

**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, 2020**

**Prepared by:**



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

# Table of Contents

- I. Independent Accountant’s Report ..... 1
- II. Report on DSH Verifications ..... 3
- III. Report on DSH Verifications (table) ..... 5
- IV. Schedule of Data Caveats Relating to the DSH Verifications ..... 6
- V. Schedule of Annual Reporting Requirements (table) .....7
- VI. Independence Declaration ..... 8

**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, 2020. 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, 2020.

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 obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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, along with the views of responsible officials, 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 & 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 15, 2023  
Austin, Texas

State of Oklahoma Disproportionate Share Hospital (DSH)  
Report on DSH Verifications  
For the Year Ended September 30, 2020

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.

State of Oklahoma Disproportionate Share Hospital (DSH)  
Report on DSH Verifications  
For the Year Ended September 30, 2020

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: 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, 2020

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?
ADAIR COUNTY HC INC	Yes	125,928	43,397	(82,531)	No	Yes	Yes	Yes
AHS CLAREMORE REGIONAL HOSPITAL, LLC	Yes	239,823	679,462	439,639	Yes	Yes	Yes	Yes
AHS HENRYETTA HOSPITAL, LLC	Yes	206,488	190,903	(15,585)	No	Yes	Yes	Yes
AHS SOUTHCREST HOSPITAL, LLC	Yes	550,801	2,919,706	2,368,905	Yes	Yes	Yes	Yes
ALLIANCEHEALTH DURANT	Yes	547,148	2,044,385	1,497,237	Yes	Yes	Yes	Yes
ALLIANCEHEALTH PONCA CITY	Yes	261,463	1,076,790	815,327	Yes	Yes	Yes	Yes
ALLIANCEHEALTH SEMINOLE	Yes	139,922	466,384	326,462	Yes	Yes	Yes	Yes
ALLIANCEHEALTH WOODWARD	Yes	126,761	1,089,685	962,924	Yes	Yes	Yes	Yes
ARBUCKLE MEM HSP	Yes	79,184	820,513	741,329	Yes	Yes	Yes	Yes
BAILEY MEDICAL CENTER LLC	Yes	140,227	477,135	336,908	Yes	Yes	Yes	Yes
CHOCTAW MEMORIAL HOSPITAL	Yes	98,729	(405,469)	(98,729)	No	Yes	Yes	Yes
CLINTON HMA LLC	Yes	142,631	955,695	813,064	Yes	Yes	Yes	Yes
COMANCHE CO MEM HSP	Yes	734,495	371,104	(363,391)	No	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	523,169	(607,088)	(523,169)	No	Yes	Yes	Yes
EASTERN OKLAHOMA MEDICAL CENTER	Yes	252,440	(1,280,580)	(252,440)	No	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	197,288	918,730	721,442	Yes	Yes	Yes	Yes
HARMON MEM HSP	Yes	79,903	537,446	457,543	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL CUSHING	Yes	169,154	1,366,949	1,197,795	Yes	Yes	Yes	Yes
HILLCREST MEDICAL CENTER	Yes	3,760,941	18,438,722	14,677,781	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL C	Yes	4,187,155	34,157,648	29,970,493	Yes	Yes	Yes	Yes
INTEGRIS BASS MEM BAP	Yes	367,673	6,546,732	6,179,059	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	234,712	3,287,304	3,052,592	Yes	Yes	Yes	Yes
INTEGRIS GROVE HOSPITAL	Yes	237,977	2,570,465	2,332,488	Yes	Yes	Yes	Yes
INTEGRIS HEALTH EDMOND, INC.	Yes	170,880	3,670,708	3,499,828	Yes	Yes	Yes	Yes
INTEGRIS MIAMI HOSPITAL	Yes	380,941	4,119,889	3,738,948	Yes	Yes	Yes	Yes
INTEGRIS SOUTH OKLAHOMA CITY HOSPITAL CORPORATION	Yes	2,115,687	16,806,267	14,690,580	Yes	Yes	Yes	Yes
J D MCCARTY C P CTR	Yes	214,914	3,152,631	2,937,717	Yes	Yes	Yes	Yes
JACKSON CO MEM HSP	Yes	274,170	1,364,179	1,090,009	Yes	Yes	Yes	Yes
JANE PHILLIPS EP HSP	Yes	658,269	6,519,646	5,861,377	Yes	Yes	Yes	Yes
LAKE SIDE WOMEN'S CENTER OF OKLAHOMA CITY, LLC	Yes	33,898	1,166,922	1,133,024	Yes	Yes	Yes	Yes
MARY HURLEY HOSPITAL	Yes	50,725	243,682	192,957	Yes	Yes	Yes	Yes
MCALESTER REGIONAL	Yes	505,540	(713,297)	(505,540)	No	Yes	Yes	Yes
MCCURTAIN MEM HSP	Yes	192,593	1,269,462	1,076,869	Yes	Yes	Yes	Yes
MERCY HEALTH LOVE COUNTY	Yes	96,304	149,576	53,272	Yes	Yes	Yes	Yes
MERCY HOSPITAL ADA, INC.	Yes	735,346	5,386,220	4,650,874	Yes	Yes	Yes	Yes
MERCY HOSPITAL ARDMORE INC	Yes	1,065,758	5,772,019	4,706,261	Yes	Yes	Yes	Yes
MERCY HOSPITAL HEALDTON INC	Yes	72,314	600,477	528,163	Yes	Yes	Yes	Yes
MERCY HOSPITAL KINGFISHER, INC	Yes	75,023	927,805	852,782	Yes	Yes	Yes	Yes
MERCY HOSPITAL LOGAN COUNTY	Yes	122,677	593,018	470,341	Yes	Yes	Yes	Yes
MERCY HOSPITAL OKLAHOMA CITY	Yes	1,695,011	14,692,846	12,997,835	Yes	Yes	Yes	Yes
MERCY HOSPITAL TISHOMINGO	Yes	86,761	971,146	884,385	Yes	Yes	Yes	Yes
MERCY HOSPITAL WATONGA INC	Yes	84,825	884,163	799,338	Yes	Yes	Yes	Yes
MIDWEST REGIONAL MEDICAL	Yes	829,689	7,692,088	6,862,399	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	2,064,158	6,499,749	4,435,591	Yes	Yes	Yes	Yes
NORTHEASTERN HEALTH SYSTEM	Yes	273,081	7,690,615	7,417,534	Yes	Yes	Yes	Yes
OKLAHOMA STATE UNIVERSITY MEDICAL TRUST	Yes	1,306,258	1,932,459	626,201	Yes	Yes	Yes	Yes
OU MEDICINE	Yes	15,713,849	39,463,901	23,750,052	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	4,461,430	18,642,945	14,181,515	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL MUSKOGEE INC	Yes	1,362,754	1,478,216	115,462	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL SOUTH	Yes	281,236	3,286,510	3,005,274	Yes	Yes	Yes	Yes
SEILING MUNICIPAL HOSPITAL	Yes	20,462	231,322	210,860	Yes	Yes	Yes	Yes
ST ANTHONY HSP	Yes	3,762,155	38,089,520	34,327,365	Yes	Yes	Yes	Yes
ST JOHN MED CTR	Yes	3,046,920	36,694,625	33,647,705	Yes	Yes	Yes	Yes
ST JOHN OWASSO	Yes	173,392	1,172,571	999,179	Yes	Yes	Yes	Yes
ST MARY'S REGIONAL MEDICAL CENTER	Yes	425,416	5,342,096	4,916,680	Yes	Yes	Yes	Yes
ST. ANTHONY SHAWNEE HOSPITAL, INC	Yes	567,109	12,081	(555,028)	No	Yes	Yes	Yes
WEATHERFORD HOSPITAL AUTHORITY	Yes	92,155	920,403	828,248	Yes	Yes	Yes	Yes
CARL ALBERT COMM MHC	Yes	391,079	3,594,307	3,203,228	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	1,914,385	14,876,512	12,962,127	Yes	Yes	Yes	Yes
JIM TALIAFERRO MHC	Yes	501,854	3,814,109	3,312,255	Yes	Yes	Yes	Yes
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	465,930	10,015,338	9,549,408	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, 2020

**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 three 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.

Cause:

Two of the three hospitals were 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 these hospitals were calculated based on services reported from state-supplied Medicaid Management Information System (MMIS) claims data only.

The third hospital was found to be in business but had archived some of the data needed to calculate the uncompensated care costs. The uncompensated care costs for this hospital were calculated based on services reported from state-supplied MMIS claims data and the data the provider was able to submit.

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 uncompensated care costs calculation. As a result, the hospitals' uncompensated care costs may be misstated.

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 requests for data related to the DSH examination.

Management Comments:

The OHCA agrees to the finding.

## **Schedule of Annual Reporting Requirements**

State of Oklahoma  
 Schedule of Annual Reporting Requirements (Table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2020

**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 of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state patient categories: Fee-for-Service Medicaid primary, Fee-for-Service cross-over, 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 patient 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.

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	Medicaid I/P Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Status	Regular I/P/OP Medicaid FFS Rate Payments	I/P/OP Medicaid MCO Payments	Supplemental/Enhanced I/P/OP Medicaid Payments	Total Medicaid I/P/OP Payments (FFS+MCO)	Total Cost of Care - Medicaid I/P/OP Services	Total Medicaid Uncompensated Care Costs (UCC)	Total I/P/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total I/P/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 (P-Q)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
ADAIR COUNTY HIC INC	1,668,853	33.60%	23.47%	1% MUR	3,342,473	0	1,515,360	4,857,833	4,537,230	33,397	0	0	0	0	43,397	125,258	0	100700090A		13,916,526
AHS CLAREMORE REGIONAL HOSPITAL, LLC	7,334,661	30.86%	17.02%	1% MUR	8,071,510	0	3,097,443	11,168,953	10,103,829	1,065,124	447,850	0	2,192,436	1,744,586	679,462	239,823	0	200439550A		43,372,872
AHS HENRIETTA HOSPITAL, LLC	12,106,756	12.88%	14.37%	1% MUR	2,515,495	0	534,360	3,049,855	2,823,596	(226,259)	142,600	0	559,762	417,162	190,903	206,488	0	200045700C		12,386,244
AHS SOUTHWEST REGIONAL HOSPITAL, LLC	7,704,567	24.39%	12.72%	1% MUR	8,111,544	0	30,889,985	28,955,523	(1,937,462)	1,229,814	0	0	6,086,982	4,857,108	2,919,706	550,881	0	200439220A		155,988,179
ALLIANCE HEALTH DURANT	6,688,817	39.87%	27.13%	1% MUR	21,513,563	0	6,799,295	28,312,858	24,907,733	(3,405,125)	833,189	0	6,282,699	5,449,510	2,044,385	547,148	0	100696610B		67,895,248
ALLIANCE HEALTH PONCA CITY	3,542,280	36.68%	18.93%	1% MUR	9,563,505	0	3,114,840	12,678,345	12,319,589	(358,756)	819,715	0	2,255,261	1,435,546	1,076,790	261,463	0	100699420A		43,489,747
ALLIANCE HEALTH SEMINOLE	6,096,111	40.93%	22.11%	1% MUR	3,704,820	0	715,804	4,420,624	3,848,111	(572,513)	359,981	0	1,398,878	1,038,897	466,384	146,244	0	200116640A		11,334,053
ALLIANCE HEALTH WOODWARD	2,820,644	27.79%	11.28%	1% MUR	4,459,744	0	1,347,226	5,806,970	5,856,519	49,549	496,753	0	1,536,889	1,040,136	1,089,685	126,761	0	200019120A		27,087,022
ARRIVALE MEM HSP	2,435,337	10.83%	11.60%	1% MUR	1,088,450	0	320,365	1,408,815	1,466,614	57,809	179,067	0	941,711	762,654	803,511	79,184	0	200010790A		9,894,574
BALLEE MEDICAL CENTER LLC	5,857,025	15.18%	8.13%	1% MUR	3,897,039	0	933,977	4,831,016	4,541,000	(289,976)	698,789	0	1,465,900	767,111	147,135	140,227	0	200102450A		38,592,651
CHOCTAW MEMORIAL HOSPITAL	2,733,228	26.67%	23.37%	1% MUR	2,417,842	0	865,750	3,283,592	2,878,123	(405,469)	0	0	0	0	(405,469)	98,729	0	100700070A		9,290,006
CLINTON HMA LLC	6,296,410	24.56%	16.38%	1% MUR	3,232,972	0	1,171,028	4,404,000	4,480,134	76,134	188,581	0	1,068,142	879,561	955,695	142,631	0	100700010C		19,795,683
COMANCHE CO MEM HSP	6,375,554	29.08%	19.81%	1% MUR	37,512,287	0	14,184,622	51,697,909	41,888,568	(9,809,341)	1,090,845	0	11,291,290	10,200,445	371,104	734,495	0	1007495705		176,668,832
DUNCAN REGIONAL HOSPITAL	13,580,368	33.02%	17.44%	1% MUR	17,410,666	0	4,567,075	21,977,741	18,814,246	(3,163,495)	772,665	0	3,828,972	3,056,307	(607,088)	523,169	0	100700120A		68,863,686
EASTERN OKLAHOMA MEDICAL CENTER	10,235,141	35.33%	43.84%	1% MUR	3,653,608	0	3,123,241	6,776,849	4,730,771	(2,046,078)	141,550	0	907,048	765,498	(1,280,580)	252,440	0	100700730A		13,313,800
GREAT PLAINS REGIONAL MEDICAL CENTER	6,130,350	28.45%	14.67%	1% MUR	8,296,277	0	1,870,465	10,166,742	9,731,355	(435,387)	485,106	0	1,839,223	1,354,117	918,730	197,288	0	100699410A		77,019,777
HARMON MEM HSP	3,442,653	35.07%	12.19%	1% MUR	1,842,207	0	429,458	1,772,665	1,460,023	187,358	9,240	0	359,328	350,088	537,446	79,903	0	100700780B		17,138
HILLCREST HOSPITAL CUSHING	8,715,504	16.31%	25.10%	1% MUR	2,642,117	0	916,672	3,558,789	3,772,151	213,362	119,743	0	1,273,330	1,153,587	1,366,949	169,154	0	200041420A		13,880,172
HILLCREST MEDICAL CENTER	54,396,464	36.31%	17.55%	1% MUR	89,055,243	0	35,179,294	124,234,537	121,925,044	(2,309,493)	1,426,953	0	21,175,168	20,748,215	18,438,722	3,760,941	0	200044210A		370,001
INTEGRIS BAPTIST MEDICAL C	71,457,310	38.28%	17.70%	1% MUR	116,053,545	0	49,323,346	165,376,891	159,930,604	(6,446,287)	5,598,953	0	46,202,888	40,603,935	34,157,648	4,187,155	0	100806400A		700,788,394
INTEGRIS BASS MEM BAP	4,951,881	57.25%	22.15%	1% MUR	13,929,254	0	6,245,876	20,175,130	20,034,472	2,866,342	674,452	0	4,352,842	3,682,820	6,546,732	367,673	0	100699500A		77,321,759
INTEGRIS CANADIAN VALLEY HOSPITAL	5,028,449	30.59%	18.36%	1% MUR	10,400,709	0	3,341,480	13,742,209	14,018,254	276,255	1,698,280	0	4,709,329	3,011,049	3,287,304	234,712	0	100700410A		57,910,835
INTEGRIS GROSS HOSPITAL	7,548,455	36.01%	19.35%	1% MUR	8,467,617	0	2,107,784	10,575,401	10,957,384	(38,017)	403,048	0	2,991,530	2,588,482	2,570,465	237,977	0	100699700A		370,113
INTEGRIS HEALTH EDMOND, INC.	5,403,005	20.88%	12.75%	1% MUR	6,573,607	0	1,863,944	8,437,001	9,247,218	810,217	720,604	0	3,581,995	2,860,491	3,670,708	170,880	0	200405550A		63,803,998
INTEGRIS MIAMI HOSPITAL	14,625,727	41.10%	23.88%	1% MUR	7,979,369	0	2,222,022	10,201,391	11,656,956	1,455,565	266,152	0	2,930,476	2,664,324	4,119,889	380,941	0	100699440A		33,399,656
INTEGRIS SOUTH OKLAHOMA CITY HOSPITAL CORPORATION	54,841,625	30.34%	25.30%	1% MUR	49,920,120	0	15,219,376	65,139,496	59,356,664	(5,782,832)	2,164,826	0	24,753,925	22,589,099	16,806,267	2,115,687	0	100700200A		216,484,146
J & M MCCARTY P CTR	907,710	97.94%	100.00%	1% MUR	10,331,342	0	4,724,134	15,055,476	18,208,107	3,152,631	0	0	0	0	3,152,631	214,914	0	100700670A		373,800
JACKSON CO MEM HSP	6,476,182	28.52%	13.52%	1% MUR	2,706,833	0	2,706,833	10,448,881	10,374,489	(74,392)	531,670	0	1,969,881	1,484,211	3,614,179	274,170	0	100699350A		43,534,072
JANE PHILLIPS EP HSP	19,900,984	18.57%	11.37%	1% MUR	12,273,415	342,467	3,506,773	17,880,324	17,663,324	1,763,669	848,861	0	5,600,938	4,755,977	6,519,646	658,269	0	100699490A		77,018
LAKESIDE WOMEN'S CENTER OF OKLAHOMA CITY, LLC	1,041,053	27.14%	7.93%	1% MUR	1,915,088	0	0	1,915,088	3,099,575	1,184,487	204,276	0	1,864,711	1,166,922	1,166,922	33,898	0	100743550B		22,134,761
MARY HUBLEY HOSPITAL	2,483,697	39.89%	6.92%	1% MUR	1,510,613	0	22,106	1,532,719	1,546,396	13,677	38,793	0	249,998	243,682	50,725	711,205	0	100776850B		97,319
MCCLESTER REGIONAL	4,084,033	21.35%	22.31%	1% MUR	10,792,716	0	6,383,518	17,176,234	12,181,668	(4,994,566)	592,174	0	4,863,443	4,371,269	505,540	713,297	0	1007103000		3,000,304
MCCURTAN MEM HSP	4,516,180	68.35%	30.56%	1% MUR	6,839,187	0	525,781	7,364,968	7,800,220	435,352	1,048,088	0	1,882,198	834,110	1,269,462	159,593	0	100700920A		13,981,348
MERCY HEALTH LOWE COUNTY	2,950,967	59.01%	11.95%	1% MUR	1,194,481	0	775,887	1,970,368	1,527,688	(442,680)	58,337	0	650,593	592,256	149,576	96,304	0	100699600A		37,306
MERCY HOSPITAL ADA, INC	15,752,628	37.44%	22.87%	1% MUR	18,846,690	12,464	4,592,058	23,451,212	23,622,741	171,529	788,410	0	5,983,101	5,214,691	5,386,220	735,346	0	200502990A		370,020
MERCY HOSPITAL ANDOVER, INC	22,032,071	29.14%	20.56%	1% MUR	28,301,797	17,472	7,489,684	35,808,953	31,757,790	(4,051,163)	854,846	0	10,678,028	9,823,182	5,772,019	1,065,738	0	100263200C		1,528,283
MERCY HOSPITAL HEALTON, INC	2,658,668	29.30%	13.48%	1% MUR	566,428	924	319,911	887,263	969,707	82,444	37,985	0	556,018	510,033	600,477	72,314	0	200216190A		37,310
MERCY HOSPITAL KINGFISHER, INC	2,210,905	22.41%	8.85%	1% MUR	1,406,501	798	293,372	1,700,671	1,899,522	198,851	101,013	0	927,805	728,954	927,805	75,203	0	200218108B		9,823,893
MERCY HOSPITAL LOGAN COUNTY	1,357,466	38.39%	16.40%	1% MUR	2,327,116	2,508	809,992	3,139,616	2,784,862	(354,754)	82,793	0	1,074,870	947,772	593,018	122,677	0	200425100C		17,117
MERCY HOSPITAL OKLAHOMA CITY	18,472,292	26.93%	13.88%	1% MUR	52,948,610	37,534	17,358,212	70,344,356	69,521,618	(822,738)	3,428,153	0	18,943,737	15,515,584	14,692,846	1,695,011	0	100699790A		770,013
MERCY HOSPITAL TISHINGONG	2,151,411	46.66%	20.18%	1% MUR	1,418,263	32	454,608	1,872,903	2,012,094	139,151	41,068	0	873,063	831,995	971,146	86,761	0	200118440B		5,061,469
MERCY HOSPITAL WATONGA, INC	3,299,715	26.52%	18.26%	1% MUR	997,610	94	264,731	1,262,435	1,348,770	82,435	84,017	0	885,745	801,728	884,163	84,825	0	200490020A		37,102
MIDWEST REGIONAL MEDICAL	20,076,556	34.75%	27.02%	1% MUR	20,387,282	0	8,421,160	28,808,442	28,610,112	(198,330)	867,917	0	8,788,335	7,890,418						

## **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, 2020.

December 15, 2023  
Austin, Texas