



UNINTENDED CONSEQUENCES

HOW NEW YORK STATE PATIENTS AND
SAFETY-NET HOSPITALS ARE SHORTCHANGED

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The Community Service Society of New York (CSS) is an informed, independent, and unwavering voice for positive action representing low-income New Yorkers. CSS addresses the root causes of economic disparity through research, advocacy, and innovative program models that strengthen and benefit all New Yorkers.

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EXECUTIVE SUMMARY

New York State has a long and illustrious history of ensuring access to health care for its residents. From piloting the nation's first comprehensive health insurance program for children, called Child Health Plus, to the launch of the New York State of Health Marketplace under the Affordable Care Act, New York has created high quality affordable health coverage. Due to these policies and others, the state has managed to cut its uninsurance rate in half, from 11 percent to just 4.7 percent between 2010 and 2017. Of those who remain uninsured, many are either ineligible for, or unable to afford, health coverage. These New Yorkers often turn to hospital financial assistance programs (sometimes called charity care) for life-saving treatment.

For more than 30 years, New York has robustly supported the uncompensated care burden of its hospitals. Annually, the state distributes about \$3.6 billion in federal, state, and local Disproportionate Share Hospital (DSH) funding to help hospitals provide care to the uninsured. Public hospitals currently receive as much DSH funding as New York is permitted to pay them under federal law. However, with the reduction in the number of remaining uninsured, the federal portion of DSH funding for these hospitals is being cut, beginning in October 2017. In the first year alone, New York will lose \$329 million in DSH funding. The DSH cuts are slated to accelerate through 2025. The first cut would come entirely from New York City's public system, Health + Hospitals, which serves the most uninsured patients (more than 400,000 uninsured patients annually) and is by far the largest provider of care to uninsured and low-income patients in the state.¹ The media, local officials, and consumer advocates have all raised concerns about this inequitable outcome and its impact on low-income New Yorkers.

New York State law establishes an Indigent Care Pool (ICP) that distributes \$1.13 billion of the total \$3.6 billion in DSH funding to public and voluntary hospitals. Unusually, New York provides DSH funding to virtually all its hospitals through the ICP, not just safety-net hospitals as is the practice in other states. The Institute of Medicine (IOM) defines "safety-net" hospitals to be those

that provide a significant level of health care to "uninsured, Medicaid, and other vulnerable patients."² As a condition of receiving ICP funding, the state's Hospital Financial Assistance Law (HFAL) requires hospitals to offer free or discounted care to uninsured low- and moderate-income patients. Over the past 15 years, in response to numerous patient and media stories, the state has attempted to better direct DSH funding to the hospitals that serve the most uninsured patients and offer financial assistance.

Of those who remain uninsured, many are either ineligible for, or unable to afford, health coverage. These New Yorkers often turn to hospital financial assistance programs (sometimes called charity care) for life-saving treatment.

New York has provided \$2.05 billion of non-DSH funding to 35 financially distressed hospitals through the Interim Access Assurance Fund (IAAF), the Vital Access Provider Assistance Program (VAPAP) and Value Based Payment Quality Improvement (VBP-QIP) programs since 2014. This funding is intended to help hospitals redesign their healthcare delivery systems to improve their financial stability and the continued availability of essential health care services.

In 2012, the Community Service Society of New York issued a report, *Incentivizing Patient Financial Assistance: How to Fix New York's Hospital Indigent Care Program*, which identified a number of implementation issues resulting from the bifurcation of the ICP and the HFAL and proposed a set of policy recommendations.

Later in 2012, New York State adopted several important reforms, directed only at the ICP: (1) it targeted ICP funding to compensate hospitals for actual services provided to uninsured patients; and (2) it established a HFAL compliance audit process to validate hospital financial aid programs, with a small bonus pool reserved

RECOMMENDATIONS

for compliant hospitals. To smooth sudden declines in hospital ICP funding, the 2012 law included a three-year transition payment adjustment period: hospital distributions would be subjected to a collar—a floor and ceiling limiting their exposure. But in 2015, without public discussion, the transition collar was extended for another three years, resulting in unforeseen excessive windfalls for some hospitals that are not providing care to financially needy patients.

This report assesses the impact of the 2012 reforms on ICP distributions and patient access to hospital financial assistance and makes the following findings.

Transition Payments Result in Unintended Financial Windfalls for Certain Hospitals

In 2015, the transition payment adjustments took \$138 million in funding from 54 hospitals and distributed it among 93 other hospitals. In total, between 2013 and 2016, hospitals received windfalls of over \$558 million.

The transition formula also ensures that hospitals receive more funding than they actually spend on patients eligible for hospital financial assistance. As a result, in 2015 alone, 119 hospitals received over \$318 million more than they spent on financial assistance-eligible patients.

The Audit Improves Performance, But is Flawed in Implementation

The HFAL compliance audit is designed to test whether hospitals comply with state law and Department of Health (DOH) guidance. HFAL compliance is important because hospitals that comply are more likely to provide financial assistance to eligible patients. The audit consists of two parts: a desk audit and a field audit. CSS's review of the audit data reveals that while the audit improved some hospital practices, its impact is limited because: (1) DOH does not count all of its own questions; (2) hospitals self-report answers on the desk audit and so DOH does not, and cannot, identify errors that hospitals do not report; and (3) hospitals that pass the audit overall do not have to correct any errors identified in the audit.

Recommendation #1: End transition adjustment payments and distribute DSH cuts equitably.

New York should fully implement the accountable ICP funding distribution methodology by allowing the transition adjustments to sunset in 2018. New York should not extend the transition adjustments again. New York should mitigate any harm that eliminating the transition adjustments would cause for true safety-net hospitals.

As New York contemplates reductions in future DSH funds, starting as soon as this year, it should ensure that DSH cuts overall are equitable and promote the principle that DSH funds should prioritize compensating those institutions that serve the most low-income, uninsured patients, who are disproportionately racial and ethnic minorities. Ultimately, New York should move to an even more accountable system, like Massachusetts, that ensures that ICP money directly reimburses uninsured patient care.

Recommendation #2: Improve the patient experience.

New York should improve the patient experience by: adopting a uniform statewide financial assistance application and other materials to be used by all hospitals; requiring hospitals to accept NYSOH income and residence determinations; and eliminating any asset tests.

In the alternative, if hospitals are permitted to continue adopting their own unique HFAL protocols, the state should adopt a legitimate audit process that: (1) counts all audit questions; (2) field audits hospitals' self-reported compliance by reviewing answers to all 52 questions in the audit tool; and (3) only awards HFAL compliance pool funds if and when a hospital has corrected all errors found in the audit.

BACKGROUND

Disproportionate share hospital funding in New York State

Medicaid Disproportionate Share Hospital (DSH) funding is available to hospitals that serve Medicaid and uninsured patients.³ New York distributes about \$3.6 billion in state and federal DSH funding.⁴ This funding is distributed in four stages under state law. First, \$605 million is distributed to state hospitals, including mental hospitals and university hospitals.⁵ Second, about \$1.13 billion in funding is set aside for the Indigent Care Pool (ICP), the focus of this report: \$995 million for Voluntary and Non-Major Public Hospitals, and \$139.4 million for Major Public Hospitals.⁶ Third, county hospitals outside of New York City receive about \$300 million. The non-federal portion of this funding must come from local budgets, not the state.⁷ Finally, any DSH funding remaining within New York's state-specific DSH cap is available to NYC Health + Hospitals. This allocation is funded solely by the federal and New York City governments. In 2016, this remaining funding available to NYC Health + Hospitals was about \$800 million.⁸ In 2018, that amount is slated to be cut by about 40 percent, or \$329 million.

DSH funding is intended to help hospitals that “serve a disproportionate number of low-income patients with special needs.” New York is one of only three states that provides DSH payments to 90 percent or more of its hospitals.

Under federal law, payments to a hospital may not exceed the hospital's cost of providing services to Medicaid and uninsured payments (called the facility-specific cap).⁹ New York currently funds public hospitals up to their facility-specific DSH caps. Voluntary hospitals generally receive funding that is less than their facility-specific caps.

Federal funding cuts

Impending cuts to federal DSH funding increase the urgency for New York to move toward a funding approach that equitably drives dollars to the hospitals that provide the most care to the low-income and uninsured residents of this state. One approach is to target ICP funding to hospitals that serve the uninsured. The Affordable Care Act (ACA) includes reductions in DSH funding that were to take effect in 2014. The DSH cuts were based on the assumption that uninsurance rates would drop nationwide as a result of the ACA's coverage expansion. The DSH cuts were delayed for several years, but ultimately started on October 1, 2017. DSH funding for federal fiscal year 2018 is reduced by \$2 billion (16 percent of the total) nationwide, and the cuts increase annually through 2025.¹⁰

New York State should allocate DSH cuts in an equitable and lawful manner, consistent with the principle that the money should follow the patients. On July 28, 2017, the Centers for Medicare & Medicaid Services (CMS) issued an estimate of what each state might lose under the proposed regulations and determined that New York would lose \$329 million (18.7 percent).¹¹ According to the Medicaid and CHIP Payment and Access Commission (MACPAC), New York is one of 20 states that will lose more in DSH allotments than it saved on uncompensated care between 2013 and 2014 when insurance rates increased under the ACA.¹² Under the state's current statutory allocation formula, described above, the entirety of the \$329 million cut would be taken from the funding available to NYC Health + Hospitals at the fourth stage of DSH distribution.¹³

DSH funding is intended to help hospitals that “serve a disproportionate number of low-income patients with special needs.”¹⁴ New York is one of only three states that provides DSH payments to 90 percent or more of its hospitals.¹⁵ In light of the impending DSH cuts, MACPAC recommended that DSH payments should be “better

targeted to hospitals that serve a high share of Medicaid-enrolled and low-income patients and that have higher levels of uncompensated care.”¹⁶

The ICP is the only source of New York DSH funding for voluntary, nonprofit hospitals. Because patients in many areas of the state do not have access to a public hospital with a mandate to serve low-income patients, the ICP funds virtually all hospitals in the state. While the state’s Hospital Financial Assistance Law (HFAL) requires hospitals that receive ICP funds to establish financial aid policies for their patients, the ICP funding stream is not a reimbursement that is tied directly to any specific patient’s care. Stakeholders have long argued that this bifurcation of a hospital’s uncompensated care funding from any specific patient financial assistance has led to an opaque and unaccountable indigent care system in New York State.¹⁷ This report examines whether the ICP’s share of New York’s shrinking DSH budget is serving the hospitals and patients that need it most.

Uninsured rates dropping but not evenly distributed

Under the ACA, New York’s rate of uninsured was reduced by half between 2013 and 2017.¹⁸ However, not all communities in New York have experienced the same reductions in uninsurance. In 2016, county-level uninsured rates ranged from the lowest, 2.8 percent in Livingston County, to the highest, 10.1 percent in Queens County.¹⁹ Uninsurance rates also remain higher for immigrant New Yorkers. For example, in 2015, 27.2 percent of non-citizens remained uninsured, compared to 4.5 percent of native-born New Yorkers.²⁰

With the rollout of the ACA Marketplace in 2013, New York’s hospitals have not experienced equal reductions providing uncompensated care. For example, between 2012 and 2014, New York City’s private and voluntary hospitals saw a 12.2 percent decline in uninsured emergency department visits, but NYC Health + Hospitals only saw a 6.5 percent decrease in uninsured emergency department visits during that time.²¹ NYC Health + Hospitals facilities’ share of hospital bed capacity in New York City was only 19 percent in 2014, but they served almost

50 percent of the city’s uninsured inpatient discharges, over 50 percent of uninsured emergency room visits, and almost 70 percent of uninsured ambulatory surgery visits.²²

Across the state, between 2013 and 2014, voluntary hospitals reported a 15 percent median decrease in spending on all uninsured patients and a 12 percent median reduction in spending on uninsured patients eligible for financial assistance. Public hospitals, however, reported an 11 percent median increase in spending on all uninsured patients, and only a 3 percent median reduction of spending on uninsured patients eligible for financial assistance.²³ DSH cuts should not fall entirely on public hospitals that have seen this growth in spending for uninsured patients while other hospitals have largely seen declines.

DSH cuts and racial and ethnic health disparities

Racial and ethnic minority consumers face barriers to accessing care and have lower health care utilization rates. Black and American Indian consumers have worse health status and outcomes than other consumers on most measures.²⁴ While uninsurance rates have dropped significantly in New York since implementation of the ACA, black and Hispanic New Yorkers continue to have higher rates of uninsurance (6.8 and 11.8 percent respectively) than their white counterparts (4.5 percent).²⁵ Nationally, public insurance programs like Medicaid and the Children’s Health Insurance Program cover 28 percent of black adults and 25 percent of Hispanic adults, but only 16 percent of white adults.²⁶ Hospitals that serve uninsured and publicly insured patients, therefore, have a strong role to play in addressing disparities.

Nationally, numerous studies have reported a disparate usage of hospitals by race.²⁷ In 2017, a New York report found that black patients were two to three times less likely than whites to be treated at academic medical centers than other hospitals in New York City. It also found that uninsured patients were about five times less likely than insured patients to be treated at academic medical centers.²⁸

Access to affordable medical care for uninsured and low-income people is essential to eliminating health disparities. For example, another recent study found that lack of insurance was responsible for 37 percent of the disparity in mortality rates between black women and white women diagnosed with early stage breast cancer.²⁹ Targeting DSH funds to hospitals that treat a larger share of low-income uninsured and Medicaid patients can augment other interventions to help address racial and ethnic disparities in health outcomes.

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Table 1 shows New York’s top quartile of hospitals ranked by the percentage of the hospital’s discharges that are Medicaid and uninsured patients. This cohort includes all of NYC Health + Hospitals, most other public hospitals around the state, and some private hospitals serving low-income communities. While many hospitals in the top quartile are in New York City, others are located around the state, including some rural regions.

WHAT IS A SAFETY-NET HOSPITAL?

There is general agreement that DSH funding should be targeted to “safety-net” hospitals, but this term is sometimes incorrectly used to describe nearly all voluntary, nonprofit hospitals in New York State. According to the Institute of Medicine (IOM), a “safety-net” hospital is one that provides “significant level of health care and other health-related services to uninsured, Medicaid, and other vulnerable patients.”³⁰ The Agency for Healthcare Research and Quality (AHRQ) further specifies safety-net hospitals as the top quartile of hospitals in a state by percentage of Medicaid and uninsured discharges.³¹ Adopting these standards, in 2017 both houses of New York’s legislature passed a bill that defined an “enhanced safety net hospital” as one with a patient mix of: (1) not less than 50 percent Medicaid or uninsured; (2) not less than 40 percent Medicaid; and (3) not more than 25 percent commercially uninsured.³² Table 1 lists New York’s safety-net hospitals, according to the AHRQ definition.

Table 1: New York State's Top Safety-Net Hospitals

Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay	Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay
NYC H+H/Coney Island Hosp.*	83%	NYU Lutheran Medical Center	53%
NYC H+H/Elmhurst Hosp. Center*	77%	Erie County Medical Center*	52%
NYC H+H/Queens Hosp. Center*	76%	St. John's Riverside	51%
NYC H+H/Woodhull*	74%	Nassau University Medical Center*	51%
NYC H+H/Metropolitan*	73%	St. Joseph's Medical Center	51%
NYC H+H/North Central Bronx*	71%	Eastern Long Island Hospital	51%
NYC H+H/Lincoln*	69%	University Hospital of Brooklyn*	49%
NYC H+H/Kings County*	68%	NYC H+H/Henry J. Carter*	47%
Bronx-Lebanon Hospital Center	68%	Clifton Springs Hosp. and Clinic	46%
NYC H+H/Harlem Hosp. Center*	67%	St. John's Episcopal Hosp.	46%
SBH Health System (St. Barnabas)	67%	Montefiore Medical Center	45%
NYC H+H/Bellevue*	65%	Niagara Falls Memorial Med. Center	42%
NYC H+H/Jacobi*	65%	HealthAlliance Hospital Mary's Ave.	42%
Blythedale Children's Hosp.	63%	NY Hosp. Medical Center of Queens	41%
Flushing Hosp. Medical Center	62%	Westchester Medical Center*	40%
Interfaith Medical Center	58%	Nyack Hospital	40%
Jamaica Hosp. Medical Center	58%	Our Lady of Lourdes	39%
Brookdale Hosp. Medical Center	56%	Richmond University Medical Center	38%
NY Eye and Ear Mt. Sinai	56%	St. Joseph's Hospital	38%
Burdett Care Center	55%	Mount Sinai Beth Israel	38%
Wyckoff Heights Medical Center	54%	Montefiore Mount Vernon Hosp.	37%
Maimonides Medical Center	54%	Bon Secours Community Hosp.	37%
Brooklyn Hospital	53%		

*Public Hospital

Data source: 2015 Hospital Inpatient Discharges (SPARCS De-identified), Bureau of Health Informatics, Office of Quality and Patient Safety, New York State Department of Health.



HOSPITAL FINANCIAL ASSISTANCE IS A LIFELINE FOR UNINSURED PATIENTS

In June 2013, Amanda D. went to Alice Hyde Medical Center (AHMC) in Malone, where she had emergency surgery for an ectopic pregnancy. She had no insurance and no income.

Amanda met with a social worker at AHMC, who didn't tell her about Emergency Medicaid or hospital financial assistance. She would have qualified for both programs. Amanda recalled, "the hospital staff never informed me about charity care, which I only learned about afterwards, from a neighbor. I was turned away because of my immigration status and I thought that there was no hope."

After learning about financial assistance from her neighbor, Amanda returned for an application. She submitted a completed application form, but AMHC told her that her immigration papers had

to clear first. However, HFAL prohibits hospitals from adopting a citizenship or immigration status requirement for hospital financial assistance.

"I was turned away because of my immigration status and I thought that there was no hope."

Amanda applied again when she received her green card, and was told that she had been approved for hospital financial assistance, but only prospectively. A Community Health Advocate at the Community Service Society of New York helped Amanda appeal this decision, outlining violations of New York's Hospital Financial Assistance Law.

In March 2015, AHMC issued a written decision to withdraw the bill from collections and close her account.

PART ONE: PROGRESS AND LIMITS OF THE 2012 ICP DISTRIBUTION REFORMS

Part one of this report is divided into several sections. It first describes the ICP reforms adopted in 2012 and how the new “units of service” methodology works. Second, it explains how the 2012 reforms adopted a temporary “transition” collar that has distorted the allocation of over \$500 million in ICP funds from 2013–2016. Third, it shows that the transition payments extend New York’s reliance on bad debt, in violation of federal regulations. Fourth, it demonstrates how the transition collar has led to unintended consequences where “winner” hospitals are handsomely rewarded even if they do not provide material financial assistance to their patients, and demonstrating how these consequences play out in one region—Western New York. Finally, it shows how the ICP units of service methodology still fails to incentivize adequately the provision of financial assistance to needy New Yorkers. This section closes with a set of recommendations for New York.

New York adopted more accountable ICP methodology in 2012

New York has used two methodologies to determine how much funding a hospital should receive from the Indigent Care Pool. Until 2013, the state used the “Bad Debt and Charity Care” or “BDCC” methodology. Under the BDCC formula, the New York State Department of Health (DOH) based payments on hospitals’ costs for bad debt and charity care. “Bad debt” represents charges for care that a hospital has determined cannot be collected from patients. Before declaring a charge to be bad debt, a hospital attempts to collect payment, using tactics that may include sending repeated bills, selling the debt to a collection agency, and placing a lien on the patient’s property. Federal regulations also treat unpaid cost-sharing charges to insured patients as bad debt.³³ “Charity care” represents charges that a hospital has reduced or forgiven entirely because the patient has been determined to need financial assistance. Using the BDCC formula, DOH treated bad debt and charity care equally, so hospitals received ICP funding even when their patients did not receive any financial aid. This formula did not incentivize hospitals to

offer financial assistance to patients. It also violated a federal regulation prohibiting states from using DSH funding to pay for bad debt.

In 2008, the state started to phase in a second, more accountable, units of service methodology for 10 percent of ICP funding.³⁴ The units of service methodology counts up the number of services a hospital provides to uninsured patients and values them at Medicaid reimbursement rates. DOH subtracts payments the hospital has received from uninsured patients, and factors in hospitals’ Medicaid inpatient volume.³⁵

In 2012, based on the recommendations of the New York Medicaid Redesign Technical Assistance Team, the law was amended to end use of the BDCC methodology entirely. Instead, starting in 2013, DOH began distributing ICP funding based on the more accountable units of service methodology. However, the 2012 law also included a provision for three years of transition adjustments to

How the transition collar works

DOH annually calculates a hospital’s prior three-year average of ICP payments, and ensures that the hospital’s ICP payment does not fall outside a set collar—a limit on losses and gains. The transition creates a “winner” and “loser” paradigm.

For example, in 2015:

- No hospital could be paid less than 92.5 percent of its three-year average (floor).
- No public hospital could be paid more than 107 percent of its three-year average (ceiling).
- No voluntary hospital could be paid more than 119 percent of its three-year average (ceiling).

allow hospitals to adjust to the full adoption of the units of service methodology.³⁶ The three-year transition period was adopted to allow hospitals time to evaluate their provision and reporting of care to uninsured patients before the full impact of the new formula was to take place.

In 2013, the first year of the new formula, transition payments ensured that no hospital received less than 97.5 percent of its previous three-year average (or a 2.5 percent loss). Each year, the amount a hospital could lose from its three-year average increased by 2.5 percent. By the end of the three years, the transition collar would terminate at a maximum 7.5 percent loss. In effect, the transition collar funds maintained the old BDCC methodology for 10

to 15 percent of all ICP funds. In 2015, the state budget included three additional years of transition payments, which are set to end with the 2018 fiscal year.³⁷ In 2018, no hospital will receive less than 85 percent of its previous three-year average payments, or a maximum 15 percent loss. Altogether, hospitals have been given six years to adjust to the new payment system.

The remainder of this section describes how the transition collar has led to unintended consequences and recommends that it should be permitted to sunset permanently in 2018.

Recent studies support changes to ICP distributions

Several recent reports have examined issues related to the ICP:

- *Funding Charity Care in New York: An Examination of Indigent Care Pool Allocations*, by the New York State Health Foundation, examines the impact of the new formula and transition adjustments on hospitals in New York City.³⁸ This report recommends that New York accelerate the transition adjustment formula, cap ICP payments at actual uncompensated costs, limit ICP participation to the neediest hospitals, increase funding for public hospitals, and set a minimum community benefit requirement for nonprofit hospitals.
- The Empire Center has released two reports examining ICP distributions in 2017.
 - *Hooked on HCRA: New York's 20-Year Health Tax Habit*, recommends that New York distribute ICP funding based on vouchers for uncompensated care or another methodology based on the principle that “money should follow patients, not institutions.”³⁹
 - *Indigent Carelessness: How not to subsidize hospital charity care*, finds that the transition adjustments payments penalized hospitals that provided more hospital financial assistance and recommended reform.⁴⁰
- *Medicaid Supplemental Payments: The Alphabet Soup of Programs Sustaining Ailing Hospitals Faces Risks and Needs Reform*, by the Citizens Budget Committee, finds that DSH cuts would have a disproportionate impact on NYC Health + Hospitals, and recommends that New York make changes to its DSH distributions.⁴¹

The collar delays ICP accountability

Because the sums in question are so large, the transition collars have a significant effect on how ICP funding is distributed. Table 2 shows that in 2015, the transition formula took \$138 million from 54 hospitals and distributed it among 93 other hospitals, moving 12.2 percent of the \$1.13 billion in ICP funding. Transition payments move funding within a pool, so a transition adjustment that increases a voluntary hospital's funding reduces funding to another voluntary hospital. A similar transfer occurs between the public hospitals.⁴²

Table 2: Winners and Losers Under the Transition Formula 2015

	Winners	Losers
Number of Hospitals	93	54
Average Gain/Loss per Hospital	\$1,483,000	(\$2,091,000)
Average Gain/Loss per Bed	\$13,200	(\$10,200)

Data sources: NYS DOH 2015 Indigent Care Pool distributions data; 2013 certified beds data.

Table 3 reveals that some hospitals received significant windfalls because of the transition payments. For example, in 2015, Roswell Park Memorial Institute should have only received a payment of less than four thousand dollars under the units of service formula. But the transition collar ensured that Roswell Park's payment could not be less than 92.5 percent of the average of its ICP payments for 2012–2014. As a result, Roswell Park received a transition payment of \$1,932,307, bringing its final ICP payment to \$1,936,189, a 49,776 percent increase. Table 3 lists the hospitals that received the highest percentage increases in ICP funding in 2015 resulting from the transition collar.

Table 3: The Winning Hospitals Experienced Large Percentage Increases in ICP Payments Under the Transition Formula in 2015

Hospital Name	Percentage change
Roswell Park*	49776%
Helen Hayes Hosp.*	8583%
Elizabethtown Comm. Hosp.	2337%
Calvary Hosp.	724%
Memorial Sloan Kettering Hosp.	500%
Schuyler Hosp.	419%
Tri Town Regional Healthcare	415%
Ira Davenport Mem. Hosp.	361%
Soldiers and Sailors Mem. Hosp.	351%
Cuba Memorial Hosp.	337%
SUNY Hosp. Downstate Med. Cen.*	336%
O'Connor Hosp.	319%
Wyoming County Comm. Hosp.	317%
Blythedale Childrens Hosp.	269%
Moses-Ludington Hosp.	255%
HealthAlliance Hosp. Mary's Avenue	246%
Cobleskill Regional Hosp.	220%
Margaretville Memorial Hosp.	210%
Ellenville Comm. Hosp.	195%
Westchester Medical Center*	186%

*Public Hospital

Data source: NYS DOH 2015 Indigent Care Pool distributions data.

Table 4 reveals that the first three-year transition period (2013–2015) led to the unintended result that some hospitals received substantial windfall payments. The 20 hospitals with the highest three-year windfalls received an additional \$280 million.

Table 4: Windfall Amounts for the Top 20 Winning Hospitals	
Hospital Name	3-year Total Windfall (2013-2015)
Mem. Sloan Kettering Hosp.	\$35,563,969
Mt. Sinai St. Luke's	\$29,713,316
Brookdale Hosp.	\$29,102,060
Mt. Sinai Beth Israel	\$25,183,820
Jamaica Hosp.	\$19,988,227
SUNY Hosp. Downstate Med. Cen.*	\$16,498,077
Montefiore Mount Vernon Hosp.	\$15,858,669
Westchester Medical Center*	\$14,866,932
Catskill Regional Hosp. - Harris	\$11,369,085
Montefiore New Rochelle Hosp.	\$10,374,440
NY Presbyterian	\$9,660,757
HealthAlliance Hosp. Broadway	\$8,953,958
Mercy Medical Center	\$7,758,652
Goldwater Mem. Hosp.*	\$7,121,219
SUNY Health at Syracuse*	\$7,042,827
HealthAlliance Mary's Avenue	\$6,990,464
Montefiore Hosp.	\$6,133,657
Hospital for Special Surgery	\$6,120,832
Roswell Park*	\$5,922,010
NYU Medical Center	\$5,278,089
	\$279,501,060

*Public Hospital

Data source: NYS DOH 2013-2015 Indigent Care Pool distributions data.

Table 5 shows that these windfalls led to significant three-year losses for other hospitals. The 20 hospitals with the most substantial transition reductions over this three year period lost a total of \$263 million. NYC Health + Hospitals lost a total of \$68 million over this three year period.

Table 5: Loss Amounts for the Bottom 20 Loser Hospitals	
Hospital name	3-year loss (2013-2015)
St. Joseph's Hosp. Yonkers	(\$54,329,217)
NYC H + H/Elmhurst*	(\$22,934,177)
Faxton - St Luke's Health Care	(\$21,352,289)
Lutheran Medical Center	(\$16,570,434)
NYC H + H/Queens Hosp.*	(\$13,775,563)
Flushing Hosp.	(\$12,274,090)
NYC H + H/Kings County*	(\$12,060,846)
NYC H + H Coney Island*	(\$11,809,769)
United Health Services	(\$11,626,140)
Highland Hosp. of Rochester	(\$10,810,396)
Maimonides	(\$10,804,486)
NYC H + H/Woodhull*	(\$10,507,984)
Our Lady of Lourdes Mem. Hosp.	(\$9,071,487)
NYC H + H/Bellevue*	(\$8,083,009)
Lenox Hill Hosp.	(\$7,660,216)
St. Elizabeth Hosp.	(\$6,546,867)
Wyckoff Heights Hosp.	(\$6,494,391)
NY Medical Center of Queens	(\$5,642,850)
Bronx-Lebanon - Fulton Div.	(\$5,383,048)
Long Island Jewish Forest Hills	(\$5,211,813)
	\$(262,949,070)

*Public Hospital

Data source: NYS DOH 2013-2015 Indigent Care Pool distributions data.

The transition windfalls often led to the unintended consequence where funding is taken from struggling hospitals and given to hospitals with healthier bottom lines. For example, the highly profitable Memorial Sloan Kettering received the biggest three-year windfall although it had a net income in 2016 of \$147.8 million. On the other hand, St. Joseph’s Hospital, with the biggest three-year transition loss, reported a net loss of \$10.7 million.⁴³

While the transition payments ensure that a portion of ICP funding is still based on the old BDCC formula, most funding is now based on the new units of service formula. That said, the windfall sums in question are significant, ranging from \$132 million to \$156 million per year. (See Table 6.)

Transition payments extend ICP reliance on bad debt

New York’s decision to move from the BDCC methodology to the units of service methodology is an important step forward for several compelling reasons. First, federal DSH payment regulations do not allow states to use DSH funds to reimburse hospitals for the cost of bad debt. Second, uninsured patients who are sent to collections instead of receiving hospital financial assistance suffer lasting financial harm. Favoring hospitals with high bad debt levels over hospitals that diligently provide eligible patients with hospital financial assistance harms safety-net hospitals and patients alike.

Transition payments, however, extend New York’s reliance on historical bad debt by using prior years’ ICP awards as the floor for ICP distributions. The BDCC formula was used to calculate 90 percent of ICP distributions in 2012. The ICP payments will continue to include the 2012 bad debt as part of the payment formula as long as the transition payments tie ICP distributions to prior years’ awards.

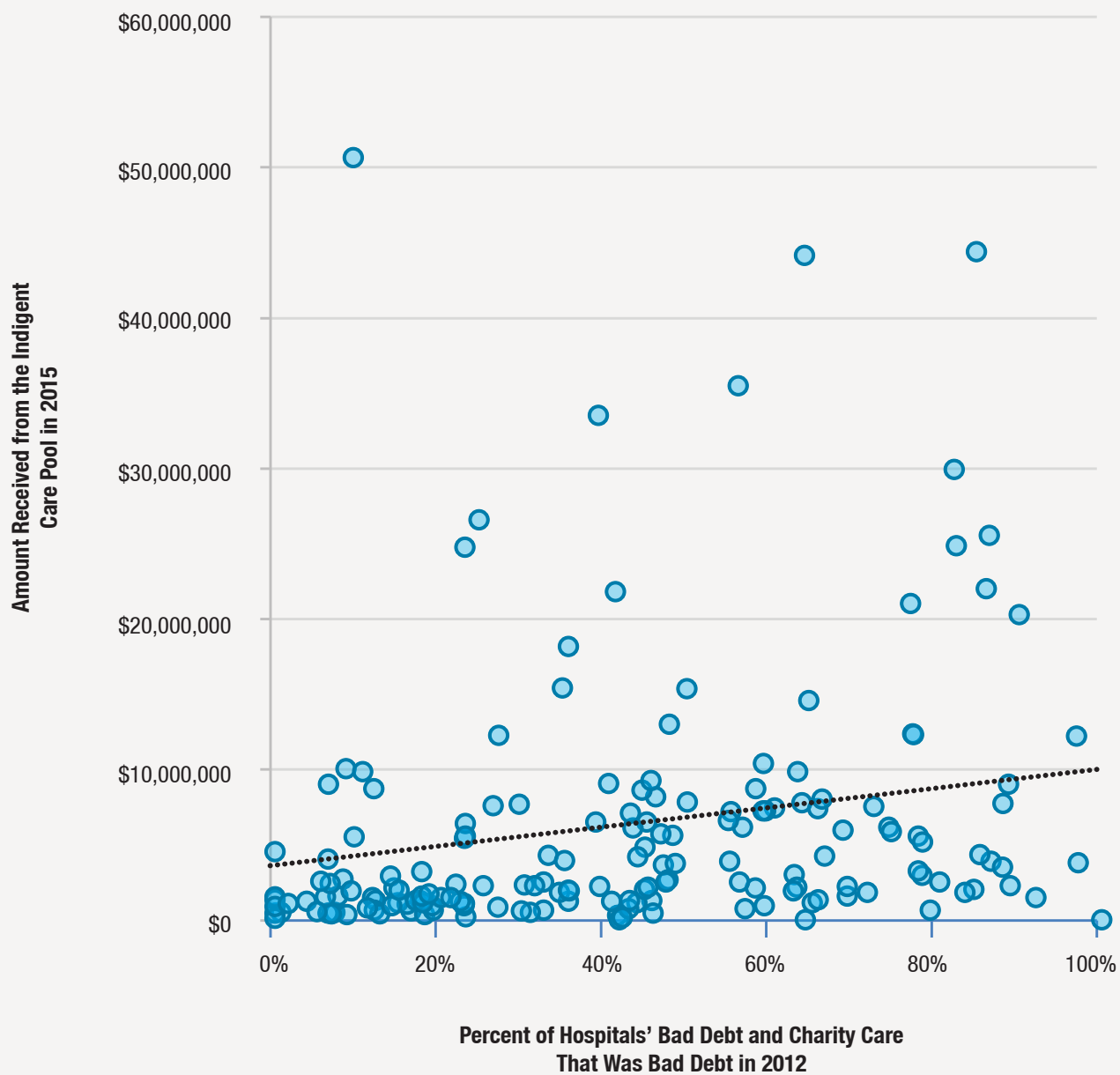
Favoring hospitals with high bad debt levels over hospitals that diligently provide eligible patients with hospital financial assistance harms safety-net hospitals and patients alike.

Graph 1 below shows that hospitals that received more ICP funding in 2015 were significantly more likely to have reported higher proportions of bad debt to charity care in 2012 ($p=.01$). Table 7 shows that some of the hospitals with the highest transition payment bonuses from 2013 to 2015 were hospitals that had reported a high percentage of bad debt compared to charity care in 2012. Together, Graph 1 and Table 7 demonstrate that hospitals reporting high proportions of bad debt in 2012 continue to financially benefit at the expense of hospitals that did not.

Table 6: While the Percentages May Be Small, the Transition Distributions are Substantial Sums of Money				
	2013	2014	2015	2016
Amount redistributed by transition adjustments	\$131,957,394	\$156,139,473	\$137,911,778	\$132,222,515
Percentage of ICP funds redistributed by transition adjustments	11.6%	13.8%	12.2%	11.7%

Data source: NYS DOH 2013-2016 Indigent Care Pool distributions data.

Graph 1: Hospitals with Larger 2015 ICP Distributions Were More Likely to Report Higher Bad Debt Levels in 2012



Data sources: NYS DOH 2015 Indigent Care Pool distributions data; NYS DOH 2012 Indigent Care Pools distributions data.

Table 7: Transition Payments for Many Big Winners Rely Substantially on Bad Debt

Hospital	2013-2015 Windfalls	% of free care (charity care vs. bad debt) that was bad debt, 2012 ICP calculations
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	\$35,563,969	97%
Catskill Regional Hospital - Harris	\$11,369,085	66%
NY Presbyterian	\$9,660,757	70%
Mercy Medical Center	\$7,758,652	78%
Montefiore Hospital and Medical Center	\$6,133,657	85%
NYU Medical Center	\$5,278,089	77%
St. Barnabas Hospital	\$2,970,214	82%
Bon Secours Hospital	\$2,803,292	78%

Data sources: NYS DOH 2013 - 2015 Indigent Care Pool distributions data; NYS DOH 2012 Indigent Care Pool distributions data.

Should New York extend the transition adjustments for another three years, totaling nine in all, the state will likely allocate over \$1 billion of indigent care funding on bad debt (as reported in 2012 and earlier) instead of targeting these funds more accountably to the hospitals, and patients, that need financial assistance.

Transition payments take funding from hospitals that help uninsured

The transition formula preserves a system in which hospitals are receiving scarce ICP funds while avoiding serving uninsured patients, or only serving uninsured patients who are wealthy enough to pay for their care out of pocket.

Under HFAL, hospitals are required to report information about how much they spend on uninsured patients who are eligible for hospital financial assistance, how many applications for financial assistance they have received, how many applications they have approved, and how many liens they have placed on patients, among other items.

Table 8: Transition Winners Provide Less Financial Assistance

	Winners	Losers
Number of hospitals	93	54
Approved applications per bed	20	39
Spent on uninsured financial assistance-eligible patients per bed	\$21,300	\$39,800

Data sources: NYS DOH 2015 Indigent Care Pool distributions data; DOH 2013 certified beds data; 2013 Institutional Cost Report Exhibit 50 data.

Table 8 shows that the winner transition payment hospitals are unlikely to share their windfalls with uninsured patients. The winner hospitals, on average, provided about half as much financial assistance to patients, per hospital bed, than the loser hospitals.

An examination of funding distribution and financial assistance data for Western New York's hospital Region 6, which includes Buffalo and Rochester, is illustrative.

In 2015, 32 voluntary hospitals⁴⁴ in Region 6 received ICP funding:

- 16 gained funding through transition adjustments (biggest gain: \$1,014,528);
- 10 lost funding through transition adjustments (biggest loss: \$2,337,904); and
- 6 had no changes in funding through the transition adjustments.

The transition formula preserves a system in which hospitals are receiving scarce ICP funds while avoiding serving uninsured patients, or only serving uninsured patients who are wealthy enough to pay for their care out of pocket.

Table 9: On Average, Western New York Transition Winners Provide \$3.5 Million Less Financial Assistance than their Loser Counterparts

	2013 financial assistance applications approved per bed	Spent on patients eligible for financial assistance in 2013
Average: transition winners	16	\$1,180,100
Average: transition losers	24	\$4,079,000
Median: transition winners	7	\$157,000
Median: transition losers	24	\$2,960,000

Data sources: NYS DOH 2015 Indigent Care Pool distributions data; 2013 certified beds data; 2013 Institutional Cost Report Exhibit 50 data.

Table 9 shows that the hospitals within Western New York that lost funding through the transition adjustments approved many more patients for financial assistance per bed and spent significantly more on uninsured patients who qualified for financial assistance than hospitals that received transition windfalls.

A comparison of the 2015 ICP payments with hospital reports of care provided to financially needy patients indicates that as many as 118 hospitals received more funding from the ICP in 2015 than they reported spending on financial assistance-eligible patients in 2013. These 118 hospitals received a total of over \$740 million. Together they received almost \$318 million more than they reported spending, an average of \$2.7 million each. Table 10 shows that of the 10 hospitals that received the highest ICP payments in 2015, eight received more than they reported awarding in financial assistance to needy patients—totaling over \$100 million.

Eliminating the transition collar could reduce funding for some safety-net hospitals listed in Table 1. For example, St. Barnabas Hospital in the Bronx reports that 67 percent of its discharges are either uninsured or have Medicaid. Eliminating the transition collar would have cost them \$2 million in 2016. Similarly, Brooklyn's Brookdale Hospital, which serves 56 percent Medicaid/uninsured patients, would have lost \$5 million in 2016 without the transition collar. New York State will need to mitigate the damage to these and other safety-net hospitals when it eliminates the transition collar.

Table 10: Eight Out of the Top 10 ICP Payment Hospitals got \$101 Million More than they Reported Spending on Financial Assistance Eligible

Hospital name	2015 ICP payment	Cost of providing Financial Assistance (2013)	ICP payment exceeding cost of financial assistance
Bronx-Lebanon Hospital Center - Fulton Division	\$65,827,409	\$30,771,309	\$35,056,100
New York Presbyterian	\$50,618,624	\$37,790,080	\$12,828,544
Montefiore Hospital & Medical Center	\$44,383,875	\$26,389,407	\$17,994,468
Lutheran Medical Center	\$44,149,821	\$38,836,169	\$5,313,652
Jamaica Hospital	\$35,451,039	\$32,196,751	\$3,254,287
Mount Sinai St. Luke's	\$33,507,734	\$36,778,044	(\$3,270,310)
North Shore University Hospital	\$29,920,121	\$21,836,178	\$8,083,943
Mount Sinai Beth Israel	\$26,567,764	\$11,001,786	\$15,565,978
Mount Sinai Hospital	\$25,545,084	\$29,180,636	(\$3,635,553)
St. Barnabas Hospital	\$24,826,466	\$21,561,855	\$3,264,611
			\$101,361,584

Data sources: NYS DOH 2015 Indigent Care Pool distributions data; 2013 Institutional Cost Report Exhibit 50 data.

Units of service formula awards funding regardless of patient financial outcome

While the units of service formula is an improvement over the BDCC formula, New York could do even more to better target ICP funds to those hospitals that provide the most financial assistance and care to patients.

The units of service formula is based on hospital reports of inpatient and outpatient services provided to uninsured patients.⁴⁵ DOH multiplies each set of services by the amount that Medicaid would reimburse the hospital for that kind of service, and subtracts any payments made by the uninsured patients.

This methodology does not distinguish between patients who qualify for hospital financial assistance and patients who do not. A patient whose care is included in the tally could be:

- an uninsured billionaire who received care and didn't pay the bill;
- a low-income patient who should have received financial assistance but was sent to collections instead of being offered an application; or
- a low-income patient who received financial assistance.

As a result, the methodology encourages hospitals to serve uninsured patients, but does not encourage hospitals to screen patients for financial assistance eligibility and offer financial assistance to eligible patients. Patients who are not appropriately screened are hurt because they can be subjected to onerous collection actions.

Summary: ICP funding should follow the patient

This section demonstrates that profound flaws remain in New York's Indigent Care Program. The state has extended the temporary transition collar from the original three years to six years. This has led to over \$500 million in windfalls to hospitals that do not provide adequate financial assistance to needy patients. Moreover, it maintains a system that allocates payments based on bad debt, in violation of federal regulations.⁴⁶

New York should allow the transition adjustments to sunset once and for all in 2018. Should the elimination of the transition collar harm some safety-net hospitals, New York should work with advocates and hospitals to limit this unintended consequence. In addition, in the face of enormous federal cuts to the program that funds New York's ICP, this funding should be allocated solely on the basis of services provided to uninsured patients who have received hospital financial assistance. Only this will ensure that the interests of New York's most needy patients and taxpayers alike will be fully served.

New York should allow the transition adjustments to sunset once and for all in 2018.

PART TWO: PROGRESS AND LIMITS OF HFAL COMPLIANCE AUDIT

In 2012, the Community Service Society of New York issued a report, *Incentivizing Patient Financial Assistance: How to Fix New York's Hospital Indigent Care Program*, which assessed hospital compliance with the HFAL through a review of hospital financial assistance applications and related materials. Part two of this report reexamines hospital compliance under the new HFAL audit process in four sections.

First, it explains the new HFAL audit process and shows that it has resulted in modest improvements in hospitals' compliance with HFAL requirements that make it easier for consumers to apply for financial assistance. Second, it demonstrates that DOH's lenient scoring undermines the audit's effectiveness. Third, it shows that allowing hospitals to self-evaluate their own compliance compromises DOH's ability to identify and correct errors. Finally, it describes how DOH can improve consumer access to hospital financial assistance.

The HFAL audit can increase hospital compliance with critical HFAL requirements

The 2012 New York Medicaid Redesign ICP Technical Assistance Team (TAT) recommended that DOH implement a hospital compliance scoring system to be audited by KPMG with the results posted on DOH's website.⁴⁷ The goal of the audit is to ensure that hospitals receiving ICP funding comply with the consumer-facing requirements of the HFAL and the implementation guidance letters DOH provided to hospitals.

The TAT also recommended that DOH establish a compliance pool of funds equal to 1 percent of the total ICP funding.⁴⁸ In 2012, the DOH initiated the implementation of both the audit and compliance pool recommendations.

The audit tool covers a variety of topics, including: outreach and education about financial assistance (for example, if the policy is posted on the hospital website or

in person at the hospital); impermissible barriers to completing the application (such as requiring a Social Security Number or income tax returns); and onerous or impermissible collection tactics (such as placing a lien on a person's home or using acceleration clauses).

The audit process has two components:

1. **Desk Audit:** The desk audit employs a questionnaire (audit tool) with 52 questions; each hospital uses the audit tool to self-report compliance with HFAL.
2. **Field Audit:** The DOH accounting contractor, KPMG, follows up the desk audit with a field audit in which it verifies a selected group of hospitals' answers to a subset of the questions in the audit tool.

The first compliance audit was conducted in 2012. Hospital scores on the first four audits conducted show that the audit is having a limited positive impact. Five of the 21 hospitals that failed the first audit also failed the second audit. Two hospitals have failed three times.⁴⁹

But over time, an analysis of the DOH audit data reveals that fewer hospitals fail the audit.⁵⁰

- 2010 audit (conducted 2012): 21 hospitals failed
- 2012 audit (conducted 2014): 9 hospitals failed
- 2013 audit (conducted 2015): 3 hospitals failed
- 2014 audit (conducted 2016): 1 hospital failed

These audit results have not been publicly posted on the Department's website.

Table 11 further shows that hospital performance on some of the most commonly failed questions has improved over time.

Table 11: Hospitals Have Improved Over Time on the Most Commonly Failed Questions

Most Commonly Failed Questions	2012	2013	2014
Denial form did not include DOH contact information.+	96 (52%)	48 (26%)	39 (21%)
Application required Medicaid denial.^	54 (29%)	39 (21%)	36 (20%)
Application requires tax returns.^	54 (29%)	39 (21%)	32 (17%)
Does not have a policy prohibiting acceleration clauses.*	45 (25%)	27 (15%)	39 (21%)
Does not have an internal policy to assess HFAL compliance.*	51 (28%)	32 (17%)	23 (12%)
Applies asset test to patients with incomes over 150 percent of the federal poverty level or without permission from DOH.*	90 (49%)	3 (2%)	11 (6%)
Application requires monthly bills or proof of other financial obligations.^	38 (21%)	30 (16%)	31 (17%)
Application requires Social Security number.^	35 (19%)	28 (15%)	30 (16%)
Policies and applications are not available online.+	44 (24%)	25 (14%)	16 (9%)

Highlighting means question not counted that year

*Required by law

^Required by DOH 2007 or 2009 guidance letter

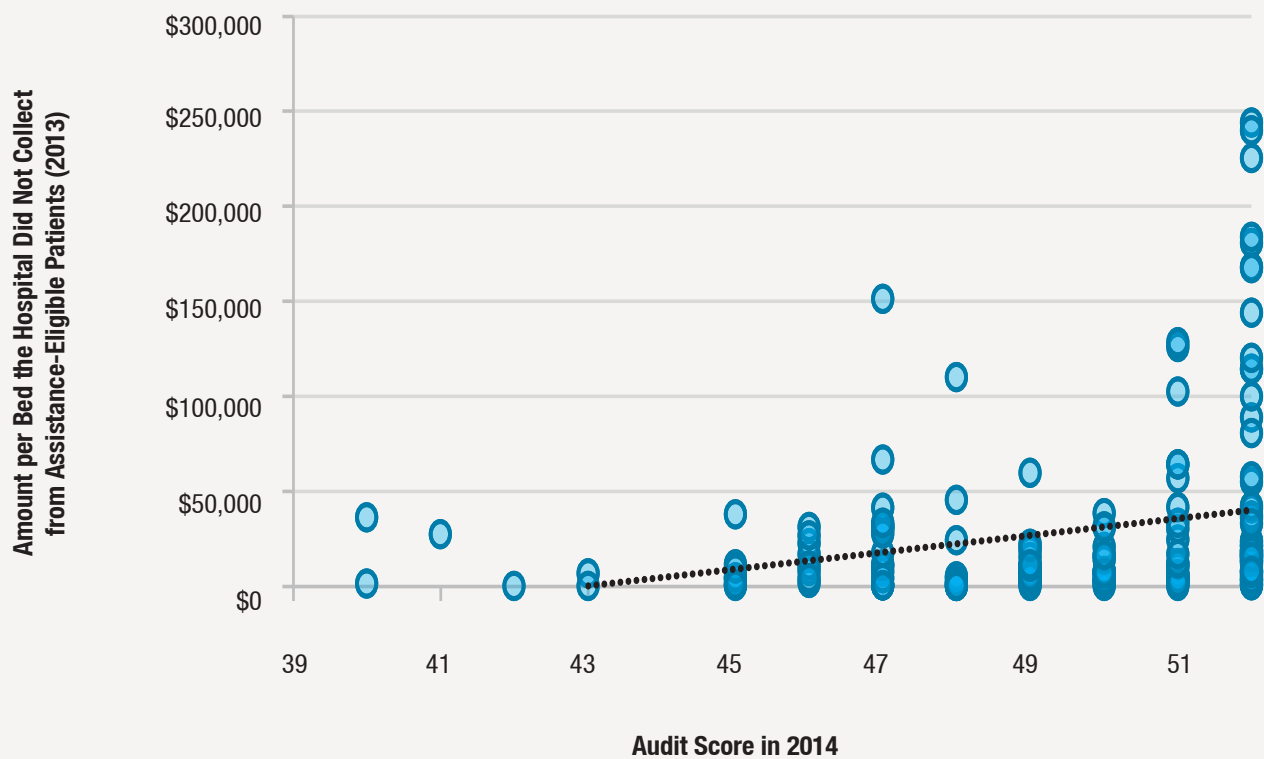
+Required under 2012 reform

Sources: DOH 2012 HFAL compliance report data; DOH 2013 HFAL compliance report data; DOH 2014 HFAL compliance report data.

An analysis of the DOH/KPMG audit and the hospital-reported data about their provision of financial assistance reveals that the auditing regime is associated with an improved financial assistance process for consumers. A comparison of hospital audit scores with hospital-reported measures of consumer access to hospital financial assis-

tance reveals that hospitals with passing scores appear to do a significantly better job providing financial assistance to patients ($p=.001$). Graph 2 indicates that hospitals with higher audit scores provided more care to uninsured consumers eligible for financial assistance.

Graph 2: Better Audit Performance Was Associated with More Financial Assistance for Patients



Data sources: DOH 2012 HFAL compliance report data; DOH 2013 certified beds data; 2013 Institutional Cost Report Exhibit 50 data.

Lenient scoring of the audit undermines effectiveness

The section above shows that the DOH/KPMG auditing protocol appears to have had a positive impact on the provision of financial assistance. However, this next section shows that the impact of the DOH audit regime is undermined significantly in its implementation because: (1) DOH does not count the questions that hospital commonly fail; and (2) DOH continues to pass and financially reward hospitals, even when they fail the same questions year after year.

A close review of DOH's audits between 2012 and 2016 reveals that there are structural problems with the audit process established by DOH and its sub-contractor KPMG. The first problem is that each year, DOH decides that some questions do not count toward a passing score after seeing how many hospitals failed them, not before administering the survey. These "passed-but-in-reality-failed" hospitals are rewarded with full funding.

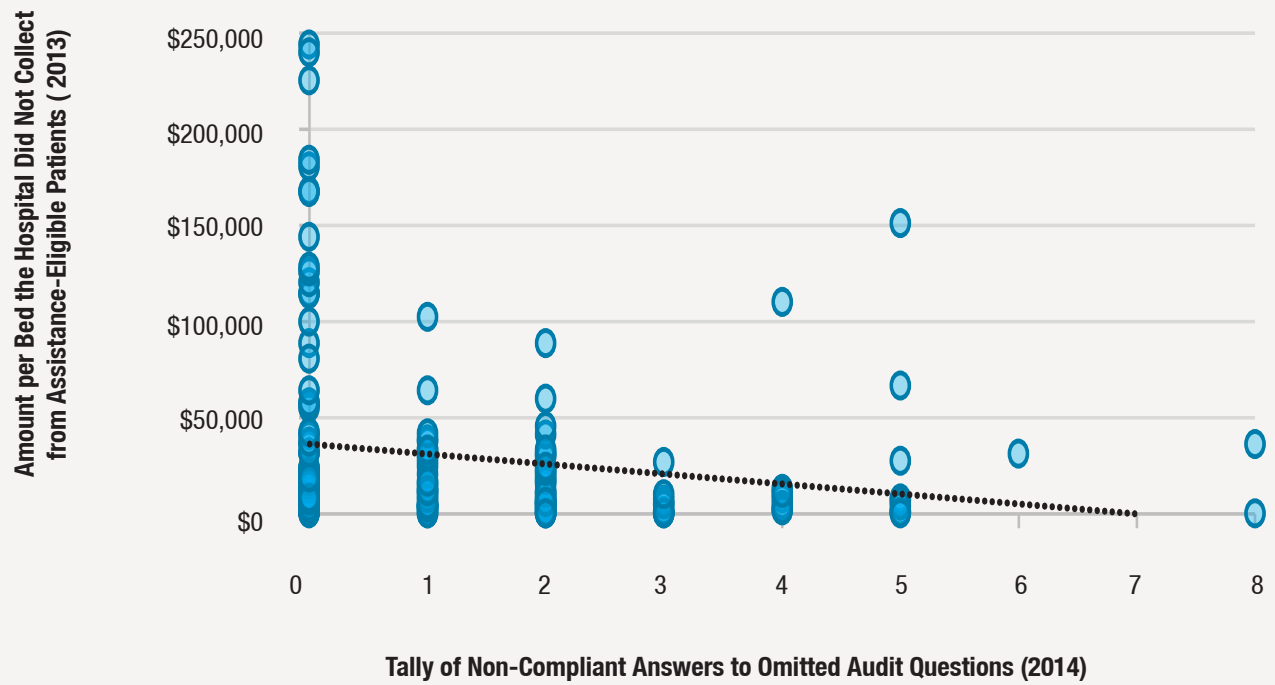
A passing score for hospitals in the most recent year was purportedly 83 percent, but only 40 of the 52 audit questions counted toward that grade (omitting 12 in all). As a result, a hospital actually only has to get 33 of the 52 questions right—a score of 63 percent. For students, 63 percent is widely considered a failing grade, or maybe a "D," at best. Yet under the DOH's audit protocol, hospitals that answer 33 of 52 questions correctly: (1) pass the audit; (2) are not required to submit a corrective action plan; and (3) receive compliance pool funding (described at the beginning of this section) without addressing any incorrect answers in the self-assessing audit tool.

Table 11 shows the nine out of the 52 questions that were most commonly failed from 2102–2014. In 2013 and 2014, DOH did not count six of those nine most commonly failed questions. The frequency with which hospitals failed these questions suggests that hospitals need retraining about HFAL requirements. Allowing hospitals to fail these questions repeatedly without consequence eliminates any incentive for hospitals to implement the correct procedures and vitiates the purpose of the audit/compliance pool regime. A robust system would count the audit questions, re-word questions that are confusing, and train hospital staff on questions that are commonly failed.

A robust system would count the audit questions, re-word questions that are confusing, and train hospital staff on questions that are commonly failed.

These omitted questions test concepts that significantly impact the ability of a consumer to secure financial assistance under HFAL. For example, DOH omitted questions from the audit process that test whether a hospital is creating a barrier that would prevent patients from learning about or applying for financial assistance. Compliance with these HFAL requirements makes a difference for patients on the ground. Graph 3 shows that the more of the 12 omitted questions a hospital failed, the less care they provided to uninsured patients who were eligible for assistance.⁵¹ This association is statistically significant ($p=.01$). The vertical axis shows the amount of spending a hospital makes on patients eligible for financial assistance. The horizontal axis shows the number of questions failed on the audit. The hospitals that failed no questions spent significantly more on financial assistance than those who failed many.

Graph 3: Hospitals That Failed the Omitted Questions Provided the Least Care to Financially Needy New Yorkers



Data sources: DOH 2014 HFAL compliance report data; 2013 Institutional Cost Report Exhibit 50 data.



HFAL REQUIREMENTS HAVE REAL-LIFE IMPACT ON PATIENTS

Patricia M. and her family faced two linked ordeals—her emergency gallbladder surgery, and worries about how to pay the subsequent bills. Lewis County General Hospital, where she first went, did not have a surgeon available for her surgery, and sent her to Faxton St. Luke's Hospital. She had no insurance at the time.

Staff at Faxton St. Luke's said that the surgery would cost \$13,000 and that she must pay the bill before having surgery. DOH's guidance states that "Deposits may be required prior to the provision of medically necessary, non-emergency care. However, in no case should the deposit amount serve as a barrier to the receipt of medical care."⁵² When Patricia's daughter, Nicole, told them she had only \$200, they agreed to a down payment of \$200. "Getting the news from Faxton St. Luke's that because I did not have insurance there was nothing they could do for me—looking at my husband with tears in my eyes, I could only ask, 'what do I do?'" Patricia said. "This surgery was a matter of life and death."

Nicole spoke to the financial aid office, which asked for her mother's tax returns. Nicole told them the tax returns weren't accurate because

her mother's income had dropped significantly in the following year. DOH's guidance prohibits hospitals from requiring patients to submit tax returns as proof of income for this reason.⁵³ The financial aid officer said they wouldn't take any other documents and insisted on seeing her tax returns.*

Patricia's application was denied; the hospital said that her income was too high for her to qualify for financial assistance. The decision was based on her last filed tax return, which did not reflect her income at the time of her surgery. The hospital denied the application and she was told that she would "need to take a loan out against her home." The written denial included no information about appeal rights.^{54*}

Patricia spoke to a Community Health Advocate, Kim Long, at North Country Prenatal/Perinatal Services. Kim called the hospital, which told her that there was no way to appeal the hospital's decision. Kim told them that HFAL requires an appeals process and faxed the hospital staff a copy of the law. Patricia's application was re-reviewed and approved at 100 percent.

*Requirements tested in questions omitted from audit scoring.

DOH desk/field audit fails to provide adequate review of hospitals' self-reported compliance

The DOH desk audit allows hospitals to self-report their compliance with HFAL and DOH's related guidance materials. Because DOH does not review hospitals' self-reported compliance, errors remain uncorrected from year to year. DOH only reviews a hospital's responses to 10 of the 52 questions in the audit tool during the field audit. As a result, DOH cannot find errors in the hospitals' self-reported compliance with the requirements tested in the other 42 questions. If a hospital's compliance team misunderstands the law or guidance, the hospital can incorrectly report that it is in compliance.

A review of materials available on the websites of 185 hospitals in 2017 revealed that 78 percent of hospitals failed at least one of nine questions that were not field audited in 2015, despite the hospital self-reporting compliance with that same question in the 2015 desk audit.⁵⁵ It is likely that many of these errors existed in the hospitals' materials in 2015, but were not identified by DOH because those questions were not field audited. DOH failure to field audit all questions misses an important opportunity to identify failures to comply with HFAL.

For example, a review of hospital financial assistance policies reveals that many hospitals still do not understand HFAL's rules about asset testing. The HFAL states that a hospital may only consider the assets of patients with incomes up to 150 percent of the federal poverty limit, and that a hospital may not consider certain assets, including a patient's primary residence.⁵⁶ Some hospital policies, however, said that they would only consider assets of patients with incomes above 150 percent, would reserve the right to apply the asset test to all patients, or would consider disallowed assets such as a primary residence.

Other hospitals asked about patient immigration status or stated that financial assistance would only be available to US citizens, despite DOH guidance that clearly states, "Immigration status is not an eligibility criterion under this statute."⁵⁷ And many hospitals provided outdated or incorrect tables illustrating federal poverty guidance income levels.

These errors reveal that hospital staff in charge of compliance with HFAL do not understand all DOH guidance. Self-reporting of compliance is not an effective tool to identify errors of this kind. A field audit of all questions, however, would allow DOH to identify errors, educate hospital staff about the law and guidance, and require hospitals to correct errors.

New DOH rule makes application materials more available

In preparing its 2012 report, *Incentivizing Patient Financial Assistance: How to Fix New York's Hospital Indigent Care Program*, CSS discovered that 93 out of 207 hospital websites (45 percent) reviewed did not post HFAL application materials. This issue was raised in the 2012 MRT process and DOH adopted a rule that all hospitals must post their financial assistance application, plain language summary, and policy on their websites.

In 2017, CSS found that only 6 hospitals failed to post any of these documents on their websites.

DOH can take affirmative steps to improve consumer access to hospital financial assistance

Permitting 185 hospitals to design and implement their own applications has been the subject of nearly two decades of consumer advocacy testing and failures. Despite DOH guidance and the compliance audit, hospitals continue to use application forms, policy summaries, and formal policies that contain numerous errors. After six years of an ineffective auditing regime, the time has come for DOH to adopt a simple, single standard application form for all hospitals to use. Requiring hospitals to use a unified and standardized DOH-designed form and a standardized DOH-designed application process would eliminate both common errors and the need to expend limited state resources on a sub-contractor auditor that appears to pass hospitals that in reality are failing the audit.

Alternately, DOH could require hospitals to accept income and residence determinations made by the New York State of Health (NYSOH) Marketplace. Most hospitals have Navigators or certified application counselors (CACs) working on site, who could help consumers apply through the NYSOH. These NYSOH eligibility determinations use federal and state data matches to precisely identify a consumer's income under the federal poverty level, thereby obviating the need to use flawed hospital-specific forms. Hospitals could also use income-deeming systems or other non-intrusive methods, such as self-attestation of income.

New York could also eliminate a common source of confusion by eliminating the option for hospitals to consider the assets of consumers with income below 150 percent of the federal poverty level. As described above, hospital compliance staff do not appear to understand the restrictions, and many applications ask all applicants about their assets, regardless of income. While Medicaid considered applicants' assets at the time HFAL was passed, Medicaid

and other Marketplace financial assistance programs do not look at assets today. Eliminating the asset test would remove a source of confusion and align hospital financial assistance eligibility with that of other health care related financial assistance programs in New York.

DOH can also help patients by continuing to improve its hospital profiles website. First, DOH can ensure that all profiles on the site include a link to the hospital's website. Next, DOH can correct errors in its descriptions of hospital primary service areas.⁵⁸ Finally, DOH could begin posting the results of the HFAL compliance audits to its website to educate patients about the law and hospital compliance.

Requiring hospitals to use a unified and standardized DOH-designed form and a standardized DOH-designed application process would eliminate both common errors and the need to expend limited state resources on a sub-contractor auditor that appears to pass hospitals that in reality are failing the audit.

CONCLUSION

This report has demonstrated that the majority, over 85 percent, of New York's ICP funds are allocated in a transparent and accountable manner based on services provided to uninsured and Medicaid patients. That said, the remaining 15 percent -- a fiscally significant amount totaling nearly \$1 billion over the past five years -- is still allocated using a controversial, bad-debt based formula that is unrelated to low-income patient need or care, the purported rationale for the ICP pool. This report has also shown that a less-than-rigorous auditing regime is unable to ensure that hundreds of hospital-unique financial assistance applications and policies can comply with the HFAL and ensure access to New York's hospital consumers

Actionable policy solutions are simple to identify. For patients, the State should adopt uniform hospital financial assistance materials to be used by all hospitals getting ICP funds. For the hospitals, there are myriad ways the State could responsibly allocate the remaining 15 percent of ICP funds. For example: only allocate ICP funds based on financial assistance actually provided (like Massachusetts); offer ICP funds solely to the top 25 percent of safety-net institutions; and/or disqualify ICP allocations to hospitals with positive operating incomes that fail to demonstrate that they provide meaningful levels of financial assistance. All of these ideas, and more, bear further discussion and timely action.

Recommendation #1: End transition adjustment payments and distribute DSH cuts equitably

New York should fully implement the existing ICP funding distribution methodology by allowing the transition adjustments to end in 2018. New York should not extend the transition collar again. New York should allay any harm that eliminating the transition adjustments would cause for the true safety-net hospitals, which serve disproportionately high shares of uninsured and Medicaid patients.

As New York contemplates reductions in future DSH funds, starting as soon as this year, it should ensure that DSH cuts overall are equitable and promote the principle that DSH funds should prioritize compensating those institutions that serve the most low-income, uninsured patients, who are disproportionately racial and ethnic minorities. Ultimately, New York should move to an accountable system, like Massachusetts, that ensures that ICP money follows the patient.

Recommendation #2: Improve the patient experience

New York should fully implement the audit process by: (1) counting all desk audit questions toward a hospital's score; and (2) field-auditing hospitals' self-reported compliance by reviewing answers to all 52 questions in the audit tool. Funding from the HFAL compliance pool should only be allocated after a hospital has corrected all errors found in the audit.

DOH should further improve the patient experience by: adopting a uniform statewide financial assistance application and other materials to be used by all hospitals; requiring hospitals to accept NYSOH income and residence determinations; and eliminating any asset tests.

Endnotes

1 September 29, 2017 letter from Stanley Brezenoff, Interim President and CEO, Health + Hospitals, to Howard Zucker, Commissioner of Health of the State of New York; 2015 Institutional Cost Reports; 2013 DSH audits.

2 M.E. Lewin, S. Altman, eds., *America's Health Care Safety Net: Intact but Endangered*, National Academies Press, 2000 at 21-22.

3 The federal Medicaid program matches payments by state and local governments. State DSH spending is limited by annual federal allotments to each state. MACPAC, "Report to Congress on Medicaid Disproportionate Share Hospital Payments," February 2016, available at <https://www.macpac.gov/wp-content/uploads/2016/01/Report-to-Congress-on-Medicaid-DSH.pdf>.

4 Citizens Budget Commission, "Medicaid Supplemental Payments, The Alphabet Soup of Programs Sustaining Ailing Hospitals Faces Risks and Needs Reform," August 31, 2017, available at <https://cbcny.org/research/medicaid-supplemental-payments>. CBC used projected 2016 estimates.

5 *Id.*

6 *Id.*; N.Y. Pub. Health L §2807-k (5-d)((b)(ii).

7 *Supra*, n. 4.

8 *Id.*

9 42 U.S.C. § 1396r-4 (g); 42 C.F.R. § 447.299(c)(15).

10 MACPAC, "Disproportionate share hospital payments," September 21, 2017, available at <https://www.macpac.gov/subtopic/disproportionate-share-hospital-payments/>. MACPAC, "Medicaid DSH Allotments: How Could Funding for Safety-Net Hospitals Change in 2018?," Issue Brief, June 2017.

11 Federal Register, Vol. 82, No. 144, Friday, July 28, 2017 at 35165.

12 MACPAC, "March 2017 Report to Congress on Medicaid and CHIP, Chapter 2: Analyzing Disproportionate Share Hospital Allotments to States," available at <https://www.macpac.gov/publication/analyzing-disproportionate-share-hospital-allotments-to-states/>.

13 *Supra*, n. 4.

14 42 U.S.C. § 1396a(a)(13)(A)(iv).

15 MACPAC, "March 2017 Report to Congress on Medicaid and CHIP, Chapter 3: Improving the Targeting of Disproportionate Share Hospital Payments to Providers," available at <https://www.macpac.gov/wp-content/uploads/2017/03/Improving-the-Targeting-of-Disproportionate-Share-Hospital-Payments-to-Providers.pdf>.

16 *Id.*

17 See e.g., Long Island Health Access Monitoring Project, "Hospital Community Benefits and Free Care Programs: An Initial Study of Seven Long Island Hospitals," March 2001; "Neglected and Invisible: Understanding the Unmet Healthcare Needs of People on Long Island," August 2002; "Hospital Free Care Programs: A Study of Sixteen Long Island Hospitals, Part II," April 2003; Commission on the Public's Health System, "CHCCDP: Monitoring the Use of Community Health Care Conversion Demonstration Project Funds," April 2003; Public Policy and Education Fund of New York, "Hospital Free Care: Can New Yorkers Access Hospital Services Paid for by Our Tax Dollars?" September 2003; Legal Aid Society, "State Secret: How Government Fails to ensure That Uninsured and Underinsured Patients Have Access to State Charity Funds," 2003; Public Policy and

Education Fund of New York, "Hospital Financial Aid: Can New Yorkers in the Capital District Access Hospital Services Paid for by Our Tax Dollars?" November 2004; "Charity Care in Rochester," Finger Lakes Health Systems Agency, September 2005; E. Benjamin and K. Gabriesheski, "The Case for Reform: How New York State's Secret Hospital Charity Care Pool Funds Fail to Help Uninsured and Underinsured New Yorkers," NYU Journal of Legislation and Public Policy, Volume 8, Number 1, Fall 2005; C. Pryor, M. Rukavina, A. Hoffman, A. Lee, "Best Kept Secrets: Are Non-Profit Hospitals Informing Patients about Charity Care Programs?" The Access Project and Community Catalyst, May 2010; A. Sager, "Paying New York State Hospitals More Fairly for Their Care to Uninsured Patients," Commission on the Public's Health System, August 2011; Community Service Society of New York, "Incentivizing Patient Financial Assistance: How to fix New York's Hospital Indigent Care Program," February 2012.

18 M. Martinez et al., "Health insurance coverage: Early release of estimates from the National Health Interview Survey, January–June 2013," National Center for Health Statistics, December 2013; E.P. Zammitti et al., "Health insurance coverage: Early release of estimates from the National Health Interview Survey, January–June 2017," National Center for Health Statistics, November 2017.

19 State Health Access Data Assistance Center, "Uninsurance Rates for New York Counties in 2015 and 2016, by Age," available at http://www.shadac.org/sites/default/files/publications/1_year_ACS_2016/aff_s2701_NY_2015_2016.pdf.

20 State Health Access Data Assistance Center, "Uninsurance Rates for New York in 2014 and 2015," available at http://www.shadac.org/sites/default/files/state_pdf/aff_s2701_NY_2014_2015.pdf.

21 New York State Department of Health, SPARCS data.

22 Barbara Caress and James Parrott, "On Restructuring the NYC Health+Hospitals Corporation," a report to the New York State Nurses Association, October 2017 at 22; 2014 certified beds data.

23 Institutional Cost Report Exhibit 50, 2013 and 2014.

24 S. Artiga et al., "Key Facts on Health and Health Care by Race and Ethnicity," Kaiser Family Foundation, June 7, 2016.

25 United States Census Bureau, 2016 American Community Survey 1-Year Estimates.

26 Kaiser Family Foundation analysis of March 2016 Current Population Survey, Annual Social and Economic Supplement.

27 See, e.g., A.K. Jha, MD, MPH et al., "Concentration and Quality of Hospitals That Care for Elderly Black Patients," *Arch Intern Med.* 2007;167(11):1177-1182; H. Landrine et al., "Separate and unequal: residential segregation and black health disparities," *Ethn Dis.* 2009; 19(2):179-184; K. Lasser et al., "Massachusetts Health Reform's Effect on Hospitals' Racial Mix of Patients and on Patients' Use of Safety-Net Hospitals," *Medical Care.* 54. 1. 10.1097/MLR.0000000000000575.

28 R.S. Tikkanen et al., "Hospital Payer and Racial/Ethnic Mix at Private Academic Medical Centers in Boston and New York City," *Int J Health Serv.* 2017 Jul;47(3):460-476.

29 A. Jemal et al., "Factors That Contributed to Black-White Disparities in Survival Among Nonelderly Women With Breast

Cancer Between 2004 and 2013,” *J Clin Oncol.*, October 16, 2017.

30 *Supra*, n. 2.

31 J.P. Sutton et al., “Statistical Brief #213: Characteristics of Safety-Net Hospitals, 2014,” Healthcare Cost and Utilization Project, Agency for Healthcare Research and Quality, October 2016.

32 New York State Legislature, Senate, S 5661. 2017-2018 Reg. Sess. (April 24, 2017). The bill also requires that eligible hospitals “provide(s) care to uninsured patients in its emergency room, hospital based clinics and community based clinics, including the provision of important community services, such as dental care and prenatal care.” Available at <http://legislation.nysenate.gov/pdf/bills/2017/S5661A>.

33 42 C.F.R. § 447.299(c)(15).

34 N.Y. Pub. Health L §2807-k(5-a)(c).

35 N.Y. Pub. Health L §2807-k(5-d).

36 N.Y. Pub. Health L §2807-k(5-d)(iii). The uninsured units methodology bases a hospital’s payments on the services it reports in an Institutional Cost Report (ICR). It takes time to collect, report, and audit this data, so DOH bases each year’s ICP funding on the services a hospital reported two years earlier. For example, DOH determined 2015 ICP funding by using data in the 2013 ICRs.

37 N.Y. Pub. Health L §2807-k(5-d)(iii)(C).

38 R. Tikkanen, “Funding Charity Care in New York: An Examination of Indigent Care Pool Allocations,” New York State Health Foundation, March 2017, available at <http://ny-shealthfoundation.org/uploads/resources/examination-of-indigent-care-pool-allocation-march-2017.pdf>.

39 B. Hammond, “Hooked on HCRA: New York’s 20-Year Health Tax Habit,” Empire Center, January 2017 at 27-28. Available at <https://www.empirecenter.org/publications/hooked-on-hcra/>.

40 B. Hammond, “Indigent Carelessness: How not to subsidize hospital charity care,” Empire Center, September 2017 at 6. Available at <https://www.empirecenter.org/wp-content/uploads/2017/09/IndigentCarePool-1.pdf>

41 *Supra*, n. 4.

42 DOH has added \$25 million to the voluntary pool each year to facilitate the transition payments and reduce the impact of payments to hospitals that gain on the hospitals that lose funding under the transition.

43 American Hospital Directory, Financial Statistics, ahd.com, accessed September 26-27, 2017.

44 This example excludes the two public hospitals in Region 6 that received funding from the public hospital pool.

45 This data is taken from Exhibits 32 and 33 of the Institutional Cost Reports.

46 42 C.F.R. § 447.299(c)(15).

47 New York Medicaid Redesign Technical Assistance Team powerpoint presentation.

48 *Id.*

49 DOH 2010-2012 Financial Assistance Compliance Report data.

50 A total of 27 out of 190 hospitals have failed at least once. The hospitals that failed the audit at least once are: Brunswick

Hospital Center, Burke Rehabilitation Hospital, Calvary Hospital, Chenango Memorial, Claxton Hepburn Medical Center, Clifton Springs Hospital & Clinic, Clifton-Fine Hospital, Edward John Noble Hospital (now Gouverneur Hospital), Ellenville Regional Hospital, Ellis Hospital, Helen Hayes Hospital, Little Falls Hospital, Medina Memorial Hospital, Newark-Wayne Community Hospital, Northern Dutchess Hospital, O’Conner Hospital, Our Lady of Lourdes Memorial Hospital, Putnam Hospital Center, Samaritan Medical Center, Saratoga Hospital, Schuyler Hospital, Seton Health, United Memorial Medical Center, Vassar Brothers Medical Center, Westchester Medical Center, Westfield Memorial, and Woman’s Christian Association. Source: DOH 2010-2012 Financial Assistance Compliance Report data.

51 The value for failing the omitted questions and approved applications was .077. This is significant. There was also a negative relationship between failing the omitted questions and the number of applications approved per bed but it was not significant.

52 Letter from James W. Clyne, Jr., Deputy Commissioner, Office of Health Systems Management, New York State Department of Health, May 11, 2009 (“2009 Guidance”).

53 *Id.* “For example, copies of state or federal tax returns should not be required to verify income since they do not directly address current income and may be burdensome to produce.”

54 *Id.* “Notifications of denial must detail the basis for the denial and include information on how to appeal the denial through the hospital’s mandated appeal process.”

55 Eight of these nine questions tested requirements of the HFAL and related guidance that CSS included in its review of hospital application materials for the 2012 report “Incentivizing Patient Financial Assistance: How to fix New York’s Hospital Indigent Care Program.” The ninth question tested the new (2012) DOH requirement that hospitals post their financial assistance application, summary, and policy on their website.

56 N.Y. Pub. Health L. §2807-k 9-a (b)(vi).

57 *Supra*, n.52.

58 Some hospital profiles on the site have incorrect information about the counties that are covered by its primary service area for medically necessary care, and the PSA description for each hospital does not mention that hospitals are required to provide financial assistance to all income-eligible New York residents for emergency care.

Appendices

Appendix A: Evolution of Indigent Care Pool Distribution

New York's hospital Indigent Care Pool (formerly called the "Bad Debt and Charity Care Pool") was created in 1983. Since it was created, the state has made several efforts to reform the ICP, with significant input from consumer advocates and other stakeholders. The following is a timeline outlining some of these changes:

- 1983–2006: Indigent Care Pools created
 - Multiple sub-pools
 - Payments based on hospitals' reported bad debt and charity care write-offs, with hospital charges reduced to costs (BDCC methodology)
 - Consumer advocates document failure of hospitals to provide financial assistance to uninsured consumers who need it
- 2006: Hospital Financial Assistance Law—"Manny's Law"—passed
 - Manny Alvarez, uninsured patient, died of untreated brain cancer when hospital denied him surgery until he got health insurance. Media coverage of his death led to HFAL passage.
 - New requirements that hospitals provide patients with access to financial assistance
 - Hospitals required to comply with new requirements by 2009 in order to receive ICP funding
- 2008: Technical Advisory Committee met and recommended changes. Legislature changed methodology
 - Retained multiple sub-pools
 - 90 percent of funding based on old BDCC methodology
 - 10 percent of funding based on new "uninsured units" methodology – distributions based on hospital-reported units of service provided to uninsured consumers, minus payments from uninsured patients, adjusted by Medicaid utilization rate
- 2012–2013: New York Medicaid Redesign Technical Assistance Team, made up of DOH, hospitals and hospital groups, and consumer advocates met, recommended changes. Legislature changed methodology:
 - Collapsed all voluntary sub-pools into one pool, retained public pool
 - All funding to be distributed according to uninsured units of service methodology
 - 3 year transition period: hospital losses under new formula would be limited to 2.5 percent first year, growing by 2.5 percent each year.
 - Additional \$25M for voluntary pool to permit transition payments
 - DOH to "evaluate efficacy" during transition period
 - KPMG to audit hospital compliance with HFAL requirements
 - One percent funding reserved for hospitals that pass audit (held for hospitals that fail and paid when they pass in subsequent year)
- 2015: State extended three-year transition period by additional three years (2018 – 15 percent = maximum loss)

Appendix B: Report Methodology

The findings of this report are based on original policy research performed by the Community Service Society (CSS). The findings were reviewed and discussed with hospital administrators, policy analysts, Department of Health staff, consumer and patient advocates, and other key stakeholders.

CSS obtained data through Freedom of Information Law (FOIL) requests to the New York State Department of Health (DOH), including: (1) Indigent Care Pool distributions and transition payments for 2013–2016; (2) Indigent Care Pool calculation spreadsheets for 2013–2016; (3) Institutional Cost Report data for 2013 and 2014; (4) HFAL compliance audit reports for 2010, 2012, 2013, and 2014; (5) non-compliant hospitals in years 2010–2016; and (6) hospital certified bed data for 2013–2015. CSS obtained 2015 Statewide Planning and Research Cooperative System (SPARCS) data from the DOH website.¹ CSS obtained 2013 DSH audit data from the Medicaid.gov website.² CSS staff also interviewed DOH and KPMG staff about the audit process by telephone and email.

CSS conducted a review of hospital financial assistance materials available on 2017 websites of 185 hospitals to determine whether they complied with HFAL requirements tested in 9 of the questions in the audit tool. None of these questions were reviewed by KPMG in field audits in 2012, 2014, and 2015.

These questions were:

- Does the summary of policies and procedures contain information as to income levels used to determine eligibility for assistance?
- Does the summary of policies and procedures a description of the primary service area of the hospital for emergency and non-emergency services?
- Does the summary of policies and procedures contain the means of applying for assistance?
- Does the hospital require as a condition of receiving financial assistance, or deny financial assistance, based on tax returns?*
- Does the hospital require as a condition of receiving financial assistance, or deny financial assistance, based on Medicaid denials?*
- Does the hospital require as a condition of receiving financial assistance, or deny financial assistance, based on information regarding patients' monthly bills or financial obligations?*
- Are the policies and procedures, policy summary, and financial aid applications present on the hospital's Web site?^
- Does the hospital comply with the application process requirement that application materials include a notice to patients that upon submission of a completed application, the patient may disregard any bills until the hospital has rendered a decision on the application?
- Does the hospital only apply an asset test to patients who are below 150 percent of the FPL and only if they have received explicit permission from the N.Y. State Department of Health to do so?

^Not counted in 2012 audit

*Not counted in 2013 and 2014 audits

Statistical Outputs for Graphs

Graph 1 illustrates an association between the total amount each hospital received from the indigent care pool in 2015 and the proportion of bad debt in the amount of uncompensated care the hospitals reported in 2012 (the last year in which they were allowed to include bad debt). Hospitals that received higher amounts from the indigent care pool in 2015 were more likely to have included high amounts of bad debt in their uncompensated care total in 2012.

Graph 1 Regression Statistics	
Multiple R	0.194195
R Square	0.037712
Adjusted R Square	0.032149
Standard Error	0.265616
Observations	175

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	0.381274	0.024101	15.81992	1.92E-35	0.333703989	0.428843
X Variable (Total ICP Distribution, 2015)	5.46E-09	2.1E-09	2.603803	0.010021	1.32192E-09	9.6E-09

Statistical Outputs for Graphs (Cont.)

Graph 2 illustrates an association between a hospital's performance on the financial assistance compliance audit and total amount the hospital reported losing on uncompensated care per bed. Hospitals that performed better on the audit were more likely to spend more on uncompensated care than hospitals that performed worse.

Graph 2 Regression Statistics	
Multiple R	0.2364345
R Square	0.05590127
Adjusted R Square	0.05053708
Standard Error	45022.8086
Observations	178

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	-170448.527	62013.02144	-2.74859	0.006609	-292833.357	-48063.696
X Variable (Raw Audit Score, 2014)	4030.00763	1248.381688	3.228185	0.001486	1566.28343	6493.73182

Graph 3 illustrates an association between negative results on audit questions that were not counted by the state towards a final score and the total amount the hospital reported losing on uncompensated care per bed. Hospitals that failed more of these questions were likely to provide less uncompensated care than others.

Graph 3 Regression Statistics	
Multiple R	0.179281
R Square	0.032142
Adjusted R Square	0.026642
Standard Error	45585.82
Observations	178

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	36284.2364	4436.087645	8.179333	5.49E-14	27529.4649	45039.008
X Variable (Omitted Question Tally, 2014)	-5339.88823	2208.756787	-2.4176	0.016644	-9698.9457	-980.8308

1 <https://health.data.ny.gov/Health/Hospital-Inpatient-Discharges-SPARCS-De-Identified/82xm-y6g8>.

2 <https://www.medicaid.gov/medicaid/financing-and-reimbursement/dsh/index.html>.

Table 1: Hospitals by percentage of discharges that are Medicaid and uninsured, 2015

Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay	Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay
Coney Island Hospital	83%	Henry J. Carter Specialty Hospital	47%
Elmhurst Hospital Center	77%	Clifton Springs Hospital and Clinic	46%
Queens Hospital Center	76%	St. John's Episcopal Hospital	46%
Woodhull Medical & Mental Health Center	74%	Montefiore Medical Center	45%
Metropolitan Hospital Center	73%	Niagara Falls Memorial Medical Center	42%
North Central Bronx Hospital	71%	HealthAlliance Hospital Mary's Ave.	42%
Lincoln Medical & Mental Health Center	69%	New York Hospital Medical Center of Queens	41%
Kings County Hospital Center	68%	Westchester Medical Center	40%
Bronx-Lebanon Hospital Center	68%	Nyack Hospital	40%
Harlem Hospital Center	67%	Our Lady of Lourdes	39%
St. Barnabas Hospital	67%	Richmond University Medical Center	38%
Bellevue Hospital Center	65%	St. Joseph's Hospital	38%
Jacobi Medical Center	65%	Mount Sinai Beth Israel	38%
Blythedale Childrens Hospital	63%	Montefiore Mount Vernon Hospital	37%
Flushing Hospital Medical Center	62%	Bon Secours Community Hospital	37%
Interfaith Medical Center	58%	Oswego Hospital	37%
Jamaica Hospital Medical Center	58%	Nathan Littauer Hospital	36%
Brookdale Hospital Medical Center	56%	Good Samaritan Hospital of Suffern	35%
New York Eye and Ear	56%	Woman's Christian Association	35%
Burdett Care Center	55%	Montefiore New Rochelle Hospital	35%
Wyckoff Heights Medical Center	54%	Forest Hills Hospital	35%
Maimonides Medical Center	54%	Staten Island University Hospital	34%
Brooklyn Hospital	53%	Memorial Hosp of Wm F & Gertrude F Jones A/K/A Jones Memorial Hosp	34%
NYU Lutheran Medical Center	53%	Upstate University Hospital	33%
Erie County Medical Center	52%	Carthage Area Hospital	33%
St. John's Riverside	51%	New York Methodist Hospital	32%
Nassau University Medical Center	51%	Seton Health System - St Marys Campus	32%
St. Joseph's Medical Center	51%	Brooks Memorial Hospital	32%
Eastern Long Island Hospital	51%	Long Island Jewish Medical Center	32%
University Hospital of Brooklyn	49%		

Table 1: Hospitals by percentage of discharges that are Medicaid and uninsured, 2015

Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay	Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay
Newark-Wayne Community Hospital	32%	Sisters of Charity Hospital	26%
New York Presbyterian Hospital	31%	Southampton Hospital	26%
Chenango Memorial Hospital Inc	31%	United Health Services Hospitals	26%
Cortland Regional Medical Center Inc	31%	Rome Memorial Hospital	26%
St Luke's Cornwall Hospital/Newburgh	30%	Claxton-Hepburn Medical Center	25%
Good Samaritan Hospital Medical Center	30%	Ellis Hospital	25%
Mount Sinai St. Luke's/Roosevelt	30%	Franklin Hospital	25%
Eastern Niagara Hospital	30%	Auburn Memorial Hospital	25%
Faxton-St. Luke's Healthcare	30%	Arnot Ogden Medical Center	25%
Southside Hospital	30%	University Hospital	24%
St. James Mercy Hospital	30%	Glens Falls Hospital	24%
St. Mary's Healthcare	30%	Catskill Regional Medical Center	24%
Oneida Healthcare Center	29%	Cayuga Medical Center at Ithaca	23%
United Memorial Medical Center	29%	Mary Imogene Bassett Hospital	23%
Mercy Medical Center	28%	Wyoming County Community Hospital	23%
Strong Memorial Hospital	28%	The Unity Hospital of Rochester	23%
Crouse Hospital	28%	Highland Hospital	23%
Nicholas H. Noyes Memorial Hospital	28%	Lewis County General Hospital	23%
Mount Sinai Hospital	28%	Samaritan Medical Center	23%
Kingsbrook Jewish Medical Center	28%	Rochester General Hospital	22%
Canton-Potsdam Hospital	28%	Samaritan Hospital	22%
Kaleida Health	27%	New York Community Hospital of Brooklyn, Inc	22%
TLC Health Network Lake Shore Hospital	27%	HealthAlliance Hospital Broadway Campus	22%
Albany Medical Center Hospital	27%	Corning Hospital	22%
St. Charles Hospital	27%	Peconic Bay Medical Center	22%
Delaware Valley Hospital Inc	27%	Soldiers and Sailors Memorial Hospital	21%
Phelps Memorial Hospital Assn	26%	New York-Presbyterian/Lawrence Hospital	21%
Olean General Hospital	26%	Winthrop-University Hospital	21%
Columbia Memorial Hospital	26%	St. Peter's Hospital	21%

Table 1: Hospitals by percentage of discharges that are Medicaid and uninsured, 2015

Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay	Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay
University of Vermont Champlain Valley	20%	Community Memorial Hospital	11%
St. Catherine of Siena Hospital	20%	St. Joseph Hospital	11%
South Nassau Communities Hospital	19%	Geneva General Hospital	11%
White Plains Hospital Center	19%	Schuyler Hospital	11%
St. Joseph's Hospital Health Center	19%	Massena Memorial Hospital	11%
Huntington Hospital	19%	Cobleskill Regional Hospital	11%
Mercy Hospital of Buffalo	19%	River Hospital	11%
St. Elizabeth Medical Center	18%	Kenmore Mercy Hospital	11%
NewYork-Presbyterian/Hudson Valley Hospital	18%	Glen Cove Hospital	11%
Adirondack Medical Center-Saranac Lake Site	18%	Monroe Community Hospital	10%
Ellenville Regional Hospital	18%	Bertrand Chaffee Hospital	10%
Moses-Ludington Hospital	17%	Aurelia Osborn Fox Memorial Hospital	10%
Gouverneur Hospital	17%	John T Mather Memorial Hospital	10%
Saratoga Hospital	17%	Little Falls Hospital	9%
F. F. Thompson Hospital	17%	Calvary Hospital Inc	8%
Orange Regional Medical Center-Goshen Campus	17%	Medina Memorial Hospital	8%
Cuba Memorial Hospital Inc	16%	Alice Hyde Medical Center	8%
Lenox Hill Hospital	15%	O'Connor Hospital	8%
NYU Hospitals Center	15%	Brookhaven Memorial Hospital Medical Center	8%
Albany Memorial Hospital	15%	Memorial Sloan Kettering Hospital	8%
Margaretville Hospital	14%	Sunnyview Hospital and Rehabilitation Center	7%
Ira Davenport Memorial Hospital	14%	Plainview Hospital	7%
Northern Westchester Hospital	14%	Mount St. Mary's Hospital and Health Center	6%
St. Anthony Community Hospital	13%	University of Vermont Elizabethtown	6%
Northern Dutchess Hospital	13%	Helen Hayes Hospital	6%
North Shore University Hospital	13%	St. Francis Hospital	5%
Putnam Hospital Center	13%	Catskill Regional Medical Center - G. Hermann Site	4%
Vassar Brothers Medical Center	12%		

Table 1: Hospitals by percentage of discharges that are Medicaid and uninsured, 2015

Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay	Hospital Name	Percent of all Hospital Discharges that are Medicaid and Self-Pay
Summit Park Hospital-Rockland County Infirmary	4%	Winifred Masterson Burke Rehabilitation Hospital	3%
Clifton-Fine Hospital	4%	Roswell Park Cancer Institute	3%
Hospital for Special Surgery	3%	Westfield Memorial Hospital	0%

Source: 2015 Hospital Inpatient Discharges (SPARCS De-identified), Bureau of Health Informatics, Office of Quality and Patient Safety, New York State Department of Health. <https://health.data.ny.gov/Health/Hospital-Inpatient-Discharges-SPARCS-De-Identified/82xm-y6g8>.

Table 2: Effect of 2015 ICP transition payments on pool distributions

Hospital Name	Allocation Before Transition Adjustment	Transition Adjustment	Total 2015 ICP payment	Percentage change
Roswell Park Memorial Institute	\$3,882	\$1,932,307	\$1,936,189	49775%
Helen Hayes Hospital	\$15,214	\$1,305,758	\$1,320,973	8582%
Elizabethtown Community Hospital	\$16,750	\$391,469	\$408,220	2337%
Calvary Hospital	\$67,425	\$487,988	\$555,413	724%
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	\$2,033,817	\$10,178,983	\$12,212,800	500%
Schuyler Hospital	\$182,292	\$764,170	\$946,462	419%
Tri Town Regional Healthcare	\$126,321	\$523,951	\$650,272	415%
Ira Davenport Memorial Hospital	\$232,454	\$840,307	\$1,072,761	361%
Soldiers and Sailors Memorial Hospital of Yates County	\$181,838	\$638,791	\$820,629	351%
Cuba Memorial Hospital	\$141,230	\$476,086	\$617,315	337%
State University Hospital Downstate Medical Center	\$2,265,376	\$7,604,952	\$9,870,328	336%
O'Connor Hospital	\$106,581	\$340,209	\$446,790	319%
Wyoming County Community Hospital	\$266,655	\$845,801	\$1,112,456	317%
Blythedale Childrens Hospital	\$330,829	\$889,875	\$1,220,704	269%
Moses-Ludington Hospital	\$110,875	\$282,892	\$393,768	255%
HealthAlliance Hospital Mary's Avenue Campus	\$846,586	\$2,084,395	\$2,930,981	246%
Cobleskill Regional Hospital	\$249,128	\$548,700	\$797,828	220%
Margaretville Memorial Hospital	\$117,110	\$246,092	\$363,202	210%
Ellenville Community Hospital	\$415,510	\$810,391	\$1,225,901	195%
Westchester Medical Center	\$3,176,371	\$5,902,051	\$9,078,422	186%
Gouverneur Hospital	\$182,664	\$302,433	\$485,097	166%
Catskill Regional Hospital - Harris	\$2,825,618	\$4,583,834	\$7,409,452	162%
Adirondack Medical Center	\$567,221	\$917,137	\$1,484,358	162%
Seton Health System	\$902,155	\$1,423,101	\$2,325,256	158%
Corning Hospital	\$706,621	\$1,014,528	\$1,721,149	144%
Little Falls Hospital	\$332,702	\$454,682	\$787,383	137%
Summit Park Hospital - Rockland County Infirmary	\$1,062,736	\$1,443,036	\$2,505,773	136%
River Hospital	\$221,855	\$279,367	\$501,222	126%
Goldwater Memorial Hospital	\$2,155,003	\$2,632,783	\$4,787,786	122%
Lewis County General Hospital	\$336,501	\$410,882	\$747,383	122%
Delaware Valley Hospital Inc	\$236,475	\$281,167	\$517,642	119%
SUNY Health Science Center at Syracuse	\$1,846,227	\$2,176,239	\$4,022,466	118%
Catskill Regional Hospital - Herman	\$216,922	\$243,063	\$459,985	112%
Bertrand Chaffee Hospital	\$165,835	\$180,421	\$346,255	109%
St. Peter's Hospital	\$2,772,094	\$2,670,113	\$5,442,207	96%
Clifton-Fine Hospital	\$107,283	\$101,619	\$208,902	95%
TLC Health Care Network	\$590,311	\$534,170	\$1,124,481	90%
HealthAlliance Hospital Broadway	\$2,965,284	\$2,619,821	\$5,585,105	88%

Table 2: Effect of 2015 ICP transition payments on pool distributions

Hospital Name	Allocation Before Transition Adjustment	Transition Adjustment	Total 2015 ICP payment	Percentage change
Carthage Area Hospital	\$325,243	\$268,298	\$593,541	82%
Geneva General Hospital	\$878,862	\$611,837	\$1,490,699	70%
Memorial Hospital of Albany	\$780,610	\$507,030	\$1,287,640	65%
Bon Secours Hospital	\$1,873,522	\$1,102,557	\$2,976,078	59%
Mercy Medical Center	\$3,509,412	\$2,041,174	\$5,550,586	58%
Oswego Hospital	\$1,578,657	\$839,794	\$2,418,451	53%
Samaritan Hospital of Troy	\$1,343,304	\$699,745	\$2,043,049	52%
Medina Memorial Hospital	\$293,119	\$138,278	\$431,396	47%
St. Francis Hospital of Roslyn	\$1,259,460	\$588,138	\$1,847,598	47%
Beth Israel Medical Center	\$18,200,410	\$8,367,354	\$26,567,764	46%
Brookdale Hospital Medical Center	\$15,053,544	\$6,722,626	\$21,776,170	45%
Jamaica Hospital	\$24,888,619	\$10,562,419	\$35,451,039	42%
Brooklyn Hospital	\$7,109,874	\$2,953,607	\$10,063,481	42%
Nicholas H. Noyes Memorial Hospital	\$546,173	\$217,220	\$763,393	40%
John T. Mather Memorial Hospital	\$1,583,668	\$587,352	\$2,171,020	37%
Olean General Hospital	\$1,169,814	\$425,677	\$1,595,491	36%
Oneida Healthcare Center	\$767,657	\$274,042	\$1,041,699	36%
Putnam Community Hospital	\$1,595,026	\$548,828	\$2,143,854	34%
Mt. Sinai St. Luke's	\$25,017,629	\$8,490,105	\$33,507,734	34%
Erie County Medical Center	\$2,731,207	\$900,839	\$3,632,045	33%
Community Memorial Hospital	\$507,682	\$161,979	\$669,661	32%
Northern Dutchess Hospital	\$874,324	\$265,294	\$1,139,618	30%
Glens Falls Hospital	\$3,025,465	\$897,264	\$3,922,728	30%
Eastern Niagara Hospital	\$712,224	\$206,902	\$919,125	29%
Aurelia Osborn Fox Memorial Hospital	\$1,027,639	\$253,119	\$1,280,758	25%
Eastern Long Island Hospital	\$717,550	\$163,417	\$880,967	23%
St. Anthony Community Hospital	\$558,175	\$114,631	\$672,806	21%
University Hospital at Stony Brook	\$4,641,634	\$898,976	\$5,540,610	19%
Cortland Regional Medical Center	\$1,041,320	\$193,376	\$1,234,696	19%
New Island Hospital	\$2,139,513	\$388,541	\$2,528,054	18%
Nassau Medical Center	\$5,433,533	\$971,921	\$6,405,454	18%
North Shore University Hospital - Glen Cove	\$3,218,388	\$563,518	\$3,781,906	18%
Womans Christian Association	\$1,267,111	\$199,655	\$1,466,765	16%
NY Eye and Ear Infirmary	\$6,241,405	\$975,875	\$7,217,280	16%
Harlem Hospital Center	\$6,393,498	\$782,499	\$7,175,997	12%
St. James Mercy Hospital	\$1,188,875	\$117,760	\$1,306,635	10%
NY Presbyterian	\$46,472,397	\$4,146,228	\$50,618,624	9%
North Shore University Hospital - Plainview	\$1,401,972	\$95,455	\$1,497,427	7%

Table 2: Effect of 2015 ICP transition payments on pool distributions

Hospital Name	Allocation Before Transition Adjustment	Transition Adjustment	Total 2015 ICP payment	Percentage change
Good Samaritan Hospital of Suffern	\$4,892,628	\$281,098	\$5,173,726	6%
Via Health of Wayne	\$2,082,725	\$90,441	\$2,173,166	4%
St. Barnabas Hospital	\$23,839,702	\$986,764	\$24,826,466	4%
Huntington Hospital	\$3,149,334	\$121,028	\$3,270,362	4%
Sunnyview Hospital and Rehabilitation Center	\$93,240	\$3,315	\$96,555	4%
Kingsbrook Jewish Medical Center	\$2,450,897	\$73,570	\$2,524,468	3%
St. Charles Hospital	\$2,462,270	\$62,250	\$2,524,520	3%
Rome Memorial Hospital	\$928,110	\$22,640	\$950,750	2%
Montefiore Hospital & Medical Center	\$43,547,242	\$836,633	\$44,383,876	2%
Interfaith Medical Center	\$12,797,974	\$193,810	\$12,991,784	2%
North Central Bronx Hospital	\$4,141,201	\$59,683	\$4,200,883	1%
Winthrop University Hospital	\$6,491,748	\$14,401	\$6,506,149	0%
Albany Medical Center Hospital	\$8,160,052	\$0	\$8,160,052	0%
Auburn Memorial Hospital	\$1,302,446	\$0	\$1,302,446	0%
Bronx-Lebanon Hospital Center-Fulton Division	\$65,827,409	\$0	\$65,827,409	0%
Brookhaven Memorial Hospital Medical Center	\$7,604,040	\$0	\$7,604,040	0%
Brooks Memorial Hospital	\$666,619	\$0	\$666,619	0%
Burdett Care Center	\$458,049	\$0	\$458,049	0%
Canton-Potsdam Hospital	\$1,589,137	\$0	\$1,589,137	0%
Cayuga Medical Center at Ithaca	\$1,950,948	\$0	\$1,950,948	0%
Champlain Valley Physicians Hospital Medical Ctr.	\$2,125,943	\$0	\$2,125,943	0%
Chenango Memorial Hospital	\$1,811,428	\$0	\$1,811,428	0%
Clifton Springs Hospital and Clinic	\$498,172	\$0	\$498,172	0%
Columbia-Greene Medical Center	\$2,722,964	\$0	\$2,722,964	0%
Crouse-Irving Memorial Hospital	\$6,089,117	\$0	\$6,089,117	0%
Ellis Hospital	\$7,793,192	\$0	\$7,793,192	0%
Episcopal Health Services	\$5,711,053	\$0	\$5,711,053	0%
F. F. Thompson Hospital	\$1,187,218	\$0	\$1,187,218	0%
Flushing Hospital and Medical Center	\$10,386,347	\$0	\$10,386,347	0%
Franklin General Hospital	\$3,877,194	\$0	\$3,877,194	0%
Highland Hospital of Rochester	\$5,623,227	\$0	\$5,623,227	0%
Hudson Valley Hospital Center	\$1,832,218	\$0	\$1,832,218	0%
Jacobi Medical Center	\$8,606,180	\$0	\$8,606,180	0%
Kaleida Health	\$6,163,591	\$0	\$6,163,591	0%
Lawrence Hospital	\$1,981,111	\$0	\$1,981,111	0%
Lincoln Medical and Mental Health Center	\$9,275,526	\$0	\$9,275,526	0%
Long Island Jewish-Hillside Medical Center	\$22,010,460	\$0	\$22,010,460	0%
Mount Sinai Hospital	\$25,545,084	\$0	\$25,545,084	0%

Table 2: Effect of 2015 ICP transition payments on pool distributions

Hospital Name	Allocation Before Transition Adjustment	Transition Adjustment	Total 2015 ICP payment	Percentage change
North Shore University Hospital	\$29,920,121	\$0	\$29,920,121	0%
Nyack Hospital	\$3,026,276	\$0	\$3,026,276	0%
Richmond University Medical Center	\$8,715,191	\$0	\$8,715,191	0%
Rochester General Hospital	\$12,252,025	\$0	\$12,252,025	0%
Samaritan Medical Center	\$2,281,848	\$0	\$2,281,848	0%
South Nassau Communities Hospital	\$5,954,195	\$0	\$5,954,195	0%
Southside Hospital	\$7,731,311	\$0	\$7,731,311	0%
St. Catherine Of Siena	\$2,029,720	\$0	\$2,029,720	0%
Vassar Brothers Hospital	\$6,178,113	\$0	\$6,178,113	0%
NY Methodist Hospital of Brooklyn	\$9,058,084	(\$46,735)	\$9,011,349	-1%
Beth Israel Hospital - Kings Highway Division	\$1,500,431	(\$12,590)	\$1,487,841	-1%
St. Joseph's Hospital Health Center	\$6,605,913	(\$116,830)	\$6,489,083	-2%
NYU Medical Center	\$12,562,274	(\$256,148)	\$12,306,126	-2%
St. Joseph's Hospital of Elmira	\$1,337,458	(\$29,391)	\$1,308,067	-2%
United Memorial	\$1,301,418	(\$35,514)	\$1,265,904	-3%
Hepburn Medical Center	\$1,177,309	(\$38,135)	\$1,139,174	-3%
Arnot-Ogden Memorial Hospital	\$2,314,923	(\$87,533)	\$2,227,389	-4%
Peconic Bay Medical Center	\$2,698,758	(\$126,875)	\$2,571,883	-5%
Jones Memorial Hospital	\$1,291,133	(\$69,238)	\$1,221,895	-5%
Orange Regional Medical Center	\$6,205,119	(\$355,485)	\$5,849,634	-6%
Bellevue Hospital Center	\$15,465,285	(\$898,897)	\$14,566,388	-6%
Mercy Hospital of Buffalo	\$4,035,085	(\$279,430)	\$3,755,655	-7%
Faxton - St. Luke's Health Care	\$3,495,904	(\$292,452)	\$3,203,452	-8%
Staten Island University Hospital	\$22,388,039	(\$2,100,627)	\$20,287,411	-9%
St. Luke's-Cornwall Hospital	\$4,841,673	(\$490,231)	\$4,351,442	-10%
Southampton Hospital	\$2,512,817	(\$257,452)	\$2,255,364	-10%
Kenmore Mercy Hospital	\$1,255,178	(\$131,442)	\$1,123,736	-10%
Wyckoff Heights Hospital	\$27,626,619	(\$2,894,400)	\$24,732,218	-10%
Sisters of Charity Hospital	\$5,395,983	(\$566,855)	\$4,829,128	-11%
Park Ridge Hospital	\$8,215,763	(\$905,586)	\$7,310,177	-11%
Maimonides Medical Center	\$23,653,433	(\$2,663,440)	\$20,989,993	-11%
Lutheran Medical Center	\$50,122,054	(\$5,972,233)	\$44,149,821	-12%
Northern Westchester Hospital	\$2,225,894	(\$291,700)	\$1,934,195	-13%
St. Mary's Hospital at Amsterdam	\$2,540,138	(\$334,277)	\$2,205,861	-13%
Strong Memorial Hospital	\$17,755,645	(\$2,337,904)	\$15,417,741	-13%
Metropolitan Hospital Center	\$8,348,659	(\$1,109,042)	\$7,239,617	-13%
Mary Imogene Bassett Hospital	\$5,015,649	(\$721,355)	\$4,294,294	-14%
Niagara Falls Memorial Medical Center	\$2,584,436	(\$372,849)	\$2,211,587	-14%

Table 2: Effect of 2015 ICP transition payments on pool distributions

Hospital Name	Allocation Before Transition Adjustment	Transition Adjustment	Total 2015 ICP payment	Percentage change
Good Samaritan Hospital of West Islip	\$10,545,081	(\$1,525,527)	\$9,019,555	-14%
Kings County Hospital Center	\$18,814,955	(\$3,435,222)	\$15,379,732	-18%
Kaleida Health - Women and Children	\$4,799,083	(\$891,660)	\$3,907,423	-19%
Saratoga Hospital	\$3,296,313	(\$642,552)	\$2,653,761	-19%
NY Medical Center of Queens	\$12,395,466	(\$2,551,476)	\$9,843,990	-21%
White Plains Hospital Medical Center	\$3,683,445	(\$788,663)	\$2,894,782	-21%
St. Johns Riverside - Yonkers	\$9,915,687	(\$2,245,567)	\$7,670,121	-23%
NY Community - Brooklyn	\$1,756,269	(\$409,870)	\$1,346,399	-23%
Mount Sinai Hospital of Queens	\$9,309,964	(\$2,241,748)	\$7,068,216	-24%
Nathan Littauer Hospital	\$3,149,106	(\$776,622)	\$2,372,484	-25%
Our Lady of Lourdes Memorial Hospital	\$6,052,004	(\$1,535,880)	\$4,516,124	-25%
Woodhull Medical and Mental Health Center	\$11,393,540	(\$3,373,134)	\$8,020,406	-30%
Phelps Memorial Hospital Association	\$3,436,976	(\$1,179,305)	\$2,257,671	-34%
North Shore Univ. - Forest Hills	\$5,488,063	(\$1,996,714)	\$3,491,349	-36%
Alice Hyde Memorial Hospital	\$2,389,462	(\$877,776)	\$1,511,686	-37%
Coney Island Hospital	\$7,075,576	(\$2,860,560)	\$4,215,016	-40%
Mount St. Mary's Hospital of Niagara Falls	\$1,631,159	(\$670,963)	\$960,197	-41%
Queens Hospital Center	\$11,351,625	(\$4,736,846)	\$6,614,779	-42%
St. Elizabeth Hospital	\$4,553,800	(\$2,252,788)	\$2,301,012	-49%
United Health Services, Inc.	\$17,514,699	(\$8,802,961)	\$8,711,738	-50%
Lenox Hill Hospital	\$25,836,962	(\$13,477,411)	\$12,359,550	-52%
St. Joseph's Hospital Yonkers	\$38,290,773	(\$20,149,090)	\$18,141,683	-53%
Elmhurst Hospital Center	\$16,265,508	(\$8,754,306)	\$7,511,203	-54%
Massena Memorial Hospital	\$4,210,672	(\$2,675,282)	\$1,535,390	-64%
Burke Rehabilitation Center	\$399,874	(\$265,208)	\$134,667	-66%
Hospital For Special Surgery	\$0	\$1,988,215	\$1,988,215	
Monroe Community Hospital	\$0	\$6,116	\$6,116	
Montefiore Mount Vernon Hospital	\$0	\$7,823,610	\$7,823,610	
Montefiore New Rochelle Hospital	\$0	\$7,417,396	\$7,417,396	
Westfield Memorial Hospital	\$0	\$323,914	\$323,914	

Source: NYS DOH 2015 Indigent Care Pool distributions data.

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	\$12,842,111	\$12,542,875	\$10,178,983	\$35,563,969
Mt. Sinai St. Luke's	\$11,090,729	\$10,132,482	\$8,490,105	\$29,713,316
Brookdale Hospital Medical Center	\$10,716,742	\$11,662,691	\$6,722,626	\$29,102,060
Mount Sinai Beth Israel Medical Center	\$6,814,411	\$10,002,055	\$8,367,354	\$25,183,820
Jamaica Hospital	\$0	\$9,425,808	\$10,562,419	\$19,988,227
State University Hospital Downstate Medical Center	\$1,696,510	\$7,196,615	\$7,604,952	\$16,498,077
Montefiore Mount Vernon Hospital	\$0	\$8,035,059	\$7,823,610	\$15,858,669
Westchester Medical Center	\$4,502,841	\$4,462,040	\$5,902,051	\$14,866,932
Catskill Regional Hospital - Harris	\$2,858,747	\$3,926,505	\$4,583,834	\$11,369,085
Montefiore New Rochelle Hospital	(\$4,660,823)	\$7,617,866	\$7,417,396	\$10,374,440
NY Presbyterian	\$5,514,529	\$0	\$4,146,228	\$9,660,757
HealthAlliance Hospital Broadway	\$3,243,617	\$3,090,519	\$2,619,821	\$8,953,958
Mercy Medical Center	\$2,934,290	\$2,783,189	\$2,041,174	\$7,758,652
Goldwater Memorial Hospital	\$1,627,164	\$2,861,272	\$2,632,783	\$7,121,219
SUNY Health Science Center at Syracuse	\$2,716,287	\$2,150,302	\$2,176,239	\$7,042,827
HealthAlliance Mary's Avenue Campus	\$2,542,626	\$2,363,443	\$2,084,395	\$6,990,464
Montefiore Hospital & Medical Center	\$3,307,443	\$1,989,580	\$836,633	\$6,133,657
Hospital For Special Surgery	\$2,090,666	\$2,041,951	\$1,988,215	\$6,120,832
Roswell Park Memorial Institute	\$2,009,926	\$1,979,778	\$1,932,307	\$5,922,010
NYU Medical Center	\$3,912,232	\$1,622,005	(\$256,148)	\$5,278,089
Brooklyn Hospital	\$164,028	\$2,066,946	\$2,953,607	\$5,184,581
Interfaith Medical Center	(\$184,521)	\$5,127,974	\$193,810	\$5,137,264
Long Island College Hospital	\$4,911,476	\$0	\$0	\$4,911,476
Harlem Hospital Center	\$2,203,156	\$1,779,256	\$782,499	\$4,764,910
St. Peter's Hospital	\$913,471	\$1,067,211	\$2,670,113	\$4,650,796
Nassau Medical Center	\$1,734,043	\$1,860,873	\$971,921	\$4,566,837
Erie County Medical Center	\$1,946,986	\$1,642,093	\$900,839	\$4,489,918
Corning Hospital	\$1,809,837	\$1,651,542	\$1,014,528	\$4,475,908
University Hospital at Stony Brook	\$1,842,790	\$1,378,926	\$898,976	\$4,120,692
Helen Hayes Hospital	\$1,414,384	\$1,299,991	\$1,305,758	\$4,020,134
NY Eye and Ear Infirmary	\$1,387,197	\$1,134,710	\$975,875	\$3,497,782
St. Barnabas Hospital	\$0	\$1,983,450	\$986,764	\$2,970,214
Blythedale Children's Hospital	\$775,897	\$1,210,460	\$889,875	\$2,876,232
Ellenville Community Hospital	\$874,026	\$1,179,524	\$810,391	\$2,863,942
Bon Secours Hospital	\$1,233,745	\$466,991	\$1,102,557	\$2,803,292
Adirondack Medical Center	\$782,536	\$863,644	\$917,137	\$2,563,317
St. Francis Hospital of Poughkeepsie	\$574,914	\$1,674,711	\$0	\$2,249,625

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
Wyoming County Community Hospital	\$530,273	\$822,584	\$845,801	\$2,198,659
Huntington Hospital	\$1,319,969	\$744,389	\$121,028	\$2,185,385
Seton Health System	\$331,863	\$416,863	\$1,423,101	\$2,171,827
Ira Davenport Memorial Hospital	\$606,697	\$691,625	\$840,307	\$2,138,629
North Shore University Hospital - Glen Cove	\$949,757	\$499,509	\$563,518	\$2,012,784
Winthrop University Hospital	\$224,236	\$1,746,385	\$14,401	\$1,985,021
Schuyler Hospital	\$525,392	\$686,973	\$764,170	\$1,976,535
New Island Hospital	\$868,589	\$636,201	\$388,541	\$1,893,330
Oswego Hospital	\$469,215	\$519,063	\$839,794	\$1,828,072
North Shore University Hospital	\$1,803,590	\$0	\$0	\$1,803,590
Soldiers and Sailors Memorial Hospital of Yates County	\$524,226	\$574,969	\$638,791	\$1,737,986
Cobleskill Regional Hospital	\$588,455	\$563,247	\$548,700	\$1,700,403
Tri Town Regional Healthcare	\$544,059	\$532,570	\$523,951	\$1,600,580
Calvary Hospital	\$546,712	\$542,829	\$487,988	\$1,577,529
Geneva General Hospital	\$412,321	\$520,747	\$611,837	\$1,544,905
Little Falls Hospital	\$534,000	\$530,820	\$454,682	\$1,519,502
Mount Sinai Hospital	\$0	\$1,368,897	\$0	\$1,368,897
Cuba Memorial Hospital	\$421,661	\$463,146	\$476,086	\$1,360,893
TLC Health Care Network	\$353,104	\$464,050	\$534,170	\$1,351,323
Canton-Potsdam Hospital	\$960,910	\$361,690	\$0	\$1,322,600
Putnam Community Hospital	\$294,603	\$409,786	\$548,828	\$1,253,217
Elizabethtown Community Hospital	\$393,604	\$419,253	\$391,469	\$1,204,326
Summit Park Hospital - Rockland County Infirmary	(\$262,172)	\$0	\$1,443,036	\$1,180,865
O'Connor Hospital	\$365,694	\$371,682	\$340,209	\$1,077,585
North Shore University Hospital - Plainview	\$565,558	\$413,246	\$95,455	\$1,074,259
Northern Dutchess Hospital	\$481,772	\$322,587	\$265,294	\$1,069,654
Via Health of Wayne	\$305,662	\$650,064	\$90,441	\$1,046,167
Moses-Ludington Hospital	\$402,641	\$265,549	\$282,892	\$951,083
Olean General Hospital	\$0	\$518,122	\$425,677	\$943,799
Delaware Valley Hospital	\$392,717	\$242,234	\$281,167	\$916,118
River Hospital	\$297,256	\$320,118	\$279,367	\$896,741
Catskill Regional Hospital - Herman	\$351,991	\$290,663	\$243,063	\$885,717
Franklin General Hospital	\$853,200	\$0	\$0	\$853,200
John T. Mather Memorial Hospital	\$0	\$262,158	\$587,352	\$849,510
Gouverneur Hospital	\$156,997	\$383,035	\$302,433	\$842,466
Oneida Healthcare Center	\$293,714	\$259,005	\$274,042	\$826,761

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
Nicholas H. Noyes Memorial Hospital	\$311,255	\$295,035	\$217,220	\$823,509
Margaretville Memorial Hospital	\$263,000	\$296,602	\$246,092	\$805,694
North Central Bronx Hospital	\$660,731	\$47,284	\$59,683	\$767,698
Womans Christian Association	\$275,751	\$290,479	\$199,655	\$765,885
South Nassau Communities Hospital	\$435,968	\$325,911	\$0	\$761,878
Westfield Memorial Hospital	\$201,897	\$226,888	\$323,914	\$752,698
Cortland Regional Medical Center	\$265,056	\$276,509	\$193,376	\$734,941
New York Downtown Hospital	\$677,600	\$0	\$0	\$677,600
Glens Falls Hospital	(\$302,734)	\$0	\$897,264	\$594,529
St. Anthony Community Hospital	\$412,255	\$57,380	\$114,631	\$584,266
Bertrand Chaffee Hospital	\$202,740	\$194,928	\$180,421	\$578,088
Carthage Area Hospital	\$404,060	(\$131,221)	\$268,298	\$541,137
Champlain Valley Physicians Hospital Medical Center	\$538,445	\$0	\$0	\$538,445
Medina Memorial Hospital	\$214,388	\$146,341	\$138,278	\$499,007
Lewis County General Hospital	(\$192,651)	\$168,762	\$410,882	\$386,994
St. Francis Hospital of Roslyn	\$0	(\$202,515)	\$588,138	\$385,623
Clifton-Fine Hospital	\$129,837	\$130,031	\$101,619	\$361,487
Eastern Long Island Hospital	\$148,536	\$25,470	\$163,417	\$337,423
Good Samaritan Hospital of Suffern	\$0	\$0	\$281,098	\$281,098
Samaritan Hospital of Troy	(\$302,798)	(\$248,391)	\$699,745	\$148,557
Clifton Springs Hospital and Clinic	\$146,777	\$0	\$0	\$146,777
St. James Mercy Hospital	\$19,113	\$0	\$117,760	\$136,873
Community Memorial Hospital	\$0	(\$26,637)	\$161,979	\$135,342
Memorial Hospital of Albany	(\$309,857)	(\$67,209)	\$507,030	\$129,965
Cayuga Medical Center at Ithaca	\$117,725	\$0	\$0	\$117,725
St. Charles Hospital	\$36,123	\$0	\$62,250	\$98,374
Columbia-Greene Medical Center	\$37,681	\$0	\$0	\$37,681
Monroe Community Hospital	\$6,431	\$6,281	\$6,116	\$18,829
NY Westchester Square Medical Center	\$5,191	\$0	\$0	\$5,191
Albany Medical Center Hospital	\$0	\$0	\$0	\$0
Burdett Care Center	\$0	\$0	\$0	\$0
Chenango Memorial Hospital	\$0	\$0	\$0	\$0
Crouse-Irving Memorial Hospital	\$0	\$0	\$0	\$0
Ellis Hospital	\$0	\$0	\$0	\$0
Southside Hospital	\$0	\$0	\$0	\$0
Beth Israel Hospital - Kings Highway Division	\$1,621	\$0	(\$12,590)	(\$10,970)

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
Sunnyview Hospital and Rehabilitation Center	\$47,572	(\$75,662)	\$3,315	(\$24,775)
Lakeside Memorial Hospital	(\$53,017)	\$0	\$0	(\$53,017)
Lawrence Hospital	\$0	(\$55,583)	\$0	(\$55,583)
United Memorial	\$253,109	(\$284,797)	(\$35,514)	(\$67,203)
Lincoln Medical and Mental Health Center	(\$77,996)	\$0	\$0	(\$77,996)
Southampton Hospital	\$176,545	\$0	(\$257,452)	(\$80,908)
Eastern Niagara Hospital	(\$295,776)	\$0	\$206,902	(\$88,874)
Rome Memorial Hospital	(\$124,487)	\$0	\$22,640	(\$101,847)
Brooks Memorial Hospital	\$0	(\$105,745)	\$0	(\$105,745)
Hepburn Medical Center	(\$130,688)	\$57,888	(\$38,135)	(\$110,935)
St. Joseph's Hospital Health Center	\$0	\$0	(\$116,830)	(\$116,830)
Samaritan Medical Center	(\$154,851)	\$0	\$0	(\$154,851)
Park Ridge Hospital	\$298,284	\$451,110	(\$905,586)	(\$156,192)
Auburn Memorial Hospital	(\$159,586)	(\$52,964)	\$0	(\$212,549)
St. Joseph's Hospital of Elmira	(\$123,132)	(\$73,527)	(\$29,391)	(\$226,050)
Nyack Hospital	(\$229,612)	\$0	\$0	(\$229,612)
Aurelia Osborn Fox Memorial Hospital	\$2,800	(\$505,686)	\$253,119	(\$249,767)
Burke Rehabilitation Center	\$51,127	(\$66,018)	(\$265,208)	(\$280,099)
Jones Memorial Hospital	(\$178,981)	(\$81,533)	(\$69,238)	(\$329,752)
St. Catherine of Siena	(\$334,674)	\$0	\$0	(\$334,674)
Kingsbrook Jewish Medical Center	(\$468,013)	\$0	\$73,570	(\$394,442)
Jacobi Medical Center	\$0	(\$409,055)	\$0	(\$409,055)
Kenmore Mercy Hospital	\$0	(\$324,239)	(\$131,442)	(\$455,682)
Brookhaven Memorial Hospital Medical Center	(\$415,226)	(\$89,999)	\$0	(\$505,224)
Northern Westchester Hospital	(\$106,446)	(\$111,490)	(\$291,700)	(\$509,636)
Alice Hyde Memorial Hospital	\$0	\$358,463	(\$877,776)	(\$519,313)
Saratoga Hospital	\$0	(\$5,139)	(\$642,552)	(\$647,692)
Arnot-Ogden Memorial Hospital	(\$251,841)	(\$452,826)	(\$87,533)	(\$792,201)
NY Methodist Hospital of Brooklyn	(\$12,836)	(\$738,044)	(\$46,735)	(\$797,615)
F. F. Thompson Hospital	\$0	(\$879,996)	\$0	(\$879,996)
Episcopal Health Services	\$70,009	(\$1,053,387)	\$0	(\$983,378)
Orange Regional Medical Center	(\$379,317)	(\$268,330)	(\$355,485)	(\$1,003,133)
Metropolitan Hospital Center	\$0	\$0	(\$1,109,042)	(\$1,109,042)
Mercy Hospital of Buffalo	(\$555,096)	(\$434,337)	(\$279,430)	(\$1,268,863)
Niagara Falls Memorial Medical Center	(\$465,477)	(\$478,133)	(\$372,849)	(\$1,316,459)
St Mary's Hospital at Amsterdam	(\$374,351)	(\$689,930)	(\$334,277)	(\$1,398,558)

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
White Plains Hospital Medical Center	(\$400,065)	(\$228,887)	(\$788,663)	(\$1,417,615)
Nathan Littauer Hospital	(\$313,909)	(\$407,179)	(\$776,622)	(\$1,497,709)
Richmond University Medical Center	(\$41,298)	(\$1,618,420)	\$0	(\$1,659,718)
Sisters of Charity Hospital	(\$21,190)	(\$1,074,020)	(\$566,855)	(\$1,662,064)
Good Samaritan Hospital of West Islip	\$40,405	(\$190,968)	(\$1,525,527)	(\$1,676,090)
Phelps Memorial Hospital Association	(\$118,429)	(\$457,515)	(\$1,179,305)	(\$1,755,249)
Peconic Bay Medical Center	(\$1,642,516)	\$0	(\$126,875)	(\$1,769,391)
St. Luke's-Cornwall Hospital	(\$369,866)	(\$950,614)	(\$490,231)	(\$1,810,711)
Vassar Brothers Hospital	(\$1,327,812)	(\$566,959)	\$0	(\$1,894,771)
Long Island Jewish-Hillside Medical Center	(\$15,711)	(\$2,050,156)	\$0	(\$2,065,868)
NY Community - Brooklyn	(\$702,971)	(\$973,192)	(\$409,870)	(\$2,086,032)
Hudson Valley Hospital Center	(\$1,604,063)	(\$484,413)	\$0	(\$2,088,476)
Mount St. Mary's Hospital of Niagara Falls	(\$749,870)	(\$832,390)	(\$670,963)	(\$2,253,223)
Strong Memorial Hospital	\$0	\$0	(\$2,337,904)	(\$2,337,904)
Massena Memorial Hospital	\$37,822	\$179,205	(\$2,675,282)	(\$2,458,255)
Rochester General Hospital	(\$2,535,816)	\$0	\$0	(\$2,535,816)
Kaleida Health	(\$1,763,709)	(\$908,724)	\$0	(\$2,672,433)
Mary Imogene Bassett Hospital	(\$1,611,461)	(\$635,847)	(\$721,355)	(\$2,968,662)
Staten Island University Hospital	(\$695,975)	(\$2,075,524)	(\$2,100,627)	(\$4,872,126)
Kaleida Health - Women and Children	(\$2,382,510)	(\$1,658,208)	(\$891,660)	(\$4,932,378)
Mount Sinai Hospital of Queens	(\$1,934,869)	(\$829,609)	(\$2,241,748)	(\$5,006,227)
St Johns Riverside-Yonkers	(\$1,149,043)	(\$1,635,352)	(\$2,245,567)	(\$5,029,961)
North Shore University - Forest Hills	(\$967,538)	(\$2,247,561)	(\$1,996,714)	(\$5,211,813)
Bronx-Lebanon Hospital Center- Fulton Division	(\$258,328)	(\$5,124,720)	\$0	(\$5,383,048)
NY Medical Center of Queens	(\$1,201,717)	(\$1,889,657)	(\$2,551,476)	(\$5,642,850)
Wyckoff Heights Hospital	(\$3,046,768)	(\$553,223)	(\$2,894,400)	(\$6,494,391)
St. Elizabeth Hospital	(\$1,482,387)	(\$2,811,692)	(\$2,252,788)	(\$6,546,867)
Lenox Hill Hospital	\$3,394,803	\$2,422,392	(\$13,477,411)	(\$7,660,216)
Bellevue Hospital Center	(\$3,218,123)	(\$3,965,989)	(\$898,897)	(\$8,083,009)
Our Lady of Lourdes Memorial Hospital	(\$885,256)	(\$6,650,351)	(\$1,535,880)	(\$9,071,487)
Woodhull Medical and Mental Health Center	(\$3,939,758)	(\$3,195,091)	(\$3,373,134)	(\$10,507,984)
Maimonides Medical Center	(\$2,954,091)	(\$5,186,955)	(\$2,663,440)	(\$10,804,486)
Highland Hospital of Rochester	(\$3,724,311)	(\$7,086,084)	\$0	(\$10,810,396)
United Health Services	\$0	(\$2,823,178)	(\$8,802,961)	(\$11,626,140)
Coney Island Hospital	(\$4,315,963)	(\$4,633,247)	(\$2,860,560)	(\$11,809,769)

Table 3: Transition adjustments by year and three-year totals, 2013-2015

Hospital Name	2013 Transition Adjustment	2014 Transition Adjustment	2015 Transition Adjustment	3-year Total Windfall
Kings County Hospital Center	(\$4,777,992)	(\$3,847,631)	(\$3,435,222)	(\$12,060,846)
Flushing Hospital and Medical Center	(\$6,410,930)	(\$5,863,160)	\$0	(\$12,274,090)
Queens Hospital Center	(\$4,488,388)	(\$4,550,329)	(\$4,736,846)	(\$13,775,563)
Lutheran Medical Center	(\$4,129,165)	(\$6,469,036)	(\$5,972,233)	(\$16,570,434)
Faxton - St. Luke's Health Care	(\$9,744,967)	(\$11,314,870)	(\$292,452)	(\$21,352,289)
Elmhurst Hospital Center	(\$6,448,074)	(\$7,731,798)	(\$8,754,306)	(\$22,934,177)
St. Joseph's Hospital Yonkers	(\$14,475,598)	(\$19,704,529)	(\$20,149,090)	(\$54,329,217)

Source: NYS DOH 2013-2015 Indigent Care Pool distributions data

Table 4: 2012 bad debt as a percentage of total bad debt and charity care

Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt	Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt
Rockefeller University Hospital	100%	Woodhull Medical and Mental Health Center	66%
North Shore University Hospital Glen Cove	97%	NY Community - Brooklyn	66%
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	97%	Catskill Regional Hospital - Harris	66%
North Shore University Hospital - Plainview	92%	Northern Dutchess Hospital	65%
Staten Island University Hospital	90%	Bellevue Hospital Center	65%
Phelps Memorial Hospital Association	89%	NY Methodist Hospital of Brooklyn	64%
Good Samaritan Hospital of West Islip	89%	Coler Memorial Hospital	64%
Southside Hospital	88%	Lutheran Medical Center	64%
North Shore University Forest Hills	88%	Ellis Hospital	64%
Franklin General Hospital	87%	NY Medical Center of Queens	63%
Mount Sinai Hospital	86%	Via Health of Wayne	63%
Long Island Jewish - Hillside Medical Center	86%	Nyack Hospital	63%
St. Luke's-Cornwall Hospital	85%	Northern Westchester Hospital	63%
Montefiore Hospital and Medical Center	85%	Sound Shore Medical Center of Westchester	60%
St. Catherine of Siena	85%	Metropolitan Hospital Center	59%
Hudson Valley Hospital Center	83%	St. Joseph's Medical Center - St. Vincent W Division	59%
St. Barnabas Hospital	82%	Mount St. Mary's Hospital of Niagara Falls	59%
North Shore University Hospital	82%	Flushing Hospital and Medical Center	59%
St. Charles Hospital	80%	NY Eye and Ear Infirmary	59%
St. Anthony Community Hospital	79%	Goldwater Memorial Hospital	59%
Good Samaritan Hospital of Suffern	78%	Richmond University Medical Center	58%
Bon Secours Hospital	78%	Putnam Community Hospital	58%
Huntington Hospital	78%	Lewis County General Hospital	57%
Mercy Medical Center	78%	Kaleida Health	57%
NYU Medical Center	77%	Summit Park Hospital - Rockland County Infirmary	56%
Lenox Hill Hospital	77%	Jamaica Hospital	56%
Maimonides Medical Center	77%	Harlem Hospital Center	55%
Orange Regional Medical Center	75%	Kaleida Health - Women and Children	55%
Vassar Brothers Hospital	74%	Queens Hospital Center	55%
City Hospital Center at Elmhurst	72%	Mount Vernon Hospital	50%
St. Francis Hospital of Roslyn	72%	Kings County Hospital Center	50%
NY Presbyterian	70%	Mercy Hospital of Buffalo	48%
Niagara Falls Memorial Medical Center	69%	Highland Hospital of Rochester	48%
South Nassau Communities Hospital	69%	Interfaith Medical Center	48%
Coney Island Hospital	66%		

Table 4: 2012 bad debt as a percentage of total bad debt and charity care

Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt	Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt
Saratoga Hospital	48%	Glens Falls Hospital	35%
Kingsbrook Jewish Medical Center	47%	Strong Memorial Hospital	35%
Erie County Medical Center	47%	Chenango Memorial Hospital	34%
Episcopal Health Services	47%	United Memorial	34%
Albany Medical Center Hospital	46%	Mary Imogene Bassett Hospital	33%
Catskill Regional Hospital - Herman	46%	New Island Hospital	32%
Memorial Hospital of Albany	46%	Brooks Memorial Hospital	32%
Lincoln Medical and Mental Health Center	45%	Long Island College Hospital	32%
John T. Mather Memorial Hospital	45%	Southampton Hospital	31%
Winthrop University Hospital	45%	Long Beach Medical Center	31%
Sisters of Charity Hospital	45%	River Hospital	31%
Samaritan Hospital of Troy	45%	St. Elizabeth Hospital	30%
Jacobi Medical Center	44%	Carthage Area Hospital	30%
North Central Bronx Hospital	44%	St. John's Riverside - Yonkers	30%
Kenmore Mercy Hospital	44%	Rochester General Hospital	27%
Crouse-Irving Memorial Hospital	43%	Soldiers and Sailors Memorial Hospital of Yates County	27%
Seton Health System	43%	St. Mary's Hospital at Amsterdam	27%
Mount Sinai Hospital of Queens	43%	Brookhaven Memorial Hospital Medical Center	26%
St. James Mercy Hospital	43%	Samaritan Medical Center	25%
Nicholas H. Noyes Memorial Hospital	43%	Beth Israel Medical Center	25%
Burke Rehabilitation Center	42%	Clifton-Fine Hospital	23%
St. Francis Hospital of Poughkeepsie	42%	Nassau Medical Center	23%
Westfield Memorial Hospital	41%	Wyckoff Heights Hospital	23%
Brookdale Hospital Medical Center	41%	Ira Davenport Memorial Hospital	23%
Blythedale Childrens Hospital	41%	St. Peter's Hospital	23%
Westchester Medical Center	40%	Schuyler Hospital	23%
Arnot-Ogden Memorial Hospital	39%	Kingston Hospital	23%
St. Luke's - Roosevelt Hospital Center	39%	Ellenville Community Hospital	22%
Peninsula Hospital Center	39%	Nathan Littauer Hospital	22%
St. Joseph's Hospital Health Center	39%	Beth Israel Hospital - Kings Highway Division	21%
Park Ridge Hospital	38%	Community-General Hospital of Greater Syracuse	21%
Roswell Park Memorial Institute	36%	Geneva General Hospital	20%
St. Joseph's Hospital Yonkers	36%	Community Memorial Hospital	19%
Hospital for Special Surgery	35%	Rome Memorial Hospital	19%
Memorial Hospital of Wm. F. & Gertrude F. Jones A/K/A Jones Memorial Hospital	35%		

Table 4: 2012 bad debt as a percentage of total bad debt and charity care

Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt	Hospital name	Percentage of 2012 bad debt and charity care reported that was bad debt
Corning Hospital	19%	Columbia-Greene Medical Center	8%
Margaretville Memorial Hospital	18%	NY Westchester Square Medical Center	8%
Hepburn Medical Center	18%	Adirondack Medical Center	8%
F.F. Thompson Hospital	18%	Clifton Springs Hospital and Clinic	7%
Faxton - St. Luke's Health Care	18%	Delaware Valley Hospital	7%
Canton-Potsdam Hospital	18%	Olean General Hospital	7%
Auburn Memorial Hospital	18%	Elizabethtown Community Hospital	7%
Aurelia Osborn Fox Memorial Hospital	17%	Oswego Hospital	7%
Cuba Memorial Hospital	16%	Suny Health Science Center at Syracuse	6%
Oneida Healthcare Center	16%	O'Connor Hospital	6%
Bronx-Lebanon Hospital Center - Fulton Division	15%	Alice Hyde Memorial Hospital	6%
Lawrence Hospital	15%	Central Suffolk Hospital	6%
TLC Health Care Network	15%	Calvary Hospital	5%
Champlain Valley Physicians Hospital Medical Center	14%	Cortland Memorial Hospital	4%
Eastern Niagara Hospital	14%	Wyoming County Community Hospital	2%
White Plains Hospital Medical Center	14%	Eastern Long Island Hospital	0%
Sheehan Memorial Emergency Hospital	14%	Helen Hayes Hospital	0%
HealthAlliance Hospital Mary's Avenue Campus	14%	Massena Memorial Hospital	0%
Bassett Hospital Of Schoharie	13%	Medina Memorial Hospital	0%
Moses-Ludington Hospital	13%	Our Lady of Lourdes Memorial Hospital	0%
St. Joseph's Hospital of Elmira	12%	Sunnyview Hospital and Rehabilitation Center	0%
Tri-Town Regional Healthcare	12%		
United Health Services	12%		
Woman's Christian Association	12%		
Little Falls Hospital	11%		
State University Hospital Downstate Medical Center	11%		
Edward John Noble Hospital of Gouverneur	10%		
Lakeside Memorial Hospital	10%		
University Hospital at Stony Brook	10%		
New York Downtown Hospital	9%		
Cayuga Medical Center at Ithaca	9%		
Bertrand Chaffee Hospital	9%		
Brooklyn Hospital	9%		

Source: NYS DOH 2012 Indigent Care Pools distributions data.

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
Jamaica Hospital	\$10,562,419	120	\$102,212
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	\$10,178,983	2	\$8,059
Mount Sinai St. Luke's	\$8,490,105	11	\$50,312
Mount Sinai Beth Israel Medical Center	\$8,367,354	4	\$16,745
Montefiore Mount Vernon Hospital	\$7,823,610	6	\$45,977
State University Hospital Downstate Medical Center	\$7,604,952	6	\$12,134
Montefiore New Rochelle Hospital	\$7,417,396	10	\$27,770
Brookdale Hospital Medical Center	\$6,722,627	28	\$30,697
Westchester Medical Center	\$5,902,052	21	\$31,529
Catskill Regional Hospital - Harris	\$4,583,834	10	\$32,080
New York Presbyterian	\$4,146,228	13	\$18,704
Brooklyn Hospital	\$2,953,607	5	\$15,807
St. Peter's Hospital	\$2,670,113	7	\$5,085
Goldwater Memorial Hospital	\$9,769,948	11	\$24,447
HealthAlliance Hospital Broadway Campus/Kingston	\$2,619,821	0	\$27,494
SUNY Health Science Center at Syracuse	\$2,176,239	1	\$3,669
Benedictine Hospital	\$2,084,395	3	\$21,715
Mercy Medical Center	\$2,041,174	15	\$8,571
Hospital for Special Surgery	\$1,988,215	3	\$7,109
Roswell Park Memorial Institute	\$1,932,307	6	\$48
Summit Park Hospital-Rockland County Infirmary	\$1,443,036	13	\$36,055
St. Mary's Seton Health System	\$1,423,101	26	\$5,298
Helen Hayes Hospital	\$1,305,758	0	\$1,330
Bon Secours Hospital	\$1,102,557	48	\$23,235
Corning Hospital	\$1,014,528	12	\$4,009
St. Barnabas Hospital	\$986,764	87	\$64,172
New York Eye and Ear Infirmary	\$975,875	312	\$88,644
Nassau Medical Center	\$971,921	88	\$150,990
Adirondack Medical Center	\$917,137	3	\$203
Erie County Medical Center	\$900,839	10	\$56,899
University Hospital at Stony Brook	\$898,976	8	\$11,486
Glens Falls Hospital	\$897,264	22	\$14,801
Blythedale Children's Hospital	\$889,875	0	\$-
Wyoming County Community Hospital	\$845,801	1	\$379
Ira Davenport Memorial Hospital	\$840,307	19	\$751

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
Oswego Hospital	\$839,794	7	\$5,297
Montefiore Hospital and Medical Center	\$836,633	27	\$18,377
Ellenville Community Hospital	\$810,391	10	\$110,081
Harlem Hospital Center	\$782,499	95	\$143,957
Schuyler Hospital	\$764,170	6	\$8,129
Samaritan Hospital of Troy	\$699,745	10	\$3,320
Soldiers and Sailors Memorial Hospital of Yates County	\$638,791	36	\$22,224
Geneva General Hospital	\$611,837	21	\$15,180
St. Francis Hospital of Roslyn	\$588,138	5	\$2,976
John T. Mather Memorial Hospital	\$587,352	32	\$13,138
Glen Cove North Shore University Hospital	\$563,518	47	\$31,686
Putnam Community Hospital	\$548,828	13	\$18,899
Cobleskill Regional Hosp	\$548,700	2	\$4,076
TLC Health Care Network	\$534,170	1	\$1,117
Tri-Town Regional Healthcare	\$523,951	11	\$37,793
Albany Memorial Hospital	\$507,030	5	\$2,517
Calvary Hospital	\$487,988	1	\$-
Cuba Memorial Hospital	\$476,086	11	\$7,799
Little Falls Hospital	\$454,682	7	\$-
Olean General Hospital	\$425,677	3	\$2,720
Lewis County General Hospital	\$410,882	11	\$18,865
University of Vermont Elizabethtown Community Hospital	\$391,469	3	\$864
St. Joseph New Island Hospital	\$388,541	22	\$5,417
O'Connor Hospital	\$340,209	4	\$3,045
Westfield Memorial Hospital	\$323,914	130	\$59,679
Edward John Noble Hospital of Gouverneur	\$302,433	2	\$1,897
Moses-Ludington Hospital	\$282,892	3	\$6,252
Delaware Valley Hospital	\$281,167	10	\$7,846
Good Samaritan Hospital of Suffern	\$281,098	20	\$17,734
River Hospital	\$279,367	6	\$9,933
Oneida Healthcare Center	\$274,042	6	\$7,207
Carthage Area Hospital	\$268,298	22	\$3,235
Northern Dutchess Hospital	\$265,294	25	\$16,342
Aurelia Osborn Fox Memorial Hospital	\$253,119	1	\$4,528
Margaretville Memorial Hospital	\$246,092	3	\$18,522
Catskill Regional Hospital - Herman	\$243,063	0	\$3,587

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
Nicholas H. Noyes Memorial Hospital	\$217,220	7	\$7,146
Eastern Niagara Hospital	\$206,902	8	\$985
Woman's Christian Association	\$199,655	3	\$544
Interfaith Medical Center	\$193,810	2	\$80,502
Cortland Regional Medical Center	\$193,376	3	\$2,325
Bertrand Chaffee Hospital	\$180,421	6	\$2,971
Eastern Long Island Hospital	\$163,417	9	\$13,977
Community Memorial Hospital	\$161,979	7	\$6,135
Medina Memorial Hospital	\$138,278	2	\$979
Huntington Hospital	\$121,028	28	\$17,363
St. James Mercy Hospital	\$117,760	8	\$10,617
St. Anthony Community Hospital	\$114,631	25	\$14,954
Clifton-Fine Hospital	\$101,619	0	\$1,090
Plainview North Shore	\$95,455	26	\$11,419
Via Health Of Wayne/Newark	\$90,441	8	\$57,775
Kingsbrook Jewish Medical Center	\$73,570	6	\$66,631
St. Charles Hospital	\$62,250	15	\$6,222
North Central Bronx Hospital	\$59,683	97	\$88,699
Rome Memorial Hospital	\$22,640	2	\$3,357
Winthrop University Hospital	\$14,401	11	\$7,669
Monroe Community Hospital	\$6,116	0	\$-
Sunnyview Hospital and Rehabilitation Center	\$3,315	18	\$146
Albany Medical Center Hospital	\$-	6	\$12,915
Auburn Memorial Hospital	\$-	15	\$1,622
Brooks Memorial Hospital	\$-	18	\$38
Chenango Memorial Hospital	\$-	48	\$21,428
University of Vermont Champlain Valley	\$-	4	\$5,689
Columbia-Greene Medical Center	\$-	3	\$2,514
St. Francis Hospital of Poughkeepsie	\$-	25	\$19,057
Vassar Brothers Hospital	\$-	17	\$23,943
Kaleida Health	\$-	3	\$5,904
Samaritan Medical Center	\$-	8	\$6,635
Highland Hospital of Rochester	\$-	22	\$8,164
Rochester General Hospital	\$-	2	\$54,900
Lakeside Memorial Hospital	\$-	0	\$778
Franklin General Hospital	\$-	66	\$30,609

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
South Nassau Communities Hospital	\$-	16	\$16,789
North Shore University Hospital	\$-	22	\$29,954
Crouse-Irving Memorial Hospital	\$-	3	\$3,676
Clifton Springs Hospital and Clinic	\$-	6	\$2,077
F.F. Thompson Hospital	\$-	29	\$4,706
Burdett Care Center	\$-	0	\$399
Nyack Hospital	\$-	67	\$16,907
Canton-Potsdam Hospital	\$-	7	\$10,689
Ellis Hospital	\$-	70	\$31,688
Brookhaven Memorial Hospital Medical Center	\$-	9	\$14,154
Southside Hospital	\$-	66	\$41,109
St. Catherine of Siena	\$-	9	\$5,899
Cayuga Medical Center at Ithaca	\$-	2	\$4,716
Hudson Valley Hospital Center	\$-	9	\$27,559
New York Presbyterian/Lawrence Hospital	\$-	7	\$3,401
Bronx-Lebanon Hospital Center-Fulton Division	\$-	28	\$63,974
Jacobi Medical Center	\$-	93	\$114,541
Lincoln Medical and Mental Health Center	\$-	134	\$114,203
St. John Episcopal Health Services	\$-	68	\$30,075
Mount Sinai Hospital	\$-	2	\$33,311
Rockefeller University	\$-	0	\$-
Flushing Hospital and Medical Center	\$-	64	\$41,679
Long Island Jewish-Hillside Medical Center	\$-	33	\$33,245
Richmond University Medical Center	\$-	52	\$32,881
Mount Sinai Beth Israel Hospital - Kings Highway Division	\$(12,590)	1	\$6,574
St. Joseph's Hospital of Elmira	\$(29,391)	2	\$134
United Memorial	\$(35,514)	20	\$11,536
Claxton Hepburn Medical Center	\$(38,135)	6	\$3,098
New York Methodist Hospital of Brooklyn	\$(46,735)	17	\$15,132
Memorial Hospital of Wm. F. and Gertrude F. Jones A/K/A Jones Memorial Hospital	\$(69,238)	3	\$11,341
Arnot Ogden Memorial Hospital	\$(87,534)	3	\$4,431
St. Joseph's Hospital Health Center	\$(116,830)	11	\$15,994
Peconic Bay Medical Center	\$(126,875)	1	\$7,738
Kenmore Mercy Hospital	\$(131,442)	28	\$16,234
NYU Medical Center	\$(256,148)	68	\$11,611

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
Southampton Hospital	\$(257,452)	6	\$31,190
Winifred Burke Rehabilitation Center	\$(265,208)	2	\$13,057
Mercy Hospital of Buffalo	\$(279,430)	33	\$16,708
Northern Westchester Hospital	\$(291,700)	12	\$21,577
Faxton - St. Luke's Health Care	\$(292,452)	2	\$4,279
St. Mary's Healthcare	\$(334,277)	6	\$5,188
Orange Regional Medical Center	\$(355,485)	4	\$40,803
Niagara Falls Memorial Medical Center	\$(372,849)	51	\$24,485
New York Community Brooklyn	\$(409,870)	16	\$10,074
St. Luke's - Cornwall Hospital	\$(490,231)	42	\$35,901
Sisters of Charity Hospital	\$(566,855)	41	\$17,048
Saratoga Hospital	\$(642,552)	7	\$20,598
Mount St. Mary's Hospital of Niagara Falls	\$(670,963)	10	\$6,952
Mary Imogene Bassett Hospital	\$(721,355)	6	\$9,166
Nathan Littauer Hospital	\$(776,622)	15	\$11,162
White Plains Hospital Medical Center	\$(788,663)	4	\$1,540
Alice Hyde Memorial Hospital	\$(877,776)	5	\$860
Kaleida Health - Women and Children	\$(891,660)	3	\$4,037
Bellevue Hospital Center	\$(898,897)	83	\$125,782
Unity Hospital of Rochester/Park Ridge Hospital	\$(905,586)	9	\$12,825
Metropolitan Hospital Center	\$(1,109,043)	132	\$167,280
Phelps Memorial Hospital Association	\$(1,179,305)	9	\$38,546
Good Samaritan Hospital of West Islip	\$(1,525,527)	22	\$10,556
Our Lady of Lourdes Memorial Hospital	\$(1,535,880)	267	\$22,459
Forest Hills North Shore University	\$(1,996,714)	43	\$24,173
Staten Island University Hospital	\$(2,100,627)	50	\$42,321
Mount Sinai Hospital Of Queens	\$(2,241,748)	3	\$16,498
St. John's Riverside-Yonkers	\$(2,245,567)	2	\$4,322
St. Elizabeth Hospital	\$(2,252,788)	3	\$1,035
Strong Memorial Hospital	\$(2,337,904)	37	\$20,989
New York Medical Center of Queens	\$(2,551,476)	40	\$37,212
Maimonides Medical Center	\$(2,663,440)	54	\$20,510
Massena Memorial Hospital	\$(2,675,282)	9	\$7,187
Coney Island Hospital	\$(2,860,560)	128	\$167,954
Wyckoff Heights Hospital	\$(2,894,401)	7	\$27,322
Woodhull Medical and Mental Health Center	\$(3,373,134)	165	\$183,814

Table 5: 2015 transition adjustments compared to hospital financial assistance provided to patients in 2013

Hospital	Transition adjustment	Patients approved for financial assistance per bed, 2013	Uncollected amounts from uninsured patients eligible for Financial Aid per bed, 2013
Kings County Hospital Center	\$(3,435,223)	151	\$180,580
Queens Hospital Center	\$(4,736,847)	165	\$239,819
Lutheran Medical Center	\$(5,972,233)	102	\$120,236
Elmhurst Hospital Center	\$(8,754,306)	160	\$225,173
United Health Services	\$(8,802,961)	6	\$884
Lenox Hill Hospital	\$(13,477,411)	31	\$26,702
St. Joseph's Hospital Yonkers	\$(20,149,090)	4	\$45,408

Source: NYS DOH 2015 Indigent Care Pool distributions data, 2013 certified beds data, 2013 Institutional Cost Report Exhibit 50 data.

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
Bronx - Lebanon Hospital Center-Fulton Division	\$65,827,408	\$30,771,309	\$35,056,100
New York Presbyterian	\$50,618,624	\$37,790,080	\$12,828,544
Montefiore Hospital and Medical Center	\$44,383,876	\$26,389,407	\$17,994,468
Lutheran Medical Center	\$44,149,821	\$38,836,169	\$5,313,652
Jamaica Hospital	\$35,451,039	\$32,196,751	\$3,254,288
Mount Sinai St. Luke's	\$33,507,734	\$36,778,044	(\$3,270,310)
North Shore University Hospital	\$29,920,121	\$21,836,178	\$8,083,943
Mount Sinai Beth Israel Medical Center	\$26,567,764	\$11,001,786	\$15,565,978
Mount Sinai Hospital	\$25,545,084	\$29,180,636	(\$3,635,553)
St. Barnabas Hospital	\$24,826,466	\$21,561,855	\$3,264,611
Wyckoff Heights Hospital	\$24,732,218	\$7,540,999	\$17,191,220
Long Island Jewish - Hillside Medical Center	\$22,010,460	\$25,166,263	(\$3,155,803)
Brookdale Hospital Medical Center	\$21,776,170	\$11,173,569	\$10,602,601
Maimonides Medical Center	\$20,989,994	\$13,146,801	\$7,843,193
Staten Island University Hospital	\$20,287,412	\$22,472,424	(\$2,185,013)
St. Joseph's Hospital Yonkers	\$18,141,682	\$5,721,395	\$12,420,288
Strong Memorial Hospital	\$15,417,741	\$14,272,838	\$1,144,903
Kings County Hospital Center	\$15,379,732	\$73,315,281	(\$57,935,548)
Bellevue Hospital Center	\$14,566,388	\$66,287,076	(\$51,720,688)
Interfaith Medical Center	\$12,991,784	\$13,443,757	(\$451,973)
Lenox Hill Hospital	\$12,359,550	\$12,282,829	\$76,721
NYU Medical Center	\$12,306,126	\$6,571,896	\$5,734,230
Rochester General Hospital	\$12,252,025	\$26,461,801	(\$14,209,776)
Memorial Sloan Kettering Hospital for Cancer and Allied Diseases	\$12,212,800	\$3,779,665	\$8,433,135
Flushing Hospital and Medical Center	\$10,386,347	\$11,461,797	(\$1,075,450)
Brooklyn Hospital	\$10,063,481	\$5,089,859	\$4,973,622
State University Hospital Downstate Medical Center	\$9,870,328	\$7,025,594	\$2,844,734
New York Medical Center of Queens	\$9,843,991	\$15,182,488	(\$5,338,498)
Lincoln Medical and Mental Health Center	\$9,275,526	\$32,890,401	(\$23,614,874)
Westchester Medical Center	\$9,078,422	\$16,805,041	(\$7,726,619)
Good Samaritan Hospital of West Islip	\$9,019,555	\$4,612,997	\$4,406,558
New York Methodist Hospital of Brooklyn	\$9,011,349	\$7,807,971	\$1,203,378
Richmond University Medical Center	\$8,715,191	\$9,502,514	(\$787,323)
United Health Services	\$8,711,738	\$348,480	\$8,363,258
Jacobi Medical Center	\$8,606,180	\$37,340,493	(\$28,734,314)

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
Albany Medical Center Hospital	\$8,160,052	\$8,059,128	\$100,924
Woodhull Medical and Mental Health Center	\$8,020,406	\$43,747,801	(\$35,727,396)
Montefiore Mount Vernon Hospital	\$7,823,610	\$4,597,717	\$3,225,893
Ellis Hospital	\$7,793,193	\$11,090,824	(\$3,297,632)
Southside Hospital	\$7,731,312	\$9,742,755	(\$2,011,444)
St. John's Riverside - Yonkers	\$7,670,121	\$1,633,832	\$6,036,289
Brookhaven Memorial Hospital Medical Center	\$7,604,040	\$3,142,217	\$4,461,823
Elmhurst Hospital Center	\$7,511,203	\$78,810,654	(\$71,299,448)
Montefiore New Rochelle Hospital	\$7,417,396	\$5,054,085	\$2,363,311
Catskill Regional Hospital - Harris	\$7,409,452	\$53,810	\$7,355,642
Unity Hospital of Rochester/Park Ridge Hospital	\$7,310,177	\$3,539,657	\$3,770,520
Metropolitan Hospital Center	\$7,239,617	\$32,786,827	(\$25,547,210)
New York Eye and Ear Infirmary	\$7,217,280	\$2,836,598	\$4,380,682
Harlem Hospital Center	\$7,175,997	\$31,958,411	(\$24,782,414)
Mount Sinai Hospital of Queens	\$7,068,216	\$3,167,563	\$3,900,653
Queens Hospital Center	\$6,614,779	\$45,565,678	(\$38,950,900)
Winthrop University Hospital	\$6,506,150	\$3,872,681	\$2,633,469
St. Joseph's Hospital Health Center	\$6,489,083	\$6,893,484	(\$404,401)
Nassau Medical Center	\$6,405,454	\$56,168,188	(\$49,762,736)
Vassar Brothers Hospital	\$6,178,113	\$8,739,041	(\$2,560,928)
Kaleida Health	\$6,163,591	\$4,368,931	\$1,794,660
Crouse-Irving Memorial Hospital	\$6,089,118	\$1,841,497	\$4,247,620
South Nassau Communities Hospital	\$5,954,195	\$5,506,682	\$447,513
Orange Regional Medical Center	\$5,849,634	\$13,424,265	(\$7,574,632)
St. John Episcopal Health Services	\$5,711,054	\$6,075,140	(\$364,087)
Highland Hospital of Rochester	\$5,623,228	\$1,934,932	\$3,688,295
Healthalliance Hospital Broadway Campus/Kingston	\$5,585,105	\$3,766,743	\$406,908
Mercy Medical Center	\$5,550,586	\$2,562,825	\$2,987,761
University Hospital at Stony Brook	\$5,540,610	\$6,454,853	(\$914,243)
St. Peter's Hospital	\$5,442,207	\$2,415,349	\$3,026,859
Good Samaritan Hospital of Suffern	\$5,173,727	\$5,976,271	(\$802,545)
Sisters of Charity Hospital	\$4,829,129	\$6,785,179	(\$1,956,051)
Goldwater Memorial Hospital	\$4,787,786	\$68,548,571	(\$63,760,785)
Our Lady of Lourdes Memorial Hospital	\$4,516,125	\$3,323,931	\$1,192,193
St. Luke's-Cornwall Hospital	\$4,351,443	\$6,749,312	(\$2,397,870)

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
Mary Imogene Bassett Hospital	\$4,294,294	\$1,466,570	\$2,827,724
Coney Island Hospital	\$4,215,016	\$29,391,891	(\$25,176,874)
North Central Bronx Hospital	\$4,200,883	\$12,683,985	(\$8,483,102)
SUNY Health Science Center at Syracuse	\$4,022,466	\$2,352,114	\$1,670,352
Glens Falls Hospital	\$3,922,729	\$5,372,860	(\$1,450,132)
Kaleida Health - Women and Children	\$3,907,423	\$807,330	\$3,100,093
Franklin General Hospital	\$3,877,194	\$5,999,293	(\$2,122,099)
Glen Cove North Shore University Hospital	\$3,781,905	\$4,816,215	(\$1,034,309)
Mercy Hospital of Buffalo	\$3,755,655	\$6,081,643	(\$2,325,988)
Erie County Medical Center	\$3,632,045	\$15,704,250	(\$12,072,205)
Forest Hills North Shore University	\$3,491,349	\$5,487,338	(\$1,995,989)
Huntington Hospital	\$3,270,362	\$4,809,485	(\$1,539,123)
Faxton - St. Luke's Health Care	\$3,203,453	\$945,676	\$2,257,776
Nyack Hospital	\$3,026,277	\$4,683,165	(\$1,656,889)
Bon Secours Hospital	\$2,976,078	\$3,485,222	(\$509,144)
HealthAlliance Hospital Mary's Avenue Campus	\$2,930,981	\$1,411,454	\$1,519,527
White Plains Hospital Medical Center	\$2,894,782	\$449,820	\$2,444,962
Columbia-Greene Medical Center	\$2,722,964	\$261,419	\$2,461,545
Saratoga Hospital	\$2,653,761	\$3,522,195	(\$868,434)
Peconic Bay Medical Center	\$2,571,883	\$905,307	\$1,666,576
St. Joseph New Island Hospital	\$2,528,055	\$1,099,603	\$1,428,451
St. Charles Hospital	\$2,524,520	\$964,459	\$1,560,061
Kingsbrook Jewish Medical Center	\$2,524,468	\$11,993,502	(\$9,469,034)
Summit Park Hospital-Rockland County Infirmary	\$2,505,773	\$2,055,160	\$450,613
Oswego Hospital	\$2,418,450	\$699,200	\$1,719,251
Nathan Littauer Hospital	\$2,372,484	\$814,849	\$1,557,636
St. Mary's Seton Health System	\$2,325,256	\$847,744	\$1,477,512
St. Elizabeth Hospital	\$2,301,012	\$183,168	\$2,117,844
Samaritan Medical Center	\$2,281,848	\$1,094,813	\$1,187,035
Phelps Memorial Hospital Association	\$2,257,671	\$6,552,739	(\$4,295,068)
Southampton Hospital	\$2,255,365	\$2,931,867	(\$676,503)
Arnot Ogden Memorial Hospital	\$2,227,390	\$890,690	\$1,336,699
Niagara Falls Memorial Medical Center	\$2,211,587	\$3,256,561	(\$1,044,974)
St. Mary's Healthcare	\$2,205,861	\$518,756	\$1,687,105
Via Health Of Wayne/Newark	\$2,173,166	\$6,008,625	(\$3,835,459)

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
John T. Mather Memorial Hospital	\$2,171,020	\$2,561,888	(\$390,868)
Putnam Community Hospital	\$2,143,855	\$2,721,492	(\$577,638)
University of Vermont Champlain Valley	\$2,125,943	\$1,826,209	\$299,734
Samaritan Hospital of Troy	\$2,043,049	\$494,703	\$1,548,346
St. Catherine of Siena	\$2,029,721	\$1,569,163	\$460,557
Hospital for Special Surgery	\$1,988,215	\$1,435,935	\$552,280
New York Presbyterian/Lawrence Hospital	\$1,981,111	\$955,800	\$1,025,312
Cayuga Medical Center At Ithaca	\$1,950,949	\$669,668	\$1,281,280
Roswell Park Memorial Institute	\$1,936,189	\$6,381	\$1,929,808
Northern Westchester Hospital	\$1,934,194	\$3,754,434	(\$1,820,239)
St. Francis Hospital of Roslyn	\$1,847,598	\$1,083,300	\$764,298
Hudson Valley Hospital Center	\$1,832,218	\$3,444,857	(\$1,612,639)
Chenango Memorial Hospital Inc	\$1,811,427	\$1,242,811	\$568,617
Corning Hospital	\$1,721,149	\$328,722	\$1,392,427
Olean General Hospital	\$1,595,491	\$407,962	\$1,187,529
Canton-Potsdam Hospital	\$1,589,137	\$1,004,744	\$584,393
Massena Memorial Hospital	\$1,535,390	\$359,333	\$1,176,057
Alice Hyde Memorial Hospital	\$1,511,686	\$65,359	\$1,446,327
Plainview North Shore	\$1,497,427	\$2,078,169	(\$580,742)
Geneva General Hospital	\$1,490,700	\$1,776,063	(\$285,364)
Mount Sinai Beth Israel Hospital - Kings Highway Division	\$1,487,841	\$1,373,928	\$113,913
Adirondack Medical Center	\$1,484,359	\$16,822	\$1,544,024
Womans Christian Association	\$1,466,765	\$85,406	\$1,381,359
New York Community Brooklyn	\$1,346,399	\$1,349,955	(\$3,556)
Helen Hayes Hospital	\$1,320,973	\$23,931	\$1,297,042
St. Joseph's Hospital of Elmira	\$1,308,067	\$9,365	\$1,298,702
St. James Mercy Hospital	\$1,306,636	\$1,008,633	\$298,002
Auburn Memorial Hospital	\$1,302,446	\$137,879	\$1,164,567
Albany Memorial Hospital	\$1,287,640	\$415,315	\$872,325
Aurelia Osborn Fox Memorial Hospital	\$1,280,758	\$362,224	\$918,534
United Memorial	\$1,265,904	\$1,511,196	(\$245,292)
Cortland Regional Medical Center	\$1,234,696	\$248,821	\$985,875
Ellenville Community Hospital	\$1,225,902	\$1,651,220	(\$425,319)
Memorial Hospital of Wm. F. & Gertrude F. Jones A/K/A Jones Memorial Hospital	\$1,221,896	\$793,904	\$427,991

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
Blythedale Childrens Hospital	\$1,220,704	\$0	\$1,220,704
F.F. Thompson Hospital	\$1,187,218	\$531,817	\$655,401
Northern Dutchess Hospital	\$1,139,619	\$947,816	\$191,802
Claxton Hepburn Medical Center	\$1,139,174	\$269,493	\$869,681
TLC Health Care Network	\$1,124,481	\$120,614	\$1,003,867
Kenmore Mercy Hospital	\$1,123,736	\$2,662,347	(\$1,538,611)
Wyoming County Community Hospital	\$1,112,456	\$34,107	\$1,078,349
Ira Davenport Memorial Hospital	\$1,072,761	\$26,268	\$1,046,493
Oneida Healthcare Center	\$1,041,699	\$727,892	\$313,807
Mount St. Mary's Hospital of Niagara Falls	\$960,197	\$1,077,531	(\$117,334)
Rome Memorial Hospital	\$950,751	\$305,529	\$645,221
Schuyler Hospital	\$946,463	\$203,222	\$743,240
Eastern Niagara Hospital	\$919,125	\$158,651	\$760,474
Eastern Long Island Hospital	\$880,967	\$936,464	(\$55,497)
Soldiers And Sailors Memorial Hospital of Yates County	\$820,629	\$555,599	\$265,030
Cobleskill Regional Hospital	\$797,828	\$163,058	\$634,770
Little Falls Hospital	\$787,383	\$0	\$787,384
Nicholas H. Noyes Memorial Hospital	\$763,393	\$514,518	\$248,875
Lewis County General Hospital	\$747,383	\$1,018,717	(\$271,334)
St Anthony Community Hospital	\$672,806	\$1,091,624	(\$418,818)
Community Memorial Hospital	\$669,661	\$220,863	\$448,798
Brooks Memorial Hospital	\$666,619	\$2,486	\$664,133
Tri-Town Regional Healthcare	\$650,272	\$151,170	\$499,102
Cuba Memorial Hospital	\$617,315	\$155,985	\$461,330
Carthage Area Hospital	\$593,541	\$109,987	\$483,554
Calvary Hospital	\$555,413	\$0	\$555,413
Delaware Valley Hospital	\$517,642	\$196,161	\$321,481
River Hospital	\$501,222	\$238,382	\$262,840
Clifton Springs Hospital and Clinic	\$498,172	\$182,770	\$315,402
Edward John Noble Hospital of Gouverneur	\$485,097	\$70,181	\$414,916
Catskill Regional Hospital - Herman	\$459,985	\$3,657,095	(\$3,197,110)
Burdett Care Center	\$458,049	\$5,980	\$452,069
O'Connor Hospital	\$446,790	\$48,723	\$398,067
Medina Memorial Hospital	\$431,396	\$52,873	\$378,523
University of Vermont Elizabethtown Community Hospital	\$408,220	\$21,599	\$386,621

Table 6: Amounts that hospital ICP funding exceeded spending on uninsured patients eligible for financial assistance, 2015

Hospital Name	2015 ICP payment	Uncollected amounts from uninsured patients eligible for Financial Aid, 2013	ICP payment exceeding uncollected costs for Financial Assistance-eligible patients
Moses-Ludington Hospital	\$393,768	\$93,773	\$299,995
Margaretville Memorial Hospital	\$363,202	\$277,826	\$85,376
Bertrand Chaffee Hospital	\$346,256	\$68,325	\$277,931
Westfield Memorial Hospital	\$323,914	\$238,717	\$85,197
Clifton-Fine Hospital	\$208,902	\$21,806	\$187,096
Winifred Burke Rehabilitation Center	\$134,667	\$391,703	(\$257,036)
Sunnyview Hospital and Rehabilitation Center	\$96,555	\$2,482	\$94,073
Monroe Community Hospital	\$6,116	\$0	\$6,116

Source: NYS DOH 2015 Indigent Care Pool distributions data, 2013 Institutional Cost Report Exhibit 50 data.

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