

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

**State of Oklahoma  
Department of Health Care Authority  
4345 N. Lincoln Boulevard  
Oklahoma City, Oklahoma 73105**

**DSH Year Ended September 30, 2019**

**Prepared by:**



**MYERS AND  
STAUFFER<sub>LC</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report  
and  
Report on DSH Verifications**



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, 2019. 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 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 qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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.

In our opinion, except for the possible 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, 2019.

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); and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the state of Oklahoma's compliance with federal Medicaid DSH program requirements. 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 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 (OHCA), 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 15, 2022  
Austin, Texas

State of Oklahoma Disproportionate Share Hospital (DSH)

Report on DSH Verifications

For the Year Ended September 30, 2019

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.

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

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

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

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

Findings: The total uncompensated care costs reflected in the Report on DSH Verifications (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

State of Oklahoma Disproportionate Share Hospital (DSH)

Report on DSH Verifications

For the Year Ended September 30, 2019

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 (UCC).

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 Medicaid Management Information System (MMIS) and other documentation; and uninsured data through the DSH payment calculations and DSH examination.

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

Findings: The documentation retained related to the calculation of the hospital-specific DSH limits contained in this report includes a description of the methodology used to calculate each hospital's DSH limit under Section 1923(g)(1) of the Act. For DSH payment purposes, the state defines the hospitals' payment limits in accordance with its state plan. For purposes of this examination, the state defines the hospitals' payment limits in accordance with 42 CFR §455.304.

State of Oklahoma  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2019

Hospital	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	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?
AHS SOUTHCREST HOSPITAL, LLC	Yes	676,512	2,918,798	2,242,286	Yes	Yes	Yes	Yes
ALLIANCEHEALTH DURANT	Yes	602,885	1,756,130	1,153,245	Yes	Yes	Yes	Yes
ARBUCKLE MEM HSP	Yes	89,682	696,177	606,495	Yes	Yes	Yes	Yes
ATOKA MEMORIAL HOSPITAL	Yes	72,063	1,039,188	967,125	Yes	Yes	Yes	Yes
BAILEY MEDICAL CENTER LLC	Yes	158,764	640,181	481,417	Yes	Yes	Yes	Yes
CLINTON HMA LLC	Yes	166,680	678,538	511,858	Yes	Yes	Yes	Yes
COMANCHE COUNTY MEMORIAL HOSPITAL	Yes	904,570	(365,200)	(904,570)	No	Yes	Yes	Yes
DRUMRIGHT REGIONAL HOSPITAL	Yes	110,686	4,814	(105,872)	No	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	485,662	152,938	(332,724)	No	Yes	Yes	Yes
EASTERN OKLAHOMA MEDICAL CENTER	Yes	106,154	280,323	174,169	Yes	Yes	Yes	Yes
FAIRFAX COMMUNITY HOSPITAL	Yes	24,937	(169,854)	(24,937)	No	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	218,393	969,309	750,916	Yes	Yes	Yes	Yes
HASKELL COUNTY COMMUNITY HOSPITAL	Yes	50,276	(50,280)	(50,276)	No	Yes	Yes	Yes
HENRYETTA MEDICAL CENTER	Yes	136,347	(122,743)	(136,347)	No	Yes	Yes	Yes
HILLCREST HOSPITAL CLAREMORE	Yes	329,052	527,436	198,384	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL CUSHING	Yes	174,926	1,496,866	1,321,940	Yes	Yes	Yes	Yes
HILLCREST MEDICAL CENTER	Yes	3,544,305	15,040,651	11,496,346	Yes	Yes	Yes	Yes
HOLDENVILLE GENERAL HOSPITAL	Yes	65,190	203,487	138,297	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL C	Yes	3,976,032	31,204,462	27,228,430	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	320,440	2,601,260	2,280,820	Yes	Yes	Yes	Yes
INTEGRIS GROVE HOSPITAL	Yes	296,282	2,296,610	2,000,328	Yes	Yes	Yes	Yes
INTEGRIS HEALTH EDMOND, INC.	Yes	255,593	2,546,947	2,291,354	Yes	Yes	Yes	Yes
INTEGRIS MIAMI HOSPITAL	Yes	287,793	3,551,590	3,263,797	Yes	Yes	Yes	Yes
INTEGRIS SOUTHWEST MEDICAL	Yes	1,607,952	16,626,618	15,018,666	Yes	Yes	Yes	Yes
JACKSON CO MEM HSP	Yes	309,656	1,305,812	829,359	Yes	Yes	Yes	Yes
JANE PHILLIPS EP HSP	Yes	535,551	1,075,280	765,624	Yes	Yes	Yes	Yes
J D MCCARTY C P CTR	Yes	476,453	4,133,462	3,597,911	Yes	Yes	Yes	Yes
KAY COUNTY OKLAHOMA HOSPITAL	Yes	222,984	544,513	321,529	Yes	Yes	Yes	Yes
LAKESIDE WOMEN'S HOSPITAL, L.L.C.	Yes	47,532	1,370,891	1,323,359	Yes	Yes	Yes	Yes
MANGUM REGIONAL MEDICAL CENTER	Yes	30,554	526,139	495,585	Yes	Yes	Yes	Yes
MARY HURLEY HOSPITAL	Yes	17,111	129,884	112,773	Yes	Yes	Yes	Yes
MEMORIAL HOSPITAL (STILLWELL)	Yes	179,429	(598,240)	(179,429)	No	Yes	Yes	Yes
MERCY HEALTH CENTER	Yes	1,883,340	11,592,851	9,709,511	Yes	Yes	Yes	Yes
MERCY HEALTH LOVE COUNTY	Yes	103,233	117,521	14,288	Yes	Yes	Yes	Yes
MERCY HOSPITAL ADA, INC.	Yes	704,419	4,318,184	3,613,765	Yes	Yes	Yes	Yes
MERCY HOSPITAL ARDMORE	Yes	1,004,659	5,225,970	4,221,311	Yes	Yes	Yes	Yes
MERCY HOSPITAL HEALDTON INC	Yes	62,136	531,108	468,972	Yes	Yes	Yes	Yes
MERCY HOSPITAL KINGFISHER, INC	Yes	78,179	914,098	835,919	Yes	Yes	Yes	Yes
MERCY HOSPITAL LOGAN COUNTY	Yes	158,906	808,573	649,667	Yes	Yes	Yes	Yes
MERCY HOSPITAL TISHOMINGO	Yes	99,572	915,867	816,295	Yes	Yes	Yes	Yes
MERCY HOSPITAL WATONGA INC	Yes	73,053	935,803	862,750	Yes	Yes	Yes	Yes
MIDWEST REGIONAL MEDICAL	Yes	1,018,215	8,488,673	7,470,458	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	1,700,829	1,900,298	199,469	Yes	Yes	Yes	Yes
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	Yes	1,478,362	3,553,926	2,075,564	Yes	Yes	Yes	Yes
PRAGUE COMMUNITY HOSPITAL	Yes	42,536	(150,854)	(42,536)	No	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	5,531,253	21,671,911	16,140,658	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL MUSKOGEE	Yes	969,247	3,279,096	2,309,849	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL SOUTH	Yes	373,875	2,819,901	2,446,026	Yes	Yes	Yes	Yes
SEILING MUNICIPAL HOSPITAL	Yes	30,584	153,991	123,407	Yes	Yes	Yes	Yes
SEMINOLE HMA LLC	Yes	133,801	169,164	35,363	Yes	Yes	Yes	Yes
ST ANTHONY HSP	Yes	3,920,075	27,099,514	23,179,439	Yes	Yes	Yes	Yes
ST ANTHONY SHAWNEE HOSPITAL	Yes	681,354	(746,087)	(681,354)	No	Yes	Yes	Yes
ST JOHN MED CTR	Yes	3,323,178	27,377,077	24,053,899	Yes	Yes	Yes	Yes
ST JOHN OWASSO	Yes	190,411	892,935	702,524	Yes	Yes	Yes	Yes
ST MARY'S REGIONAL CTR	Yes	404,157	4,411,480	4,007,323	Yes	Yes	Yes	Yes
WEATHERFORD HOSPITAL AUTHORITY	Yes	92,164	1,438,023	1,345,859	Yes	Yes	Yes	Yes
WOODWARD HEALTH SYSTEM LLC	Yes	163,879	707,185	543,306	Yes	Yes	Yes	Yes
CARL ALBERT COMM MHC	Yes	557,181	3,249,444	2,692,263	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	1,796,189	14,074,674	12,278,485	Yes	Yes	Yes	Yes
JIM TALIAFERRO M H C	Yes	564,213	3,408,904	2,844,691	Yes	Yes	Yes	Yes
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	355,665	4,808,524	4,452,859	Yes	Yes	Yes	Yes

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 the Centers for Medicare & Medicaid Services (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.



State of Oklahoma Disproportionate Share Hospital (DSH)  
Schedule of Data Caveats Relating to the DSH Verifications  
For the Year Ended September 30, 2019

**Finding I**

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.

The uncompensated care costs for these hospitals were calculated based on services reported from state-provided MMIS claims data only.

Cause:

The four hospitals were in bankruptcy proceedings subsequent to receiving the 2019 DSH payment and were not able to provide Medicaid-eligible and uninsured claims data prior to issuance of the DSH examination report to the OHCA in accordance with the federal rules.

Effect or Potential Effect:

The four hospitals were in bankruptcy and did not submit all data requested for the 2019 DSH year. The uncompensated care cost was calculated using cost report data and Medicaid data received from the state-provided MMIS. The hospital's uncompensated care cost may be misstated as a result.

Recommendation:

We recommend that the OHCA further educate hospitals that apply for and receive DSH payments that the hospital is responsible for completing all documentation and responding to all request for data related to the DSH examination. The OHCA should ensure that they are in compliance with 42 CFR §433.318, Overpayments involving providers who are bankrupt or out of business.

Management Comments:

The OHCA agrees to the finding and chose not to provide a response.

State of Oklahoma Disproportionate Share Hospital (DSH)  
Schedule of Data Caveats Relating to the DSH Verifications  
For the Year Ended September 30, 2019

**Finding 2**

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 one hospital 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.

The hospital was found to be in business, had the capability to comply with the examination, but did not submit documentation or a completed survey. The uncompensated care costs for this hospital was calculated based on services reported from state-supplied MMIS claims data.

Cause:

The hospital found it difficult to meet the timeliness necessary to provide a DSH examination report to the OHCA in accordance with the federal rules. The hospital was not able to provide all Medicaid-eligible claims and uninsured claims data prior to issuance of the DSH examination report to the OHCA in accordance with the federal rules. The 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.

Effect or Potential Effect:

Hospitals were requested to report other Medicaid-eligible claims where Medicaid did not pay and where private insurance or Medicare may or may not have paid on the claim, as well as uninsured claims. Medicaid-eligible patient services for which Medicaid was not billed and did not have any cost-sharing are likely not included in the state's MMIS data. Additionally, the uninsured claims are not being captured in the UCC calculation. The hospital's uncompensated care cost may be misstated as a result.

Recommendation:

We recommend that the OHCA further educate hospitals that apply for and receive DSH payments that the hospital is responsible for completing all documentation and responding to all request for data related to the DSH examination.

Management Comments:

The OHCA agrees to the finding and chose not to provide a response.

## **Schedule of Annual Reporting Requirements**

State of Oklahoma  
Schedule of Annual Reporting Requirements (Table)  
For the Medicaid State Plan Rate Year Ended September 30, 2019

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, 2008, the 79 Fed. Reg. 71679 dated December 3, 2014, and the 82 Fed. Reg. 16114 dated April 3, 2017. The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report, Medicaid paid claims summaries, and hospital-provided data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-overers, Managed Care Medicaid primary, Managed Care Medicaid cross-overers, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The cost of services for each of these payment categories was calculated using the appropriate per diem or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

Hospital Name	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
AHS SOUTHWEST HOSPITAL, LLC	10,141,941	24.23%	12.07%	1% MUR	22,777,612	0	8,081,871	30,859,483	28,745,659	28,745,659	(2,113,824)	682,602	0	5,715,224	5,032,622	2,618,798	676,512	0	20049320A	37002	151,680,467
ALLIANCE HEALTH DURANT	6,294,963	39.74%	25.35%	1% MUR	20,865,249	0	7,438,674	28,303,923	25,545,110	(2,758,772)	905,140	0	5,420,042	4,514,902	1,756,130	60,885	0	100696610B	37004	68,939,291	
ARBuckle MEM HSP	1,606,919	11.08%	18.87%	1% MUR	1,124,122	0	239,534	1,363,566	1,445,352	81,696	158,830	0	773,311	614,481	696,177	89,682	0	100700790A	37128	8,702,883	
ATOKA MEMORIAL HOSPITAL	94,345	46.20%	11.59%	1% MUR	1,278,872	0	537,295	1,816,167	2,102,151	285,984	55,936	0	899,130	753,204	1,039,188	72,063	0	100020850D	37180	6,665,279	
BAILEY MEMORIAL HOSPITAL	2,483,663	17.01%	8.73%	1% MUR	3,799,235	0	1,114,891	4,914,126	4,479,504	(455,122)	345,122	0	1,440,425	1,095,303	640,181	158,764	0	200102450A	37028	36,139,401	
CLINTON HMA LLC	2,770,248	25.88%	16.82%	1% MUR	3,061,799	0	1,528,272	4,590,071	4,479,942	(110,579)	219,575	0	1,008,692	789,117	678,538	160,680	0	100700010G	37029	18,784,314	
COMANCHE COUNTY MEMORIAL HOSPITAL	1,948,266	28.74%	20.39%	1% MUR	36,256,193	0	13,365,006	49,621,199	38,907,223	(10,713,976)	982,742	0	11,331,518	10,348,776	(865,200)	90,742	0	100749570S	37056	168,800,572	
DURHAMPTON REGIONAL HOSPITAL	1,260,196	12.29%	7.62%	1% MUR	561,166	0	405,561	966,727	971,541	4,814	0	0	0	0	4,814	110,686	0	20025940A	37131	6,734,360	
DUNCAN REGIONAL HOSPITAL	3,046,214	31.87%	17.88%	1% MUR	16,592,517	0	4,508,138	21,100,665	18,086,399	(3,015,366)	668,023	0	8,936,317	3,168,294	152,938	485,662	0	100700110A	37023	70,447,303	
EASTERN OKLAHOMA MEDICAL CENTER	1,764,679	40.25%	29.21%	1% MUR	4,125,051	0	2,134,776	6,259,827	5,702,125	(557,702)	94,012	0	3,327,077	838,025	280,123	106,154	0	200205900A	37137	18,338,668	
FAIRFAX COMMUNITY HOSPITAL	278,558	31.07%	0.00%	1% MUR	334,874	0	236,202	571,076	401,222	(169,854)	0	0	0	0	(169,854)	24,937	0	200311270A	37118	2,417,513	
GREAT PLAINS REGIONAL MEDICAL CENTER	2,474,886	22.37%	12.34%	1% MUR	6,223,889	0	1,870,289	8,094,178	7,616,182	(477,996)	520,130	0	1,967,435	1,447,305	969,309	218,393	0	100699410A	37019	36,757,889	
HASKELL COUNTY COMMUNITY HOSPITAL	626,939	28.34%	10.29%	1% MUR	612,164	0	359,379	871,443	821,163	(50,280)	0	0	0	0	(50,280)	50,276	0	200311370A	37135	4,100,886	
HENRYETTA MEDICAL CENTER	1,989,407	18.18%	17.52%	1% MUR	2,717,988	0	686,938	3,404,926	2,874,562	(530,574)	130,526	0	528,357	407,831	(122,743)	136,447	0	200045300C	37083	11,860,020	
HILLCREST HOSPITAL CLAREMORE	4,198,059	30.50%	16.86%	1% MUR	8,285,183	0	3,487,127	11,772,310	10,435,235	(1,339,075)	347,823	0	2,214,334	1,866,511	527,436	329,052	0	200439500A	37039	43,787,238	
HILLCREST HOSPITAL CUSHING	2,006,663	22.68%	26.52%	1% MUR	3,356,959	0	1,208,804	4,565,763	4,184,973	249,210	103,539	0	1,351,195	1,247,656	1,496,866	174,926	0	20004190A	37099	15,356,002	
HILLCREST MEDICAL CENTER	29,254,628	36.66%	18.21%	1% MUR	83,115,278	0	36,381,941	119,497,219	114,660,486	(4,836,733)	1,414,803	0	21,292,187	19,877,384	15,040,651	5,544,306	0	200044210A	37001	423,252,853	
HINDENVILLE GENERAL HOSPITAL	120,822	48.17%	15.34%	1% MUR	1,557,557	0	760,454	2,318,011	2,115,172	(202,839)	82,976	0	489,302	406,326	203,487	65,190	0	200539880B	37121	6,379,841	
INTEGRIS BAPTIST MEDICAL C	33,621,467	39.97%	16.97%	1% MUR	118,594,313	0	46,668,591	162,262,904	161,657,932	(3,604,972)	2,440,525	0	37,249,959	34,809,434	31,204,462	3,976,032	0	100806400C	37028	708,769,020	
INTEGRIS CANADIAN VALLEY HOSPITAL	3,146,060	30.24%	17.74%	1% MUR	9,204,392	0	3,418,538	12,622,930	12,704,271	81,341	1,811,725	0	4,933,644	2,519,919	2,601,260	320,440	0	100700610A	37011	53,277,036	
INTEGRIS GROVE HOSPITAL	4,372,223	37.56%	19.48%	1% MUR	8,528,588	0	2,457,264	10,985,852	10,872,024	(158,288)	316,872	0	2,772,310	2,455,438	2,296,610	296,282	0	100699700A	37013	35,412,639	
INTEGRIS HEALTH EDMOND, INC.	5,336,322	20.25%	13.65%	1% MUR	5,448,016	0	2,018,060	7,466,076	7,086,298	(379,782)	540,035	0	2,805,000	2,355,065	2,546,947	255,558	0	200405550A	37026	54,160,426	
INTEGRIS MIAMI HOSPITAL	1,820,523	42.07%	23.81%	1% MUR	9,031,957	0	2,353,563	11,385,520	12,479,531	1,234,011	501,668	0	2,819,247	2,317,579	2,857,590	287,793	0	10069940A	37004	33,525,491	
INTEGRIS SOUTHWEST MEDICAL C	16,023,878	31.34%	25.45%	1% MUR	48,891,911	0	15,554,080	64,445,991	59,588,551	(4,859,440)	955,242	0	22,441,260	21,486,018	16,626,618	1,607,952	0	100700200A	37006	204,368,692	
J & M MCCARTHY C PCTR	6,997,602	94.14%	100.00%	1% MUR	11,851,989	0	3,816,424	15,668,413	16,974,225	1,305,812	0	0	0	0	1,305,812	476,453	0	100700670A	37300	18,187,092	
JACKSON CO MEM HSP	1,512,985	28.64%	15.79%	1% MUR	7,485,572	0	2,942,604	10,428,176	9,763,489	(664,687)	463,808	0	2,203,775	1,739,967	1,075,280	309,656	0	100699350A	37002	42,614,408	
JANE PHILLIPS EP HSP	7,062,609	18.39%	14.77%	1% MUR	11,610,010	350,221	3,850,654	15,810,885	15,147,601	(663,284)	979,907	0	5,776,653	4,796,746	4,133,462	535,551	0	10069900A	37018	93,987,005	
KAY COUNTY OKLAHOMA HOSPITAL	222,984	36.09%	18.65%	1% MUR	9,031,985	0	2,754,087	12,786,072	11,759,106	(1,026,966)	702,456	0	2,273,935	1,571,479	544,513	222,984	0	10069940A	37006	43,313,901	
LAKEOSIDE WOMEN'S HOSPITAL, L.L.C.	1,378,178	28.89%	6.84%	1% MUR	1,866,450	0	0	1,866,450	3,282,102	1,415,652	191,551	0	146,790	(44,761)	1,370,891	47,532	0	100745350B	37019	22,521,821	
MANGUM REGIONAL MEDICAL CENTER	960,597	29.34%	6.13%	1% MUR	649,502	0	360,071	1,009,573	1,011,108	1,535	12,704	0	537,308	524,604	526,139	30,554	0	200746830B	37130	6,249,660	
MARY HURLEY HOSPITAL	17,112	35.41%	6.60%	1% MUR	1,585,018	0	21,073	1,606,091	1,690,680	84,589	8,543	0	53,838	45,295	129,884	17,112	0	100776550A	37119	4,842,294	
MEMORIAL HOSPITAL (STILLWELL)	4,276,603	66.01%	25.89%	1% MUR	5,761,044	0	1,392,389	7,153,433	6,296,189	(857,244)	81,953	0	431,947	349,994	(688,240)	174,429	0	100700010A	37018	13,290,046	
MERCY HEALTH CENTER	6,487,043	28.46%	13.17%	1% MUR	50,315,832	47,796	19,629,893	69,993,521	68,427,570	(1,565,951)	1,967,659	0	15,126,461	13,158,802	11,592,851	1,883,340	0	100699390A	37003	412,488,154	
MERCY HEALTH LOWE COUNTY	1,451,222	37.14%	15.38%	1% MUR	1,061,723	0	837,315	1,899,038	1,404,541	(494,497)	15,203	0	663,221	612,018	1,023,233	103,233	0	10069960A	37106	4,976,516	
MERCY HOSPITAL ADA, INC.	7,899,077	41.41%	22.28%	1% MUR	18,942,363	5,228	5,385,781	24,333,572	24,330,869	(22,503)	765,622	0	5,106,309	4,340,687	4,318,184	704,419	0	200509290A	37020	83,228,940	
MERCY HOSPITAL ANDREWS	6,828,169	31.11%	19.83%	1% MUR	28,075,300	12,149	8,312,480	36,399,929	32,474,745	(3,925,184)	675,263	0	9,826,417	9,151,514	5,225,970	1,004,659	0	100026300C	37047	124,681,391	
MERCY HOSPITAL HEALDON INC	1,082,058	19.23%	15.36%	1% MUR	626,718	279	373,764	1,000,761	968,834	(31,927)	17,971	0	581,006	563,035	531,108	62,136	0	200221690A	37130	3,244,552	
MERCY HOSPITAL KINGFISHER, INC	884,712	18.24%	10.38%	1% MUR	1,451,767	1,406	401,586	1,854,759	1,952,181	97,422	142,943	0	959,619	816,676	914,098	107,749	0	200221810B	37113	10,724,493	
MERCY HOSPITAL LOGAN COUNTY	1,604,844	37.27%	18.75%	1% MUR	2,690,970	665	811,663	3,503,280	3,125,917	(377,363)	157,885	0	1,181,469	1,023,764	808,573	158,906	0	200425410C	37117	10,827,039	
MERCY HOSPITAL TISHOMINGO	1,242,337	44.02%	23.93%	1% MUR	1,543,691	79	658,640	2,202,410	2,255,796	53,385	24,516	0	886,998	862,482	915,867	99,572	0	200318480B	37104	5,486,375	
MERCY HOSPITAL WATONGA INC	940,821	24.21%	21.68%	1% MUR	999,349	390	391,864	1,391,403	1,359,351	(32,052)	49,639	0	1,038,494	968,855	938,903	71,053	0	200490010A	37102	5,697,759	
MIDWEST REGIONAL MEDICAL	18,415,083	33.06%	22.81%	1% MUR	20,913,236	0	8,921,128	29,834,464	29,765,362	(69,102)	680,888	0	9,238,663								

## **Independence Declaration**



**MYERS AND  
STAUFFER** LC  
CERTIFIED PUBLIC ACCOUNTANTS

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, 2019.

*Myers and Stauffer LC*

December 15, 2022

Austin, Texas