

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

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

DSH Year Ended September 30, 2016

Prepared by:



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

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



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

Oklahoma Health Care Authority
Oklahoma City, Oklahoma

Independent Accountant's Report

We have examined the state of Oklahoma's compliance with Disproportionate Share Hospital (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, 2016. 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, 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 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, 2016.

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 the Centers for Medicare and 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.

Myers and Stauffer LC
December 11, 2019

State of Oklahoma Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2016

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.

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.

State of Oklahoma Disproportionate Share Hospital (DSH)
Report on DSH Verifications
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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 2016 State MSP 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 hospital-specific DSH limits.

State of Oklahoma Disproportionate Share Hospital (DSH)
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Inpatient services are defined 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.

State of Oklahoma Disproportionate Share Hospital (DSH)
Report on DSH Verifications
For the Year Ended September 30, 2016

Outpatient services are defined 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).

State of Oklahoma
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2016

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?	Does the retained documentation include a description of the methodology used to calculate the UCC?
HILLCREST MEDICAL CENTER	Yes	4,649,920	69,239,275	64,589,355	Yes	Yes	Yes	Yes	Yes
WOODWARD REGIONAL HOSPITAL	Yes	211,769	3,128,005	2,916,236	Yes	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST REGIONAL HEALTH CE	Yes	349,637	7,640,644	7,291,007	Yes	Yes	Yes	Yes	Yes
PONCA CITY MEDICAL CENTER	Yes	344,633	4,418,506	4,073,873	Yes	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	2,207,601	31,337,022	29,129,421	Yes	Yes	Yes	Yes	Yes
MERCY HEALTH CENTER	Yes	2,429,278	26,423,069	23,993,791	Yes	Yes	Yes	Yes	Yes
MEDICAL CENTER OF SOUTHEASTERN OKLAHOMA	Yes	853,660	9,761,673	8,908,013	Yes	Yes	Yes	Yes	Yes
JANE PHILLIPS EP HSP	Yes	626,427	9,000,146	8,373,719	Yes	Yes	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	269,998	3,329,480	3,059,482	Yes	Yes	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	432,796	9,086,766	8,653,970	Yes	Yes	Yes	Yes	Yes
MUSKOGEE REGIONAL MEDICAL CENTER	Yes	1,045,789	16,224,106	15,178,317	Yes	Yes	Yes	Yes	Yes
ST MARY'S REGIONAL CTR	Yes	360,824	9,504,519	9,143,695	Yes	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL C	Yes	4,043,660	71,050,045	67,006,385	Yes	Yes	Yes	Yes	Yes
CLINTON HMA LLC	Yes	279,532	2,786,136	2,506,604	Yes	Yes	Yes	Yes	Yes
DEACONESS HSP	Yes	674,579	11,409,459	10,734,880	Yes	Yes	Yes	Yes	Yes
MCALESTER REGIONAL	Yes	542,573	6,060,002	5,517,429	Yes	Yes	Yes	Yes	Yes
HARMON MEM HSP	Yes	50,593	518,930	468,337	Yes	Yes	Yes	Yes	Yes
ST ANTHONY HOSPITAL	Yes	5,113,031	42,279,010	37,165,979	Yes	Yes	Yes	Yes	Yes
AHS CLAREMORE REGIONAL HOSPITAL, LLC	Yes	420,395	7,644,732	7,224,337	Yes	Yes	Yes	Yes	Yes
STILLWATER MEDICAL CENTER	Yes	565,307	7,993,449	7,428,142	Yes	Yes	Yes	Yes	Yes
COMANCHE COUNTY MEMORIAL HOSPITAL	Yes	414,408	18,598,888	18,184,480	Yes	Yes	Yes	Yes	Yes
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	Yes	1,761,004	19,113,210	17,352,206	Yes	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	650,997	59,798,041	59,147,044	Yes	Yes	Yes	Yes	Yes
MIDWEST CITY REGIONAL HOSPITAL	Yes	1,249,363	23,234,183	21,984,820	Yes	Yes	Yes	Yes	Yes
CUSHING REGIONAL HOSPITAL	Yes	239,723	5,445,199	5,205,476	Yes	Yes	Yes	Yes	Yes
SAYRE MEMORIAL HOSPITAL	Yes	13,082	362,025	348,943	Yes	Yes	Yes	Yes	Yes
INTEGRIS SOUTHWEST MEDICAL	Yes	2,456,007	42,224,047	39,768,040	Yes	Yes	Yes	Yes	Yes
INTEGRIS GROVE HOSPITAL	Yes	409,499	6,747,304	6,337,805	Yes	Yes	Yes	Yes	Yes
ST JOHN MED CTR	Yes	3,859,928	53,932,126	50,072,198	Yes	Yes	Yes	Yes	Yes
MEMORIAL HOSPITAL OF TEXAS COUNTY	Yes	132,635	1,984,216	1,851,581	Yes	Yes	Yes	Yes	Yes
ST. ANTHONY SHAWNEE HOSPITAL	Yes	536,505	8,270,941	7,734,436	Yes	Yes	Yes	Yes	Yes
HENRYETTA MEDICAL CENTER	Yes	162,968	4,077,832	3,914,864	Yes	Yes	Yes	Yes	Yes
LAKEVIEW WOMENS CENTER OF OKLAHOMA CITY	Yes	34,167	1,650,525	1,616,358	Yes	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL SOUTH	Yes	646,712	17,060,497	16,413,785	Yes	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	318,572	6,275,741	5,957,169	Yes	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL SOUTH	Yes	446,557	6,875,625	6,429,068	Yes	Yes	Yes	Yes	Yes
ST JOHN OWASSO	Yes	218,414	2,406,075	2,187,661	Yes	Yes	Yes	Yes	Yes
BAILEY MEDICAL CENTER LLC	Yes	207,594	2,976,580	2,768,986	Yes	Yes	Yes	Yes	Yes
SEMINOLE HMA LLC	Yes	197,004	2,215,485	2,018,481	Yes	Yes	Yes	Yes	Yes
INTEGRIS HEALTH EDMOND, INC.	Yes	250,324	6,047,705	5,797,381	Yes	Yes	Yes	Yes	Yes
PRAGUE COMMUNITY HOSPITAL	Yes	23,242	597,797	574,555	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL KINGFISHER, INC	Yes	115,943	1,913,799	1,797,856	Yes	Yes	Yes	Yes	Yes
CAH ACQUISITION COMPANY 12 LLC	Yes	29,216	407,254	378,038	Yes	Yes	Yes	Yes	Yes
COAL COUNTY GENERAL HOSPITAL INC	Yes	33,625	897,966	864,341	Yes	Yes	Yes	Yes	Yes
WEATHERFORD HOSPITAL AUTHORITY	Yes	129,248	1,365,241	1,235,993	Yes	Yes	Yes	Yes	Yes
DRUMRIGHT REGIONAL HOSPITAL	Yes	88,571	391,300	302,729	Yes	Yes	Yes	Yes	Yes
CAH ACQUISITION COMPANY 16 LLC	Yes	49,140	1,066,038	1,016,898	Yes	Yes	Yes	Yes	Yes
J D MCCARTY C P CTR	Yes	555,413	216,705	(338,708)	No	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	2,333,909	21,316,022	18,982,113	Yes	Yes	Yes	Yes	Yes
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	281,407	2,897,423	2,616,016	Yes	Yes	Yes	Yes	Yes
CARL ALBERT COMM MHC	Yes	267,108	2,996,402	2,729,294	Yes	Yes	Yes	Yes	Yes
JIM TALIAFERRO M H C	Yes	390,824	3,558,473	3,167,649	Yes	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 and 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, 2016

Finding 1

Criteria:

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

Condition:

We found that six hospitals did not make available to us, during the course of this examination, 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.

One of these hospitals was found to be out of business. The uncompensated care costs for this hospital was calculated based on services reported from state supplied MMIS claims data only.

Four of 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.

One of these hospitals 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 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. Six 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. One hospital went out of business subsequent to receiving the 2016 DSH payment. Four hospitals were in bankruptcy proceedings subsequent to receiving the 2016 DSH payment. One hospital found it difficult to meet the timeliness necessary to provide a DSH examination report to OHCA in accordance with the federal rules.

Schedule of Annual Reporting Requirements

State of Oklahoma
Schedule of Annual Reporting Requirements (table)
For the Medicaid State Plan Rate Year Ended September 30, 2016

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 withdrawal of FAQs 33 and 34 by CMS on December 31, 2018. 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 form 2552 Medicaid cost report, Medicaid Paid Claims Summaries, and Hospital-Provided Data. Total uncompensated care costs represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-State and out-of-State payment categories: Fee-for-Service Medicaid primary, Fee-for-Service Crossovers, Managed Care Medicaid primary, Managed Care Medicaid Cross-over, 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 2552 Medicaid Cost Report. These costs were then reduced by the total payments received for the services provided except for Medicare and private insurance payments, including any supplemental Medicaid payments and Section 1011 payments where applicable.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid IP Utilization 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 (I)	Total IP/OP Indigent Care/Net Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Costs Reduced by Medicare and Private Insurance Payments (K-O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost		
AHS CLAREMORE REGIONAL HOSPITAL, LLC	3,310,665	38.93%	18.40%	1% MIUR	4,801,107	0	3,170,528	7,971,635	13,502,661	5,531,026	226,261	0	2,339,967	2,113,706	7,644,732	420,395	0	200435950A	370039	44,631,851		
BAILEY MEDICAL CENTER LLC	2,883,967	25.75%	10.78%	1% MIUR	2,073,472	0	1,356,366	3,429,838	5,547,863	2,118,025	810,675	0	1,669,230	858,555	2,976,580	207,594	0	200102450A	370228	30,335,654		
CAH ACQUISITION COMPANY 12 LLC	248,815	49.07%	13.99%	1% MIUR	254,468	0	273,649	528,117	935,371	407,254	0	0	0	0	407,254	29,216	0	200311270A	371118	2,812,459		
CAH ACQUISITION COMPANY 16 LLC	610,119	64.98%	14.40%	1% MIUR	537,055	0	268,354	805,408	1,871,447	1,066,038	0	0	0	0	1,066,038	49,140	0	200311370A	371335	5,137,266		
CLINTON HMA LLC	3,610,709	32.13%	19.09%	1% MIUR	1,973,859	0	1,483,925	3,457,798	5,163,229	1,705,445	174,411	0	1,255,102	1,080,691	2,786,136	88,571	0	100700010G	370209	18,391,133		
COAL COUNTY GENERAL HOSPITAL, INC.	91,586	27.89%	11.20%	1% MIUR	383,542	0	59,854	443,396	1,130,707	677,311	61,611	0	272,266	210,655	897,966	37,325	0	100774650A	371319	4,096,408		
COMANCHE COUNTY MEMORIAL HOSPITAL	4,149,209	29.31%	12.63%	1% MIUR	14,115,757	0	11,438,298	25,554,055	36,529,759	10,071,704	589,393	0	9,116,577	8,527,184	18,598,888	414,408	0	100749570S	370056	164,540,152		
CUSHING REGIONAL HOSPITAL	217,917	39.80%	20.80%	1% MIUR	2,408,540	0	1,323,321	3,731,861	7,704,690	3,972,835	105,021	0	1,577,385	1,472,364	5,445,199	239,723	0	200304190A	370099	20,511,630		
DIACONESS HSP	6,512,213	28.42%	14.22%	1% MIUR	8,538,425	0	5,998,617	14,537,052	20,230,893	6,680,841	1,100,356	0	6,629,974	5,725,618	11,409,459	674,579	0	100699170A	370032	95,875,909		
DURKUMIGH REGIONAL HOSPITAL	612,621	30.90%	16.61%	1% MIUR	667,214	0	650,193	1,317,405	1,708,705	391,300	0	0	0	0	391,300	0	0	200354940A	371331	6,856,022		
DUNCAN REGIONAL HOSPITAL	1,497,644	31.08%	16.54%	1% MIUR	7,069,490	0	3,594,116	10,663,606	16,709,752	6,046,146	594,547	0	3,635,167	3,040,620	9,086,766	432,796	0	100700120A	370023	65,261,409		
GREAT PLAINS REGIONAL MEDICAL CENTER	2,342,233	24.13%	15.08%	1% MIUR	2,831,655	0	1,712,620	4,544,275	6,703,719	2,159,444	428,527	0	1,598,563	1,170,036	3,329,480	269,998	0	100699410A	370019	33,262,943		
HARMON MEM HSP	50,594	37.81%	16.20%	1% MIUR	316,880	0	259,246	576,126	1,095,056	518,930	0	0	0	0	518,930	50,593	0	100700780B	370036	1,695,668		
HENRIETTA MEDICAL CENTER	1,554,762	42.97%	19.40%	1% MIUR	1,490,071	0	675,477	2,165,548	5,060,543	2,900,995	121,509	0	1,395,346	1,173,837	4,077,832	160,968	0	200651800C	370183	13,686,022		
HILLCREST HOSPITAL SOUTH	2,137,894	30.00%	13.73%	1% MIUR	10,165,013	0	7,139,329	17,304,342	29,359,580	12,055,238	355,936	0	5,361,195	5,005,259	17,060,487	646,712	0	200439220A	370002	124,154,861		
HILLCREST MEDICAL CENTER	16,091,345	43.48%	19.66%	1% MIUR	44,958,354	0	32,076,975	77,035,329	125,297,680	48,262,351	867,498	0	21,844,422	20,976,924	69,299,671	4,649,240	0	200404210A	370001	387,500,797		
INTEGRIS BAPTIST MEDICAL C	6,826,279	47.07%	14.25%	1% MIUR	43,179,618	0	35,981,833	79,161,451	130,101,703	50,940,252	2,425,100	0	22,444,555	20,019,455	70,959,707	4,043,660	0	100806400C	370028	541,271,807		
INTEGRIS BAPTIST REGIONAL HEALTH CE	4,055,916	43.72%	20.83%	1% MIUR	4,190,711	0	2,675,742	6,866,453	12,693,512	5,827,059	163,714	0	1,977,299	1,813,585	7,640,644	349,637	0	100699440A	370004	32,592,247		
INTEGRIS CANADIAN VALLEY HOSPITAL	2,036,596	36.15%	16.31%	1% MIUR	4,366,837	0	2,617,025	6,983,862	11,398,512	4,414,650	1,769,319	0	3,630,410	3,681,091	6,275,741	318,572	0	100700610A	370211	47,453,807		
INTEGRIS GROVE HOSPITAL	4,390,890	36.20%	16.83%	1% MIUR	3,736,303	0	2,263,662	5,999,965	10,754,545	4,754,580	254,613	0	2,247,337	1,992,724	6,747,304	409,499	0	100699720A	370113	34,995,572		
INTEGRIS HEALTH EDMOND, INC.	5,421,916	21.40%	10.99%	1% MIUR	2,327,988	0	1,176,734	3,504,532	7,348,516	3,880,184	295,059	0	2,482,580	2,162,521	6,047,705	250,324	0	100700500A	370236	47,510,731		
INTEGRIS SOUTHWEST MEDICAL	16,690,510	29.90%	21.55%	1% MIUR	20,585,931	0	13,188,954	33,774,885	56,945,672	23,170,787	1,076,918	0	20,130,178	19,053,260	42,224,047	2,456,007	0	100700200A	370106	199,822,408		
J D MCCARTY C PTR	1,868,633	94.07%	100.00%	1% MIUR	11,325,015	0	3,454,608	14,779,623	14,996,328	216,705	0	0	0	0	216,705	555,413	0	100700670A	373300	16,266,224		
JANE PHILLIPS EP HSP	3,734,949	18.01%	13.54%	1% MIUR	6,299,484	326,833	4,260,477	10,886,794	16,111,650	5,224,856	1,931,990	0	5,707,280	3,775,290	9,000,146	626,427	0	100699490A	370018	102,261,926		
LAMESIDE WOMENS CENTER OF OKLAHOMA CITY	992,312	20.11%	4.20%	1% MIUR	813,773	0	0	813,773	2,736,688	1,929,915	490,682	0	218,292	272,390	1,656,525	34,167	0	100745360B	370099	21,035,400		
MALCOLM REGIONAL	3,680,600	28.98%	24.52%	1% MIUR	6,792,046	0	5,291,330	12,083,576	14,739,388	2,636,012	0	0	3,775,609	3,423,900	6,900,002	542,275	0	100710530C	370034	53,432,267		
MEDICAL CENTER OF SOUTHEASTERN OKLAHOMA	7,141,002	44.00%	22.10%	1% MIUR	10,969,510	0	7,142,802	18,112,312	24,121,977	6,009,665	620,296	0	4,372,304	3,752,008	9,761,673	853,660	0	100696610B	370014	60,725,138		
MEMORIAL HOSPITAL OF TEXAS COUNTY	711,732	51.37%	27.60%	1% MIUR	1,023,140	0	1,182,581	2,251,721	2,884,123	632,402	0	0	1,578,614	1,884,216	1,984,216	132,630	0	100699300A	370138	11,035,936		
MERCY HEALTH CENTER	11,900,031	24.46%	13.57%	1% MIUR	21,326,899	19,768	16,371,057	37,717,724	53,140,846	15,423,122	2,014,709	0	13,014,656	10,999,947	26,423,009	2,429,278	0	100699390A	370013	320,618,276		
MERCY HOSPITAL KINGFISHER, INC.	955,800	38.55%	13.98%	1% MIUR	461,280	100	507,952	969,232	2,164,651	1,195,319	94,669	0	813,149	718,480	1,913,799	115,943	0	200521810B	371313	12,849,035		
MIDWEST CITY REGIONAL HOSPITAL	16,523,919	26.50%	17.00%	1% MIUR	11,891,099	0	8,854,545	20,744,644	29,780,080	9,021,416	842,338	0	15,066,105	14,212,767	23,234,183	1,249,363	0	100700490A	370094	112,254,239		
MUSKOGEE REGIONAL MEDICAL CENTER	6,332,490	34.79%	20.99%	1% MIUR	15,276,943	0	9,712,914	24,989,857	33,899,467	8,909,610	133,385	0	7,447,881	7,314,446	16,224,106	1,045,789	0	100700630A	370025	113,975,199		
NORMAN GENERAL HOSPITAL	8,310,233	28.02%	14.44%	1% MIUR	20,343,328	0	16,572,284	37,100,612	59,518,185	22,417,573	2,281,878	0	11,201,327	8,919,449	31,337,027	2,207,601	0	100700690A	370008	269,024,383		
OKLAHOMA STATE UNIVERSITY MEDICAL CENTER	6,205,334	46.11%	53.05%	1% MIUR	16,588,438	0	32,517,313	49,105,751	51,208,116	2,102,365	900,807	0	17,911,652	17,010,845	19,113,210	1,761,004	0	200424900A	370078	126,141,957		
PONCA CITY MEDICAL CENTER	1,437,562	38.55%	16.99%	1% MIUR	5,366,702	0	3,392,926	8,759,628	11,601,784	2,842,156	582,544	0	2,158,894	1,576,350	4,418,506	344,633	0	100699420A	370006	37,812,364		
PRAGUE COMMUNITY HOSPITAL	883,724	52.08%	16.92%	1% MIUR	313,546	0	339,104	652,650	1,250,447	597,797	0	0	0	0	597,797	23,242	0	200231400B	371301	3,831,414		
SANCT FRANCIS HOSPITAL	650,997	33.06%	21.40%	1% MIUR	83,907,997	0	55,674,190	139,581,687	165,284,252	25,702,565	4,579,379	0	38,674,855	34,095,476	59,798,041	650,997	0	100699570A	370091	62,215,127		
SAINT FRANCIS HOSPITAL SOUTH	2,369,320	30.54%	14.30%	1% MIUR	5,431,404	0	3,968,031	9,399,435	13,476,585	4,077,150	0	0	3,483,555	2,798,475	6,875,625	446,557	0	20031110A	370218	64,064,039		
SAYRE MEMORIAL HOSPITAL	1,195,279	27.56%	16.79%	1% MIUR	313,612	0	83,181	214,793	576,818	362,025	0	0	0	0	362,025	11,082	0	100700160A	370103	2,435,700		
SEMINOLE HMA LLC	2,871,325	28.62%	21.98%	1% MIUR	1,769,269	0	991,954	2,761,223	3,962,771	1,301,548	147,431	0	1,161,368	1,013,937	2,215,485	197,004	0	200196450C	370229	11,587,628		
ST ANTHONY HOSPITAL	18,326,348	39.28%	23.62%	1% MIUR	41,448,924	0	30,645,417	72,094,341	88,350,681	16,256,340	1,381,646	0	27,404,316	26,022,670	42,279,010	5,113,031	0	100699540A	370037	400,062,138		
ST JOHN MED CTR	12,183,047	21.60%	12.88%	1% MIUR	32,615,499	0	23,224,862	55,840,361	83,594,024	27,753,663												

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, 2016.

Myers and Stauffer LC

Myers and Stauffer LC

December 11, 2019
Austin, TX