State of Oklahoma
Health Care Authority
Oklahoma City, Oklahoma

Medicaid Program for Disproportionate Share Hospital Payment Final Rule Medicaid State Plan Rate Year 2010

Independent Accountant's Report On Applying Agreed-Upon Procedures

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

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MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Oklahoma Health Care Authority
Oklahoma City, Oklahoma

We have performed the procedures in the attached schedule, which were agreed-to by the State of Oklahoma Health Care Authority (OHCA), solely to assist OHCA in evaluating the State of Oklahoma's (State) compliance with the six verifications outlined in the *Medicaid Program for Disproportionate Share Hospital Payment Final Rule* (DSH Rule) during the Medicaid State Plan (MSP) rate year 2010. Management is responsible for the State's compliance with those requirements. This agreed-upon procedures engagement 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. The sufficiency of these procedures is solely the responsibility of the OHCA. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached Schedule of Agreed-Upon Procedures, either for the purpose for which this report has been requested, or for any other purpose. The results of the agreed-upon procedures are listed in the attached *Schedule of Agreed-Upon Procedures*.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the OHCA, the hospitals participating in the state of Oklahoma's DSH Program, and the Centers of Medicare & Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

Myers and Stauffer LC

Myers and Stauffer LC
December 10, 2013

OKLAHOMA HEALTH CARE AUTHORITY
SCHEDULE OF AGREED-UPON PROCEDURES
FOR MEDICAID STATE PLAN RATE YEAR 2010

Verification 1

Each hospital that qualifies for a Disproportionate Share Hospital (DSH) payment in the State is 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 MSP 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.

Procedures

We verified if every hospital qualified under the federal DSH criteria and OHCA-defined DSH criteria**.**

> **Results:** We found that 2 hospitals did not meet the federal or state requirements for eligibility as a DSH hospital. The 2 hospitals did not meet the Medicaid utilization rate of at least 1% and 1 of the 2 hospitals did not meet the obstetrician requirement.

We performed procedures to verify each hospital's receipt of the full DSH allotment and requested certifications from the hospitals relating to retention of DSH funds.

> **Results:** We found that 55 of the 59 hospitals receiving DSH funds certified the hospital was allowed to retain the entire DSH payment made by the state during MSP 2010. The remaining 4 hospitals did not submit a certification confirming the hospital was allowed to retain the entire DSH payment from the state. Therefore, we were not able to confirm that these hospitals were allowed to retain their full DSH payment.

Verification 2

DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. For each audited MSP rate year, the DSH payments made in that audited MSP rate year must be measured against the actual uncompensated care cost in that same audited MSP rate year.

Procedures

Utilizing the individual Schedule of Annual Reporting Requirements (compiled by Myers and Stauffer LC per the procedures described below), we summarized the hospital-specific uncompensated care costs incurred during the MSP year.

> **Results:** We used the Schedule of Annual Reporting Requirements to summarize the hospital-specific uncompensated care costs incurred during the 2010 MSP.

We compared the hospital-specific DSH payments to the uncompensated care costs and noted any providers where the DSH payments exceeded the hospital-specific uncompensated care costs.

> **Results:** We compared the actual DSH payments to the initial DSH payment limits calculated by the state and found no hospital was paid in excess of their state calculated DSH limit. We compared the hospital-specific DSH payments to the uncompensated care costs calculated by Myers and Stauffer and found that 3 qualified facilities exceeded their hospital-specific limit. Additionally, the two non-qualified facilities are considered to have exceeded their hospital-limit since they did not qualify for the payment made by the state.

We compiled the individual Schedule of Annual Reporting Requirements using information and calculations from documents supplied by the hospital facilities.

> **Results:** The Schedule of Annual Reporting Requirements was compiled for 59 facilities that received DSH payments in MSP rate year 2010.

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 DSH payment limit.

Procedures

We calculated the uninsured costs using the "as filed" uninsured charges and cost center specific cost-to-charge ratios and per diems.

> **Results:** There were 59 hospitals that received DSH funds. Out of these 59 hospitals, 57 qualified for DSH payments (See Verification 1). We found that of the 57 qualified hospitals, 48 were able to provide Myers and Stauffer with documentary support for their uninsured costs and charges, while the remaining 9 facilities did not provide documentation to support their uninsured costs and charges.

We calculated the Medicaid costs and payments using the cost center specific cost-to-charge ratio.

> **Results:** We calculated the Medicaid costs and payments for all of the qualified hospitals using the cost center specific cost-to-charge ratios and per diems from the Centers for Medicare and Medicaid Services (CMS) 2552-96 and 2552-10 cost reports and the Medicaid Management Information System (MMIS) data for the charges and payments.

We performed a risk assessment to select hospitals for expanded procedures to review their uncompensated care costs. We reviewed the uninsured charges and removed any unallowable charges for hospitals selected.

Results: There were 6 hospitals that were selected for expanded review procedures as a result of the risk assessment. We found that all 6 of these hospitals submitted uninsured charge data for review. Of the 6 hospitals that submitted uninsured data, unallowable charges were removed from 4 of them.

We compiled a listing of unallowable charges and provided this listing to the 4 hospitals. The hospitals were asked to respond to the disallowance of these charges and provide additional support for including these charges as allowable charges.

Results: We found that 4 of the 6 expanded review hospitals included individuals who were Medicaid-eligible and compensated by Medicaid; individuals who had a source of third-party coverage; duplicate charges; or reported uninsured charges and costs from another MSP rate year.

We re-calculated the uninsured cost using the cost center specific cost-to-charge ratios.

Results: We provided the State with a schedule of re-calculated costs.

We re-calculated the Medicaid cost using the cost center specific cost-to-charge ratios and per diems.

Results: We provided the State with a schedule of re-calculated costs.

Verification 4

For purposes of the 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 DSH 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.

Procedures

We determined whether the State's procedures take into account all payments (Medicaid fee-for-service (FFS), Medicaid managed care, and supplemental/enhanced Medicaid payments) in the calculation of hospital-specific limits.

Results: We found that OHCA did not obtain and utilize payments from out-of-state Medicaid agencies, including out-of-state Medicaid supplemental/enhanced, or section 1011 program payments when calculating the hospital-specific limit. We found that 19 facilities received out-of-state Medicaid FFS payments and that 5 facilities received section 1011 that the State did not include in their calculation.

We obtained a listing of supplemental state Medicaid payments from the state and included these payments in the Total Medicaid Inpatient / Outpatient Payments in the Schedule of Annual Reporting Requirements.

Results: OHCA records indicated that 13 of the 59 hospitals which received 2010 DSH payments also received supplemental state Medicaid payments. We included these payments in the Total Medicaid Inpatient / Outpatient Payments in the Schedule of Annual Reporting Requirements.

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 42 CFR Section 455.304; and any payments made on behalf of the uninsured from payment adjustments, have been separately documented and retained by the State.

Procedures

We obtained copies of OHCA's policies and procedures regarding documentation retention related to information and records of all 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; and, any payments made on behalf of the uninsured from payment adjustments under section 1923 of the Act.

Results: We found that OHCA has retained the following documents pertaining to the DSH program: MSP, DSH survey received from the hospitals, correspondence received from the hospitals, OHCA-prepared DSH calculation worksheets, and the MMIS data.

We prepared a summary schedule detailing OHCA's documentation procedures, including the specific data elements retained by OHCA.

Results: The State maintains a document retention policy that establishes the retention period for files, but does not identify the particular records that are required to be maintained in the file.

We determined whether the State has documented and retained 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 and whether any payments made on behalf of the uninsured from payment adjustments have been separately documented and retained by the State.

Results: OHCA does not maintain or collect support for the DSH surveys completed by the hospital. In accordance with the MSP, each hospital is responsible for maintaining its own supporting documents and records related to information reported to OHCA on the annual DSH survey. We found that the 57 qualified facilities, which represent over 97 percent of the DSH payments, 48 were able to provide substantially all the documentation to support i/p and o/p hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured i/p and o/p hospital service costs in determining payment adjustments under the DSH Rule; and any other payments made on behalf of the uninsured from payment adjustments under the DSH rule. The nine remaining hospitals did not provide any documentation to support their uninsured uncompensated care costs.

Verification 6

The information specified in paragraph (d)(5) of Title 42 Code of Federal Regulations (CFR) Part 455.304 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 hospital services they received.

Procedures

We obtained documentation from OHCA outlining the methodology used to calculate the hospital-specific DSH limit and methodology used to calculate the various DSH payments. We reviewed this documentation to determine if it included a description of the methodology for calculating each hospital's payment limit under section 1923(g)(1) of the Act, including 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 hospital services they received.

> **Results:** We reviewed the information specified in paragraph (d)(5) of Title 42 CFR Part 455.304 for MSP rate year 2010 and determined it included a description of the methodology for calculating each hospital's payment limit under section 1923(g)(1) of the Act, including 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 i/p hospital and o/p hospital services they received.

We reviewed OHCA's DSH procedures to ensure consistency with inpatient and outpatient Medicaid reimbursable services in the approved MSP.

> **Results:** We identified that the State's DSH procedures are not consistent with the Inpatient / Outpatient Medicaid reimbursable service in the approved MSP since the MSP is quiet with regards to defining Inpatient / Outpatient Medicaid reimbursable services. However, OHCA's DSH procedures for i/p and o/p Medicaid reimbursable services are consistent with the state's policies.

We reviewed DSH procedures to ensure that only costs eligible for DSH payments are included in the development of the hospital-specific DSH limit.

> **Results:** We found that the MSP states that only costs eligible for DSH payments are to be included in the development of the hospital-specific DSH limit. However, the methodology used by OHCA to calculate the hospital-specific DSH limits included costs that are not eligible for DSH payments.

We determined if the MSP section covering DSH payments complies with section 1923(g)(1) of the Act.

> **Results:** We compared the MSP section covering DSH payments to section 1923(g)(1) of the Act and determined it to be compliant.

We determined how OHCA defines 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 hospital services they received.

Results: We found that the MSP does not define incurred i/p hospital and o/p hospital costs for furnishing i/p hospital and o/p hospital services to Medicaid-eligible individuals and individuals with no source of third-party coverage for the i/p hospital and o/p hospital services they received. OHCA staff utilizes the Oklahoma Administrative Code (OAC), which defines i/p hospital services and o/p hospital services in Title 317, Chapter 30, Subchapter 5, Part 3 (Section 317:30-5-41 and 317:30-5-42.1).

Hospital Audit Findings Consultation

We prepared a findings summary for each of the 59 hospitals.

Results: A findings summary was e-mailed to each provider on November 7, 2013. The findings summary included:

- The as filed charges data reported from OHCA's Medicaid Management Information System (MMIS), Out of State (OOS), Dual Eligible (DE), and Uninsured hospital reports;
- Adjustments made to charge data with routine explanations for providers where material variances were identified;
- As filed payment data reported from OHCA's MMIS, OOS, DE, and uninsured;
- Adjustments made to payment data with routine explanations for providers where material variances were identified; and
- The newly calculated hospital-specific limit and determination of whether the hospital was paid over its new limit.

Report on DSH Verifications

State of Oklahoma
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2010

	Verification #1	Verification #2			Verification #3	Verification #4	Verification #5	Verification #6
Hospital	Was Hospital Allowed to Retain DSH Payment?	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC)	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?
ADAIR COUNTY HEALTH CENTER	Yes	117,922	(512,834)	(117,922)	Yes	Yes	No	Yes
BAILEY MEDICAL CENTER	Yes	98,138	4,459,303	4,361,165	Yes	Yes	Yes	Yes
BASS BAPTIST HEALTH CENTER	Yes	896,963	6,166,308	5,269,345	Yes	Yes	Yes	Yes
BLACKWELL REGIONAL HOSPITAL	Yes	107,493	1,358,593	1,251,100	Yes	Yes	Yes	Yes
BRISTOW MEDICAL CENTER	No	37,491	385,969	348,478	Yes	Yes	No	Yes
CARL ALBERT COMMUNITY MENTAL HEALTH	Yes	753,852	583,253	(170,599)	Yes	Yes	Yes	Yes
CHILDREN'S RECOVERY CENTER	Yes	523,403	(528,036)	(523,403)	Yes	Yes	Yes	Yes
CLAREMORE REGIONAL HOSPITAL	Yes	338,931	2,586,781	2,247,850	Yes	Yes	Yes	Yes
COAL COUNTY GENERAL HOSPITAL	Yes	26,308	91,910	65,602	Yes	Yes	No	Yes
CRAIG GENERAL HOSPITAL	Yes	225,119	1,250,647	1,025,528	Yes	Yes	Yes	Yes
CUSHING REGIONAL HOSPITAL	Yes	180,045	1,528,661	1,348,616	Yes	Yes	Yes	Yes
DEACONESS HOSPITAL	Yes	1,346,659	8,306,772	6,960,113	Yes	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	11,213	3,111,444	3,100,231	Yes	Yes	Yes	Yes
FAIRFAX MEMORIAL HOSPITAL	Yes	30,937	164,719	133,782	Yes	Yes	Yes	Yes
GEORGE NIGH REHABILITATION INSTITUTE	Yes	55,555	99,726	44,171	Yes	Yes	No	Yes
GRADY MEMORIAL HOSPITAL	Yes	184,344	2,085,229	1,900,885	Yes	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	166,864	3,168,873	3,002,009	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	1,351,360	7,091,115	5,739,755	Yes	Yes	Yes	Yes
HASKELL COUNTY HOSPITAL	Yes	71,663	363,527	291,864	Yes	Yes	Yes	Yes
HENRYETTA MEDICAL CENTER	Yes	74,620	628,980	554,360	Yes	Yes	Yes	Yes
HILLCREST MEDICAL CENTER	Yes	2,845,484	35,612,992	32,767,508	Yes	Yes	Yes	Yes
INTEGRIS BAPT. REGIONAL HEALTH CTR.	Yes	491,372	4,254,592	3,763,220	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL CENTER	Yes	3,754,635	19,334,262	15,579,627	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	241,855	5,357,949	5,116,094	Yes	Yes	Yes	Yes
INTEGRIS CLINTON HOSPITAL	Yes	114,296	2,682,652	2,568,356	Yes	Yes	Yes	Yes
INTEGRIS GROVE GENERAL HOSPITAL	Yes	268,301	5,399,021	5,130,720	Yes	Yes	Yes	Yes
INTEGRIS SOUTHWEST MEDICAL CENTER	Yes	2,479,701	22,114,924	19,635,223	Yes	Yes	Yes	Yes
J.D. McCarty Center	Yes	350,980	2,032,889	1,681,909	Yes	Yes	No	Yes
JACKSON COUNTY MEMORIAL HOSPITAL	Yes	489,439	4,622,998	4,133,559	Yes	Yes	Yes	Yes
JANE PHILLIPS MEDICAL CENTER	Yes	629,778	5,952,073	5,322,295	Yes	Yes	Yes	Yes
JIM TALIAFERRO COMM MENTAL HLTH CNTR	Yes	644,633	2,504,822	1,860,189	Yes	Yes	Yes	Yes
KINGFISHER REGIONAL HOSPITAL	No	53,266	874,432	821,166	Yes	Yes	No	Yes
LAKESIDE WOMEN S HOSPITAL	Yes	16,178	74,789	58,611	Yes	Yes	Yes	Yes
MAYES COUNTY MEDICAL CENTER	Yes	153,004	3,325,218	3,172,214	Yes	Yes	Yes	Yes
MCALESTER REGIONAL HEALTH CENTER	Yes	485,924	5,218,373	4,732,449	Yes	Yes	Yes	Yes
MEMORIAL HOSPITAL OF TEXAS COUNTY	No	137,931	1,038,061	900,130	Yes	Yes	No	Yes
MERCY HEALTH CENTER	Yes	1,896,995	25,905,154	24,008,159	Yes	Yes	Yes	Yes
MERCY MEMORIAL HEALTH CENTER	Yes	1,335,879	11,135,943	9,800,064	Yes	Yes	Yes	Yes
MIDWEST REGIONAL MEDICAL CENTER	Yes	1,387,821	6,873,444	5,485,623	Yes	Yes	Yes	Yes
MUSKOGEE REGIONAL MEDICAL CENTER	Yes	1,000,532	7,123,758	6,123,226	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	3,078,486	20,241,180	17,162,694	Yes	Yes	Yes	Yes
PONCA CITY MEDICAL CENTER	Yes	506,298	4,228,328	3,722,030	Yes	Yes	Yes	Yes
PRAGUE COMMUNITY HOSPITAL	Yes	72,768	638,767	565,999	Yes	Yes	Yes	Yes
PURCELL MUNICIPAL HOSPITAL	No	90,772	85,700	(5,072)	Yes	Yes	No	Yes
SAINT FRANCIS HOSPITAL	Yes	4,215,762	17,612,048	13,396,286	Yes	Yes	Yes	Yes

State of Oklahoma
Report on DSH Verifications (table)
For the Medicaid State Plan Rate Year Ended September 30, 2010

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SAINT FRANCIS HOSPITAL SOUTH	Yes	148,134	2,739,172	2,591,038	Yes	Yes	Yes	Yes
SEQUOYAH MEMORIAL HOSPITAL	Yes	92,900	977,711	884,811	Yes	Yes	Yes	Yes
SOUTHCREST HOSPITAL	Yes	1,108,502	5,714,143	4,605,641	Yes	Yes	Yes	Yes
SOUTHWESTERN MEDICAL CENTER	Yes	408,712	5,565,006	5,156,294	Yes	Yes	Yes	Yes
ST MARY S REG L MEDICAL CENTER	Yes	412,538	8,453,350	8,040,812	Yes	Yes	Yes	Yes
ST. ANTHONY HOSPITAL	Yes	2,076,590	10,649,493	8,572,903	Yes	Yes	Yes	Yes
ST. JOHN MEDICAL CENTER	Yes	3,741,435	(334,570)	(3,741,435)	Yes	Yes	Yes	Yes
ST. JOHN OWASSO	Yes	151,093	2,899,040	2,747,947	Yes	Yes	Yes	Yes
STILLWATER MEDICAL CENTER	Yes	587,347	1,323,778	736,431	Yes	Yes	No	Yes
TAHLEQUAH CITY HOSPITAL	Yes	425,360	2,697,258	2,271,898	Yes	Yes	Yes	Yes
UNITY HEALTH CENTER	Yes	654,495	3,811,153	3,156,658	Yes	Yes	Yes	Yes
VALIR REHAB HOSPITAL	Yes	33,071	1,044,646	1,011,575	Yes	Yes	Yes	Yes
WEATHERFORD REGIONAL HOSPITAL	Yes	105,583	2,013,414	1,907,831	Yes	Yes	Yes	Yes
WOODWARD REGIONAL HOSPITAL	Yes	139,664	2,905,887	2,766,223	Yes	Yes	Yes	Yes

Schedule of Annual Reporting Requirements

State of Oklahoma
Schedule of Annual Reporting Requirements
For the Medicaid State Plan Rate Year Ended September 30, 2010

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). 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. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare 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 Crossover, and Uninsured individuals with no source of third party coverage. The cost of services for each of these payment categories was calculated using the appropriate per diems or cost-to-charge ratios from each hospital's Medicare 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
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P 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 Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received
ADAIR COUNTY HEALTH CENTER	638,202	23.95%	19.62%	1% MIUR	2,854,498	-	-	2,854,498	2,341,664	(512,834)	-	-	-	-	(512,834)	117,922	-
BAILEY MEDICAL CENTER	746,567	23.89%	9.66%	1% MIUR	3,178,480	-	-	3,178,480	6,432,728	3,254,248	985,518	-	2,190,573	1,205,055	4,459,303	98,138	-
BASS BAPTIST HEALTH CENTER	7,547,913	53.55%	11.05%	1% MIUR	17,997,811	-	24,785	18,022,596	22,000,065	3,977,469	858,020	1,525	3,048,384	2,188,839	6,166,308	896,963	-
BLACKWELL REGIONAL HOSPITAL	820,368	36.19%	9.29%	1% MIUR	2,444,383	-	-	2,444,383	3,189,127	744,744	142,903	-	756,752	613,849	1,358,593	107,493	-
BRISTOW MEDICAL CENTER	361,597	4.12%	7.99%	1% MIUR	434,650	-	-	434,650	820,619	385,969	-	-	-	-	385,969	37,491	-
CLAREMORE REGIONAL HOSPITAL	1,239,124	39.78%	18.28%	1% MIUR	9,242,336	-	-	9,242,336	10,097,351	855,015	381,439	-	2,113,205	1,731,766	2,586,781	338,931	-
COAL COUNTY GENERAL HOSPITAL	223,985	7.73%	7.90%	1% MIUR	312,955	-	-	312,955	404,865	91,910	-	-	-	-	91,910	26,308	-
CRAIG GENERAL HOSPITAL	792,486	12.55%	9.54%	1% MIUR	2,347,491	-	-	2,347,491	2,905,013	557,522	249,215	-	942,340	693,125	1,250,647	225,119	-
CUSHING REGIONAL HOSPITAL	1,928,371	36.73%	22.07%	1% MIUR	7,002,129	-	-	7,002,129	8,102,007	1,099,878	1,060,611	-	1,489,394	428,783	1,528,661	180,045	-
DEACONESS HOSPITAL	12,875,931	28.59%	12.77%	1% MIUR	19,556,818	-	-	19,556,818	23,070,098	3,513,280	1,017,637	4,685	5,815,814	4,793,492	8,306,772	1,346,659	-
DUNCAN REGIONAL HOSPITAL	11,213	33.19%	9.65%	1% MIUR	12,807,345	-	-	12,807,345	13,420,762	613,417	948,614	-	3,446,641	2,498,027	3,111,444	11,213	-
FAIRFAX MEMORIAL HOSPITAL	97,440	4.78%	3.41%	1% MIUR	135,159	-	-	135,159	265,485	130,326	537	-	34,930	34,393	164,719	30,937	-
GEORGE NIGH REHABILITATION INSTITUTE	229,968	14.72%	9.18%	1% MIUR	374,581	-	141,170	515,751	615,477	99,726	-	-	-	-	99,726	55,555	-
GRADY MEMORIAL HOSPITAL	1,932,875	41.59%	13.53%	1% MIUR	7,122,702	-	-	7,122,702	7,724,520	601,818	591,677	-	2,075,088	1,483,411	2,085,229	184,344	-
GREAT PLAINS REGIONAL MEDICAL CENTER	166,864	34.01%	11.47%	1% MIUR	7,368,563	-	-	7,368,563	9,609,013	2,240,450	624,035	-	1,552,458	928,423	3,168,873	166,864	-
HASKELL COUNTY HOSPITAL	694,882	11.47%	5.36%	1% MIUR	730,651	-	-	730,651	999,444	268,793	1,774	-	96,508	94,734	363,527	71,663	-
HENRYETTA MEDICAL CENTER	818,829	45.33%	27.12%	1% MIUR	4,084,118	-	-	4,084,118	4,482,936	398,818	339,398	-	569,560	230,162	628,980	74,620	-
HILLCREST MEDICAL CENTER	17,747,197	55.08%	16.82%	1% MIUR	90,906,245	-	3,512,866	94,419,111	113,154,840	18,735,729	1,924,668	23,592	18,825,523	16,877,263	35,612,992	2,845,484	-
INTEGRIS BAPT. REGIONAL HEALTH CTR.	2,444,500	40.14%	9.58%	1% MIUR	9,933,636	-	-	9,933,636	12,285,248	2,351,612	297,589	-	2,200,569	1,902,980	4,254,592	491,372	-
INTEGRIS BAPTIST MEDICAL CENTER	24,903,256	39.65%	8.06%	1% MIUR	56,223,891	-	1,842,816	58,066,707	69,024,694	10,957,987	2,439,578	-	10,815,853	8,376,275	19,334,262	3,754,635	-
INTEGRIS CANADIAN VALLEY HOSPITAL	3,075,410	33.65%	7.59%	1% MIUR	6,147,889	-	-	6,147,889	9,705,588	3,557,699	556,854	-	2,357,104	1,800,250	5,357,949	241,855	-
INTEGRIS CLINTON HOSPITAL	1,939,391	33.72%	7.94%	1% MIUR	3,583,975	-	-	3,583,975	5,395,231	1,811,256	216,306	-	1,087,702	871,396	2,682,652	114,296	-
INTEGRIS GROVE GENERAL HOSPITAL	1,480,156	38.29%	10.44%	1% MIUR	7,438,638	-	-	7,438,638	11,043,102	3,604,464	456,174	-	2,250,731	1,794,557	5,399,021	268,301	-
INTEGRIS SOUTHWEST MEDICAL CENTER	21,154,791	28.15%	8.35%	1% MIUR	39,945,878	-	146,621	40,092,499	49,500,515	9,408,016	1,240,812	-	13,947,720	12,706,908	22,114,924	2,479,701	-
J.D. McCarty Center	1,070,516	93.45%	100.00%	1% MIUR	10,160,501	-	1,070,516	11,231,017	13,263,906	2,032,889	-	-	-	-	2,032,889	350,980	-
JACKSON COUNTY MEMORIAL HOSPITAL	1,261,321	17.10%	12.26%	1% MIUR	5,391,999	-	-	5,391,999	6,480,924	1,088,925	494,576	-	4,028,649	3,534,073	4,622,998	489,439	-
JANE PHILLIPS MEDICAL CENTER	2,885,458	25.18%	6.80%	1% MIUR	11,351,431	-	6,703	11,358,134	17,317,528	5,959,394	4,652,386	-	4,645,065	(7,321)	5,952,073	629,778	-
KINGFISHER REGIONAL HOSPITAL	77,844	16.66%	5.97%	1% MIUR	854,847	-	-	854,847	1,729,279	874,432	-	-	-	-	874,432	53,266	-
LAKESIDE WOMEN S HOSPITAL	333,996	8.44%	1.74%	1% MIUR	352,452	-	-	352,452	460,770	108,318	193,543	-	160,014	(33,529)	74,789	16,178	-
MAYES COUNTY MEDICAL CENTER	1,353,672	46.98%	9.42%	1% MIUR	3,945,006	-	-	3,945,006	5,974,265	2,029,259	234,172	-	1,530,131	1,295,959	3,325,218	153,004	-
MCALESTER REGIONAL HEALTH CENTER	4,340,936	34.36%	12.07%	1% MIUR	14,541,587	-	-	14,541,587	16,661,240	2,119,653	329,450	-	3,428,170	3,098,720	5,218,373	485,924	-
MEMORIAL HOSPITAL OF TEXAS COUNTY	2,307,890	35.81%	9.02%	1% MIUR	1,716,913	-	-	1,716,913	2,754,974	1,038,061	-	-	-	-	1,038,061	137,931	-
MERCY HEALTH CENTER	12,692,729	19.55%	5.71%	1% MIUR	24,985,196	585	-	24,985,781	39,825,492	14,839,711	583,387	-	11,648,830	11,065,443	25,905,154	1,896,995	-
MERCY MEMORIAL HEALTH CENTER	7,964,486	30.96%	18.84%	1% MIUR	22,653,727	-	-	22,653,727	26,508,051	3,854,324	197,028	-	7,478,647	7,281,619	11,135,943	1,335,879	-
MIDWEST REGIONAL MEDICAL CENTER	9,078,463	25.72%	9.49%	1% MIUR	28,424,467	-	-	28,424,467	27,933,661	(490,806)	1,197,543	-	8,561,793	7,364,250	6,873,444	1,387,821	-
MUSKOGEE REGIONAL MEDICAL CENTER	7,797,650	34.64%	14.91%	1% MIUR	26,945,210	-	-	26,945,210	28,547,657	1,602,447	193,979	-	5,715,290	5,521,311	7,123,758	1,000,532	-
NORMAN REGIONAL HOSPITAL	23,750,997	15.81%	9.96%	1% MIUR	21,614,280	-	-	21,614,280	30,412,659	8,798,379	2,625,057	-	14,067,858	11,442,801	20,241,180	3,078,486	-
PONCA CITY MEDICAL CENTER	3,610,945	23.76%	8.73%	1% MIUR	5,572,002	-	-	5,572,002	7,888,498	2,316,496	260,526	2,510	2,174,868	1,911,832	4,228,328	506,298	-
PRAGUE COMMUNITY HOSPITAL	1,218,125	6.26%	5.34%	1% MIUR	230,874	-	-	230,874	481,503	250,629	8,851	-	396,989	388,138	638,767	72,768	-
PURCELL MUNICIPAL HOSPITAL	946,257	11.11%	8.75%	1% MIUR	305,221	940,191	-	1,245,412	1,331,112	85,700	-	-	-	-	85,700	90,772	-
SAINT FRANCIS HOSPITAL	16,458,067	27.52%	13.99%	1% MIUR	91,079,215	-	1,170,746	92,249,961	95,448,800	3,198,839	3,626,241	95,241	18,134,691	14,413,209	17,612,048	4,215,762	-
SAINT FRANCIS HOSPITAL SOUTH	1,609,792	23.53%	8.82%	1% MIUR	4,136,618	-	-	4,136,618	5,241,210	1,104,592	485,159	-	2,119,739	1,634,580	2,739,172	148,134	-
SEQUOYAH MEMORIAL HOSPITAL	271,515	14.52%	16.62%	1% MIUR	2,062,165	-	-	2,062,165	2,093,273	31,108	-	-	946,603	946,603	977,711	92,900	-
SOUTHCREST HOSPITAL	8,750,960	40.18%	17.10%	1% MIUR	23,757,521	-	-	23,757,521	26,238,981	2,481,460	1,274,962	-	4,507,645	3,232,683	5,714,143	1,108,502	-
SOUTHWESTERN MEDICAL CENTER	1,683,892	59.06%	15.99%	1% MIUR	13,564,687	-	-	13,564,687	17,771,776	4,207,089	433,934	-	1,791,851	1,357,917	5,565,006	408,712	-
ST MARY S REG L MEDICAL CENTER	2,070,911	23.18%	14.02%	1% MIUR	11,590,160	-	-	11,590,160	14,054,910	2,464,750	350,252	-	6,338,852	5,988,600	8,453,350	412,538	-
ST. ANTHONY HOSPITAL	14,003,913	40.48%	15.79%	1% MIUR	57,990,460	-	1,258,435	59,248,895	55,731,671	(3,517,224)	542,674	-	14,709,391	14,166,717	10,649,493	2,076,590	-
ST. JOHN MEDICAL CENTER	25,618,300	13.79%	10.88%	1% MIUR	31,282,804	-	14,778,995	46,061,799	39,099,402	(6,962,397)	775,148	-	7,402,975	6,627,827	(334,570)	3,741,435	-
ST. JOHN OWASSO	2,339,265	18.77%	5.58%	1% MIUR	2,048,833	-	151,093	2,199,926	3,576,678	1,376,752	129,101	-	1,651,389	1,522,288	2,899,040	151,093	-
STILLWATER MEDICAL CENTER	4,145,313	16.82%	7.99%	1% MIUR	5,666,436	-	-	5,666,436	6,990,214	1,323,778	-	-	-	-	1,323,778	587,347	-
TAHLEQUAH CITY HOSPITAL	2,908,491	16.85%	10.57%	1% MIUR	7,145,234	-	-	7,145,234	8,057,590	912,356	122,874	-	1,907,776	1,784,902	2,697,258	425,360	-
UNITY HEALTH CENTER	3,161,052	33.47%	14.74%	1% MIUR	13,615,656	-	-	13,615,656	13,112,046	(503,610)	182,102	-	4,496,865	4,314,763	3,811,153	654,495	-
VALIR REHAB HOSPITAL	324,071	14.12%	10.05%	1% MIUR	1,305,727	-	-	1,305,727	1,474,925	169,198	349	-	875,797	875,448	1,044,646	33,071	-
WEATHERFORD REGIONAL HOSPITAL	743,859	35.99%	10.78%	1% MIUR	1,542,747	-	-	1,542,747	2,404,172	861,425	247	-	1,152,236	1,151,989	2,013,414	105,583	-
WOODWARD REGIONAL HOSPITAL	2,916,086	31.09%	7.37%	1% MIUR	3,926,070	-	-	3,926,070	5,787,825	1,861,755	318,632	140	1,362,904	1,044,132	2,905,887	139,664	-

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the final rule (73 Fed. Reg. 77904, December 19, 2008) and the proposed rule (77 Fed. Reg. 2500, January 18, 2012). 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. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the Medicare 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 Crossover, and Uninsured individuals with no source of third party coverage. The cost of services for each of these payment categories was calculated using the appropriate per diems or cost-to-charge ratios from each hospital's Medicare 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
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid I/P 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 Medicaid Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-I)	Total IP/OP Indigent Care/Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K+O)	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received
Institute for Mental Disease																	
CARL ALBERT COMMUNITY MENTAL HEALTH	1,368,953	16.58%	34.71%	1% MIUR	979,707	-	258,149	1,237,856	514,416	(723,440)	-	-	1,306,693	1,306,693	583,253	753,852	-
CHILDREN'S RECOVERY CENTER	1,530,311	0.00%	0.00%		529,881	-	-	529,881	-	(529,881)	517	-	2,362	1,845	(528,036)	523,403	-
GRIFFIN MEMORIAL HOSPITAL	10,115,642	12.89%	7.53%	1% MIUR	1,120,768	-	-	1,120,768	2,716,043	1,595,275	69,183	-	5,565,023	5,495,840	7,091,115	1,351,360	-
JIM TALIAFERRO COMM MENTAL HLTH CNTR	644,633	0.64%	2.43%		15,975	-	10,001	25,976	27,484	1,508	-	-	2,503,314	2,503,314	2,504,822	644,633	-
Out-of-State DSH Hospitals																	
N/A																	

Note: The state of Oklahoma did not make any payments to Out of State providers during MSP 2010.