, 004025607	074011	23,916,042
CT VALLEY HOSPITAL	89,713,777	12.48%	100.00%	Note 2	18,065,893	-	-	18,065,893	30,470,928	12,405,035	3,920,280	-	153,903,650	149,983,370	162,388,405	89,713,777	-	004049607, 004122941, 004042206	074003	246,769,864
SOUTHWEST CT MENTAL HEALTH SYSTEM	11,496,080	10.63%	100.00%	Note 2	1,496,336	-	-	1,496,336	2,630,017	1,133,681	471,062	-	21,923,864	21,452,802	22,586,483	11,496,080	-	004075651, 004122925, 004075669	074012	41,317,660
Out-of-State DSH Hospitals																				
RHODE ISLAND HOSPITAL	(2,298)	N/A	N/A	Note 5	1,022,397	-	-	1,022,397	-	-	-	-	-	-	-	(2,298)	-	003035722, 003026952	410007	-

Note 1: State Plan Attachment 4.19A - Private Free-standing 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 - Public Acute Care Hospitals (short-term General Hospitals) which provide Uncompensated Care under Section 1923 of the Social Security Act
 Note 5: 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 6: 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 Medicaid state plan rate year ending September 30, 2012.

Myers and Stauffer LC

Owings Mills, Maryland
December 29, 2015