

**PROVIDER REIMBURSEMENT REVIEW BOARD
DECISION**

ON THE RECORD
2015-D8

PROVIDER – QRS CT 2002-2006
General Assistance/Charity Care Group;
QRS CT 2000 General Assistance/Charity
Care Days Group

Provider Nos.: See Appendix A
(Attached)

vs.

INTERMEDIARY –
National Government Services/
Blue Cross and Blue Shield Association

DATE OF HEARING -
November 28, 2014

Cost Reporting Periods Ended –
9/30/1997, 9/30/1999, 9/30/2000
9/30/2001, 9/30/2002, 9/30/2003,
9/30/2004, 9/30/2005, 9/30/2006

CASE NOS.: 08-2169G and 08-2177G

INDEX

	Page No.
Issue Statement	2
Decision	2
Introduction	2
Statement of Facts and Relevant Law	3
Discussion, Findings of Fact, and Conclusions of Law	3
Decision	5
Appendix A Schedule of Providers By Case Number	7

ISSUE STATEMENT

Whether the exclusion by the Medicare Contractor of days identified as inpatient days attributable to individuals who received medical assistance/general assistance under the Connecticut State Administered General Assistance (“SAGA”) Program from the Medicaid fraction used in the calculation of the adjustment for Medicare disproportionate share hospitals was proper for the fiscal years at issue.¹

DECISION

The Board finds that the Medicare Contractor properly excluded Connecticut SAGA days from the numerator of the Medicaid fraction of the Medicare DSH adjustment for each of the Providers in this consolidated appeal. Accordingly, the Medicare Contractor’s adjustments are affirmed.

INTRODUCTION

This decision consolidates two group appeals and Appendix A lists fifty hospitals involved in this appeal by case number (collectively “Providers”). All of the Providers are acute care facilities located in Connecticut and receive Medicare payments for inpatient services through the inpatient prospective payment system (“IPPS”).² Under IPPS, Medicare pays hospitals predetermined, standardized amounts per discharge, subject to certain payment adjustments.³ One of these adjustments (“Medicare DSH”) provides add-on payments to certain qualifying hospitals that treat a disproportionate share of indigent patients. The Medicare DSH adjustment is calculated using two fractions known as the Medicare fraction and the Medicaid fraction.⁴ This case focuses on the whether the Medicaid fraction of the Medicare DSH calculation should include patient days for individuals who were eligible for SAGA.⁵

During the fiscal years at issue, National Government Services, the Medicare contractor, (“Medicare Contractor”) issued Notices of Program Reimbursement (“NPRs”) which excluded SAGA days from the Medicaid fraction of the Providers’ Medicare DSH calculations. This exclusion reduced Providers’ DSH payments by an estimated \$35 million. The Provider timely appealed the Medicare Contractor’s determinations to the Provider Reimbursement Review Board (“Board”).

The Board conducted a hearing on the record. The Provider was represented by Teresa A. Sherman, Esq., of Sherman Law Office, PLLC. The Medicare Contractor was represented by Arthur E. Peabody, Jr., Esq., of the Blue Cross and Blue Shield Association.

¹ See Medicare Contractor’s Revised Final Consolidated Position Paper at 2; Provider’s Revised Final Position Paper at 1.

² 42 U.S.C. § 1395ww(d).

³ 42 C.F.R. Part 412.

⁴ See § 1886(d)(5) of the Act, 42 U.S.C. § 1395ww(d)(5).

⁵ SAGA is the abbreviation for the State Administered General Assistance program which provides cash and medical assistance, including inpatient hospital services, to eligible individuals and families who do not have enough money to meet their basic needs. See Provider Exhibit P-1.

STATEMENT OF FACTS AND RELEVANT LAW

For purposes of calculating the DSH adjustment, the Medicare statute, 42 U.S.C. 1395ww(d)(5)(F)(vi)(II), includes “patients who (for such days) were eligible for medical assistance under a State plan approved under ... [Title] XIX” in the numerator of the Medicaid fraction.⁶

“Title XIX” of the Social Security Act (“Act”) authorizes federal funding for part of a state’s Medicaid program which pays medical expenses for certain low income individuals. To receive federal funding (“FFP”), a state must submit a plan (“State Plan”) detailing the categories of individuals who may be eligible and the benefits which may be paid on their behalf. The State Plan must be approved by the Secretary of the U.S. Department of Health and Human Services.⁷ Although a state has significant discretion in deciding who is eligible and the benefits to be paid, in order to receive FFP a state must include “categorical” eligibility for certain individuals, including poor families with children, and individuals who are aged or disabled and may provide eligibility for “medically needy” individuals.⁸ Individuals who are eligible for a state’s general assistance program are not included in the federal statute as categorical or medically needy individuals and a state does not receive federal payment under Title XIX for the medical services provided to these individuals.

A state may be eligible for a Medicaid DSH payment, which includes these individuals because the Medicaid statute provides DSH payments to “patients eligible for medical assistance under [an approved] State plan...or to low-income patients.”⁹ For the purposes of this appeal, the parties agree that (1) SAGA Program days are permitted as part of the Medicaid DSH calculation; and (2) the SAGA Program days are not themselves “traditional” Medicaid inpatient days as defined by federal statute and, as a result, Connecticut does not receive FFP for these services.¹⁰ The Providers and Medicare Contractor disagree on whether the SAGA days should also be counted for purposes of the Medicaid fraction of the Medicare DSH calculation. This is the issue before the Board in this case.

DISCUSSION, FINDINGS OF FACT, AND CONCLUSIONS OF LAW

The Providers contend that the medical assistance provided to SAGA-eligible individuals is included in the Connecticut Medicaid State Plan as approved by the Secretary. Accordingly, the Providers argue, under the plain reading of the Medicare DSH statute, that these patient days must be included in the Medicaid fraction of the Medicare DSH calculation.¹¹ By contrast, the Medicare contractor asserts that the individuals who qualify for SAGA benefits are not included as individuals who are either categorically or medically needy under the federal statute and are not; therefore, eligible for “traditional” Medicaid, i.e. they do not meet the eligibility criteria for Medicaid under Title XIX.¹²

⁶ 42 U.S.C. §1395ww(d)(5)(F)(vi)(II).

⁷ See § 1923(f) of the Act, 42 U.S.C. § 1396r-4(f).

⁸ See: § 1902(a)(10)(A) & (C) and 1905(a) of the Act, 42 U.S.C. §§ 1396a(a)(10)(A) & (C), 1396d(a).

⁹ 42 U.S.C. 1396r-4(b)(1)

¹⁰ See: Providers’ Revised Final Position Paper at 8-10, 14.

¹¹ *Id.* at 10

¹² MAC’s Consolidated Final Position Paper at 2.

The Providers contend that there is no sound reason to discriminate among the programs included in the Connecticut Medicaid State Plan in determining which days of service are included in the Medicaid fraction. The Providers rely on the decision of the U.S. Court of Appeals for the Ninth Circuit (“Ninth Circuit”) in *Portland Adventist Medical Center v. Thompson* (“*Portland Adventist*”)¹³ which held that inpatient days attributable to a population eligible for Medicaid benefits through a § 1115{ TA \s "42 U.S.C. §1315" } waiver had to be included in the Medicaid fraction and could not be treated differently from other inpatient days as long as the affected patients were eligible for Medicaid under a state plan.¹⁴

The Providers acknowledge that the Ninth Circuit did not rule on the specific issue before the Board—whether or not SAGA days should be included in the Medicaid fraction—but instead argue that the Secretary’s policy of not counting SAGA days discriminates against those states, such as Connecticut, that do not have § 1115 waivers.

The Board rejects the Provider’s claim that it is discriminatory to include Section 1115 waiver days but exclude general assistance days in the Medicaid fraction of the Medicare DSH. This question has been addressed recently in *Nazareth Hosp. v. Secretary of DHHS*¹⁵ in which the Court held that it was not arbitrary or capricious for the Secretary to allow the Section 1115 waiver patient days but disallow the general assistance days because of the differences in the purposes of the two programs and the degree of federal authority exercised over them. The Court stated that the Secretary had the discretion to approve a Section 1115 waiver program if she determined that it “is likely to assist in promoting the objectives of” Medicaid while she had no authority over the state general assistance program.¹⁶

The Board finds that individuals eligible for SAGA are not eligible for Medicaid and that the services provided under the SAGA Program are not matched with federal funds *except* under the Medicaid DSH provisions. The Board finds, as it has in earlier decisions,¹⁷ that although the language of the Medicare and Medicaid DSH statutory provisions are similar, Medicare DSH adjusts the hospital payment based on per patient utilization; while Medicaid DSH pays hospitals an allotment from a lump sum based on either a “medicaid inpatient utilization rate” or a “low income utilization rate”.¹⁸ The statute defines a hospital's “Medicaid inpatient utilization rate” as simply the percentage of a hospital's patients who are “eligible for care under the State's Medicaid plan”. The statute also makes a hospital eligible for a Medicaid DSH adjustment if the

¹³ 399 F.3d 1091 (9th Cir. 2005){ TA \l "Portland Adventist Medical Center v. Thompson, 399 F.3d 1091 (9th Cir. 2005)" \s "Portland Adventist Medical Center v. Thompson, 399 F.3d 1091 (9th Cir. 2005)" \c 1 }.

¹⁴ See 399 F.3d \l TA \s "Portland Adventist Medical Center v. Thompson, 399 F.3d 1091 (9th Cir. 2005)" \l. at 1097.

¹⁵ 747 F.3d 172 (3rd Cir., 2014)

¹⁶ *Id.*, at 181, citing 42 U.S.C. § 1315(a). The Court observed “By contrast, rather than a demonstration project, the Pennsylvania GA plan constitutes the permanent state medical assistance program, and requires no federal judgment that it is likely to assist in promoting the goals of Medicaid.” at 182.

¹⁷ *LAC 98 DSH/Non-Fed'l Low Income Days Gp. V. Blue Cross and Blue Shield Ass'n.* PRRB Dec. No. 2008-D2; *Ober Kaler DSH Charity Care Gps v. Blue Cross and Blue Shield Ass'n.* PRRB Dec. No. 2012-D17; *QRS 1995, 2001-2002, 2004-2005 Missouri DSH/General Assistance Days Gp v. Blue Cross and Blue Shield Assn.*, PRRB Dec. No. 2013-D10; *QRS UMHC 1991-1996 DSH Michigan General Assistance Days Gp v. Blue Cross and Blue Shield Assn.*, PRRB Dec. No. 2013-D21; *Washington General Assistance Days Grps v. Blue Cross and Blue Shield Assn.*, PRRB Dec. No 2013-D-38.

¹⁸ See: 42 U.S.C. § 1396r-4(b)(1).

hospital's "low-income utilization rate ...exceeds 25 percent"¹⁹ and includes hospital's patients who (1) are eligible under the State Medicaid plan, (2) receive "cash subsidies ... directly from State and local governments" for medical care, or (3) are charity patients.²⁰

This distinction in the methods by which a state can qualify for Medicaid DSH is significant. If Congress had intended the term "eligible for medical assistance under a State plan" (the only category of patients in the Medicaid utilization rate) to include both "traditional" Medicaid patients and patients who "receive cash subsidies...directly from the State and local governments" or "charity patients," there would be no need for the differentiating between the Medicaid utilization rate and the low income utilization rate as separate methods for a hospital to qualify for Medicaid DSH. The singular conclusion must be that for the purposes of Medicaid DSH, the Medicaid utilization rate includes only those patient days for patients who are eligible for services under Title XIX of the Act.

Statutory construction principles require the Board to apply the meaning Congress ascribed to the term "eligible for medical assistance under a State plan" used in Title XIX of the Act (the Medicaid statute) to the same phrase used in Title XVIII of the Act (the Medicare statute).²¹ The Board concludes that, because the SAGA Program is funded by "state and local governments" and, thus, is included in the low income utilization rate but not the Medicaid inpatient utilization rate, SAGA patient days do not fall within the Medicaid DSH statutory definition of "eligible for medical assistance under a State plan" at § 1923(b)(2)²² of the Act and cannot, therefore, be counted in the Medicaid fraction of the Medicare DSH calculation.

The Board notes that since this appeal was filed several federal circuit courts have considered this specific issue and upheld the Secretary's position that patient days of individuals who receive general assistance are not included in the Medicaid fraction of the Medicare DSH calculation.²³ Although the Second Circuit has not ruled on this issue, a U.S. District Court in Connecticut has also ruled in a 2012 unpublished decision that SAGA days do not count as patient days for the purpose of calculating the Medicaid fraction of the Medicare DSH.²⁴ The Board finds these cases dispositive of this issue.

Accordingly, the Intermediary's adjustments properly excluded SAGA Program patient days from the Providers' Medicare DSH calculations.

DECISION

After considering the Medicare law and regulations, the parties' contentions, and the evidence submitted, the Board finds that the Medicare Contractor properly excluded Connecticut SAGA

¹⁹See: 42 U.S.C. § 1396r-4(b)(1)(B).

²⁰*Id.* § 1396r-4(b)(3).

²¹See *Atlanta Cleaners & Dyers, Inc. v. U.S.*, 286 U.S. 427, 433 (1932).

²²42 U.S.C. § 1396r-4(b)(2).

²³*Adena Regional Medical Center v. Leavitt*, 527 F.3d 176 (D.C. Cir. 2008); *Cooper University Hosp. v. Sebelius*, 686 F.Supp.2d 483 (D.N.J. Sep 28, 2009); *aff'd*, 636 F.3d 44 (3rd Cir. Oct 12, 2010) *University of Washington Medical Center v. Sebelius*, 634 F.3d 1029 (9th Cir., 2011).

²⁴*Waterbury Hospital et al v. Sebelius*, 2012 WL 4512506 (D.C. Conn., 2012).

days from the numerator of the Medicaid fraction of the Medicare DSH calculation for each of the providers in this consolidated appeal. Accordingly, the Medicare Contractor's adjustments are affirmed.

BOARD MEMBERS PARTICIPATING:

Michael W. Harty
Clayton J. Nix, Esq.
L. Sue Andersen, Esq.
Charlotte F. Benson, C.P.A.

FOR THE BOARD:

/s/
Michael W. Harty
Chairman

DATE: May 7, 2015

APPENDIX A
SCHEDULE OF PROVIDERS BY CASE NUMBER

APPENDIX A
SCHEDULE OF PROVIDERS BY CASE NUMBER

MODEL FORM G: REVISED SCHEDULE OF PROVIDERS IN GROUP

RECEIVED

Page No. 1 of 3
 Date Prepared September 15, 2014
 OCT 06 2014

Group Name QRS CT 2000 Gen'l Assistance/Charity Care Days Group
 Representative Quality Reimbursement Services, Inc.
 Case No. 08-2177G

Issue DSH Payment- Medicaid Eligible Connecticut General Assistance/Charity Care Days
 PRRB

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Hearing Request/ Add issue Request	C No. of Days Adj.	D No. Controversy	E Amount in No(s)	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
1	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/1997	NGS	05/22/2003	11/18/2003 10/13/2008	180	s-d	\$ 75,417	04-0146	08/12/2009	01/28/2010
2	07-0025 Hartford Hospital Hartford, Hartford, CT	09/30/1997	NGS	02/22/2008 (R)	08/15/2008	175	R2-001, R2-012	\$1,161,691	08-2687	04/27/2009	09/11/2009
				07/22/2008 (R)	10/16/2008 (Add)	24	R2-003				

Total Estimated Reimbursement \$1,237,108

MODEL FORM G: REVISED SCHEDULE OF PROVIDERS IN GROUP

Group Name ORS CT 2000 Gen'l Assistance/Charity Care Days Group Page No. 2 of 3

Representative Quality Reimbursement Services, Inc. Date Prepared September 15, 2014

Case No. 08-2177G Issue DSH Payment- Medicaid Eligible Connecticut General Assistance/Charity Care Days

Provider No.	Provider Name City, County, State	FYE	MAC	A	B	C	D	E	F	G	H
				Date of Final Determ	Date of Hearing Request/ Add issue Request	No. of Days	Audit No.	Amount in Controve rsy	Prior Case No(s)	Direct Add/ Transfer(s) to Group	Date of
3	07-0020 Middlesex Hospital Middletown, Middlesex, CT	09/30/1999	NGS	08/11/2003	02/02/2004	175	s-d	\$52,118	04-0605 04-1815G	08/24/2004 01/29/2010	01/28/2010
4	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/1999	NGS	09/16/2003	03/02/2004 10/13/2008	168	15,s-d	\$57,748	04-0794 04-1815G	06/17/2004 01/29/2010	01/28/2010
5	07-0024 The William W. Backus Hospital Norwich, New London, CT	09/30/1999	NGS	03/19/2003	09/10/2003	175	s-d	\$49,452	03-1548 04-1815G	07/15/2004 01/29/2010	07/15/2004

Total Estimated Reimbursement \$159,318

MODEL FORM G: REVISED SCHEDULE OF PROVIDERS IN GROUP

Group Name ORS CT 2000 Gen'l Assistance/Charity Care Days Group Page No. 3 of 3
 Representative Quality Reimbursement Services, Inc. Date Prepared September 15, 2014

Case No. 08-2177G Issue DSH Payment- Medicaid Eligible Connecticut General Assistance/Charity Care Days

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Hearing Request/ Add Issue Request	C No. Audit of Days	D Adj. No.	E Amount in Controversy	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
6	07-0033 Danbury Hospital Danbury, Fairfield, CT	09/30/2000	NGS	08/10/2005	01/11/2006 06/24/2008	154	s-d	\$ 66,878	06-0565	06/24/2008 02/04/2009	09/09/2009
7	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/2000	NGS	12/16/2003	05/19/2004 06/24/2008	155	215, s-d	\$ 61,594	04-1709	06/24/2008 05/01/2009	01/28/2010

Estimated Impact \$ 1,318,551

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

RECEIVED

Group Name QRS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 1 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014
 Case No. 08-2169G Issue DSH Payment- Medicaid Elig Connecticut Medical Assistance/General Assistance Days **PRRB**

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Request/ Add issue Request	C No. of Days	D Audit Adj. NO.	E Amount in Controversy	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
1	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/2001	NGS	12/16/2004	05/20/2005	155	19,20,s-d	\$ 333,672	05-1593	07/28/2009	01/28/2010
2	07-0020 Middlesex Hospital Middletown, Middlesex, CT	09/30/2001	NGS	01/21/2005	06/10/2005	140	s-d	\$ 860,466	05-0168	07/09/2009	01/28/2010
3	07-0024 The William W. Backus, CT Norwich, New London, CT	09/30/2001	NGS	04/04/2005	09/14/2005	163	s-d	\$ 932,419	05-2202	09/10/2009	09/11/2009
4	07-0028 St. Vincent's MC Bridgeport, Bridgeport, CT	09/30/2001	NGS	05/13/2005	11/04/2005	175	253,s-d	\$ 57,666	06-0163	08/13/2008	09/10/2009
5	07-0033 Danbury Hospital Danbury, Fairfield, CT	09/30/2001	NGS	11/09/2005	04/04/2006	146	s-d	\$ 279,020	06-1576	07/23/2009	09/09/2009
6	07-0035 The Hospital of Central CT New Britain, Hartford, CT	09/30/2001	NGS	09/02/2005	02/10/2006	161	1,10,s-d	\$ 730,326	06-0769	02/05/2009	09/11/2009

Total Estimated Reimbursement **\$3,193,569**

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

Group Name QRS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 2 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014

Case No. 08-2169G Issue DSH Payment- Medicaid Elig Connecticut Medical Assistance/General Assistance Days

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Hearing Request/ Add issue Request	C No. of Days Adj.	D No. Controversy	E Amount in Controversy	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
7	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/2002	NGS	10/07/2005	03/21/2006	165	12, s-d	\$ 388,718	06-1273	08/12/2009	01/28/2010
8	07-0020 Middlesex Hospital Middletown, Middlesex, CT	09/30/2002	NGS	09/27/2005	03/10/2006	164	s-d	\$ 320,303	06-1126	07/29/2009	01/28/2010
9	07-0025 Hartford Hospital Hartford, Hartford, CT	09/30/2002	NGS	07/26/2007	12/13/2007	140	10, 19, s-d	\$ 1,549,829	08-0495	06/17/2009	09/11/2009
10	07-0028 St. Vincent's MC Bridgeport, Fairfield, CT	09/30/2002	NGS	03/13/2006	08/29/2006	169	8, 12-17, s-d	\$ 592,447	06-2218	01/23/2009	09/10/2009
11	07-0033 Danbury Hospital Danbury, Fairfield, CT	09/30/2002	NGS	06/27/2006	12/15/2006	171	s-d	\$ 496,898	07-0539	07/23/2009	09/09/2009
12	07-0035 The Hospital of Central CT New Britain, Hartford, CT	09/30/2002	NGS	03/28/2006	09/15/2006	171	4, 5, 6, s-d	\$ 973,140	06-2328	07/30/2009	09/11/2009

Total Estimated Reimbursement \$4,321,335

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

Group Name QRS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 3 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014

Case No. 08-2169G Issue DSH Payment- Medicaid Eligible Connecticut Medical Assistance/General Assistance Days

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Hearing Request/ Add Issue Request	C No. of Days	D Audit No.	E Amount in Controversy	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
13 07-0002	Saint Francis Hospital & MC Hartford, Hartford, CT	09/30/2003	NGS	12/06/2007	06/06/2008 10/17/2008	183	6, s-d	\$ 844,444	08-2080	03/30/2009	01/21/2009
14 07-0020	Middlesex Hospital Middletown, Middlesex, CT	09/30/2003	NGS	08/25/2006	02/01/2007 10/08/2008	160	s-d	\$ 666,125	07-0766	07/28/2009	01/28/2010
15 07-0025	Hartford Hospital Hartford, Hartford, CT	09/30/2003	NGS	05/01/2008	10/27/2008	179	11,49 s-d	\$ 2,363,375	09-0209	06/17/2009	09/11/2009
16 07-0028	St. Vincent's Medical Center Bridgeport, Fairfield, CT	09/30/2003	NGS	11/21/2006	05/16/2007 10/16/2008	176	11,12, s-d	\$ 529,277	07-2073	01/23/2009	09/10/2009

Total Estimated Reimbursement \$ 4,403,221

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

Group Name QRS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 4 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014

Case No. 08-2169G Issue DSH Payment- Medicaid Eligible Connecticut Medical Assistance/General Assistance Days

Provider No.	Provider Name City, County, State	FYE	MAC	Date of Final Determ	A	B	C	D	E	F	G	H
17	07-0002 Saint Francis Hospital & MC Hartford, Hartford, CT	09/30/2004	NGS	09/19/2008	03/17/2009	179	26,s-d	\$ 1,014,972	09-1068	11/06/2009	03/16/2009	
18	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/2004	NGS	06/21/2007	12/05/2007	167	8,106,s-d	\$ 321,640	08-0341	06/24/2008	01/28/2010	
19	07-0020 Middlesex Hospital Middletown, Middlesex, CT	09/30/2004	NGS	11/15/2006	04/23/2007	159	s-d	\$ 900,337	07-1989	07/29/2009	01/28/2010	
20	07-0024 The William W. Backus, CT Norwich, New London, CT	09/30/2004	NGS	05/24/2007	11/12/2007	172	s-d	\$ 538,793	08-0232	09/10/2009	09/11/2009	
21	07-0028 St. Vincent's Medical Center, C Bridgeport, Fairfield, CT	09/30/2004	NGS	08/13/2007	01/24/2008	164	12,105,s-d	\$ 699,158	08-0771	01/23/2009	09/10/2009	
22	07-0033 Danbury Hospital Danbury, Fairfield, CT	09/30/2004	NGS	10/04/2007	03/17/2008	165	s-d	\$ 573,823	08-1442	06/24/2008	09/09/2009	
23	07-0034 Norwalk Hospital Norwalk, Fairfield, CT	09/30/2004	NGS	09/24/2007	03/21/2008	179	s-d	\$ 511,169	08-1593	06/24/2008	09/16/2009	
24	07-0025 Hartford Hospital Hartford, Hartford, CT	09/30/2004	NGS	11/19/2009	05/11/2010	173	59,s-d	\$ 2,665,781	10-1017	12/23/2010	12/17/2010	

Total Estimated Reimbursement \$ 7,225,673

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

Group Name ORS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 5 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014

Case No. 08-2169G Issue DSH Payment- Medicaid Eligible Connecticut Medical Assistance/General Assistance Days

Provider No.	Provider Name City, County, State	FYE	MAC	A	B	C	D	E	F	G	H
				Date of Final Determ	Date of Hearing Request/ Add Issue Request	No. of Days of Request	Date of Audit Adj.	Amount in Controversy	Prior Case No(s)	Date of Direct Add/ Transfer (s) to Group	
25	07-0002 St. Francis Hospital & MC Hartford, Hartford, CT	09/30/2005	NGS	10/27/2009	03/22/2010	146	9,10,11,34, s-d	\$ 1,591,507	10-0847	10/25/2010	03/18/2010
26	07-0005 Waterbury Hospital Waterbury, New Haven, CT	09/30/2005	NGS	01/25/2008	07/17/2008	174	26,s-d	\$ 794,593	08-2365	07/28/2009	01/28/2010
27	07-0006 The Stamford Hospital Stamford, Fairfield, CT	09/30/2005	NGS	01/22/2008	10/13/2008	168	8,s-d	\$ 347,589	08-2224	04/22/2009	09/11/2009
28	07-0007 Lawrence & Memorial Hospital New London, New London, CT	09/30/2005	NGS	06/24/2008	10/16/2008	175	2,21,22, s-d	\$ 416,948	09-0467	07/20/2009	02/11/2010
29	07-0024 The William W. Backus Hospital Norwich, New London, CT	09/30/2005	NGS	09/19/2007	03/14/2008	177	s-d	\$ 672,461	08-1444	07/06/2009	09/11/2009
30	07-0028 St. Vincent's Medical Center Bridgport, Fairfield, CT	09/30/2005	NGS	01/25/2008	10/14/2008	172	11,s-d	\$ 613,963	08-2274	03/06/2009	09/10/2009
31	07-0033 Danbury Hospital Danbury, Fairfield, CT	09/30/2005	NGS	04/10/2008	09/23/2008	166	s-d	\$ 854,998	08-2838	04/28/2009	09/09/2009
32	07-0034 Norwalk Hospital Norwalk, Fairfield, CT	09/30/2005	NGS	08/15/2008	01/23/2009	161	s-d	\$ 651,430	09-0704	08/03/2009	09/16/2009
33	07-0035 The Hospital of Central CT New Britain, Hartford, CT	09/30/2005	NGS	02/15/2008	07/21/2008	157	s-d	\$ 910,730	08-2414	05/01/2009	09/11/2009
34	07-0036 John Dempsey Hospital Farmington, Hartford, CT	06/30/2005	NGS	07/24/2009	01/22/2010	182	5,6,7,28, s-d	\$ 467,863	10-0457	08/05/2010	08/18/2010

Total Estimated Reimbursement \$ 7,322,082

MODEL FORM G: FINAL SCHEDULE OF PROVIDERS IN GROUP

Group Name QRS CT 2001-2006 Gen'l Assistance/Charity Care Grp Page No. 6 of 6
 Representative Quality Reimbursement Services, Inc. Date Prepared August 8, 2014

Case No. 08-2169G Issue DSH Payment- Medicaid Eligible Connecticut Medical Assistance/General Assistance Days

Provider No.	Provider Name City, County, State	FYE	MAC	A Date of Final Determ	B Date of Hearing Request/ Request No.	C Days of Request	D Audit Adj. No.	E Amount in Controversy	F Prior Case No(s)	G Date of Direct Add/ Transfer(s) to Group	H NOR
35 07-0005	Waterbury Hospital Waterbury, New Haven, CT	09/30/2006	NGS	09/10/2008	03/16/2009	187	22,23, s-d	\$ 954,856	09-1062	07/28/2009	01/28/2010
36 07-0006	The Stamford Hospital Stamford, Fairfield, CT	09/30/2006	NGS	12/12/2008	06/11/2009	181	9,10,28	\$ 313,845	09-1883	07/24/2009	09/11/2009
37 07-0020	Middlesex Hospital Middletown, Middlesex, CT	09/30/2006	NGS	07/18/2008	01/13/2009	179	s-d	\$ 573,556	09-0643	07/29/2009	01/28/2010
38 07-0024	The William W. Backus Hospital Norwich, New London, CT	09/30/2006	NGS	02/26/2008	08/25/2008 10/14/2008	181	5,s-d	\$ 722,315	08-2792	09/10/2009	01/29/2010
39 07-0028	St. Vincent's Medical Center Bridgeport, Fairfield, CT	09/30/2006	NGS	01/08/2009	06/30/2009	173	36,s-d	\$ 243,453	Direct File	06/30/2009	09/10/2009
40 07-0033	Danbury Hospital Danbury, Fairfield, CT	09/30/2006	NGS	07/03/2008	12/19/2008	169	s-d	\$ 734,737	09-0522	07/23/2009	09/09/2009
41 07-0034	Norwalk Hospital Norwalk, Fairfield, CT	09/30/2006	NGS	08/11/2009	02/01/2010	174	12,31, s-d	\$ 309,620	10-0501	09/23/2010	10/28/2008
42 07-0035	The Hospital of Central CT New Britain, Hartford, CT	09/30/2006	NGS	10/22/2008	04/14/2009	174	20,21, s-d	\$ 1,802,452	09-1499	07/30/2009	09/11/2009
43 07-0002	St. Francis Hospital & MC Hartford, Hartford, CT	09/30/2006	NGS	05/10/2010	11/12/2010	186	8,9, s-d	\$ 1,928,848	11-0090	12/23/2010	11/10/2010

Total Estimated Reimbursement \$ 7,583,682