

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

**State of New Jersey
New Jersey Department of Human Services
Trenton, New Jersey**

DSH Year Ended June 30, 2009

Prepared by:



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

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Independent Accountant's Report
and
Report on DSH Verifications



New Jersey Department of Human Services
Trenton, New Jersey

Independent Accountant's Report

We have examined the state of New Jersey'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 June 30, 2009. The state of New Jersey is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of New Jersey's compliance with federal Medicaid DSH program requirements based on our examination.

Our examination was conducted 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), except as discussed in the Notes to the Report on DSH Verifications. Based on these standards, our examination included examining, on a test basis, evidence about the state of New Jersey'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 New Jersey's compliance with federal Medicaid DSH requirements.

Our examination was conducted for the purpose of forming an opinion on the state of New Jersey'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 Notes to the Report on DSH Verifications, the Report on DSH Verifications presents fairly the state of New Jersey's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending June 30, 2009.

Myers and Stauffer LC

November 29, 2012

State of New Jersey Disproportionate Share Hospital (DSH)

Report on DSH Verifications

For the Year Ended June 30, 2009

As required by 42 CFR §455.304(d) the state of New Jersey 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.

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

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, 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 New Jersey Disproportionate Share Hospital (DSH)

Report on DSH Verifications

For the Year Ended June 30, 2009

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 New Jersey 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 New Jersey
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended June 30, 2009

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?
Ancora Psychiatric Hospital	Yes	99,136,927	136,601,367	37,464,440	Yes	Yes	Yes	Yes
Atlantic City Medical Center	Yes	22,821,373	51,555,762	28,734,389	Yes	Yes	Yes	Yes
Barnert Memorial Hospital	Yes	1,455,150	-	(1,455,150)	Yes	Yes	Yes	Yes
Bayonne Hospital	Yes	3,590,300	7,473,068	3,882,768	Yes	Yes	Yes	Yes
Bayshore Community Hospital	Yes	318,321	5,985,306	5,666,985	Yes	Yes	Yes	Yes
Bergen Regional Medical Center	Yes	47,574,193	15,672,312	(31,901,881)	Yes	Yes	Yes	Yes
Betty Bacharach Rehabilitation Hospital	Yes	40,108	990,208	950,100	Yes	Yes	Yes	Yes
Camden County Health Services Center	Yes	26,472,729	25,813,330	(659,399)	Yes	Yes	Yes	Yes
Cape Regional Medical Center	Yes	1,059,117	7,657,369	6,598,252	Yes	Yes	Yes	Yes
Capital Health System at Fuld	Yes	18,707,851	36,607,253	17,899,402	Yes	Yes	Yes	Yes
Capital Health System at Mercer	Yes	6,973,774	24,632,273	17,658,499	Yes	Yes	Yes	Yes
Carrier Foundation	Yes	1,438,465	(371,096)	(1,438,465)	Yes	Yes	Yes	Yes
Cathedral Health System - St. James	Yes	187,200	-	(187,200)	Yes	Yes	Yes	Yes
Centrastate Medical Center	Yes	3,390,315	12,803,581	9,413,266	Yes	Yes	Yes	Yes
Children's Specialized Hospital	Yes	638,821	(1,740,110)	(638,821)	Yes	Yes	Yes	Yes
Chilton Memorial Hospital	Yes	557,095	7,433,545	6,876,450	Yes	Yes	Yes	Yes
Christ Hospital	Yes	12,390,505	19,776,131	7,385,626	Yes	Yes	Yes	Yes
Clara Maass Medical Center	Yes	3,624,434	9,318,930	5,694,496	Yes	Yes	Yes	Yes
Columbus Hospital	Yes	180	-	(180)	Yes	Yes	Yes	Yes
Community Medical Center	Yes	3,638,370	12,347,592	8,709,222	Yes	Yes	Yes	Yes
Cooper Hospital / University Medical Center	Yes	79,061,351	73,280,374	(5,780,977)	Yes	Yes	Yes	Yes
Deborah Heart and Lung Center	Yes	5,689,798	13,569,927	7,880,129	Yes	Yes	Yes	Yes
East Mountain Hospital, Inc.	Yes	33,720	(480,848)	(33,720)	Yes	Yes	Yes	Yes
East Orange Medical Center	Yes	18,335,448	16,861,364	(1,474,084)	Yes	Yes	Yes	Yes
Englewood Hospital and Medical Center	Yes	1,357,039	15,263,497	13,906,458	Yes	Yes	Yes	Yes
Essex County Hospital Center	Yes	35,860,715	43,347,422	7,486,707	Yes	Yes	Yes	Yes
Greystone Psychiatric Hospital	Yes	84,151,296	115,931,007	31,779,711	Yes	Yes	Yes	Yes
Hackensack Hospital	Yes	21,336,570	79,835,255	58,498,685	Yes	Yes	Yes	Yes
Hackettstown Community Hospital	Yes	278,810	4,872,622	4,593,812	Yes	Yes	Yes	Yes
Hagedorn Psychiatric Hospital	Yes	30,311,713	3,111,526	(27,200,187)	Yes	Yes	Yes	Yes
Hampton Hospital	Yes	71,702	(566,423)	(71,702)	Yes	Yes	Yes	Yes
Healthsouth Garden State	Yes	10,807	101,230	90,423	Yes	Yes	Yes	Yes
Hoboken University Medical Center	Yes	29,983,767	25,540,848	(4,442,919)	Yes	Yes	Yes	Yes
Holy Name Hospital	Yes	651,126	11,340,018	10,688,892	Yes	Yes	Yes	Yes
Hunterdon Medical Center	Yes	3,843,350	10,517,275	6,673,925	Yes	Yes	Yes	Yes
Jersey City Medical Center	Yes	84,608,647	69,627,424	(14,981,223)	Yes	Yes	Yes	Yes
Jersey Shore Medical Center	Yes	7,480,210	25,158,328	17,678,118	Yes	Yes	Yes	Yes
JFK at Edison / Anthony Yelencsics	Yes	7,902,998	28,034,215	20,131,217	Yes	Yes	Yes	Yes
Kennedy Memorial at Stratford	Yes	10,957,513	21,892,195	10,934,682	Yes	Yes	Yes	Yes
Kessler Institute For Rehabilitation	Yes	52,491	542,838	490,347	Yes	Yes	Yes	Yes
Kimball Medical Center	Yes	11,392,288	12,563,730	1,171,442	Yes	Yes	Yes	Yes
Lourdes Medical Center at Burlington County	Yes	3,235,774	6,597,076	3,361,302	Yes	Yes	Yes	Yes
Matheny School & Hospital	Yes	29,518	157,004	127,486	Yes	Yes	Yes	Yes
Meadowlands Hospital	Yes	663,797	6,479,234	5,815,437	Yes	Yes	Yes	Yes
Memorial Hospital of Salem County	Yes	212,517	5,228,038	5,015,521	Yes	Yes	Yes	Yes

State of New Jersey
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended June 30, 2009

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?
Monmouth Medical Center	Yes	11,461,662	18,717,773	7,256,111	Yes	Yes	Yes	Yes
Morristown Memorial Hospital	Yes	5,259,559	32,272,054	27,012,495	Yes	Yes	Yes	Yes
Mount Carmel Guild	Yes	7,339,961	273,838	(7,066,123)	Yes	Yes	Yes	Yes
Mountainside Hospital	Yes	2,448,907	8,726,123	6,277,216	Yes	Yes	Yes	Yes
Muhlenberg Regional Medical Center	Yes	1,944,031	446,093	(1,497,938)	Yes	Yes	Yes	Yes
Newark Beth Israel Medical Center	Yes	51,510,617	59,252,319	7,741,702	Yes	Yes	Yes	Yes
Newton Memorial Hospital	Yes	4,175,421	11,391,489	7,216,068	Yes	Yes	Yes	Yes
Ocean Medical Center	Yes	1,255,175	7,859,536	6,604,361	Yes	Yes	Yes	Yes
Our Lady of Lourdes Medical Center	Yes	4,146,906	23,027,780	18,880,874	Yes	Yes	Yes	Yes
Overlook Hospital	Yes	2,105,895	22,035,247	19,929,352	Yes	Yes	Yes	Yes
Palisades General Hospital	Yes	6,407,816	17,390,030	10,982,214	Yes	Yes	Yes	Yes
Ramapo Ridge Psychiatric Hospital (Short Term)	Yes	229,363	816,508	587,145	Yes	Yes	Yes	Yes
Raritan Bay Medical Center	Yes	20,964,977	26,100,187	5,135,210	Yes	Yes	Yes	Yes
Rehab Hospital of Tinton Falls (Healthsouth)	Yes	1,023	27,776	26,753	Yes	Yes	Yes	Yes
Riverview Hospital	Yes	1,780,666	11,809,098	10,028,432	Yes	Yes	Yes	Yes
Runnells Specialized Hospital	Yes	7,049,692	4,530,934	(2,518,758)	Yes	Yes	Yes	Yes
RWJ at Hamilton	Yes	951,274	13,668,599	12,717,325	Yes	Yes	Yes	Yes
RWJ at Rahway	Yes	1,166,479	10,287,567	9,121,088	Yes	Yes	Yes	Yes
RWJ University Hospital	Yes	40,430,313	56,103,522	15,673,209	Yes	Yes	Yes	Yes
Saint Barnabas Behavioral Health Center	Yes	605	(85,878)	(605)	Yes	Yes	Yes	Yes
Saint Barnabas Medical Center	Yes	3,182,045	26,401,914	23,219,869	Yes	Yes	Yes	Yes
Saint Clare's / Riverside	Yes	16,930,516	23,461,025	6,530,509	Yes	Yes	Yes	Yes
Saint Clare's / Sussex	Yes	220,660	1,906,681	1,686,021	Yes	Yes	Yes	Yes
Saint Francis Medical Center	Yes	10,226,389	7,586,920	(2,639,469)	Yes	Yes	Yes	Yes
Saint Joseph's Hospital	Yes	66,595,427	63,984,965	(2,610,462)	Yes	Yes	Yes	Yes
Saint Joseph's Wayne	Yes	973,853	4,337,488	3,363,635	Yes	Yes	Yes	Yes
Saint Lawrence Rehabilitation Hospital	Yes	1,180	29,807	28,627	Yes	Yes	Yes	Yes
Saint Mary's Hospital	Yes	25,106,348	20,478,597	(4,627,751)	Yes	Yes	Yes	Yes
Saint Michael's Medical Center	Yes	29,081,264	34,238,767	5,157,503	Yes	Yes	Yes	Yes
Saint Peter's Medical Center	Yes	2,150,004	19,877,784	17,727,780	Yes	Yes	Yes	Yes
Shore Memorial Hospital	Yes	902,669	15,055,089	14,152,420	Yes	Yes	Yes	Yes
Somerset Medical Center	Yes	2,084,602	8,399,544	6,314,942	Yes	Yes	Yes	Yes
South Jersey / Elmer	Yes	94,462	2,038,935	1,944,473	Yes	Yes	Yes	Yes
South Jersey Hospital System	Yes	6,207,668	26,207,015	19,999,347	Yes	Yes	Yes	Yes
Southern Ocean City Hospital	Yes	344,786	4,930,707	4,585,921	Yes	Yes	Yes	Yes
Summit Hospital	Yes	220,480	(589,484)	(220,480)	Yes	Yes	Yes	Yes
Trenton Psychiatric Hospital	Yes	72,332,463	85,067,443	12,734,980	Yes	Yes	Yes	Yes
Trinitas Hospital	Yes	48,141,740	35,165,315	(12,976,425)	Yes	Yes	Yes	Yes
UMDNJ- CMH @ Piscataway	Yes	12,374,044	19,855,464	7,481,420	Yes	Yes	Yes	Yes
Underwood Memorial Hospital	Yes	3,175,416	13,780,119	10,604,703	Yes	Yes	Yes	Yes
Union Hospital	Yes	104	-	(104)	Yes	Yes	Yes	Yes
University (UMDNJ)	Yes	115,660,701	225,807,861	110,147,160	Yes	Yes	Yes	Yes
University Medical Center at Princeton	Yes	3,353,039	16,373,501	13,020,462	Yes	Yes	Yes	Yes
Valley Hospital	Yes	807,666	16,196,509	15,388,843	Yes	Yes	Yes	Yes
Virtua - Memorial Hospital of Burlington County	Yes	1,486,182	11,804,800	10,318,618	Yes	Yes	Yes	Yes

State of New Jersey
 Report on DSH Verifications (table)
 For the Medicaid State Plan Rate Year Ended June 30, 2009

	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
Hospital	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?
Virtua Health - West Jersey Hospital	Yes	3,324,167	27,410,645	24,086,478	Yes	Yes	Yes	Yes
Warren Hospital	Yes	1,938,138	10,609,280	8,671,142	Yes	Yes	Yes	Yes
Weisman Children's Rehabilitation Hospital	Yes	5,590	162,630	157,041	Yes	Yes	Yes	Yes
William B. Kessler Memorial Hospital	Yes	146,431	831,895	685,464	Yes	Yes	Yes	Yes

State of New Jersey Disproportionate Share Hospital (DSH)

Notes to the Report on DSH Verifications

For the Year Ended June 30, 2009

Notes to the Report on DSH Verifications

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) **Uncompensated Care Cost Definitions**

Uncompensated care costs for patients with no third party coverage were calculated based on the definitions from the Federal Register / Vol. 77, No. 11, Wednesday, January 18, 2012 / Proposed Rules.

(2) **Uninsured Patient Payments**

The following hospitals were unable to satisfactorily document uninsured patient payments received during the DSH year. In many cases the hospitals could not provide the date of collection and/or reported the payments on an accrual basis instead of the required cash basis. Other hospitals were unable to provide any payments or only provided a partial year of payments. These payment issues may result in a misstated uncompensated care cost calculation. These difficulties were most often related to the time period between the patient service dates and/or cash receipt dates (DSH year 2009) and the timing of the DSH examination (calendar year 2012) and not necessarily due to inaction or lack of cooperation by the hospitals listed.

Bayonne Hospital	Monmouth Medical Center
Camden County Health Services Center	Mountainside Hospital
Clara Maass Medical Center	Newark Beth Israel Medical Center
Cooper Hospital / University Medical Center	Rehab Hospital of Tinton Falls (Healthsouth)
Essex County Hospital Center	Runnells Specialized Hospital
Hampton Hospital	Saint Mary's Hospital
Healthsouth Garden State	South Jersey / Elmer
Kimball Medical Center	South Jersey Hospital System
Lourdes Med Ctr at Burlington County	

(3) **Uninsured Uncompensated Care Cost**

The following hospitals were unable to satisfactorily document all of the services they provided to uninsured patients and, in most cases, the uninsured payments received during the DSH year. We were unable to fully test the reasonableness of the hospitals' data and the impact of any potential misstatement on their uncompensated care cost calculations. These difficulties were most often related to the time period between the patient service dates and/or cash receipt dates (DSH year 2009) and the timing of the DSH examination (calendar year 2012) and not necessarily due to inaction or lack of cooperation by the hospitals listed.

Children's Specialized Hospital	Hoboken University Medical Center
Community Medical Center	Morristown Memorial Hospital
Cooper Hospital / University Medical Center	

State of New Jersey Disproportionate Share Hospital (DSH)

Notes to the Report on DSH Verifications

For the Year Ended June 30, 2009

- (4) **Dual Eligible (patients with both Medicare and Medicaid)**
Dual-eligible patient data (patients with both Medicare and Medicaid eligibility) provided by the State's fiscal agent did not include all Medicare payments. We were able to estimate total Medicare payments for the dual-eligible services using cost report data or based on hospital internal records for crossover patients.
- (5) **New Jersey Medicaid Managed Care**
New Jersey Medicaid Managed Care services are included in the uncompensated care cost calculations. The State of New Jersey experienced difficulties accumulating the claims data we requested for the Medicaid Managed Care services provided by the DSH hospitals. Therefore, several hospitals used their own internal data for the reporting of charges and payments. As a result, we were unable to document to our complete satisfaction the New Jersey Medicaid Managed Care services provided and payments received.
- (6) **Out-of-State (non-New Jersey) Medicaid**
The majority of hospitals were unable to obtain Medicaid out-of-state paid claims reports to satisfactorily document the out-of-state services provided and payments received. Out-of-state (non-New Jersey) Medicaid services are included in the uncompensated care cost calculation for hospitals that were able to provide their own internal data. Several hospitals did not report any out-of-state Medicaid services. These difficulties were predominately due to hospital requests to out-of-state Medicaid agencies not being responded to timely, and are not due to inaction or a lack of cooperation by the hospitals.
- (7) **County-Owned and Operated Psychiatric Hospital Uncompensated Care Cost Calculations**
The following county-owned and operated psychiatric hospital was unable to satisfactorily document the services they provided and payments received for uninsured services. They were also unable to satisfactorily document their Medicaid-eligible services and payments received other than those included on the state Medicaid paid claims report. We were able to estimate the uncompensated care cost using facility collection records, Medicaid-eligibility assumptions, and cost report census documents maintained by the hospitals. We were not able to obtain support for the uninsured patient listing to calculate uncompensated care cost using Medicare cost report methods, or to test that only uninsured and Medicaid-eligible patients were included in the uncompensated care cost calculations. These difficulties were most often related to the time period between the patient service dates and/or cash receipt dates (DSH year 2009) and the timing of the DSH examination (calendar year 2012) and not necessarily due to inaction or lack of cooperation by the hospitals listed.

Essex County Hospital Center

- (8) **Court-Ordered Patients**
In accordance with CMS guidance, prisoners were excluded from the uncompensated care cost as presented in this report. However, the following state-owned and county-owned operated psychiatric hospitals included court-ordered patients in the uncompensated care cost calculation. Federal guidance with respect

State of New Jersey Disproportionate Share Hospital (DSH)

Notes to the Report on DSH Verifications

For the Year Ended June 30, 2009

to a patient's insurance status is unclear when patients have been involuntarily hospitalized under a 72-hour hold; found not-guilty by reason of insanity; admitted to determine their mental competency to stand trial; or previously served a court-ordered sentence but have not been discharged. These individuals were included in the uncompensated care cost calculations presented in this report.

Ancora Psychiatric Hospital	Greystone Psychiatric Hospital
Camden County Health Services Center	Runnells Specialized Hospital
Essex County Hospital Center	Trenton Psychiatric Hospital

(9) **Attestation Statements**

Hospitals were requested to sign attestation statements related to the data used during our examination. The following hospitals did not sign the requested attestation statements.

Essex County Hospital Center	Saint Lawrence Rehabilitation Hospital
Hoboken University Medical Center	Somerset Medical Center
Kessler Institute For Rehabilitation	Weisman Children's Rehabilitation Hospital

(10) **Delinquent Hospitals**

The following hospitals have a DSH payment in excess of their Medicaid shortfall and did not submit uninsured data for at least one cost report period overlapping the DSH year. The impact is unknown but may result in an understated UCC limit.

Saint Barnabas Behavioral Health Center	Saint Francis Medical Center
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(11) **Closed Hospitals**

The following hospitals are closed. We calculated their UCC (uncompensated care cost) exclusively using cost reports and Medicaid PS&R data. We were unable to obtain the information needed to document their uninsured UCC for the DSH year due to this operating status.

Barnert Memorial Hospital	Muhlenberg Regional Medical Center
Cathedral Health System - St. James	Union Hospital
Columbus Hospital	William B. Kessler Memorial Hospital
Hagedorn Psychiatric Hospital	

Schedule of Annual Reporting Requirements

State of New Jersey
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended June 30, 2009

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). 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. 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. 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
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid IP Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic **	Regular IPOP Medicaid FFS Rate Payments	IPOP Medicaid MCO Payments	Supplemental/Enhanced IPOP Medicaid Payments	Total Medicaid IPOP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP-OP Services	Total Uncompensated Care Costs (J-I)	Total IPOP/Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IPOP Uninsured Cost 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*
Atlantic City Medical Center	43,880,146	22.15%	17.67%	1% MIUR	39,484,364	26,326,493	7,423,378	73,234,235	85,819,600	12,585,365	1,643,346	109,135	40,722,878	38,970,397	51,555,762	22,821,373	-
Bayonne Hospital	10,465,419	15.53%	15.53%	1% MIUR	9,936,284	16,222,755	-	15,259,039	16,143,723	3,584,684	141,663	-	4,030,047	3,888,384	7,473,068	3,990,300	-
Bayside Community Hospital	3,826,586	11.18%	8.88%	1% MIUR	5,137,167	1,528,043	-	6,665,210	9,173,423	2,508,213	212,782	-	3,689,875	3,477,993	5,985,306	318,521	-
Bergen Regional Medical Center	69,942,910	30.88%	78.03%	1% MIUR	29,276,148	408,665	23,248,069	52,932,882	26,391,050	(26,341,832)	620,843	-	42,834,987	42,214,144	15,672,312	47,574,193	-
Betty Bacharach Rehabilitation Hospital	346,970	4.95%	7.11%	1% MIUR	1,730,617	209,201	-	1,939,818	2,286,648	346,830	-	-	643,378	590,208	9,900,208	40,108	-
Cape Regional Medical Center	7,385,020	18.76%	14.17%	1% MIUR	11,233,135	4,439,929	-	15,673,064	17,784,703	2,111,639	522,954	-	6,068,684	5,545,730	7,657,369	1,059,117	-
Capital Health System at Fuld	24,588,925	31.13%	32.94%	1% MIUR	21,980,832	13,197,419	4,835,007	40,013,258	46,882,621	6,869,363	574,400	2,549	30,314,839	29,737,800	36,607,253	18,707,851	-
Capital Health System at Mercer	19,507,881	32.63%	23.04%	1% MIUR	15,925,929	17,384,002	2,270,037	35,579,968	43,761,948	8,181,980	438,123	10,047	16,898,463	16,450,293	24,632,273	6,973,774	-
Carrier Foundation	1,638,212	14.52%	10.28%	1% MIUR	4,126,655	8,754	-	3,691,989	(443,420)	6,211,409	-	-	134,735	72,324	(371,096)	1,438,465	-
Centrastate Medical Center	15,127,916	19.91%	11.60%	1% MIUR	15,357,965	9,285,310	-	24,643,275	28,468,612	3,825,337	791,207	49,953	9,819,404	8,978,244	12,803,581	3,390,315	-
Children's Specialized Hospital	2,666,217	49.19%	33.18%	1% MIUR	17,962,831	6,896,994	-	24,859,825	22,691,868	(2,167,957)	482,373	-	910,220	427,847	(1,740,110)	638,211	-
Chilton Memorial Hospital	2,155,383	10.84%	6.88%	1% MIUR	8,054,671	2,439,502	-	10,494,173	12,979,177	2,485,004	586,439	-	5,534,980	4,948,541	7,433,545	465,242	91,853
Christ Hospital	24,676,374	30.16%	23.53%	1% MIUR	26,006,544	7,932,732	2,644,659	36,583,935	42,788,968	6,205,033	286,369	-	13,857,467	13,571,098	19,776,131	12,990,505	-
Clara Maass Medical Center	11,084,473	31.16%	21.37%	1% MIUR	33,924,166	19,465,352	2,532,006	55,921,524	50,535,433	(5,386,091)	500,907	-	15,205,928	14,708,021	9,318,930	3,624,434	-
Community Medical Center	12,029,388	14.47%	8.36%	1% MIUR	25,498,097	9,086,850	-	34,584,947	37,774,950	3,190,003	-	52,430	9,184,519	9,157,589	12,547,592	3,638,370	-
Cooper Hospital / University Medical Center	83,297,879	29.09%	23.09%	1% MIUR	34,227,554	29,181,305	13,843,834	77,252,693	107,178,469	29,925,776	735,089	211,461	44,301,148	43,354,598	73,280,374	79,661,351	-
Deborah Heart and Lung Center	15,935,713	6.84%	14.72%	1% MIUR	3,973,591	1,770,788	-	5,744,379	7,054,112	1,309,733	-	-	12,260,194	12,260,194	13,569,927	5,689,798	-
East Mountain Hospital, Inc.	497,021	81.83%	89.44%	1% MIUR	3,482,224	19,607	-	3,501,831	3,020,983	(480,848)	-	-	12,260,194	12,260,194	(480,848)	33,720	-
East Orange Medical Center	19,028,527	30.70%	25.22%	1% MIUR	23,098,653	2,707,506	3,152,456	28,958,625	32,947,466	3,988,941	101,673	56,842	13,030,938	12,872,423	16,661,364	18,335,448	-
Englewood Hospital and Medical Center	19,060,422	11.04%	6.34%	1% MIUR	17,532,107	4,238,174	-	21,770,281	24,876,294	3,106,013	1,742,673	161,665	14,061,822	12,757,484	15,263,497	12,759,733	77,306
Hackensack Hospital	76,871,926	14.45%	11.55%	1% MIUR	45,497,823	33,051,256	4,111,820	82,660,899	111,095,289	28,434,930	13,136,733	-	64,537,058	51,400,325	79,835,255	21,336,570	-
Hackettstown Community Hospital	2,674,085	11.15%	5.77%	1% MIUR	3,936,015	2,009,014	-	5,945,029	7,865,687	1,920,658	286,271	-	3,238,235	2,951,664	4,872,622	2,780,110	-
Hampton Hospital	261,892	16.56%	9.09%	1% MIUR	3,455,092	-	-	3,455,092	2,754,919	(700,173)	12,254	-	146,004	133,750	(566,423)	71,702	-
Healthsouth Garden State	22,835	2.88%	2.44%	1% MIUR	792,027	281,381	-	1,073,408	1,035,355	(38,053)	61,083	-	200,366	139,283	101,230	10,807	-
Hoboken University Medical Center	30,880,536	40.60%	46.13%	1% MIUR	28,776,934	11,872,537	1,489,649	42,139,120	51,185,097	9,045,977	429,570	-	16,924,441	16,494,871	25,540,848	29,983,767	-
Holy Name Hospital	8,239,853	19.82%	7.93%	1% MIUR	24,989,618	3,860,970	-	28,850,588	32,395,958	3,543,370	1,899,236	185,729	9,881,613	7,796,648	11,340,018	651,126	-
Hunterdon Medical Center	13,446,893	8.43%	8.33%	1% MIUR	6,903,552	2,263,188	-	9,166,740	11,287,515	2,120,775	710,503	-	9,107,003	8,396,500	10,517,275	3,843,450	-
Jersey City Medical Center	109,032,682	40.26%	49.75%	1% MIUR	43,799,642	25,025,122	13,067,745	81,892,509	89,539,753	7,647,244	520,537	-	62,500,717	61,980,180	69,627,424	84,608,647	-
Jersey Shore Medical Center	21,761,476	16.03%	12.21%	1% MIUR	31,043,368	16,387,985	7,846,022	55,277,375	55,795,522	518,147	1,822,044	26,428	26,488,653	24,640,181	25,158,328	74,680,210	-
JFK at Edison / Anthony Yelenesics	10,983,289	17.31%	9.34%	1% MIUR	31,901,191	10,177,427	-	42,078,618	54,863,345	12,784,727	1,266,445	-	16,515,933	15,249,488	28,034,215	7,902,998	-
Kennedy Memorial at Stratford	19,447,560	25.39%	18.02%	1% MIUR	42,681,847	20,451,165	11,384,525	74,517,537	70,787,553	(3,729,984)	878,459	-	26,500,638	25,622,179	21,892,195	10,957,513	-
Kessler Institute For Rehabilitation	1,549,698	10.01%	4.00%	1% MIUR	9,576,257	933,302	-	10,509,559	11,003,311	493,752	71,129	-	120,215	49,086	542,838	52,491	-
Kimball Medical Center	10,617,107	31.86%	34.58%	1% MIUR	22,039,440	11,955,987	5,307,113	39,302,540	34,325,244	(4,977,296)	350,035	346,874	18,237,935	17,541,026	12,563,730	11,392,288	-
Lourdes Medical Center at Burlington County	8,783,986	21.46%	17.67%	1% MIUR	8,484,624	5,187,998	2,375,002	16,047,624	16,371,911	324,287	218,785	15,513	6,507,087	6,272,789	6,597,076	3,235,774	-
Maheny School & Hospital	1,538,746	99.56%	81.93%	1% MIUR	24,727,144	-	-	24,727,144	24,884,148	157,004	-	-	-	-	157,004	29,518	-
Meadowlands Hospital	5,265,385	26.42%	17.03%	1% MIUR	7,035,384	4,804,947	-	11,840,331	16,000,733	4,160,402	84,458	9,888	2,413,178	2,318,832	6,479,234	663,797	-
Memorial Hospital of Salem County	2,686,801	24.53%	13.63%	1% MIUR	5,355,350	3,867,541	-	9,222,891	12,060,173	2,837,282	286,240	16,925	2,693,921	2,390,756	5,228,038	212,517	-
Monmouth Medical Center	18,920,076	29.24%	28.97%	1% MIUR	25,135,990	21,520,743	10,526,279	57,183,012	53,938,549	(3,244,463)	345,494	196,956	22,504,686	21,962,236	18,717,773	11,641,662	-
Morrisum Memorial Hospital	33,300,064	8.25%	5.50%	1% MIUR	27,693,077	8,008,811	-	35,701,888	40,806,618	5,104,730	1,421,828	41,302	28,630,454	27,167,324	32,272,054	5,259,559	-
Mount Carmel Guild	11,682,131	0.00%	33.22%	1% MIUR	7,547,515	92	-	7,547,607	7,821,445	273,838	-	-	-	-	273,838	7,339,961	-
Mountainside Hospital	9,085,117	16.36%	8.79%	1% MIUR	14,747,194	4,054,252	-	18,801,446	19,901,504	1,100,058	331,508	37,090	7,994,663	7,626,065	8,726,123	2,448,907	-
Newark Beth Israel Medical Center	69,085,840	50.63%	48.56%	1% MIUR	83,056,737	75,862,529	20,641,616	179,560,882	188,267,077	8,706,195	998,903	29,190	51,574,217	50,546,124	59,252,319	51,510,617	-
Newton Memorial Hospital	13,750,530	11.88%	11.08%	1% MIUR	6,559,634	2,103,185	-	8,662,819	13,679,412	5,016,593	198,422	-	6,573,318	6,374,896	11,391,489	4,175,421	-
Ocean Medical Center	6,622,119	8.18%	6.47%	1% MIUR	7,871,256	3,995,401	-	11,866,657	12,889,804	1,023,147	901,748	51	7,738,188	6,836,389	7,859,536	1,255,175	-
Our Lady of Lourdes Medical Center	25,674,122	24.78%	14.46%	1% MIUR	22,865,532	15,311,970	593,674	38,771,176	49,047,720	10,276,544	171,127	60,130	12,982,493	12,751,236	23,027,780	4,146,906	-
Overlook Hospital	11,687,469	7.58%	5.27%	1% MIUR	12,699,019	2,895,179	-	15,594,198	17,197,871	5,603,673	1,067,544	874	17,499,902	16,431,572	22,035,247	2,105,895	-
Palisades General Hospital	27,331,806	34.12%	23.20%	1% MIUR	23,787,787	5,717,157	-	29,504,944	35,699,846	6,194,902	836,465	695,175	12,726,768	11,195,128	17,390,030	6,407,816	-
Ramapo Ridge Psychiatric Hospital (Short Term)	1,154,332	12.89%	5.48%	1% MIUR	2,426,076	619	-	2,426,695	3,010,875	584,180	22,477	-	254,805	232,328	816,508	229,363	-
Raritan Bay Medical Center	41,551,883	26.58%	21.18%	1% MIUR	29,999,047	10,430,907	2,912,310	43,342,264	53,133,216	9,790,952	958,172						

State of New Jersey
 Schedule of Annual Reporting Requirements
 For the Medicaid State Plan Rate Year Ended June 30, 2009

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). 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. 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. 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
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic **	Regular I/OP Medicaid FFS Rate Payments	I/OP Medicaid MCO Payments	Supplemental/Enhanced I/OP Medicaid Payments	Total Medicaid I/OP Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid I/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total I/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total I/OP Uninsured Cost 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*
Saint Joseph's Wayne	3,805,583	13.20%	10.07%	1% MIUR	7,063,060	2,577,859	-	9,640,919	10,672,468	1,031,549	347,504	-	3,653,443	3,305,939	4,337,488	973,853	-
Saint Lawrence Rehabilitation Hospital	71,918	4.00%	2.12%	1% MIUR	442,932	155,090	-	598,022	627,829	29,807	-	-	-	-	29,807	1,180	-
Saint Mary's Hospital	26,020,872	23.07%	23.76%	1% MIUR	19,776,962	4,869,019	2,182,261	26,828,242	33,919,574	7,091,332	481,628	57,340	13,926,233	13,387,265	20,478,597	25,106,548	-
Saint Michael's Medical Center	45,259,233	30.43%	35.82%	1% MIUR	43,395,113	8,064,333	11,211,743	62,671,189	58,747,917	(3,923,272)	246,716	455,304	38,864,059	38,162,039	34,238,767	29,081,264	-
Saint Peter's Medical Center	18,325,731	18.12%	15.70%	1% MIUR	19,382,203	21,868,567	7,206,538	48,457,308	54,047,251	5,589,943	590,336	39,449	14,917,626	14,287,841	19,877,784	2,150,004	-
Shore Memorial Hospital	8,074,386	15.97%	10.26%	1% MIUR	10,959,558	6,723,718	-	17,683,276	24,476,792	6,793,516	351,190	-	8,612,763	8,261,573	15,055,089	902,669	-
Somerset Medical Center	17,039,085	10.80%	5.40%	1% MIUR	11,770,806	5,611,084	-	17,381,890	20,191,836	2,809,946	480,818	285,851	6,356,267	5,589,598	8,399,544	2,084,602	-
South Jersey / Elmer	1,342,101	13.11%	10.29%	1% MIUR	2,104,152	4,466,012	-	6,570,164	6,553,841	(16,323)	128,546	-	2,183,804	2,055,258	2,038,935	94,462	-
South Jersey Hospital System	19,015,855	33.98%	19.45%	1% MIUR	35,920,748	22,548,181	4,412,387	62,881,316	67,727,722	4,846,406	520,272	-	21,880,881	21,360,609	26,207,015	6,207,668	-
Southern Ocean City Hospital	3,746,032	9.70%	8.06%	1% MIUR	4,393,149	4,219,678	-	8,612,827	9,792,153	1,179,326	303,852	-	4,055,233	3,751,381	4,930,707	344,786	-
Summit Hospital	739,653	29.15%	13.05%	1% MIUR	5,242,470	10,964	-	5,253,434	4,414,025	(839,409)	159,216	-	409,141	249,925	(589,484)	220,480	-
Trinitas Hospital	63,055,467	40.49%	41.73%	1% MIUR	57,893,166	11,898,704	12,806,603	82,598,473	73,458,565	(9,139,908)	459,789	1,059,804	45,824,816	44,305,223	35,165,315	48,070,243	71,497
UMDNJ- CMH @ Piscataway	14,534,939	18.76%	72.81%	1% MIUR	10,662,495	8,349	-	10,670,844	16,969,500	6,298,656	109,452	-	13,666,260	13,556,808	19,855,464	12,374,044	-
Underwood Memorial Hospital	7,713,559	15.86%	16.48%	1% MIUR	11,682,877	7,136,091	1,721,523	20,540,491	25,331,667	2,791,176	532,840	-	11,521,783	10,988,943	13,780,119	3,175,416	-
University Medical Center at Princeton	13,862,274	12.21%	3.73%	1% MIUR	12,159,290	1,058,139	298,411	13,515,840	18,839,662	5,323,822	812,012	-	11,861,691	11,049,679	16,373,501	3,353,039	-
University (UMDNJ)	155,842,073	48.90%	58.40%	1% MIUR	83,576,637	54,267,460	24,347,087	162,191,184	233,459,849	71,268,665	2,828,537	-	157,367,733	154,539,106	225,807,861	115,660,701	-
Valley Hospital	7,601,537	5.39%	3.02%	1% MIUR	12,767,705	1,787,531	-	14,555,236	21,711,691	7,156,455	1,368,097	-	10,408,151	9,004,054	16,196,509	807,666	-
Virtua - Memorial Hospital of Burlington County	12,966,866	14.87%	12.33%	1% MIUR	13,846,509	11,265,517	-	25,112,026	30,685,106	5,573,080	231,680	10,577	6,473,977	6,231,720	11,804,800	1,486,182	-
Virtua Health - West Jersey Hospital	20,512,303	10.01%	11.13%	1% MIUR	22,160,957	11,732,433	-	33,893,390	42,143,617	8,250,227	486,980	1,354	19,648,752	19,160,418	27,410,645	3,324,167	-
Warren Hospital	7,443,257	17.88%	13.90%	1% MIUR	11,745,697	6,408,877	-	18,154,574	22,312,158	4,157,584	277,460	903	6,730,059	6,451,696	10,609,280	1,938,138	-
Weisman Children's Rehabilitation Hospital	997,594	69.87%	42.23%	1% MIUR	6,051,378	1,690,683	-	7,742,061	7,904,691	162,630	-	-	-	-	162,630	5,590	-

Institute for Mental Disease

Ancora Psychiatric Hospital	143,844,168	6.04%	62.99%	1% MIUR	7,848,869	-	-	7,848,869	9,338,488	1,489,619	4,716,571	-	139,828,319	135,111,748	136,601,367	99,136,927	-
Camden County Health Services Center	39,049,511	4.71%	73.71%	1% MIUR	1,338,500	-	-	1,338,500	1,349,190	10,690	279,808	-	26,082,448	25,802,640	25,813,330	26,472,729	-
Essex County Hospital Center	52,875,609	2.55%	40.61%	1% MIUR	1,164,790	-	-	1,164,790	1,207,716	42,926	59,173	-	43,363,669	43,304,496	43,347,422	35,860,715	-
Greystone Psychiatric Hospital	122,100,548	2.71%	64.39%	1% MIUR	2,260,937	-	-	2,260,937	3,366,063	1,105,126	2,129,707	-	116,955,588	114,825,881	115,931,007	84,151,296	-
Rumeltd Specialized Hospital	9,489,673	23.26%	37.50%	1% MIUR	1,274,250	-	-	1,274,250	2,499,553	1,225,303	172,268	-	3,477,899	3,305,631	4,530,931	7,049,692	-
Trenton Psychiatric Hospital	104,951,841	3.10%	77.20%	1% MIUR	3,114,902	-	-	3,114,902	2,948,359	(166,543)	3,043,345	-	88,277,331	85,233,986	85,067,443	72,332,463	-

Out-of-State DSH Hospitals

N/A																	
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* Out-of-state DSH payments are being reported based on the state fiscal year of the state that paid the out-of-state DSH payments.

Closed Hospitals

Barnet Memorial Hospital	15,132,683	0.00%	0.00%	1% MIUR	-	-	-	-	-	-	-	-	-	-	-	1,455,150	-
Cathedral Health System - St. James	9,027,579	0.00%	0.00%	1% MIUR	-	-	-	-	-	-	-	-	-	-	-	187,200	-
Columbus Hospital	15,036,268	0.00%	0.00%	1% MIUR	-	-	-	-	-	-	-	-	-	-	-	180	-
Hagedorn Psychiatric Hospital	43,981,221	29.56%	69.73%	1% MIUR	15,532,213	-	-	15,532,213	18,643,739	3,111,526	-	-	-	-	3,111,526	30,311,713	-
Muhlenberg Regional Medical Center	17,856,213	19.78%	8.94%	1% MIUR	1,409,128	244,064	261,968	1,915,160	2,361,253	446,093	-	-	-	-	446,093	1,944,031	-
Union Hospital	5,734,385	0.00%	0.00%	1% MIUR	-	-	-	-	-	-	-	-	-	-	-	104	-
William B. Kessler Memorial Hospital	1,707,492	16.66%	5.91%	1% MIUR	2,251,375	256,156	-	2,507,531	3,339,426	831,895	-	-	-	-	831,895	146,431	-

Independence Declaration



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

To Whom it May Concern:

Myers and Stauffer declares it is independent of the state of New Jersey and its DSH hospitals for the state plan rate year June 30, 2009.

Myers and Stauffer LC

November 29, 2012