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

State of Oklahoma
Department of Health Care Authority
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Oklahoma City, Oklahoma 73105

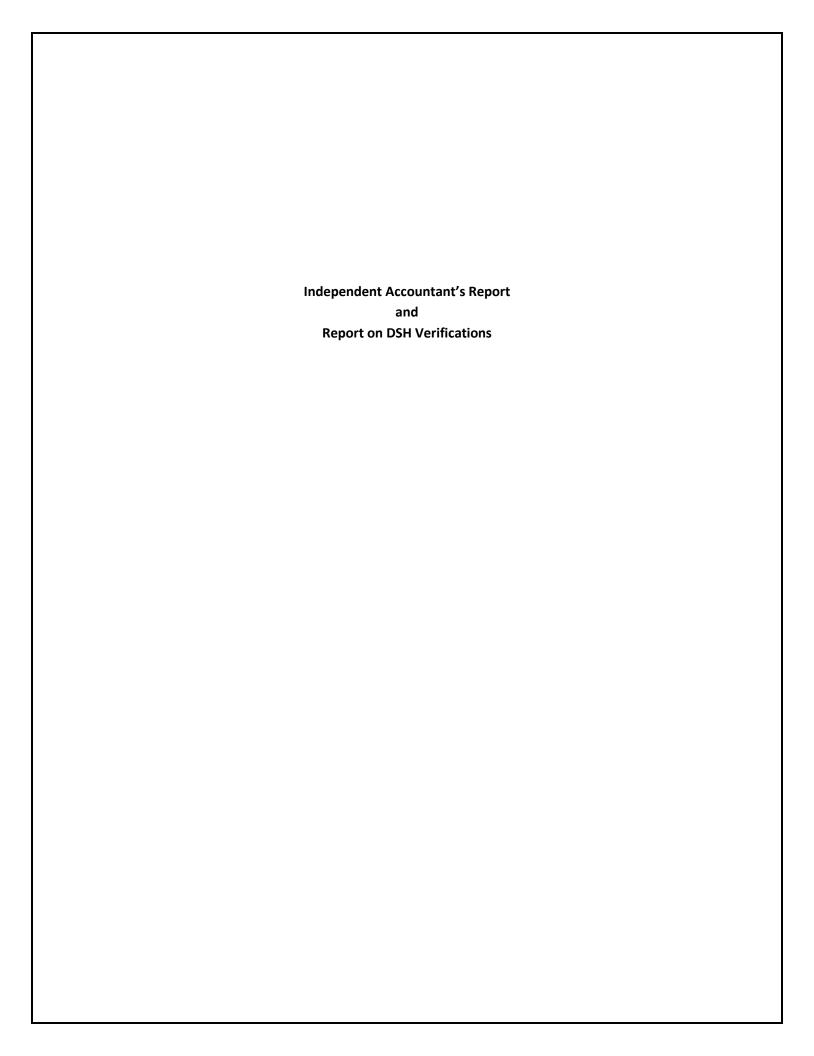
**DSH Year Ended 9/30/2018** 

Prepared by:



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Oklahoma Health Care Authority Oklahoma City, Oklahoma

#### **Independent Accountant's Report**

We have examined the state of Oklahoma's compliance with Disproportionate Share Hospitals (DSH) payment requirements listed in the Report on DSH Verifications as required by 42 CFR §455.301 and §455.304(d) for the year ended September 30, 2018. The state of Oklahoma is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA), and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States, as well as General DSH Audit and Reporting Protocol as required by 42 CFR §455.301 and §455.304(d). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the state of Oklahoma complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state of Oklahoma complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination was conducted for the purpose of forming an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements included in the Report on DSH Verifications. The Schedule of Annual Reporting Requirements provided in accordance with 42 CFR §447.299 is presented for purposes of additional analysis and is not a required part of the Report on DSH Verifications. Such information has not been subjected to the procedures applied in the examination of the Report on DSH Verifications, and accordingly, we express no opinion on it.

Our examination does not provide a legal determination on the state of Oklahoma's compliance with federal Medicaid DSH requirements.

Title 42 of the Code of Federal Regulations, section 447.299, requires that Medicaid uncompensated care cost be reported net of third-party payments, including those received from Medicare and private insurance. However, on December 31, 2018, the Centers for Medicare and Medicaid Services (CMS) issued additional guidance indicating that the regulation and additional guidance related to including Medicare and private insurance payments does not apply to hospital services prior to June 2, 2017. As such, Medicare and private insurance payments for services prior to June 2, 2017 are not included in the calculation of total uncompensated care costs presented in the Report on DSH Verifications.

In our opinion, except for the effect of the items described in the Schedule of Data Caveats Relating to the DSH Verifications, the Report on DSH Verifications presents fairly, in all material respects, the state of Oklahoma's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2018.

In accordance with Government Auditing Standards, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the state of Oklahoma's compliance with federal Medicaid DSH program requirements, as it relates to the six DSH verifications set forth in 42 CFR §455.301 and §455.304(d). We are also required to report on the findings with conclusions and recommendations. We performed our examination to express an opinion on the state of Oklahoma's compliance with federal Medicaid DSH program requirements and not for the purpose of expressing an opinion on the effectiveness of the state of Oklahoma's internal control or on compliance and other matters; accordingly we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and these findings are described in the accompanying Schedule of Data Caveats Relating to the DSH Verifications.

This report is intended solely for the information and use of the Oklahoma Health Care Authority, the State Legislature, hospitals participating in the State DSH program, and CMS as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

Myers and Stauffer LC December 10, 2021 Austin, Texas

As required by 42 CFR §455.304(d), the state of Oklahoma must provide an annual independent certified examination report verifying the following items with respect to its disproportionate share hospital (DSH) program.

Verification 1: Each hospital that qualifies for a DSH payment in the State was allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the Medicaid State plan rate year to Medicaid eligible individuals and individuals with no source of third party coverage for the services in order to reflect the total amount of claimed DSH expenditures.

<u>Findings:</u> The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 2: The DSH payments made in the Medicaid State plan rate year must be measured against the actual uncompensated care cost in that same Medicaid State plan rate year. The actual uncompensated care costs for the Medicaid State plan rate year have been calculated and compared to the DSH payments made. Uncompensated care costs for the Medicaid State plan rate year were calculated in accordance with Federal Register/Vol. 73, No. 245, December 19, 2008, Federal Register/Vol. 79, No. 232, December 3, 2014, and Federal Register/Vol. 82, No. 62, April 3, 2017.

<u>Findings:</u> The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 3: Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services they received as described in Section 1923(g) (1) (A) of the Act are eligible for inclusion in the calculation of the hospital-specific disproportionate share limit payment limit, as described in Section 1923 (g) (1) (A) of the Act.

<u>Findings:</u> The total uncompensated care costs reflected in the Report on DSH Verifications (table) reflects the uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services received.

Verification 4: For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated

care costs of furnishing inpatient hospital and outpatient hospital services to individuals with no source of third party coverage for such services.

Findings: In calculating the hospital-specific DSH limit represented in the Report on DSH Verifications (table), if a hospital had total Medicaid payments in excess of the calculated Medicaid cost, the excess was used to reduce the total uncompensated care costs.

Verification 5: Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.

> Findings: The state of Oklahoma has retained documentation of costs and payments associated with calculating the hospital-specific DSH limits contained in this report. The State retains cost data through the collection of cost reports; Medicaid expenditure data through the MMIS and other documentation; and uninsured data through the DSH payment calculations and DSH examination.

Verification 6: The information specified in verification 5 above includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g) (1) of the Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient hospital and outpatient services they received.

> Findings: Our examination identified that the information specified in the 2018 Medicaid State plan provides a description of the methodology for calculating each hospital's DSH payment but does not provide a description of the methodology for calculating hospital-specific DSH limits. Using documentation provided by the State and through discussions with OHCA personnel, we have been able to document the methodology for calculating hospital-specific DSH limits. The State relies on the Oklahoma Administrative Code for the definitions of inpatient hospital and outpatient hospital Medicaid reimbursable services when calculating the hospitalspecific DSH limits.

Oklahoma Administrative Code defines inpatient hospital services as follows:

- (a) Covered hospital inpatient services are those medically necessary services which require an inpatient stay ordinarily furnished by a hospital for the care and treatment of inpatients and which are provided under the direction of a physician or dentist in an institution approved under OAC:317:30:5-40.1(a) or (b). Claims for inpatient admissions in acute care or critical access hospitals are reimbursed the lesser of the billed charges or the Diagnosis Related Groups (DRG) amount.
- (b) Inpatient status. OHCA considers a member an inpatient when the member is admitted to the hospital and is counted in the midnight census. In situations when a member inpatient admission occurs and the member dies, is discharged following an obstetrical stay, or is transferred to another facility on the day of admission, the member is also considered an inpatient of the hospital.
  - (1) Same day admission. If a member is admitted and dies before the midnight census on the same day of admission, the member is considered an inpatient.
  - (2) Same day admission/discharge obstetrical and newborn stays. A hospital stay is considered inpatient stay when a member is admitted and delivers a baby, even when the mother and baby are discharged on the date of admission (i.e., they are not included in the midnight census). This rule applies when the mother and/or newborn are transferred to another hospital.
  - (3) Same day admission/discharges other than obstetrical and newborn stays. In the event a member is admitted as an inpatient, but is determined to not qualify for an inpatient payment based on OHCA criteria, the hospital may bill on an outpatient claim for the ancillary services provided during that time.
  - (4) Discharges and Transfers. A hospital inpatient is considered discharged from a hospital paid under the DRG-based payment system when:
    - (A) The patient is formally released from the hospital; or
    - (B) The patient dies in the hospital; or
    - (C) The patient is transferred to a hospital that is excluded from the DRG-based payment system, or transferred to a distinct part psychiatric or rehabilitation unit of the same hospital. Such instances will result in two or more claims. Effective January 1, 2007, distinct part psychiatric and rehabilitation units excluded from the Medicare Prospective Payment System (PPS) of general medical surgical hospitals will require a separate provider identification number.

Oklahoma Administrative Code defines outpatient hospital services as follows:

- (a) Hospitals providing outpatient hospital services are required to meet the same requirements that apply to OHCA contracted, non-hospital providers performing the same services. Outpatient services performed outside the hospital facility are not reimbursed as hospital outpatient services.
- (b) Covered outpatient hospital services must meet all of the criteria listed in (1) through (4) of this subsection.
  - (1) The care is directed by a physician or dentist.
  - (2) The care is medically necessary.
  - (3) The member is not an inpatient (see OAC 317:30-5-41).
  - (4) The service is provided in an approved hospital facility.
- (c) Covered outpatient hospital services are those services provided for a member who is not a hospital inpatient. A member in a hospital may be either an inpatient or an outpatient, but not both (see OAC 317:30-5-41).
- (d) In the event a member is admitted as an inpatient, but is determined to not qualify for an inpatient payment based on OHCA criteria, the hospital may bill on an outpatient claim for the ancillary services provided during that time.
- (e) Separate payment is made for prosthetic devices inserted during the course of surgery when the prosthetic devices are not integral to the procedure and are not included in the reimbursement for the procedure itself.
- (f) Physical, occupational, and speech therapy services are covered when performed in an outpatient hospital based setting. Coverage is limited to one evaluation/re-evaluation visit (unit) per discipline per calendar year and 15 visits (units) per discipline per date of service per calendar year. Claims for these services must include the appropriate revenue code(s).

#### **Notes to Findings:**

#### Treatment of Third Party Payers (TPP) in Calculating Uncompensated Care Costs (UCC)

Per the CMS bulletin released on August 18, 2020, the DSH examination has been completed based on recommended Method #2 in combination with the CMS "Additional Information of the DSH Reporting and Audit Requirements – Part 2," #21 methodology for pro-rating cost report periods to the state fiscal year. Each hospital's applicable TPP payments have been determined by pro-rating the TPP payments for the entire cost report period overlapping the state plan rate year (SPRY) to reflect the partial cost report period on or after June 2, 2017. This percentage of the cost report period occurring on or after June 2, 2017 was computed based on the number of days within the cost report period that occurred on or after June 2, 2017 divided by the total number of days within the entire cost report year. The resulting fraction was then applied to the total cost report period TPP payments. The cost report period UCC was then prorated to the SPRY. The hospital's Medicaid and uninsured costs for the entire SPRY have only been offset by the portion of the TPP payments attributed to the percentage of the overlapping cost report period on or after June 2, 2017.

#### State of Oklahoma Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

	Verification #1		Verifica	tion #2		Verification #3	Verification #4	Verification #5	Verification #6	
Hospital	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <over> Total Uncompensated Care Costs (UCC)</over>	DSH Payment Complies with the Hospital- Specific DSH Limit	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?	
AHS SOUTHCREST HOSPITAL, LLC	Yes	584,326	5,531,309	4,946,983	Yes	Yes	Yes	Yes	Yes	
ALLIANCEHEALTH DEACONESS	Yes	607,738	5,994,067	5,386,329	Yes	Yes	Yes	Yes	Yes	
ALLIANCEHEALTH DURANT	Yes	651,025	1,029,080	378,055	Yes	Yes	Yes	Yes	Yes	
BAILEY MEDICAL CENTER LLC	Yes	163,314	891,935	728,621	Yes	Yes	Yes	Yes	Yes	
CLINTON HMA LLC	Yes	164,842	1,123,877	959,035	Yes	Yes	Yes	Yes	Yes	
COMANCHE COUNTY MEMORIAL HOSPITAL	Yes	904,514	(4,286,989)	(904,514)	No	Yes	Yes	Yes	Yes	
DRUMRIGHT REGIONAL HOSPITAL	Yes	86,508	40,085	(46,423)	No	Yes	Yes	Yes	Yes	
DUNCAN REGIONAL HOSPITAL	Yes	414,962	(92,120)	(414,962)	No	Yes	Yes	Yes	Yes	
FAIRFAX COMMUNITY HOSPITAL	Yes	48,062	(46,186)	(48,062)	No	Yes	Yes	Yes	Yes	
GREAT PLAINS REGIONAL MEDICAL CENTER  HASKELL COUNTY COMMUNITY HOSPITAL	Yes	198,886	1,301,318	1,102,432 141,667	Yes	Yes	Yes	Yes	Yes Yes	
HENRYETTA MEDICAL CENTER	Yes Yes	84,588 131,676	226,255 845,295	713,619	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes	
HILLCREST HOSPITAL CLAREMORE	Yes	329,557	1,514,655	1,185,098	Yes	Yes	Yes	Yes	Yes	
HILLCREST HOSPITAL CUSHING	Yes	175,195	1,622,524	1,447,329	Yes	Yes	Yes	Yes	Yes	
HILLCREST MEDICAL CENTER	Yes	3,581,710	18,229,383	14,647,673	Yes	Yes	Yes	Yes	Yes	
INTEGRIS BAPTIST MEDICAL C	Yes	2,844,922	31,188,369	28,343,447	Yes	Yes	Yes	Yes	Yes	
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	273,061	2,533,435	2,260,374	Yes	Yes	Yes	Yes	Yes	
INTEGRIS GROVE HOSPITAL	Yes	283,065	1,031,326	748,261	Yes	Yes	Yes	Yes	Yes	
INTEGRIS HEALTH EDMOND, INC.	Yes	293,939	2,053,723	1,759,784	Yes	Yes	Yes	Yes	Yes	
INTEGRIS MIAMI HOSPITAL	Yes	329,435	1,542,350	1,212,915	Yes	Yes	Yes	Yes	Yes	
INTEGRIS SOUTHWEST MEDICAL	Yes	1,709,305	18,285,070	16,575,765	Yes	Yes	Yes	Yes	Yes	
J D MCCARTY C P CTR	Yes	404,812	68,059	(336,753)	No	Yes	Yes	Yes	Yes	
JANE PHILLIPS EP HSP	Yes	512,181	4,122,280	3,610,099	Yes	Yes	Yes	Yes	Yes	
KAY COUNTY OKLAHOMA HOSPITAL LAKESIDE WOMEN'S HOSPITAL, L.L.C.	Yes Yes	266,397 45.473	376,573 1.674.686	110,176 1.629.213	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	
MARY HURLEY HOSPITAL	Yes	19,663	203,302	1,029,213	Yes	Yes	Yes	Yes	Yes	
MCALESTER REGIONAL	Yes	226,117	(3,060,595)	(226,117)	No	Yes	Yes	Yes	Yes	
MEMORIAL HOSPITAL (STILLWELL)	Yes	166,979	(148,241)	(166,979)	No	Yes	Yes	Yes	Yes	
MEMORIAL HOSPITAL OF TEXAS COUNTY	Yes	91,597	699,870	608,273	Yes	Yes	Yes	Yes	Yes	
MERCY HEALTH CENTER	Yes	2,031,050	12,917,277	10,886,227	Yes	Yes	Yes	Yes	Yes	
MERCY HEALTH LOVE COUNTY	Yes	107,265	293,883	186,618	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL ADA, INC.	Yes	689,190	6,266,015	5,576,825	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL ARDMORE	Yes	1,044,715	3,840,751	2,796,036	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL HEALDTON INC	Yes	86,292	441,758	355,466	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL KINGFISHER, INC	Yes	111,998	717,661	605,663	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL LOGAN COUNTY	Yes	166,803	654,480	487,677	Yes	Yes	Yes	Yes	Yes	
MERCY HOSPITAL TISHOMINGO MERCY HOSPITAL WATONGA INC	Yes Yes	103,746 71,923	772,604 938,531	668,858 866,608	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	
MIDWEST REGIONAL MEDICAL	Yes	923,102	6,775,042	5,851,940	Yes	Yes	Yes	Yes	Yes	
NORMAN REGIONAL HOSPITAL	Yes	1,658,022	4,322,126	2,664,104	Yes	Yes	Yes	Yes	Yes	
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	Yes	1,419,021	2,379,207	960.186	Yes	Yes	Yes	Yes	Yes	
PRAGUE COMMUNITY HOSPITAL	Yes	48,925	94,245	45,320	Yes	Yes	Yes	Yes	Yes	
SAINT FRANCIS HOSPITAL	Yes	5,476,015	18,805,769	13,329,754	Yes	Yes	Yes	Yes	Yes	
SAINT FRANCIS HOSPITAL MUSKOGEE	Yes	1,376,684	7,284,502	5,907,818	Yes	Yes	Yes	Yes	Yes	
SAINT FRANCIS HOSPITAL SOUTH	Yes	331,938	2,440,485	2,108,547	Yes	Yes	Yes	Yes	Yes	
SEILING MUNICIPAL HOSPITAL	Yes	11,610	141,817	130,207	Yes	Yes	Yes	Yes	Yes	
SEMINOLE HMA LLC	Yes	139,019	571,099	432,080	Yes	Yes	Yes	Yes	Yes	
ST ANTHONY HSP	Yes	4,376,895	21,890,226	17,513,331	Yes	Yes	Yes	Yes	Yes	
ST JOHN MED CTR ST JOHN OWASSO	Yes Yes	3,401,608 182,437	26,108,195 766,024	22,706,587 583.587	Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	
ST JOHN OWASSO ST MARY'S REGIONAL CTR	Yes Yes	182,437 403,345	766,024 5,243,217	583,587 4,839,872	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	
UNITY HEALTH CENTER	Yes	683,329	(1,980,166)	(683,329)	No No	Yes	Yes	Yes	Yes	
WEATHERFORD HOSPITAL AUTHORITY	Yes	85,255	1,106,474	1,021,219	Yes	Yes	Yes	Yes	Yes	
WOODWARD HEALTH SYSTEM LLC	Yes	177,827	511,112	333,285	Yes	Yes	Yes	Yes	Yes	
CARL ALBERT COMM MHC	Yes	559,052	3,651,041	3,091,989	Yes	Yes	Yes	Yes	Yes	
GRIFFIN MEMORIAL HOSPITAL	Yes	1,718,960	17,732,520	16,013,560	Yes	Yes	Yes	Yes	Yes	
JIM TALIAFERRO M H C	Yes	566,736	3,643,484	3,076,748	Yes	Yes	Yes	Yes	Yes	
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	428,500	3,181,253	2,752,753	Yes	Yes	Yes	Yes	Yes	

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# State of Oklahoma Disproportionate Share Hospital (DSH) Schedule of Data Caveats Relating to the DSH Verifications For the Year Ended September 30, 2018

#### Finding 1

#### Criteria:

Section 42 CFR §455.304(b) specifies that the State must submit to CMS a DSH examination report by December 31 each year for the Medicaid State plan rate year ending during the calendar year three years prior to that date.

#### Condition:

During the course of this examination, we found that four hospitals did not make available to us supporting documentation for inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under the DSH Rule; or other payments made on behalf of the uninsured from payment adjustments under the DSH Rule.

These hospitals were found to be in bankruptcy proceedings. The uncompensated care costs for these hospitals were calculated based on services reported from state supplied MMIS claims data only.

#### Cause:

The Oklahoma Health Care Authority (OHCA), along with Myers and Stauffer LC, provides educational material to the providers on the proper completion of the DSH Survey files and required documentation to be submitted with the DSH Surveys. Four hospitals were not able to pull all Medicaid eligible claims by the date the files were requested in order to provide a DSH examination report to the OHCA in accordance with the federal rules. These hospitals were in bankruptcy proceedings subsequent to receiving the 2018 DSH payment.



#### State of Oklahoma Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2018, the 79 Fed. Reg. 71679 dated December 3, 2014, the 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. The calculated uncompensated care coasts (UCC) represent the net immompensated coast of providing inputient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare coast received in the UCC for these patient groups was calculated using Medicare coast received in the UCC for these patient groups was calculated using Medicare coast received in the UCC for these patient groups was calculated using Medicare coast received in the UCC for these patient groups was calculated using Medicare coast received in the UCC for these patient groups was calculated using Medicare coast value from the UCC for these patient groups was calculated using Medicare coast providing in groups and outpatient hospital services provided in the UCC for these patient groups was calculated using Medicare coast value from the UCC for these patient groups was calculated using Medicare coast value from the UCC for these patient groups was calculated using Medicare received. The UCC for these patient groups was calculated using Medicare and outpatient hospital services received. The UCC for these patients groups was calculated using Medicare and outpatient hospital services received. The UCC for these patients groups was calculated using Medicare and outpatient hospital services received. The UCC for these patients groups was calculated using Medicare and outpatient hospital services received. The UCC for these patients groups was calculated using Medicare and outpatient hospital services received. The UCC for these patients groups was calculated using Medicare and outpatient was calculated and outpatient hospital services for the of the UCC for these patients groups was calculated usin

A B C D E F G H I J K L M N O P Q R S T U

Hospital Name	State Estimated Hospital-Specific DSH Limit	Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental / Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs Reduced by Medicare and Private Insurance Payments (K+O)	Total In-State DSH Payments Received	Received	edicaid Provider Number	Medicare Provider Number	Total Hospital Cost
AHS SOUTHCREST HOSPITAL, LLC	3,133,163	25.81%	12.89%	1% MIUR	19,717,281	0	7,598,374	27,315,655	27,870,441	554,786	605,737	0	5,582,260	4,976,523	5,531,309	584,326	0 2004		370202	139,116,263
ALLIANCEHEALTH DEACONESS	12,435,324	26.27%	17.61%	1% MIUR	12,517,149	0	6,266,193	18,783,342	19,505,243	721,901	1,049,414		6,321,580	5,272,166	5,994,067	607,738	0 1006		370032	92,059,968
ALLIANCEHEALTH DURANT BAILEY MEDICAL CENTER LLC	5,055,921 2,595,483	42.60% 18.65%	22.47% 8.50%	1% MIUR 1% MIUR	20,730,059 3,661,027	0	7,934,597 1,280,385	28,664,656 4,941,412	25,339,147 4,932,082	(3,325,509)	790,352 593,871		5,144,941 1,495,136	4,354,589 901,265	1,029,080 891.935	651,025 163,314	0 1006		370014 370228	66,250,178 33,766,095
CUNTON HMALLC	2,595,483 4 901 979	18.65% 27.87%	8.50% 17.02%	1% MIUR 1% MIUR	2 910 022		1,280,385	4,941,412	4,932,082	(9,330)	220 370		1,495,136	901,265	1 123 877	163,314	0 2001		370228	17 177 727
COMANCHE COUNTY MEMORIAL HOSPITAL	1.630.269	30.11%	20.87%	1% MILIR	35.949.222	0	14.275.733	50.224.955	37.069.954	(13,155,001)	222,212		9.785.023	8.868.012	(4.286.989)	904.514			370056	158,797,836
DRUMRIGHT REGIONAL HOSPITAL	807,495	35.47%	14.56%	1% MIUR	1,392,287	0	624,998	2,017,285	2,057,370	40,085	0	-		0	40,085	86,508			371331	5,578,486
DUNCAN REGIONAL HOSPITAL	2,865,324	30.73%	17.25%	1% MIUR	16,247,197	0	4,674,927	20,922,124	17,611,565	(3,310,559)	448,165	0	3,666,604	3,218,439	(92,120)	414,962			370023	68,813,413
FAIRFAX COMMUNITY HOSPITAL	445,321	93.77%	11.08%	1% MIUR	961,572	0	301,254	1,262,826	1,216,640	(46,186)	0	C	0	0	(46,186)	48,062	0 2003	311270A	371318	3,168,866
GREAT PLAINS REGIONAL MEDICAL CENTER	3,000,343	22.11%	13.47%	1% MIUR	5,302,174	0	1,831,476	7,133,650	7,160,710	27,060	460,948	0	1,735,206	1,274,258	1,301,318	198,886	0 1006		370019	35,314,027
HASKELL COUNTY COMMUNITY HOSPITAL	1,997,311	72.09%	14.39%	1% MIUR	1,532,490	0	338,162	1,870,652	2,096,907	226,255	0	0		0	226,255	84,588			371335	5,071,875
HENRYETTA MEDICAL CENTER	2,338,679	29.30%	16.80%	1% MIUR	2,902,010	0	674,733	3,576,743	3,828,758	252,015	127,739	0	721,019	593,280	845,295	131,676			370183	13,203,390
HILLCREST HOSPITAL CLAREMORE	4,811,729	36.47%	19.12%	1% MIUR	8,568,891	0	3,523,894	12,092,785	11,880,643	(212,142)		C	2,114,268	1,726,797	1,514,655	329,557	0 2004		370039	41,033,257
HILLCREST HOSPITAL CUSHING HILLCREST MEDICAL CENTER	2,571,260	28.93%	23.90%	1% MIUR	3,598,244	0	1,470,644	5,068,888	5,692,994	624,106	123,655	0	1,122,073	998,418	1,622,524	175,195			370099	17,915,390
HILLCREST MEDICAL CENTER INTEGRIS BAPTIST MEDICAL C	29,377,346 8.295.727	36.79% 41.10%	19.26%	1% MIUR 1% MIUR	80,282,331 111.345.405	0	35,319,956 37.772.106	115,602,287 149.117.511	112,119,430 153,572,867	(3,482,857)	1,098,042		22,810,282	21,712,240 26.733.013	18,229,383 31,188,369	3,581,710 2,844,922	0 2000		370001 370028	404,265,115 634,417,189
INTEGRIS BAPTIST MEDICAL C INTEGRIS CANADIAN VALLEY HOSPITAL	8,295,727 2.653.458	41.10% 31.08%	15.67%	1% MIUR 1% MIUR	111,345,405	0	37,772,106	149,117,511	153,572,867	4,455,356	1,862,051		28,595,064	26,733,013	31,188,369	2,844,922	0 1008		370028 370211	634,417,189 49.907.302
INTEGRIS GROVE HOSPITAL	2,653,458 4,558,277	37.80%	20.66%	1% MIUR 1% MIUR	8,386,072 8,620,565	0	2.401.862	11,022,427	9,842,198	(1.180.229)	1,937,456		4,251,157	2,313,701	2,533,435	273,061	0 1007		370211	49,907,302 34,058,219
INTEGRIS HEALTH EDMOND, INC.	9,018,960	20.81%	12.33%	1% MIUR	5,485,500	0	1,735,680	7,221,180	7,445,724	224,544	444,903	Č	2,274,082	1,829,179	2,053,723	293,939			370236	50,537,686
INTEGRIS MIAMI HOSPITAL	4.710.891	39.81%	22.30%	1% MIUR	9.053.546	0	2.472.273	11.525.819	11,236,039	(289.780)	276.530	0	2.108.660	1.832.130	1.542.350	329,435	0 1006		370004	31.715.872
INTEGRIS SOUTHWEST MEDICAL	17,137,672	31.67%	23.59%	1% MIUR	47,417,395	0	14,766,524	62,183,919	61,016,645	(1,167,274)	862,685	0	20,315,029	19,452,344	18,285,070	1,709,305			370106	205,743,321
J D MCCARTY C P CTR	587,025	93.28%	100.00%	1% MIUR	11,535,317	0	3,816,424	15,351,741	15,419,800	68,059	0	0		0	68,059	404,812	0 1007	700670A	373300	16,713,391
JANE PHILLIPS EP HSP	7,400,273	15.80%	17.51%	1% MIUR	11,729,122	451,849	3,949,358	16,130,329	14,873,819	(1,256,510)	1,198,879	C	6,577,669	5,378,790	4,122,280	512,181	0 1006	699490A	370018	94,627,134
KAY COUNTY OKLAHOMA HOSPITAL	4,291,184	40.42%	19.67%	1% MIUR	9,561,953	0	3,894,466	13,456,419	12,195,436	(1,260,983)	641,259	0	2,278,815	1,637,556	376,573	266,397	0 1006	699420A	370006	42,406,269
LAKESIDE WOMEN'S HOSPITAL, L.L.C.	699,677	27.52%	6.60%	1% MIUR	1,854,333	0	0	1,854,333	3,506,941	1,652,608	89,739	0	111,817	22,078	1,674,686	45,473	0 1007		370199	21,823,263
MARY HURLEY HOSPITAL	84,632	34.51%	9.60%	1% MIUR	1,862,777	0	55,612	1,918,389	1,973,989	55,600	33,310	C	181,012	147,702	203,302	19,663	0 1007		371319	5,089,683
MCALESTER REGIONAL	226,117	28.84%	29.05%	1% MIUR	13,396,831	0	6,689,489	20,086,320	14,083,314	(6,003,006)		C	3,607,568	2,942,411	(3,060,595)	226,117	0 1007		370034	55,779,204
MEMORIAL HOSPITAL (STILLWELL)	3,383,077	46.24%	26.36%	1% MIUR	4,638,573	0	1,494,494	6,133,067	5,866,879	(266,188)	27,618	0	145,565	117,947	(148,241)	166,979			370178	13,116,968
MEMORIAL HOSPITAL OF TEXAS COUNTY MERCY HEALTH CENTER	1,526,385 24.765.956	52.30% 29.51%	22.12% 12.77%	1% MIUR 1% MIUR	1,771,782 51.160.700	35.547	899,808 17.821.537	2,671,590 69.017.784	2,897,383 69.144.565	225,793 126.781	312,493 1.967.543		786,570 14.758.039	474,077 12.790.496	699,870 12.917.277	91,597 2.031.050	0 1006		371340 370013	10,022,643 379.977.487
MERCY HEALTH LOVE COUNTY	1 288 455	29.51%	16 98%	1% MIUR 1% MIUR	961 792	35,547	17,821,537 852 935	1 814 727	1 300 626	(514 101)	1,967,543		14,758,039	12,790,496	293.883	2,031,050	0 1006		370013	5 191 880
MERCY HOSPITAL ADA INC	17,791,832	51.10%	19.85%	1% MIUR	19,946,236	3.068	5,325,602	25,274,906	27.360.025	2,085,119	806,011		4.986.907	4.180.896	6.266.015	689.190	0 2005		371300	83,142,754
MERCY HOSPITAL ARDMORE	10,330,867	31.89%	17.89%	1% MIUR	27,810,913	32,979	8,520,162	36.364.054	32,276,942	(4,087,112)		-	8.744.127	7,927,863	3.840.751	1,044,715			370047	119.317.175
MERCY HOSPITAL HEALDTON INC	1,388,349	21.85%	14.53%	1% MIUR	693,820	421	384,569	1,078,810	992,823	(85,987)		0	552,926	527,745	441,758	86,292		226190A	371310	3,258,339
MERCY HOSPITAL KINGFISHER, INC	2,049,422	16.15%	5.36%	1% MIUR	1,328,208	405	497,874	1,826,487	1,819,151	(7,336)	127,604	0	852,601	724,997	717,661	111,998	0 2005	5218108	371313	10,283,270
MERCY HOSPITAL LOGAN COUNTY	2,293,571	37.05%	11.87%	1% MIUR	2,785,637	1,793	971,800	3,759,230	3,294,217	(465,013)	166,380	0	1,285,873	1,119,493	654,480	166,803	0 2004	425410C	371317	10,937,196
MERCY HOSPITAL TISHOMINGO	1,108,776	41.75%	15.39%	1% MIUR	1,781,880	781	647,235	2,429,896	2,399,163	(30,733)	37,909	0	841,246	803,337	772,604	103,746	0 2003	3184408	371304	5,735,046
MERCY HOSPITAL WATONGA INC	808,379	17.26%	19.34%	1% MIUR	972,319	1,224	432,714	1,406,257	1,389,830	(16,427)		0	1,021,503	954,958	938,531	71,923	0 2004		371302	5,797,971
MIDWEST REGIONAL MEDICAL	17,103,251	32.01%	20.45%	1% MIUR	22,979,353	0	8,141,462	31,120,815	29,703,877	(1,416,938)		C	8,892,885	8,191,980	6,775,042	923,102			370094	99,691,733
NORMAN REGIONAL HOSPITAL	4,922,975	27.75%	14.22%	1% MIUR	50,623,348	0	20,796,611	71,419,959	64,487,262	(6,932,697)			14,977,075	11,254,823	4,322,126	1,658,022			370008	298,434,835
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	5,115,413	42.48%	44.28%	1% MIUR 1% MIUR	32,016,833	0	30,785,276	62,802,109	48,047,085	(14,755,024)	310,134	0	17,444,365	17,134,231	2,379,207	1,419,021	0 2002		370078	115,648,421
PRAGUE COMMUNITY HOSPITAL SAINT FRANCIS HOSPITAL	638,984 32,440,086	29.17% 28.93%	14.07%	1% MIUR 1% MIUR	739,271 124,292,734		388,465 62,738,721	1,127,736	1,221,981 161,839,859	94,245 (25.191.596)	3 157 688		47 155 053	43 997 365	94,245 18.805.769	48,925 5,476,015	0 2002		371301 370091	4,053,629 705,513,951
SAINT FRANCIS HOSPITAL SAINT FRANCIS HOSPITAL MUSKOGEE	17,051,263	28.93%	21.16%	1% MIUR	31,802,450		9,492,216	41,294,666	41,395,914	(25,191,596)	3,157,688		7,524,787	7,183,254	7,284,502	1,376,684			370091	114,952,767
SAINT FRANCIS HOSPITAL MUSICOGEE	3 790 889	24 91%	12 77%	196 MILIR	9.886.583	0	3,890,609	13 777 192	12 745 642	(1.031.550)	728 697		4 200 732	3,472,035	2,440,485	331.938	0 2000		370023	70.824.827
SEILING MUNICIPAL HOSPITAL	144,318	30.41%	7.61%	1% MIUR	377,232	0	122,387	499,619	486,786	(12,833)	43.976	0	198,626	154,650	141,817	11,610			371332	2.929.075
SEMINOLE HMA LLC	2,592,871	32.96%	19.89%	1% MIUR	3,607,947	0	834,489	4,442,436	4,015,186	(427,250)		-	1,137,916	998,349	571,099	139,019	0 2001		370229	11,325,310
ST ANTHONY HSP	48,481,913	40.25%	22.00%	1% MIUR	74,455,657	0	33,746,874	108,202,531	103,393,561	(4,808,970)		C	28,259,776	26,699,196	21,890,226	4,376,895	0 1006	699540A	370037	454,752,270
ST JOHN MED CTR	31,206,782	21.89%	19.93%	1% MIUR	67,494,218	205,543	28,651,254	96,351,015	87,412,590	(8,938,425)	2,713,672	0	37,760,292	35,046,620	26,108,195	3,401,608	0 1006	699400A	370114	490,029,005
OZZAWO NHOL TZ	3,079,209	17.62%	15.60%	1% MIUR	2,149,261	1,694	1,638,430	3,789,385	3,275,600	(513,785)	609,693	0	1,889,502	1,279,809	766,024	182,437	0 2001		370227	26,729,131
ST MARY'S REGIONAL CTR	7,487,807	17.14%	6.64%	1% MIUR	8,798,735	3,230	2,435,758	11,237,723	12,279,034	1,041,311	488,989	0	4,690,895	4,201,906	5,243,217	403,345			370026	80,363,320
UNITY HEALTH CENTER	9,226,581	31.61%	23.21%	1% MIUR	15,498,968	0	5,022,625	20,521,593	15,188,349	(5,333,244)	351,011	0	3,704,089	3,353,078	(1,980,166)	683,329			370149	82,374,401
WEATHERFORD HOSPITAL AUTHORITY	988,844	25.11%	8.05%	1% MIUR	1,073,875	0	295,671	1,369,546	1,921,062	551,516	413,882	0	968,840	554,958	1,106,474	85,255			371323	14,123,453
WOODWARD HEALTH SYSTEM LLC	2,655,493	41.70%	12.02%	1% MIUR	4,795,537	0	1,789,346	6,584,883	6,179,317	(405,566)	516,288	C	1,432,966	916,678	511,112	177,827	0 2000	019120A	370002	24,477,750
Institutes for Mental Disease																				
CARL ALBERT COMM MHC	3,249,424	56.90%	76.26%	1% MIUR	52,475	0	0	52,475	2,850,311	2,797,836	0	0	853,205	853,205	3,651,041	559,052	0 1007	700640C	374006	10,734,478
GRIFFIN MEMORIAL HOSPITAL	14,966,092	87.15%	100.00%	1% MIUR	307,320	0	0	307,320	17,872,471	17,565,151	31,434	C	198,803	167,369	17,732,520	1,718,960	0 1006	690030B	374000	20,523,563
JIM TALIAFERRO M H C	3,958,465	55.30%	79.52%	1% MIUR	33,127	0	0	33,127	2,587,544	2,554,417	0	0	1,089,067	1,089,067	3,643,484	566,736	0 1007	700660B	374008	9,605,825
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	3,206,163	73.61%	77.68%	1% MIUR	31,117	0	0	31,117	2,904,579	2,873,462	0	0	307,791	307,791	3,181,253	428,500	0 1007	7040808	374001	7,511,052





To Whom it May Concern:

Myers and Stauffer LC declares it is independent of the state of Oklahoma and its DSH hospitals for the Medicaid state plan rate year ending September 30, 2018.

Myers and Stauffer LC

Myers and Stauffer LC

December 10, 2021 Austin, Texas