

TOBACCO FUND PAYMENTS SUMMARY REPORT

Hospitals' Subsidy Entitlement to
Extraordinary Expense and
Uncompensated Care Payments
Received from the Department of
Public Welfare in November 2011

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Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

October 2, 2014

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

The Tobacco Settlement Act of June 26, 2001 (P.L. 755, No. 77), as amended, 35 P.S. § 5701.101 et seq. (Act), mandated the Department of Public Welfare (DPW) to make payments to hospitals for a portion of uncompensated care services provided by these facilities. On November 4, 2011, the DPW calculated payment entitlements totaling \$72,746,494 to fund a total of 159 hospitals for uncompensated care under the extraordinary expense approach and the uncompensated care approach. Under the extraordinary expense approach, 68 hospitals were allocated a total of \$10,911,974. These payments were based on claims data submitted by the hospitals to the Pennsylvania Health Care Cost Containment Council (PHC4). Under the uncompensated care approach, 91 additional hospitals were allocated a total of \$61,834,520. These payments were based on three-year averages from five main data elements (for a total of fifteen data elements). These data elements are uncompensated care costs, net patient revenues, Medicare supplemental Security Income (Medicare SSI) days, Medical Assistance (MA) days and total inpatient days.

The Department of the Auditor General conducted reviews of the data submitted by each of these hospitals to determine whether each hospital received what it was entitled to under the requirements of this Act. This report summarizes the results of our 159 reviews and includes recommendations for improving the program's data collection and payment process.

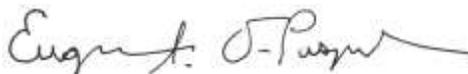
The Department of the Auditor General performed reviews of the documentation submitted to the PHC4 by all 68 hospitals that received the extraordinary expense payments made on November 4, 2011. The purpose of these reviews was to determine whether proper documentation existed to support the claims submitted as extraordinary expense-eligible claims and to determine whether each hospital received the payment to which it was entitled. The results of these reviews determined that \$855,649 of the \$10,911,974 originally calculated and distributed to the 68 hospitals under the extraordinary expense method require repayment to the Commonwealth and redistribution by the DPW to the qualified hospitals. This net overpayment

consists of 22 hospitals that were overpaid by a total of \$2,797,612 and 46 hospitals that were underpaid by a total of \$1,941,963.

The Department of the Auditor General also performed reviews of the documentation submitted to the PHC4 and the DPW by all 91 hospitals that received uncompensated care payments made on November 4, 2011. The purpose of these reviews was to determine whether proper documentation existed for the fifteen data elements utilized by the DPW for each of the hospitals and to determine whether each hospital received the payment to which it was entitled. The results of these reviews determined that a redistribution of the original payments is required. 12 hospitals were overpaid, while 79 hospitals were underpaid, resulting in a redistribution of \$1,421,579. Two hospitals' payments, Foundations Behavioral Health and Kidspace, were capped due to the upper payment limit and, therefore, no adjustments were made to their original payments. Two hospitals, Conemaugh Valley Memorial Hospital and Troy Community Hospital, originally qualified for payments under the uncompensated care approach as their original UC scores fell within the median UC score for all hospitals. Two Hospitals, Frick Hospital and Magee Rehab Hospital, did not originally qualify for payments under the uncompensated care approach as their UC scores fell below the median UC score for all hospitals. As a result of our reviews, the median UC score decreased from 19.0663% to 18.8621%; thus, excluding Conemaugh Valley Memorial Hospital and Troy Community Hospital from qualifying for payment under the uncompensated care approach and qualifying Frick Hospital and Magee Rehab Hospital for payment under the uncompensated care approach. Therefore, a total of 93 hospitals are included in the redistribution of uncompensated care payments, as shown beginning on page 26 of this report.

Regarding the status of the findings included in our prior summary report, we acknowledge that while the DPW has complied annually with our recommendation to collect any overpayments from, or make additional payments to, hospitals based upon the results of our individual reviews, the DPW has again failed to fully address our repeat recommendation to develop a process that would ensure a more reliable database of hospitals' claims from which extraordinary expense payments are determined. This is the sixth consecutive year that DPW has failed to address this recommendation, as included in each of our annual extraordinary expense summary reports. As claims data utilized by the DPW is not entirely accurate and results in hospitals receiving more or less in extraordinary expense payments than they are entitled to receive, the DPW should implement our recommendation, as noted in detail on page 5 of this report. Our prior summary report also included a second finding which addressed the uncompensated care payment approach for the first time, as noted in detail on page 7 of this report. As with the extraordinary expense approach, the data utilized by the DPW is not entirely accurate, or could not be verified, and results in hospitals receiving more or less in uncompensated care payments than they are entitled to receive. We believe our recommendations will result in more reliable data from which the DPW can base its extraordinary expense and uncompensated care payments to qualified hospitals.

Sincerely,



Eugene A. DePasquale
Auditor General

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BACKGROUND

Beginning in June 2002, hospitals that qualified for payments under the Tobacco Settlement Act of June 26, 2001 (P.L. 755, No. 77), as amended, 35 P.S. § 5701.101 et seq. (Act), could receive funds using either an extraordinary expense approach or an uncompensated care approach. Under the extraordinary expense approach, payment is based on a hospital's number of qualified claims. Qualified claims are those claims in which the cost of the claim exceeded twice the average cost of all claims for a particular hospital and for which the hospital provided inpatient services to an uninsured patient. Under the uncompensated care approach, payment is based on the level of uncompensated care at each hospital and is determined by using three-year averages from five main data elements (for a total of fifteen data elements). These data elements are uncompensated care costs, net patient revenues, Medicare supplemental security income (Medicare SSI) days, Medical Assistance (MA) days and total inpatient days. It should be noted that the 2011 uncompensated care payment was to be calculated based on three-year averages of these data elements for the fiscal years ended June 30, 2007, 2008, and 2009. However, due to errors in data used by the Centers for Medicare and Medicaid Services (CMS) to calculate the Medicare SSI days for the fiscal years ended June 30, 2006, 2007, 2008, and 2009, the DPW chose to calculate the 2011 Medicare SSI days data element based on three-year averages of Medicare SSI days for the fiscal years ended June 30, 2003, 2004, and 2005, as these years represent the most recent data available for Medicare SSI days.

To calculate the extraordinary expense payments it made to the 68 hospitals in November 2011, the DPW used claims data for the period July 1, 2008 to June 30, 2009 submitted by hospitals to the PHC4. To calculate the uncompensated care payments it made to the 91 hospitals in November 2011, the DPW used uncompensated care costs and net patient revenues submitted to the PHC4 for the fiscal years ended June 30, 2007, 2008, and 2009; patients' census records supporting MA days and total inpatient days, as included on the facility's MA cost reports submitted to the DPW for the fiscal years ended June 30, 2007, 2008, and 2009; and the Medicare SSI days, as determined by the CMS for the fiscal years ended June 30, 2003, 2004, and 2005.

SCOPE, OBJECTIVE AND METHODOLOGY

Extraordinary Expense Approach

The Department of the Auditor General performed reviews of the data submitted to the PHC4 by the 68 hospitals that received extraordinary expense payments made on November 4, 2011 and analyzed the applicable claims data for the period July 1, 2008 to June 30, 2009. The purpose of our reviews was to determine whether the hospitals could substantiate their reported claims and verify that the patient was uninsured and received no compensation from third party payers such as Medicare, Medicaid, or Blue Cross. Payments made by the patient themselves toward their financial obligation reduced the allowable costs of the respective claim when determining eligibility. In conducting our reviews, we allowed hospitals to include eligible claims not initially reported.

The methodology in support of our objective included:

- reviewing Chapter 11 of the Act and other pertinent information;
- reviewing hospital charity care and bad debt policies and procedures;
- interviewing hospital personnel about the procedures followed to determine each patient's payer classification status;
- verifying receipt of the tobacco payment by the hospital;
- verifying the accuracy of the claims data submitted by the hospital to the PHC4 and subsequently by the PHC4 to the DPW, as well as the cost to charge ratios utilized by the DPW;
- examining patients' records to verify self-pay status and to determine if any payments were made by the patient toward their financial obligation;
- verifying claims met the minimum claim charge to qualify as extraordinary expense;
- reviewing any additional hospital claims for the period July 1, 2008 to June 30, 2009 not originally submitted to determine eligibility; and
- recalculating the hospital's extraordinary expense tobacco payment entitlement based on revised information.

Uncompensated Care Approach

The Department of the Auditor General performed reviews of the data submitted to the PHC4 and the DPW by the 91 hospitals that received the November 2011 uncompensated care payments and analyzed data for the fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009 (June 30, 2003, June 30, 2004, and June 30, 2005 for Medicare SSI days). The purpose of these reviews was to determine whether proper documentation existed for the fifteen data elements utilized by the DPW for each of the hospitals.

SCOPE, OBJECTIVE AND METHODOLOGY (Continued)

The methodology in support of our objective included:

- reviewing Chapter 11 of the Act and other pertinent information;
- reviewing hospital charity care policies and procedures;
- interviewing hospital personnel about the procedures followed to submit the original data and any revisions, if applicable, to the PHC4;
- verifying receipt of the tobacco payment by the hospital;
- verifying the accuracy of the bad debt expense and charity care costs, which are factors of uncompensated care costs, and net patient revenue submitted by the hospital to the PHC4 and subsequently by the PHC4 to the DPW, as well as the cost to charge ratios utilized by the DPW;
- verifying the accuracy of the fee-for-service days, Health Maintenance Organization HMO days, and out-of-state days, which are factors of total MA days, and total inpatient days submitted by the hospital to the DPW;
- verifying the accuracy of the Medicare SSI days utilized by the DPW based on data from the CMS website database;
- recalculating the hospital's UC score using the verified fifteen data elements; and
- recalculating the hospital's uncompensated care tobacco payment entitlement based on revised information.

FINDINGS AND RECOMMENDATIONS

Finding No. 1: Extraordinary Expense Claims Data Utilized By The DPW Was Not Entirely Accurate Resulting In Hospitals Receiving \$855,649 More Than They Were Entitled To Receive.

Condition: We determined that of the 486 extraordinary expense claims totaling \$10,911,974 originally reported by the 67 hospitals, only 387 (80 percent) were allowable. We further determined that another 50 claims, not originally included in the PHC4 database of claims for the same period, were allowable. (See Exhibits 1 and 2.)

Criteria: Act 77 of 2001, Chapter 11, gives the DPW the responsibility to collect the necessary data, determine eligibility, and calculate and make extraordinary expense payments to qualified hospitals on an annual basis.

Cause: When reviewing hospitals' extraordinary expense claims we found that the hospitals' initial payer designations given to these claims when patients began hospital stays, either subsequently changed or were never updated to reflect changes that occurred during or after their hospital stays. This resulted in changes to the hospitals' "compensated" or "uncompensated" status for certain extraordinary expense claims. Such incorrect statuses of claims are provided by many hospitals to the PHC4 which then forwards the incorrect data to the DPW where it is used to calculate extraordinary expense payments. This problem causes concern related to the DPW's use of the PHC4 database since that database does not always contain finalized payer designations.

Because of similar findings reported in previous years, the PHC4, in conjunction with the DPW, initiated a process in January 2005 that gave hospitals an additional claims verification opportunity prior to final tobacco payments being calculated and processed. Although the PHC4 has established a website that allows hospitals access to extraordinary expense claims data in order to make revisions, we found that many of these hospitals continue to revise their claims data inaccurately; as cited in our 2010 summary report. For the 2011 extraordinary expense payment, one hospital, Lancaster General, accounted for 85% of the \$2.8 million in overpayments made to 22 hospitals and six hospitals (Abington Memorial Hospital; Grandview Hospital; Holy Redeemer Hospital; St. Mary Medical Center; UPMC-Hamot, and UPMC-St. Margaret) accounted for 59% of the \$1.9 million in underpayments made to 46 hospitals. Failure of hospitals to access, review and update claims data accurately during the website verification process contributed to the disallowance of claims during our reviews. As stated in our 2010 Summary Report, the DPW's further inspection into the processes of the hospitals that account for the majority of the extraordinary expense over/underpayments could alleviate such discrepancies in the future.

Effect: The DPW initially distributed \$10,911,974 of extraordinary expense tobacco payments for 2011 based on 486 claims originally submitted by the 68 hospitals. However, the provision of Act 77 of 2001 limits the DPW's payments to hospitals to the actual costs of their qualified claims. As a result of our procedures, we determined that a total of 387 claims qualified for payment and that the actual cost of these qualified claims is \$10,056,325, thus limiting the amount of funds available for distribution to \$10,056,325. (See Exhibit 3). We adjusted certain

FINDINGS AND RECOMMENDATIONS (Continued)

claims resulting in a new extraordinary expense overpayment of \$855,649. This net overpayment consists of the following:

	<u>Number</u>	<u>Total Amount</u>
Hospitals Overpaid	22	\$ 2,797,612
Hospitals Underpaid	46	<u>\$(1,941,963)</u>
Total Net Overpayment	<u>68</u>	<u>\$ 855,649</u>

Recommendations: We again recommend that the DPW establish a mandatory requirement for hospitals to access the PHC4's website during the claims verification process timeframes established by the PHC4 and make accurate revisions, as necessary, to previously submitted claims data. As this is the sixth consecutive year that the DPW has failed to address this recommendation, we again recommend that the DPW establish a penalty for all hospitals failing to adhere to this revised mandatory process.

It should be noted that in their response to our 2010 Summary Report, DPW officials disagreed with the over and underpayments identified during our individual hospital reviews, stating that the Department of the Auditor General used certain information during the conduct of our reviews that was not available to DPW at the time that DPW calculated extraordinary expense eligibility and payment amounts. DPW officials further stated that, while the Tobacco Settlement Act and DPW's approved State Plan requires DPW to annually calculate and disburse payments to qualifying hospitals, neither requires DPW to recalculate and redistribute payments as updated information becomes available from hospitals after DPW has made its determination and, even though DPW is not required to make any funding adjustments, DPW officials will determine what collections of overpayments or resolution of underpayments, if any, can be made given the uncertainty of the Extraordinary Expense program going forward.

In response, we stated in our 2010 Summary Report that the Department of the Auditor General understands that the DPW must use the best information available at the time to determine eligibility and to calculate subsidy payment amounts in order to report this information to the General Assembly by November 30 of each year. In this, and in prior audits, we have considered that the DPW's subsidy payments represent estimated payments based on qualifying claims data available at that time and that the purpose of our reviews is to adjust these estimated payments to actual based on the most recent data available for the qualifying claims related to the payment year under review. Additionally, because hospitals' collection efforts for the respective claims continue after the DPW's endpoint, our process requires hospitals to affirm that no further collections efforts will be pursued and that related accounts will be considered closed after our department confirms eligibility; thus setting an endpoint after which no other changes can occur. We further stated that, as a recommending agency, the Department of the Auditor General understands the DPW's position to wait to make the determination whether any funding adjustments will be made given the uncertainty of the program going forward. Therefore, if the program remains in existence, we again further recommend that the DPW continue to collect any overpayments from, or make additional payments to, hospitals based upon the results of our individual reviews.

FINDINGS AND RECOMMENDATIONS (Continued)

Department of Public Welfare's Response:

We did not request a response from the Department of Public Welfare (DPW) since, in response to the recommendations included in our 2010 Summary Report, DPW officials stated they would not be considering the establishment or implementation of new policies, procedures, or practices due to the uncertainty concerning the future of the Uncompensated Care and Extraordinary Expense programs. We did, however, provide DPW officials with a copy of this (our 2011 Summary) report.

Pennsylvania Health Care Cost Containment Council's Response:

We did not request a response from the Pennsylvania Health Care Cost Containment Council (PCH4) since, in response to the recommendations included in our 2010 Summary Report, DPW officials stated they would not be considering the establishment or implementation of new policies, procedures, or practices due to the uncertainty concerning the future of the Uncompensated Care and Extraordinary Expense programs. We did, however, provide PHC4 officials with a copy of this (our 2011 Summary) report.

FINDINGS AND RECOMMENDATIONS (Continued)

Finding No. 2: Uncompensated Care Data Elements Utilized By The DPW Were Not Entirely Accurate Resulting In A Need For A Redistribution Of \$1,421,579 Among The 91 Hospitals That Received This Payment.

Condition: We determined that the uncompensated care data submitted to the PHC4 and the DPW by the individual hospitals was not entirely accurate which led to revisions in the median UC score and individual UC scores for individual hospitals. Furthermore, six hospitals were unable to substantiate one or more data elements. (See Exhibits 4 and 5.)

Criteria: Act 77 of 2001, Chapter 11, gives the DPW the responsibility to collect the necessary data, determine eligibility, and calculate and make uncompensated care payments to qualified hospitals on an annual basis.

Cause: Data initially submitted by the hospitals to the PHC4 and the DPW was not always accurate based on our review of the source documentation, such as audited financial statements and patient census reports. These issues resulted in revisions to the certain hospitals' UC scores. Finally, we were unable to obtain any supporting documentation for the 15 data elements for six hospitals as a result of the following: one hospital suspended all patient services prior to the start of our review; two hospitals experienced a change of ownership and supporting documentation was not maintained; one hospital filed for bankruptcy prior to the start of our review; and two hospitals failed to provide requested documentation for certain data elements.

Effect: The DPW initially determined that 91 hospitals qualified for uncompensated care payments and distributed \$61,834,520 of uncompensated care entitlements for 2011. As a result of our procedures, we determined that two of the 91 hospitals that DPW initially determined qualified, Conemaugh Valley Memorial Hospital and Troy Community Hospital, did not actually qualify for the payment it received. We also determined that two of the hospitals that DPW initially determined unqualified, Frick Hospital and Magee Rehab Hospital, did qualify for payments under the uncompensated care approach; thus, based on the results of our reviews, 91 hospitals qualified for uncompensated care payments. We adjusted the hospitals' UC scores based on our review of their documentation resulting in a need for DPW to redistribute funds based on these findings. For the six hospitals for which we were unable to obtain supporting documentation, we were unable to verify the accuracy of these hospitals' UC scores. As stated in our 2010 Summary Report, the DPW's method used to recalculate each hospital's entitlement does not penalize hospitals for their failure to provide supporting documentation for claimed data elements. Therefore, our recalculated UC scores based on the results of our reviews for these six hospitals were calculated as if the unverified data elements were verified as accurate. This, again, resulted in the hospitals' revised entitlements being greater than the original payments for all hospitals that were unable to provide supporting documentation.

FINDINGS AND RECOMMENDATIONS (Continued)

	<u>Number</u>	<u>Total Amount</u>
Hospitals Overpaid	12	\$ 1,421,579
Hospitals Underpaid	79	\$(1,421,579)
Hospitals Capped at UPL	<u>2</u>	<u>\$ 0</u>
 Total Net Overpayment	 <u>93</u>	 <u>\$ 0</u>

(Note: These totals include Conemaugh Valley Memorial Hospital, Troy Community Hospital, Frick Hospital, Magee Rehab Hospital, and the two capped hospitals, Foundations Behavioral Health and Kispence, as explained on the previous page.)

Recommendations: We, again, recommend that the DPW collect any overpayments from, or make additional payments to, hospitals based upon the results of our uncompensated care reviews. Conemaugh Valley Memorial Hospital and Troy Community Hospital should be required to return the payments each received due to the fact that both of these hospitals' UC Scores, based upon the results of our reviews, fell below the median UC Score to qualify for uncompensated care payment. Frick Hospital and Magee Rehab Hospital should receive payments based on the same recalculation of the median UC Score. Based upon data from the PHC4, Troy Community Hospital did not have any self-pay claims in which the cost of the claim exceeded twice the average cost of all claims for that hospital. Therefore, Troy Community Hospital would not qualify for extraordinary expense payment either. We, again, further recommend that the DPW establish a system that penalizes each hospital for each data element for which it fails to provide supporting documentation.

It should be noted that in their response to our 2010 Summary Report, DPW officials stated that DPW will not be establishing or implementing new policies, procedures, or practices for the Hospital Uncompensated Care Program at this time. DPW officials further stated that, because we only reviewed the data for those hospitals that received uncompensated care payments, and not the eligibility requirements for all hospitals; our recalculation of subsidy entitlement cannot be a basis on which to redistribute the 2010 Uncompensated Care payments. DPW officials also stated that, as with Extraordinary Expense payments, neither the Tobacco Settlement Act nor DPW's approved State Plan require DPW to recalculate and redistribute payments based on updated or audited information; therefore, DPW will not be collecting overpayments, or making additional payments to, hospitals based upon the results of the Auditor General Department's uncompensated care reviews.

In response, we stated in our 2010 Summary Report that the Department of the Auditor General conducted reviews for all 164 hospitals that received extraordinary expense payments or uncompensated care payments made on November 29, 2010. Each of the 164 reviews consisted of verifying the uncompensated care score for each hospital. There are an additional 33 hospitals whose uncompensated care score was used in the payment calculation but did not qualify for a payment under either approach. These 33 hospitals were not reviewed because our authority to audit the tobacco settlement monies only applies to those hospitals who received payments but, at the DPW's request, we will review all eligible hospitals' data in order to provide a more accurate basis on which to redistribute the uncompensated care payments beginning with payments made on August 27, 2012 (2012 payment year). It should be noted that our

FINDINGS AND RECOMMENDATIONS (Continued)

methodology remained unchanged for the 2011 and 2012 payment years. For the 2011 Uncompensated Care payments made by the DPW, we determined that of the 14 hospitals that were overpaid a total of \$1,421,579, only one hospital, Conemaugh Valley Memorial Hospital, accounted for 66% of the total overpayments and of the 79 hospitals that were underpaid, two hospitals, Frick Hospital and Magee Rehab Hospital, accounted for 24% of the underpayments. (See Exhibit 5.) As a recommending agency, the Department of the Auditor General understands the DPW's position to not establish or implement any new policies, procedures, or practices for this program given the uncertainty of the program going forward. Therefore, if the program remains in existence, the DPW's further inspection into these hospitals' processes could alleviate such discrepancies in the future.

Department of Public Welfare's Response:

We did not request a response from the Department of Public Welfare (DPW) since, in response to the recommendations included in our 2010 Summary Report, DPW officials stated they would not be considering the establishment or implementation of new policies, procedures, or practices due to the uncertainty concerning the future of the Uncompensated Care and Extraordinary Expense programs. We did, however, provide DPW officials with a copy of this (our 2011 Summary) report.

Pennsylvania Health Care Cost Containment Council's Response:

We did not request a response from the Pennsylvania Health Care Cost Containment Council (PCH4) since, in response to the recommendations included in our 2010 Summary Report, DPW officials stated they would not be considering the establishment or implementation of new policies, procedures, or practices due to the uncertainty concerning the future of the Uncompensated Care and Extraordinary Expense programs. We did, however, provide PHC4 officials with a copy of this (our 2011 Summary) report.

EXHIBIT 1 – EXTRAORDINARY EXPENSE RECALCULATIONS

<u>HOSPITAL</u>	<u>DPW EE PAYMENTS BASED ON REPORTED CLAIMS</u>				<u>ELIGIBLE EE CLAIMS AND RECALCULATED PAYMENT ENTITLEMENTS BASED ON AUDITOR GENERAL REVIEWS</u>				
	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Total Cost of EO Expense Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Allocated EE Tobacco Money</u>	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Audited Costs of EE Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Reallocated Tobacco Money</u>	<u>Payment Limitation Based on Cost of FY 08-09 Extraordinary Expense Claims</u>
	ABINGTON MEMORIAL HOSP.	4	145,717.37	1.0456	114,099.26	20	564,965.09	5.6180	613,036
ALLEGHENY KISKI MED. CTR.	2	71,364.29	0.5121	55,879.49	2	51,897.15	0.5161	56,313	51,897
ALTOONA REGIONAL HEALTH SYSTEM	9	153,573.74	1.1020	120,250.94	8	133,472.94	1.3273	144,830	133,473
AMERICAN ONCOLOGIC HOSPITAL	1	31,962.61	0.2294	25,027.28	1	31,962.61	0.3178	34,682	31,963
BRANDYWINE HOSPITAL	2	52,749.70	0.3785	41,303.94	2	52,750.55	0.5246	57,239	52,751
BROOKVILLE HOSPITAL	1	17,402.09	0.1249	13,626.14	0	0.00	0.0000	0	0
BRYN MAWR HOSP.	5	141,080.93	1.0124	110,468.85	5	141,420.32	1.4063	153,453	141,420
CANONSBURG GENERAL HOSPITAL	2	25,648.09	0.1840	20,082.91	2	25,148.10	0.2501	27,288	25,148
CARLISLE REGIONAL MED. CTR.	1	35,700.75	0.2562	27,954.32	0	0.00	0.0000	0	0
CHESTER COUNTY HOSPITAL	9	204,789.19	1.4695	160,353.53	7	136,238.39	1.3548	147,830	136,238
CHS BERWICK HOSPITAL	1	66,544.88	0.4775	52,105.81	1	54,298.91	0.5399	58,919	54,299
CLEARFIELD HOSP.	1	9,305.61	0.0668	7,286.46	1	9,204.33	0.0915	9,988	9,204
CORRY MEMORIAL HOSPITAL	1	13,789.71	0.0990	10,797.59	1	10,654.63	0.1060	11,561	10,655
DOYLESTOWN HOSP.	8	142,085.70	1.0196	111,255.60	7	135,460.38	1.3470	146,986	135,460
EASTON HOSP.	8	184,415.16	1.3233	144,400.32	7	158,091.62	1.5721	171,543	158,092
ELK REGIONAL HEALTH CENTER	1	15,372.34	0.1103	12,036.81	1	15,532.09	0.1545	16,854	15,532
ELLWOOD CITY HOSPITAL	5	76,207.47	0.5468	59,671.79	4	61,072.45	0.6073	66,269	61,072
EPHRATA COMMUNITY HOSP.	2	51,947.90	0.3728	40,676.12	3	54,515.95	0.5421	59,154	54,516
EVANGELICAL COMMUNITY HOSP.	6	88,337.88	0.6339	69,170.11	4	48,878.08	0.4860	53,037	48,878
FORBES REGIONAL HOSPITAL	18	300,927.87	2.1594	235,631.82	17	282,471.02	2.8089	306,505	282,471
FRICK HOSPITAL	1	10,931.45	0.0784	8,559.52	1	10,931.45	0.1087	11,862	10,931
FULTON COUNTY MED. CTR.	1	11,996.73	0.0861	9,393.65	1	12,216.43	0.1215	13,256	12,216
GOOD SAMARITAN HOSPITAL	9	224,214.38	1.6089	175,563.81	4	108,184.51	1.0758	117,389	108,185
GRANDVIEW HOSP.	16	451,208.10	3.2378	353,303.88	16	457,331.12	4.5477	496,244	457,331
HAMOT MEDICAL CENTER	23	866,707.65	6.2193	678,647.34	21	817,584.76	8.1301	887,150	817,585
HANOVER GENERAL HOSP.	7	152,305.97	1.0929	119,258.25	7	150,426.95	1.4958	163,226	150,427
HAZLETON GENERAL HOSP.	4	81,054.56	0.5816	63,467.15	4	53,493.87	0.5319	58,045	53,494

EXHIBIT 1 – EXTRAORDINARY EXPENSE RECALCULATIONS (Continued)

<u>HOSPITAL</u>	<u>DPW EE PAYMENTS BASED ON REPORTED CLAIMS</u>				<u>ELIGIBLE EE CLAIMS AND RECALCULATED PAYMENT ENTITLEMENTS BASED ON AUDITOR GENERAL REVIEWS</u>				
	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Total Cost of EO Expense Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Allocated EE Tobacco Money</u>	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Audited Costs of EE Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Reallocated Tobacco Money</u>	<u>Payment Limitation Based on Cost of FY 08-09 Extraordinary Expense Claims</u>
	HEALTHSOUTH REHAB. OF ALTOONA	1	31,635.21	0.2270	24,770.92	1	31,635.21	0.3146	34,327
HERITAGE VALLEY BEAVER	15	290,849.37	2.0871	227,740.18	14	260,071.30	2.5861	282,200	260,071
HERITAGE VALLEY SEWICKLEY	4	47,599.62	0.3416	37,271.34	4	47,599.62	0.4733	51,650	47,600
HOLY REDEEMER HOSPITAL	2	38,098.46	0.2734	29,831.76	6	172,000.79	1.7104	186,636	172,001
HOLY SPIRIT HOSP.	6	147,683.13	1.0597	115,638.49	8	182,673.14	1.8165	198,216	182,673
INDIANA REGIONAL MED. CTR.	10	127,756.94	0.9168	100,035.93	5	70,181.56	0.6979	76,153	70,182
JEANES HOSP.	2	57,988.38	0.4161	45,405.92	2	45,100.62	0.4485	48,938	45,101
JEFFERSON REGIONAL MED. CTR.	6	138,233.37	0.9919	108,239.16	6	138,226.08	1.3745	149,987	138,226
KANE COMMUNITY HOSP.	1	14,244.24	0.1022	11,153.49	1	14,244.24	0.1416	15,456	14,244
LANCASTER GENERAL HOSP.	111	4,601,154.99	33.0168	3,602,785.29	31	1,226,320.51	12.1945	1,330,663	1,226,321
LANKENAU HOSP.	5	181,816.20	1.3047	142,365.28	5	181,816.20	1.8080	197,286	181,816
LATROBE AREA HOSP.	3	44,330.99	0.3181	34,711.94	3	44,285.99	0.4404	48,054	44,286
LEHIGH VALLEY HOSPITAL MUHLENBERG	7	216,753.60	1.5554	169,721.88	8	239,739.97	2.3840	260,138	239,740
MERCY HOSPITAL SCRANTON	7	236,871.40	1.6997	185,474.48	4	162,033.01	1.6113	175,820	162,033
MERCY TYLER MEMORIAL HOSPITAL	1	11,876.93	0.0852	9,299.84	0	0.00	0.0000	0	0
MINERS MEMORIAL MEDICAL CENTER	1	21,097.97	0.1514	16,520.08	1	21,182.52	0.2106	22,985	21,183
MONONGAHELA VALLEY HOSP.	2	31,340.12	0.2249	24,539.86	2	31,340.12	0.3116	34,007	31,340
MOUNT NITTANY MED. CTR.	8	189,539.16	1.3601	148,412.49	8	191,082.93	1.9001	207,341	191,083
MUNCY VALLEY HOSP.	1	7,090.78	0.0509	5,552.21	0	0.00	0.0000	0	0
NAZARETH HOSPITAL	7	155,498.25	1.1158	121,757.87	7	155,498.25	1.5463	168,729	155,498
OHIO VALLEY GENERAL HOSPITAL	4	57,305.72	0.4112	44,871.39	2	24,145.19	0.2401	26,200	24,145
PAOLI MEMORIAL HOSP.	2	43,369.06	0.3112	33,958.74	2	43,369.06	0.4313	47,059	43,369
PENN STATE HERSHEY REHABILITATION	1	104,704.24	0.7513	81,985.26	1	49,023.33	0.4875	53,195	49,023
PHOENIXVILLE HOSP.	4	102,120.94	0.7328	79,962.49	2	52,472.41	0.5218	56,937	52,472
POCONO HOSP.	20	536,732.26	3.8515	420,270.80	15	396,929.28	3.9471	430,702	396,929
READING HOSPITAL AND MEDICAL CENTER	22	803,100.44	5.7629	628,841.77	19	666,285.01	6.6255	722,976	666,285

EXHIBIT 1 – EXTRAORDINARY EXPENSE RECALCULATIONS (Continued)

HOSPITAL	<u>DPW EE PAYMENTS BASED ON REPORTED CLAIMS</u>				<u>ELIGIBLE EE CLAIMS AND RECALCULATED PAYMENT ENTITLEMENTS BASED ON AUDITOR GENERAL REVIEWS</u>				
	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Total Cost of EO Expense Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Allocated EE Tobacco Money</u>	<u>No. of FY 08-09 Extraordinary Expense Claims</u>	<u>Audited Costs of EE Claims FY08-09</u>	<u>% Share of EO Expense</u>	<u>Reallocated Tobacco Money</u>	<u>Payment Limitation Based on Cost of FY 08-09 Extraordinary Expense Claims</u>
	RIDDLE MEMORIAL HOSP.	1	22,826.77	0.1638	17,873.76	2	42,447.13	0.4221	46,059
ROBERT PACKER HOSP.	9	237,002.61	1.7007	185,577.21	10	236,312.45	2.3499	256,419	236,312
ROXBOROUGH MEMORIAL HOSP.	3	82,656.20	0.5931	64,721.26	0	0.00	0.0000	0	0
SCHUYLKILL MEDICAL CENTER - EAST	3	45,500.29	0.3265	35,627.53	3	45,987.15	0.4573	49,900	45,987
ST. CLAIR MEMORIAL HOSPITAL	7	115,975.14	0.8322	90,810.58	5	87,404.30	0.8691	94,841	87,404
ST. LUKE'S QUAKERTOWN HOSP.	2	28,225.61	0.2025	22,101.15	2	29,172.96	0.2901	31,655	29,173
ST. MARY HOSPITAL - LANGHORNE	11	338,789.81	2.4311	265,278.38	14	396,844.53	3.9462	430,610	396,845
UPMC-PASSAVANT	9	293,491.47	2.1060	229,808.99	9	293,477.47	2.9183	318,447	293,478
UPMC-ST. MARGARET	5	106,763.95	0.7661	83,598.05	9	245,312.95	2.4394	266,186	245,313
WAYNE COUNTY MEMORIAL HOSPITAL	4	49,017.69	0.3517	38,381.71	4	48,407.69	0.4814	52,527	48,408
WAYNESBORO HOSP.	2	32,369.93	0.2323	25,346.23	2	32,494.66	0.3231	35,260	32,495
WESTMORELAND HOSP.	16	388,911.13	2.7907	304,524.26	13	327,138.54	3.2531	354,973	327,139
WILKES-BARRE GENERAL HOSPITAL	3	98,290.35	0.7053	76,963.07	2	76,705.49	0.7628	83,231	76,706
WILLIAMSPORT HOSP.	9	221,522.20	1.5896	173,455.78	7	161,131.21	1.6023	174,841	161,131
WINDBER HOSP.	1	8,319.97	0.0597	6,514.68	1	8,027.96	0.0798	8,711	8,028
TOTALS	486	13,935,797	100.00	10,911,974	387	10,056,325	100.00	10,911,974	10,056,325

EXHIBIT 2 - EXTRAORDINARY EXPENSE
ADDITIONAL CLAIMS LISTING

**Additional EE Eligible Claims Identified as a Result of
Auditor General Reviews**

<u>Hospital</u>	<u>Number of Claims</u>
Abington Memorial Hospital	19
Corry Memorial Hospital	1
Doylestown Hospital	2
Ephrata Community Hospital	2
Holy Redeemer Hospital	5
Holy Spirit Hospital	2
Jeanes Hospital	1
Lancaster General Hospital	1
Lehigh Valley Hospital - Muhlenberg	1
Riddle Hospital	1
Robert Packer Hospital	2
St. Mary Hospital - Langhorne	7
UPMC – St. Margaret	4
Williamsport Regional Medical Center	<u>2</u>
<hr/>	
Total	<u>50</u>

EXHIBIT 3 - EXTRAORDINARY EXPENSE OVER/UNDER PAYMENTS

<u>Hospital</u>	<u>DPW Original Payment</u>	<u>Auditor General Recalculated Payment Entitlement</u>	<u>DPW Overpayment (Underpayment)</u>
ABINGTON MEMORIAL HOSP.	\$114,099	\$564,965	(\$450,866)
ALLEGHENY KISKI MED. CTR.	\$55,879	\$51,897	\$3,982
ALTOONA REGIONAL HEALTH SYSTEM	\$120,251	\$133,473	(\$13,222)
AMERICAN ONCOLOGIC HOSPITAL	\$25,027	\$31,963	(\$6,936)
BRANDYWINE HOSPITAL	\$41,304	\$52,751	(\$11,447)
BROOKVILLE HOSPITAL	\$13,626	\$0	\$13,626
BRYN MAWR HOSP.	\$110,469	\$141,420	(\$30,951)
CANONSBURG GENERAL HOSPITAL	\$20,083	\$25,148	(\$5,065)
CARLISLE REGIONAL MED. CTR.	\$27,954	\$0	\$27,954
CHESTER COUNTY HOSPITAL	\$160,354	\$136,238	\$24,116
CHS BERWICK HOSPITAL	\$52,106	\$54,299	(\$2,193)
CLEARFIELD HOSP.	\$7,286	\$9,204	(\$1,918)
CORRY MEMORIAL HOSPITAL	\$10,798	\$10,655	\$143
DOYLESTOWN HOSP.	\$111,256	\$135,460	(\$24,204)
EASTON HOSP.	\$144,400	\$158,092	(\$13,692)
ELK REGIONAL HEALTH CENTER	\$12,037	\$15,532	(\$3,495)
ELLWOOD CITY HOSPITAL	\$59,672	\$61,072	(\$1,400)
EPHRATA COMMUNITY HOSP.	\$40,676	\$54,516	(\$13,840)
EVANGELICAL COMMUNITY HOSP.	\$69,170	\$48,878	\$20,292
FORBES REGIONAL HOSPITAL	\$235,632	\$282,471	(\$46,839)
FRICK HOSPITAL	\$8,560	\$10,931	(\$2,371)
FULTON COUNTY MED. CTR.	\$9,394	\$12,216	(\$2,822)
GOOD SAMARITAN HOSPITAL	\$175,564	\$108,185	\$67,379
GRANDVIEW HOSP.	\$353,304	\$457,331	(\$104,027)
HAMOT MEDICAL CENTER	\$678,647	\$817,585	(\$138,938)
HANOVER GENERAL HOSP.	\$119,258	\$150,427	(\$31,169)
HAZLETON GENERAL HOSP.	\$63,467	\$53,494	\$9,973
HEALTHSOUTH REHAB. OF ALTOONA	\$24,771	\$31,635	(\$6,864)
HERITAGE VALLEY BEAVER	\$227,740	\$260,071	(\$32,331)
HERITAGE VALLEY SEWICKLEY	\$37,271	\$47,600	(\$10,329)
HOLY REDEEMER HOSPITAL	\$29,832	\$172,001	(\$142,169)
HOLY SPIRIT HOSP.	\$115,638	\$182,673	(\$67,035)
INDIANA REGIONAL MED. CTR.	\$100,036	\$70,182	\$29,854
JEANES HOSP.	\$45,406	\$45,101	\$305
JEFFERSON REGIONAL MED. CTR.	\$108,239	\$138,226	(\$29,987)

EXHIBIT 3 - EXTRAORDINARY EXPENSE OVER/UNDER PAYMENTS (Continued)

<u>Hospital</u>	<u>DPW Original Payment</u>	<u>Auditor General Recalculated Payment Entitlement</u>	<u>DPW Overpayment (Underpayment)</u>
KANE COMMUNITY HOSP.	\$11,153	\$14,244	(\$3,091)
LANCASTER GENERAL HOSP.	\$3,602,785	\$1,226,321	\$2,376,464
LANKENAU HOSP.	\$142,365	\$181,816	(\$39,451)
LATROBE AREA HOSP.	\$34,712	\$44,286	(\$9,574)
LEHIGH VALLEY HOSPITAL MUHLENBERG	\$169,722	\$239,740	(\$70,018)
MERCY HOSPITAL SCRANTON	\$185,474	\$162,033	\$23,441
MERCY TYLER MEMORIAL HOSPITAL	\$9,300	\$0	\$9,300
MINERS MEMORIAL MEDICAL CENTER	\$16,520	\$21,183	(\$4,663)
MONONGAHELA VALLEY HOSP.	\$24,540	\$31,340	(\$6,800)
MOUNT NITTANY MED. CTR.	\$148,412	\$191,083	(\$42,671)
MUNCY VALLEY HOSP.	\$5,552	\$0	\$5,552
NAZARETH HOSPITAL	\$121,758	\$155,498	(\$33,740)
OHIO VALLEY GENERAL HOSPITAL	\$44,871	\$24,145	\$20,726
PAOLI MEMORIAL HOSP.	\$33,959	\$43,369	(\$9,410)
PENN STATE HERSHEY REHABILITATION	\$81,985	\$49,023	\$32,962
PHOENIXVILLE HOSP.	\$79,962	\$52,472	\$27,490
POCONO HOSP.	\$420,271	\$396,929	\$23,342
READING HOSPITAL AND MEDICAL CENTER	\$628,842	\$666,285	(\$37,443)
RIDDLE MEMORIAL HOSP.	\$17,874	\$42,447	(\$24,573)
ROBERT PACKER HOSP.	\$185,577	\$236,312	(\$50,735)
ROXBOROUGH MEMORIAL HOSP.	\$64,721	\$0	\$64,721
SCHUYLKILL MEDICAL CENTER - EAST	\$35,628	\$45,987	(\$10,359)
ST. CLAIR MEMORIAL HOSPITAL	\$90,811	\$87,404	\$3,407
ST. LUKE'S QUAKERTOWN HOSP.	\$22,101	\$29,173	(\$7,072)
ST. MARY HOSPITAL - LANGHORNE.	\$265,278	\$396,845	(\$131,567)
UPMC-PASSAVANT	\$229,810	\$293,478	(\$63,668)
UPMC-ST. MARGARET	\$83,598	\$245,313	(\$161,715)
WAYNE COUNTY MEMORIAL HOSPITAL	\$38,382	\$48,408	(\$10,026)
WAYNESBORO HOSP.	\$25,346	\$32,495	(\$7,149)
WESTMORELAND HOSP.	\$304,524	\$327,139	(\$22,615)
WILKES-BARRE GENERAL HOSPITAL	\$76,964	\$76,706	\$258
WILLIAMSPORT HOSP.	\$173,456	\$161,131	\$12,325
WINDBER HOSP.	\$6,515	\$8,028	(\$1,513)
TOTALS	\$10,911,974	\$10,056,325	\$855,649

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS

AG UC Re-Calculation for FY 2010 - 2011

Money Pot: \$61,834,520.36
 DPW Median UC Score: 19.066282271271
 AG Adjusted Median UC Score: 18.8621488645316

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Montgomery	ABINGTON MEMORIAL HOSPITAL ¹	11.7031	\$0.00		\$0.00
Philadelphia	ALBERT EINSTEIN MEDICAL CENTER	39.5438	\$2,724,431.32	40.476	\$2,814,544.05
Allegheny	ALLE-KISKI MEDICAL CENTER ¹	12.9942	\$0.00	12.9723	\$0.00
Lackawanna	ALLIED SERVICES REHABILITATION HOSPITAL ²	6.8793	\$0.00		\$0.00
Blair	ALTOONA HOSPITAL ¹	18.8315	\$0.00	17.8919	\$0.00
Philadelphia	AMERICAN ONCOLOGIC HOSPITAL ¹	5.7589	\$0.00	5.56	\$0.00
Philadelphia	ARIA HEALTH	22.9019	\$1,321,519.53	23.1779	\$1,357,482.45
Armstrong	ARMSTRONG COUNTY MEMORIAL HOSPITAL	19.8593	\$237,184.04	19.8996	\$240,935.62
Susquehanna	BARNES KASSON COUNTY HOSPITAL	33.0385	\$43,736.20		\$44,473.85
Philadelphia	BELMONT CENTER FOR COMP TREATMENT ²	57.6798	\$646,417.44	57.2506	\$492,377.07
Columbia	BLOOMSBURG HOSPITAL INC	17.2538	\$0.00		\$0.00
McKean	BRADFORD REGIONAL MEDICAL CENTER ¹	35.2944	\$258,897.00	35.0922	\$261,755.41
Chester	BRANDYWINE HOSPITAL ²	15.6524	\$0.00		\$0.00
Montgomery	BROOKE GLEN BEHAVIORAL HOSPITAL ¹	60.279	\$0.00		\$0.00
Jefferson	BROOKVILLE HOSPITAL ¹	10.1966	\$0.00	10.3992	\$0.00
Montgomery	BRYN MAWR HOSPITAL ¹	5.9797	\$0.00	5.4777	\$0.00
Chester	BRYN MAWR REHAB ²	7.2427	\$0.00		\$0.00
Clinton	BUCKTAIL MEDICAL CENTER ²	13.1225	\$0.00		\$0.00

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.
 2 denotes the hospital did not qualify to receive a tobacco payment.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Butler	BUTLER COUNTY MEMORIAL HOSPITAL	19.657	\$436,556.23	19.0522	\$430,261.07
Washington	CANONSBURG GENERAL HOSPITAL ¹	9.5499	\$0.00		\$0.00
Cumberland	CARLISLE REGIONAL MEDICAL CENTER ¹	9.65	\$0.00	9.5666	\$0.00
Franklin	CHAMBERSBURG HOSPITAL	20.3093	\$437,014.10	20.4353	\$448,244.32
Potter	CHARLES COLE MEMORIAL HOSPITAL ²	17.3622	\$0.00		\$0.00
Chester	CHESTER COUNTY HOSPITAL ¹	15.1555	\$0.00		\$0.00
Philadelphia	CHESTNUT HILL HEALTH SYSTEM ²	16.5298	\$0.00		\$0.00
Philadelphia	CHILDRENS HOSPITAL OF PHILADELPHIA	41.7547	\$1,964,898.41	41.7868	\$1,999,574.95
Allegheny	CHILDRENS HOSPITAL OF PITTSBURGH OF UPMC	50.6272	\$1,315,664.30	50.5027	\$1,334,565.89
Columbia	CHS BERWICK HOSPITAL ¹	13.5821	\$0.00	14.2569	\$0.00
Clarion	CLARION HOSPITAL	19.1357	\$79,469.47	19.1298	\$80,785.03
Clarion	CLARION PSYCHIATRIC CENTER ²	62.9503	\$0.00		\$0.00
Clearfield	CLEARFIELD HOSPITAL ¹	16.7724	\$0.00	16.8116	\$0.00
Lackawanna	COMMUNITY MEDICAL CENTER	24.8326	\$560,333.75	24.8386	\$569,920.50
Cambria	CONEMAUGH VALLEY MEMORIAL HOSP ⁴	19.2014	\$929,661.39	18.557	\$0.00
Erie	CORRY MEMORIAL HOSPITAL ¹	16.9693	\$0.00	17.1715	\$0.00
Delaware	CROZER CHESTER MEDICAL CENTER	29.9175	\$1,721,962.56	29.8501	\$1,769,351.05
Delaware	DELAWARE COUNTY MEMORIAL HOSP	21.936	\$508,837.29	21.5446	\$510,437.61
Chester	DEVEREUX CHILDREN'S BEHAVIOR HEALTH CENTER	92.399	\$252,478.49	93.0449	\$250,098.28
Lycoming	DIVINE PROVIDENCE WILLIAMSPORT	41.8548	\$68,342.76	42.7356	\$70,957.97
Bucks	DOYLESTOWN HOSPITAL ¹	7.2797	\$0.00	7.2335	\$0.00

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.

2 denotes the hospital did not qualify to receive a tobacco payment.

4 denotes the hospital originally qualified for payment under uncompensated care approach, however, based on results of our review, the hospital does not qualify for payment.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Clearfield	DUBOIS REGIONAL MEDICAL CENTER	30.5373	\$483,889.37		\$492,050.61
Montgomery	EAGLEVILLE HOSPITAL	39.7493	\$231,259.45	39.2403	\$236,263.94
Northampton	EASTON HOSPITAL ¹	13.2802	\$0.00		\$0.00
Elk	ELK REGIONAL HEALTH CENTER ¹	11.6301	\$0.00	11.884	\$0.00
Lawrence	ELLWOOD CITY HOSPITAL ¹	18.6461	\$0.00		\$0.00
Susquehanna	ENDLESS MOUNTAIN HEALTH SYSTEM ²	13.1474	\$0.00		\$0.00
Lancaster	EPHRATA COMMUNITY HOSPITAL ¹	13.2328	\$0.00	13.7134	\$0.00
Union	EVANGELICAL COMMUNITY HOSPITAL ¹	14.4536	\$0.00		\$0.00
Philadelphia	FAIRMOUNT BEHAVIORAL HEALTH SYSTEMS ²	59.1628	\$0.00		\$0.00
Luzerne	FIRST HOSPITAL WYOMING VALLEY ³	51.3221	\$184,946.52	54.7217	\$193,271.40
Bucks	FOUNDATIONS BEHAVIORAL HEALTH	63.3229	\$173,586.00	62.8417	\$173,586.00
Westmoreland	FRICK COMMUNITY HEALTH CENTER ^{1, 5, 6}	18.9056	\$0.00		\$124,383.36
Philadelphia	FRIENDS HOSPITAL	55.3909	\$1,096,286.55	55.1405	\$1,055,586.03
Fulton	FULTON COUNTY MEDICAL CENTER ¹	8.9031	\$0.00	9.4339	\$0.00
Montour	GEISINGER MEDICAL CENTER	23.7002	\$1,057,101.39	23.1202	\$1,048,624.15
Luzerne	GEISINGER WYOMING VALLEY	20.2139	\$528,595.23	20.1446	\$535,668.99
Adams	GETTYSBURG HOSPITAL	20.2549	\$121,235.96		\$123,280.71
Carbon	GNADEN HUETTEN MEMORIAL HOSPITAL	19.3562	\$105,754.55	19.0019	\$99,165.00
Lebanon	GOOD SAMARITAN HOSPITAL ¹	15.3249	\$0.00	18.8186	\$0.00
Lehigh	GOOD SHEPHERD HOME & REHAB CTR ²	12.5488	\$0.00		\$0.00
Bucks	GRANDVIEW HOSPITAL ¹	12.6656	\$0.00	12.6519	\$0.00

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.

2 denotes the hospital did not qualify to receive a tobacco payment.

3 denotes the hospital had one or more date elements that were unable to be verified.

5 denotes the hospital originally qualified for payment under extraordinary expense approach, however, based on results of our review, the hospital should qualify under the uncompensated care approach.

6 denotes that entity is referred to as Frick Hospital, its official name, throughout the body of this report.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Mercer	GROVE CITY MEDICAL CENTER ²	14.5424	\$0.00		\$0.00
Erie	HAMOT MEDICAL CENTER ¹	18.6811	\$0.00		\$0.00
York	HANOVER GENERAL HOSPITAL ¹	10.1289	\$0.00		\$0.00
Luzerne	HAZLETON GENERAL HOSPITAL ¹	15.1616	\$0.00	15.1655	\$0.00
Montour	HEALTHSOUTH PENN STATE GEISINGER ²	8.6076	\$0.00		\$0.00
Blair	HEALTHSOUTH ALTOONA ¹	13.3159	\$0.00		\$0.00
Allegheny	HEALTHSOUTH HARMARVILLE REHAB CTR ²	17.359	\$0.00		\$0.00
Erie	HEALTHSOUTH LAKE ERIE INST REHAB ²	17.7502	\$0.00		\$0.00
Centre	HEALTHSOUTH NITTANY VALLEY REHAB ²	12.435	\$0.00		\$0.00
Berks	HEALTHSOUTH REHAB HOSP of READING ²	17.8441	\$0.00		\$0.00
Cumberland	HEALTHSOUTH REHAB OF MECHANICSBURG ²	7.9568	\$0.00		\$0.00
Allegheny	HEALTHSOUTH REHAB OF SEWICKLEY ²	10.8443	\$0.00		\$0.00
York	HEALTHSOUTH REHAB OF YORK ²	8.7131	\$0.00		\$0.00
Lancaster	HEART of LANCASTER REGIONAL MED CTR ²	14.1616	\$0.00		\$0.00
Fayette	HIGHLAND HOSPITAL AND HEALTH CTR	39.427	\$181,622.37	39.3893	\$184,738.32
Montgomery	HOLY REDEEMER HOSPITAL ¹	16.421	\$0.00	15.946	\$0.00
Cumberland	HOLY SPIRIT HOSPITAL ¹	15.9352	\$0.00	15.6737	\$0.00
Montgomery	HORSHAM PSYCH HOSPITAL ²	52.677	\$0.00		\$0.00
Philadelphia	HOSPITAL OF THE UNIVERSITY OF PENNSYLVANIA	26.7546	\$2,281,260.01	26.8293	\$2,320,407.16
Indiana	INDIANA HOSPITAL ¹	13.88	\$0.00		\$0.00
Huntingdon	J C BLAIR MEMORIAL HOSPITAL	26.6068	\$127,405.95	26.3782	\$128,441.61

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.
 2 denotes the hospital did not qualify to receive a tobacco payment.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Lawrence	JAMESON MEMORIAL HOSPITAL	20.9579	\$384,421.84	20.9121	\$390,051.07
Philadelphia	JEANES HOSPITAL ¹	14.3522	\$0.00	13.9807	\$0.00
Allegheny	JEFFERSON REGIONAL MED CTR ¹	9.8772	\$0.00	9.9292	\$0.00
Chester	JENNERSVILLE REGIONAL HOSPITAL ³	19.5344	\$101,023.78	19.533	\$102,719.90
Lycoming	JERSEY SHORE HOSPITAL ²	9.0877	\$0.00		\$0.00
Luzerne	JOHN HEINZ INSTITUTE OF REHAB MED ²	7.6428	\$0.00		\$0.00
McKean	KANE COMMUNITY HOSPITAL ¹	10.1305	\$0.00	10.1324	\$0.00
Philadelphia	KENSINGTON HOSPITAL	99.1257	\$283,893.71	99.5106	\$289,802.88
Lehigh	KIDSPEACE	71.5585	\$63,824.42	70.9974	\$63,824.42
Philadelphia	KIRKBRIDE PSYCH HOSPITAL	71.1613	\$381,742.02	70.8398	\$386,427.12
Lancaster	LANCASTER GENERAL HOSPITAL ¹	17.4638	\$0.00		\$0.00
Lancaster	LANCASTER REGIONAL MEDICAL CENTER	22.1375	\$223,920.00	22.0933	\$227,704.49
Lancaster	LANCASTER REHABILITATION HOSPITAL ²	8.6634	\$0.00		\$0.00
Montgomery	LANKENAU HOSPITAL ¹	13.8069	\$0.00	12.1678	\$0.00
Montgomery	LANSDALE HOSPITAL ²	11.1085	\$0.00		\$0.00
Westmoreland	LATROBE AREA HOSPITAL INC ¹	18.5146	\$0.00		\$0.00
Lehigh	LEHIGH VALLEY HOSPITAL CENTER	19.5393	\$1,517,768.66	19.5512	\$1,543,219.81
Lehigh	LEHIGH VALLEY HOSPITAL MUHLENBERG ¹	10.326	\$0.00	10.3231	\$0.00
Mifflin	LEWISTOWN HOSPITAL	23.3794	\$219,450.96	25.0945	\$239,522.11
Clinton	LOCK HAVEN HOSPITAL	24.0355	\$57,483.71	24.3653	\$57,635.11
Bucks	LOWER BUCKS HOSPITAL ³	21.3538	\$306,613.49	21.3519	\$311,757.12

- 1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.
 2 denotes the hospital did not qualify to receive a tobacco payment.
 3 denotes the hospital had one or more date elements that were unable to be verified.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Philadelphia	MAGEE REHAB HOSPITAL ⁵	19.0549	\$0.00		\$207,902.70
Allegheny	MAGEE WOMENS HOSPITAL	35.1966	\$1,195,929.71	35.1643	\$1,214,983.03
Lackawanna	MARIAN COMMUNITY HOSPITAL ³	23.8907	\$121,044.60	25.8861	\$133,366.90
Centre	MEADOWS PSYCHIATRIC CENTER ²	60.0716	\$0.00		\$0.00
Crawford	MEADVILLE MEDICAL CENTER	20.8903	\$273,497.38	21.0688	\$280,902.96
Beaver	MEDICAL CENTER BEAVER PA INC ²	16.972	\$0.00		\$0.00
Bradford	MEMORIAL HOSPITAL TOWANDA	24.6247	\$52,245.02	24.5838	\$53,141.41
York	MEMORIAL HOSPITAL YORK ³	20.7463	\$183,833.88	20.778	\$187,220.35
Delaware	MERCY CATHOLIC MEDICAL CENTER-FITZGERALD	29.2004	\$623,883.30	29.2155	\$634,733.12
Philadelphia	MERCY HOSPITAL OF PHILADELPHIA ²	56.0152	\$1,152,022.55	55.9996	\$1,171,125.02
Lackawanna	MERCY HOSPITAL SCRANTON ¹	13.3366	\$0.00		\$0.00
Luzerne	MERCY SPECIAL CARE HOSPITAL	2.3756	\$0.00		\$0.00
Montgomery	MERCY SUBURBAN HOSPITAL	20.7561	\$274,887.26		\$279,523.49
Wyoming	MERCY TYLER MEMORIAL HOSPITAL ¹	18.7399	\$0.00		\$0.00
Somerset	MEYERSDALE COMMUNITY HOSPITAL ²	9.4393	\$0.00		\$0.00
Lackawanna	MID VALLEY HOSPITAL ASSN ²	10.8773	\$0.00		\$0.00
Erie	MILLCREEK COMMUNITY HOSPITAL ²	41.9635	\$0.00		\$0.00
Cambria	MINERS HOSPITAL OF NORTHERN CAMBRIA ²	14.3404	\$0.00		\$0.00
Schuylkill	MINERS MEMORIAL MEDICAL CENTER ¹	13.4358	\$0.00		\$0.00
Washington	MONONGAHELA VALLEY HOSPITAL INC ¹	17.7752	\$0.00	18.1439	\$0.00
Montgomery	MONTGOMERY CO EMERGENCY SERVICE, INC	62.7502	\$514,502.36		\$523,179.92

- 1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.
 2 denotes the hospital did not qualify to receive a tobacco payment.
 3 denotes the hospital had one or more date elements that were unable to be verified.
 5 denotes the hospital originally qualified for payment under extraordinary expense approach, however, based on results of our review, the hospital should qualify under the uncompensated care approach.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Montgomery	MONTGOMERY HOSPITAL	24.1151	\$281,085.40	24.4355	\$289,623.63
Lackawanna	MOSES TAYLOR HOSPITAL	20.5914	\$446,425.43	20.6481	\$455,205.15
Centre	MOUNT NITANNY MEDICAL CENTER ¹	13.3267	\$0.00	13.5844	\$0.00
Lycoming	MUNCY VALLEY HOSPITAL ¹	7.6197	\$0.00		\$0.00
Blair	NASON HOSPITAL ASSOCIATION	22.116	\$71,182.30	22.283	\$72,302.93
Philadelphia	NAZARETH HOSPITAL ¹	17.3886	\$0.00	17.6971	\$0.00
Philadelphia	NPHS-ST JOSEPH HOSPITAL	77.3247	\$1,858,485.39	70.0919	\$1,713,058.87
Allegheny	OHIO VALLEY GENERAL HOSPITAL ¹	13.4982	\$0.00		\$0.00
Carbon	PALMERTON HOSPITAL ²	10.4685	\$0.00		\$0.00
Chester	PAOLI MEMORIAL HOSPITAL ¹	3.5024	\$0.00		\$0.00
Philadelphia	PENN PRESBYTERIAN MEDICAL CTR UPHS	32.1192	\$877,958.30	32.1327	\$893,140.11
Dauphin	PENN STATE HERSHEY REHABILITATION ¹	11.0532	\$0.00		\$0.00
Dauphin	PENN STATE MILTON S HERSHEY MEDICAL CENTER	22.8375	\$1,242,984.59		\$1,263,948.68
Philadelphia	PENNSYLVANIA HOSPITAL UPHS	29.0251	\$1,373,120.43	29.04	\$1,396,997.57
Dauphin	PENNSYLVANIA PSYCHIATRIC INSTITUTE	53.5291	\$334,296.14	53.652	\$340,714.47
Lebanon	PHILHAVEN HOSPITAL	46.9974	\$414,288.72	45.7069	\$442,070.48
Chester	PHOENIXVILLE HOSPITAL ¹	10.5104	\$0.00	12.2058	\$0.00
Dauphin	PINNACLE HEALTH HOSPITALS	21.0159	\$1,274,688.69		\$1,296,187.50
Monroe	POCONO HOSPITAL ¹	18.6805	\$0.00		\$0.00
Montgomery	POTTSTOWN MEMORIAL MEDICAL CENTER ²	13.6248	\$0.00		\$0.00
Jefferson	PUNXSUTAWNEY AREA HOSPITAL ²	22.0048	\$62,648.79		\$63,705.42

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.
2 denotes the hospital did not qualify to receive a tobacco payment.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Berks	READING HOSPITAL AND MED CENTER ¹	18.2528	\$0.00		\$0.00
Delaware	RIDDLE MEMORIAL HOSPITAL ¹	8.8663	\$0.00		\$0.00
Bradford	ROBERT PACKER HOSPITAL ¹	18.2517	\$0.00	18.5194	\$0.00
Philadelphia	ROXBOROUGH MEMORIAL HOSPITAL ¹	14.9999	\$0.00	14.7603	\$0.00
Franklin	ROXBURY PSYCHIATRIC HOSPITAL	33.397	\$78,806.97	55.4656	\$40,832.24
Lehigh	SACRED HEART HOSPITAL	24.8546	\$333,926.70	24.8548	\$339,561.71
Schuylkill	SCHUYLKILL MED CTR - EAST NORWEGIAN ST ¹	10.1564	\$0.00	10.1779	\$0.00
Schuylkill	SCHUYLKILL MED CTR - SOUTH JACKSON ST	28.0509	\$471,382.99	28.3913	\$485,149.13
Allegheny	SEWICKLEY VALLEY HOSPITAL ²	13.9269	\$0.00	13.9106	\$0.00
Northumberland	SHAMOKIN AREA COMMUNITY HOSPITAL ²	10.1449	\$0.00		\$0.00
Mercer	SHARON REGIONAL HEALTH CENTER	25.3939	\$413,272.87	25.349	\$419,500.13
Tioga	SOLDIERS AND SAILORS MEMORIAL HOSPITAL	31.5324	\$125,342.21	31.5232	\$128,113.91
Somerset	SOMERSET HOSPITAL CENTER FOR HEALTH	21.0906	\$161,278.96	21.1219	\$163,965.38
Greene	SOUTHWEST REGIONAL MEDICAL CENTER	24.4295	\$110,450.10	24.4083	\$112,227.92
Allegheny	SOUTHWOOD PSYCHIATRIC HOSPITAL ²	77.2681	\$0.00		\$0.00
Schuylkill	ST CATHERINE HEALTHCARE CENTER ³	21.9546	\$40,511.13		\$41,194.38
Allegheny	ST CLAIR MEMORIAL HOSPITAL ¹	8.6049	\$0.00	8.7032	\$0.00
Berks	ST JOSEPH MEDICAL CENTER	30.6019	\$535,447.12	30.592	\$544,301.69
Lehigh	ST LUKES HOSPITAL - BETHLEHEM	19.9702	\$1,178,977.71	19.8112	\$1,189,317.49
Bucks	ST LUKES HOSPITAL QUAKERTOWN ¹	18.1297	\$0.00	18.1573	\$0.00
Bucks	ST MARY HOSPITAL - LANGHORNE ¹	6.4662	\$0.00	7.9455	\$0.00

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.

2 denotes the hospital did not qualify to receive a tobacco payment.

3 denotes the hospital had one or more date elements that were unable to be verified.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Erie	ST VINCENT HEALTH CENTER	25.5172	\$832,081.93	25.5068	\$845,770.99
Northumberland	SUNBURY COMMUNITY HOSPITAL	27.5517	\$112,300.24	24.4533	\$92,674.29
Philadelphia	TEMPLE UNIVERSITY HSP	56.1143	\$5,234,760.75	56.2305	\$5,334,068.06
Allegheny	THE CHILDRENS HOME OF PITTSBURGH	73.9084	\$89,289.44	74.5333	\$91,563.12
Allegheny	THE CHILDRENS INSTITUTE OF PITTSBURGH	48.5454	\$238,281.63	48.6626	\$242,885.41
Philadelphia	THOMAS JEFFERSON UNIVERSITY HOSPITAL	27.0789	\$2,606,328.69	27.1608	\$2,658,310.81
Philadelphia	THS-HAHNEMANN HOSPITAL	40.1738	\$1,786,361.60	40.2119	\$1,818,214.42
Philadelphia	THS-ST CHRISTOPHER'S HOSPITAL ²	75.9084	\$0.00		\$0.00
Crawford	TITUSVILLE HOSPITAL	25.711	\$72,730.79	25.269	\$72,651.66
Bradford	TROY COMMUNITY HOSPITAL ⁴	103.4273	\$70,328.53	8.5312	\$0.00
Blair	TYRONE HOSPITAL ²	16.0975	\$0.00		\$0.00
Fayette	UNIONTOWN HOSPITAL ASSOCIATION	26.0439	\$440,341.41	26.0006	\$447,025.22
Bedford	UPMC BEDFORD	19.4666	\$53,338.86	20.0534	\$55,669.63
Mercer	UPMC HORIZON	19.0777	\$245,844.96	19.3281	\$253,368.13
Allegheny	UPMC MCKEESPORT	27.8861	\$537,357.83	28.0918	\$551,248.12
Allegheny	UPMC Mercy	26.7524	\$1,356,617.64	26.8997	\$1,388,588.42
Venango	UPMC NORTHWEST	19.278	\$241,585.39	19.2977	\$246,403.60
Allegheny	UPMC PASSAVANT ¹	4.6126	\$0.00		\$0.00
Allegheny	UPMC PRESBYTERIAN SHADYSIDE	23.7629	\$3,935,850.08	23.7134	\$3,993,894.02
Allegheny	UPMC ST MARGARET ¹	9.2775	\$0.00	9.1658	\$0.00
Montgomery	VALLEY FORGE MEDICAL CENTER	62.7773	\$359,073.52	62.0197	\$360,723.42

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.

2 denotes the hospital did not qualify to receive a tobacco payment.

4 denotes the hospital originally qualified for payment under uncompensated care approach, however, based on results of our review, the hospital does not qualify for payment.

Exhibit 4 – UNCOMPENSATED CARE RECALCULATIONS (Continued)

County	Hospital	DPW UC Score	DPW Payment	AG Adjusted UC Score	AG Payment
Warren	WARREN GENERAL HOSPITAL	24.3416	\$134,071.66	24.0188	\$135,868.76
Washington	WASHINGTON HOSPITAL	19.1255	\$478,297.86	19.1709	\$487,668.87
Wayne	WAYNE COUNTY MEMORIAL HOSPITAL ¹	18.2635	\$0.00		\$0.00
Franklin	WAYNESBORO HOSPITAL ¹	18.0369	\$0.00		\$0.00
Allegheny	WEST PENN-ALLEGHENY GENERAL HOSPITAL	19.1653	\$1,170,783.59	19.4056	\$1,205,461.04
Allegheny	WESTERN PENNSYLVANIA HOSPITAL	24.7647	\$893,275.06	24.636	\$903,619.47
Allegheny	WESTERN PENNSYLVANIA HOSPITAL - FORBES ²	12.5542	\$0.00	12.532	\$0.00
Westmoreland	WESTMORELAND HOSPITAL ¹	16.9346	\$0.00	16.9238	\$0.00
Luzerne	WILKES-BARRE GENERAL HOSPITAL ¹	16.9017	\$0.00	16.9225	\$0.00
Lycoming	WILLIAMSPORT HOSPITAL ¹	17.6162	\$0.00	17.7387	\$0.00
Somerset	WINDBER HOSPITAL ¹	14.8487	\$0.00		\$0.00
York	YORK HOSPITAL	22.8208	\$1,246,721.65		\$1,267,748.76
		Totals:	\$61,834,520.33		\$61,834,520.34

1 denotes the hospital received a tobacco payment under the extraordinary expense approach. See Exhibit 1.

2 denotes the hospital did not qualify to receive a tobacco payment.

EXHIBIT 5 – UNCOMPENSATED CARE OVER/UNDER PAYMENTS

<u>Hospital</u>	<u>DPW Original Payment</u>	<u>Auditor General Recalculated Payment Entitlement</u>	<u>DPW Overpayment (Underpayment)</u>
ALBERT EINSTEIN MEDICAL CENTER	\$2,724,431.32	\$2,814,544.05	(\$90,112.73)
ARIA HEALTH	\$1,321,519.53	\$1,357,482.45	(\$35,962.92)
ARMSTRONG COUNTY MEMORIAL HOSPITAL	\$237,184.04	\$240,935.62	(\$3,751.58)
BARNES KASSON COUNTY HOSPITAL	\$43,736.20	\$44,473.85	(\$737.65)
BELMONT CENTER FOR COMP TREATMENT	\$646,417.44	\$492,377.07	\$154,040.37
BRADFORD REGIONAL MEDICAL CENTER	\$258,897.00	\$261,755.41	(\$2,858.41)
BUTLER COUNTY MEMORIAL HOSPITAL	\$436,556.23	\$430,261.07	\$6,295.16
CHAMBERSBURG HOSPITAL	\$437,014.10	\$448,244.32	(\$11,230.22)
CHILDRENS HOSPITAL OF PHILADELPHIA	\$1,964,898.41	\$1,999,574.95	(\$34,676.54)
CHILDRENS HOSPITAL OF PITTSBURGH OF UPMC	\$1,315,664.30	\$1,334,565.89	(\$18,901.59)
CLARION HOSPITAL	\$79,469.47	\$80,785.03	(\$1,315.56)
COMMUNITY MEDICAL CENTER	\$560,333.75	\$569,920.50	(\$9,586.75)
CONEMAUGH VALLEY MEMORIAL HOSP	\$929,661.39	\$0.00	\$929,661.39
CROZER CHESTER MEDICAL CENTER	\$1,721,962.56	\$1,769,351.05	(\$47,388.49)
DELAWARE COUNTY MEMORIAL HOSP	\$508,837.29	\$510,437.61	(\$1,600.32)
DEVEREUX CHILDREN'S BEHAVIOR HEALTH CENTER	\$252,478.49	\$250,098.28	\$2,380.21
DIVINE PROVIDENCE WILLIAMSPORT	\$68,342.76	\$70,957.97	(\$2,615.21)
DUBOIS REGIONAL MEDICAL CENTER	\$483,889.37	\$492,050.61	(\$8,161.24)
EAGLEVILLE HOSPITAL	\$231,259.45	\$236,263.94	(\$5,004.49)
FIRST HOSPITAL WYOMING VALLEY **	\$184,946.52	\$193,271.40	(\$8,324.88)
FOUNDATIONS BEHAVIORAL HEALTH	\$173,586.00	\$173,586.00	\$0.00
FRICK HOSPITAL	\$0.00	\$124,383.36	(\$124,383.36)
FRIENDS HOSPITAL	\$1,096,286.55	\$1,055,586.03	\$40,700.52
GEISINGER MEDICAL CENTER	\$1,057,101.39	\$1,048,624.15	\$8,477.24
GEISINGER WYOMING VALLEY	\$528,595.23	\$535,668.99	(\$7,073.76)
GETTYSBURG HOSPITAL	\$121,235.96	\$123,280.71	(\$2,044.75)
GNADEN HUETTEN MEMORIAL HOSPITAL	\$105,754.55	\$99,165.00	\$6,589.55
HIGHLAND HOSPITAL AND HEALTH CTR	\$181,622.37	\$184,738.32	(\$3,115.95)
HOSPITAL OF THE UNIVERSITY OF PENNSYLVANIA	\$2,281,260.01	\$2,320,407.16	(\$39,147.15)
J C BLAIR MEMORIAL HOSPITAL	\$127,405.95	\$128,441.61	(\$1,035.66)
JAMESON MEMORIAL HOSPITAL	\$384,421.84	\$390,051.07	(\$5,629.23)
JENNERVILLE REGIONAL HOSPITAL **	\$101,023.78	\$102,719.90	(\$1,696.12)
KENSINGTON HOSPITAL	\$283,893.71	\$289,802.88	(\$5,909.17)

** Denotes hospitals for which various data elements could not be verified

EXHIBIT 5 – UNCOMPENSATED CARE OVER/UNDER PAYMENTS (Continued)

<u>Hospital</u>	<u>DPW Original Payment</u>	<u>Auditor General Recalculated Payment Entitlement</u>	<u>DPW Overpayment (Underpayment)</u>
KIDSPEACE	\$63,824.42	\$63,824.42	\$0.00
KIRKBRIDE PSYCH HOSPITAL	\$381,742.02	\$386,427.12	(\$4,685.10)
LANCASTER REGIONAL MEDICAL CENTER	\$223,920.00	\$227,704.49	(\$3,784.49)
LEHIGH VALLEY HOSPITAL CENTER	\$1,517,768.66	\$1,543,219.81	(\$25,451.15)
LEWISTOWN HOSPITAL	\$219,450.96	\$239,522.11	(\$20,071.15)
LOCK HAVEN HOSPITAL	\$57,483.71	\$57,635.11	(\$151.40)
LOWER BUCKS HOSPITAL **	\$306,613.49	\$311,757.12	(\$5,143.63)
MAGEE REHAB HOSPITAL	\$0.00	\$207,902.70	(\$207,902.70)
MAGEE WOMENS HOSPITAL	\$1,195,929.71	\$1,214,983.03	(\$19,053.32)
MARIAN COMMUNITY HOSPITAL **	\$121,044.60	\$133,366.90	(\$12,322.30)
MEADVILLE MEDICAL CENTER	\$273,497.38	\$280,902.96	(\$7,405.58)
MEMORIAL HOSPITAL TOWANDA	\$52,245.02	\$53,141.41	(\$896.39)
MEMORIAL HOSPITAL YORK **	\$183,833.88	\$187,220.35	(\$3,386.47)
MERCY CATHOLIC MEDICAL CENTER-FITZGERALD	\$623,883.30	\$634,733.12	(\$10,849.82)
MERCY HOSPITAL OF PHILADELPHIA	\$1,152,022.55	\$1,171,125.02	(\$19,102.47)
MERCY SUBURBAN HOSPITAL	\$274,887.26	\$279,523.49	(\$4,636.23)
MONTGOMERY CO EMERGENCY SERVICE, INC	\$514,502.36	\$523,179.92	(\$8,677.56)
MONTGOMERY HOSPITAL	\$281,085.40	\$289,623.63	(\$8,538.23)
MOSES TAYLOR HOSPITAL	\$446,425.43	\$455,205.15	(\$8,779.72)
NASON HOSPITAL ASSOCIATION	\$71,182.30	\$72,302.93	(\$1,120.63)
NPHS-ST JOSEPH HOSPITAL	\$1,858,485.39	\$1,713,058.87	\$145,426.52
PENN PRESBYTERIAN MEDICAL CTR UPHS	\$877,958.30	\$893,140.11	(\$15,181.81)
PENN STATE MILTON S HERSHEY MEDICAL CENTER	\$1,242,984.59	\$1,263,948.68	(\$20,964.09)
PENNSYLVANIA HOSPITAL UPHS	\$1,373,120.43	\$1,396,997.57	(\$23,877.14)
PENNSYLVANIA PSYCHIATRIC INSTITUTE	\$334,296.14	\$340,714.47	(\$6,418.33)
PHILHAVEN HOSPITAL	\$414,288.72	\$442,070.48	(\$27,781.76)
PINNACLE HEALTH HOSPITALS	\$1,274,688.69	\$1,296,187.50	(\$21,498.81)
PUNXSUTAWNEY AREA HOSPITAL	\$62,648.79	\$63,705.42	(\$1,056.63)
ROXBURY PSYCHIATRIC HOSPITAL	\$78,806.97	\$40,832.24	\$37,974.73
SACRED HEART HOSPITAL	\$333,926.70	\$339,561.71	(\$5,635.01)
SCHUYLKILL MED CTR - SOUTH JACKSON ST	\$471,382.99	\$485,149.13	(\$13,766.14)
SHARON REGIONAL HEALTH CENTER	\$413,272.87	\$419,500.13	(\$6,227.26)
SOLDIERS AND SAILORS MEMORIAL HOSPITAL	\$125,342.21	\$128,113.91	(\$2,771.70)
SOMERSET HOSPITAL CENTER FOR HEALTH	\$161,278.96	\$163,965.38	(\$2,686.42)

** Denotes hospitals for which various data elements could not be verified.

EXHIBIT 5 – UNCOMPENSATED CARE OVER/UNDER PAYMENTS (Continued)

SOUTHWEST REGIONAL MEDICAL CENTER	\$110,450.10	\$112,227.92	(\$1,777.82)
ST CATHERINE HEALTHCARE CENTER **	\$40,511.13	\$41,194.38	(\$683.25)
ST JOSEPH MEDICAL CENTER	\$535,447.12	\$544,301.69	(\$8,854.57)
ST LUKES HOSPITAL - BETHLEHEM	\$1,178,977.71	\$1,189,317.49	(\$10,339.78)
ST VINCENT HEALTH CENTER	\$832,081.93	\$845,770.99	(\$13,689.06)
SUNBURY COMMUNITY HOSPITAL	\$112,300.24	\$92,674.29	\$19,625.95
TEMPLE UNIVERSITY HSP	\$5,234,760.75	\$5,334,068.06	(\$99,307.31)
THE CHILDRENS HOME OF PITTSBURGH	\$89,289.44	\$91,563.12	(\$2,273.68)
THE CHILDRENS INSTITUTE OF PITTSBURGH	\$238,281.63	\$242,885.41	(\$4,603.78)
THOMAS JEFFERSON UNIVERSITY HOSPITAL	\$2,606,328.69	\$2,658,310.81	(\$51,982.12)
THS-HAHNEMANN HOSPITAL	\$1,786,361.60	\$1,818,214.42	(\$31,852.82)
TITUSVILLE HOSPITAL	\$72,730.79	\$72,651.66	\$79.13
TROY COMMUNITY HOSPITAL	\$70,328.53	\$0.00	\$70,328.53
UNIONTOWN HOSPITAL ASSOCIATION	\$440,341.41	\$447,025.22	(\$6,683.81)
UPMC BEDFORD	\$53,338.86	\$55,669.63	(\$2,330.77)
UPMC HORIZON	\$245,844.96	\$253,368.13	(\$7,523.17)
UPMC MCKEESPORT	\$537,357.83	\$551,248.12	(\$13,890.29)
UPMC MERCY	\$1,356,617.64	\$1,388,588.42	(\$31,970.78)
UPMC NORTHWEST	\$241,585.39	\$246,403.60	(\$4,818.21)
UPMC PRESBYTERIAN SHADYSIDE	\$3,935,850.08	\$3,993,894.02	(\$58,043.94)
VALLEY FORGE MEDICAL CENTER	\$359,073.52	\$360,723.42	(\$1,649.90)
WARREN GENERAL HOSPITAL	\$134,071.66	\$135,868.76	(\$1,797.10)
WASHINGTON HOSPITAL	\$478,297.86	\$487,668.87	(\$9,371.01)
WEST PENN-ALLEGHENY GENERAL HOSPITAL	\$1,170,783.59	\$1,205,461.04	(\$34,677.45)
WESTERN PENNSYLVANIA HOSPITAL	\$893,275.06	\$903,619.47	(\$10,344.41)
YORK HOSPITAL	\$1,246,721.65	\$1,267,748.76	(\$21,027.11)
TOTALS	\$61,834,520.33	\$61,834,520.34	(\$0.01)

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