

**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, 2021**

**Prepared by:**



**MYERS AND  
STAUFFER<sup>LC</sup>**  
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 |
| ■ V. Schedule of Annual Reporting Requirements (table) ..... | 6 |
| ■ VI. Independence Declaration .....                         | 7 |

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 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, 2021. 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 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, 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, 2021.

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 no findings that are required to be reported under *Government Auditing Standards*.

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 13, 2024  
Austin, Texas

State of Oklahoma Disproportionate Share Hospital (DSH)  
Report on DSH Verifications  
For the Year Ended September 30, 2021

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, 2021

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, 2021

| Hospital                                | Verification #1                             | Verification #2   |  |  | Verification #3   | Verification #4  | Verification #5  | Verification #6   |
|---|---|---|--|--|---|--|--|---|
|   | Was Hospital Allowed to Retain DSH Payment? | DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State) | Total Uncompensated Care Costs for Medicaid State Plan Rate Year | DSH Payment Under or <Over> Total Uncompensated Care Costs (UCC) | DSH Payment Complies with the Hospital-Specific DSH Limit | Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC? | If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount? | Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained? |
| AHS SOUTHCREST HOSPITAL, LLC            | Yes   | 1,333,281   | 3,884,600  | 2,551,319  | Yes   | Yes  | Yes  | Yes   |
| ALLIANCEHEALTH DURANT                   | Yes   | 744,445   | 3,218,170  | 2,473,725  | Yes   | Yes  | Yes  | Yes   |
| ARBUCKLE MEM HSP                        | Yes   | 131,489   | 769,603  | 638,114  | Yes   | Yes  | Yes  | Yes   |
| BAILEY MEDICAL CENTER LLC               | Yes   | 139,366   | 172,145  | 32,779   | Yes   | Yes  | Yes  | Yes   |
| BLACKWELL REGIONAL HOSPITAL             | Yes   | 75,259  | 582,807  | 507,548  | Yes   | Yes  | Yes  | Yes   |
| CHOCTAW MEMORIAL HOSPITAL               | Yes   | 103,386   | (173,573)  | (103,386)  | No  | Yes  | Yes  | Yes   |
| CLINTON HMA LLC                         | Yes   | 116,371   | 1,840,884  | 1,724,513  | Yes   | Yes  | Yes  | Yes   |
| COMANCHE CO MEM HSP                     | Yes   | 1,110,215   | (207,959)  | (1,110,215)  | No  | Yes  | Yes  | Yes   |
| DUNCAN REGIONAL HOSPITAL                | Yes   | 530,751   | 477,355  | (53,396)   | No  | Yes  | Yes  | Yes   |
| GREAT PLAINS REGIONAL MEDICAL CENTER    | Yes   | 134,887   | 1,037,172  | 902,285  | Yes   | Yes  | Yes  | Yes   |
| HENRYETTA MEDICAL CENTER                | Yes   | 95,922  | 327,039  | 231,117  | Yes   | Yes  | Yes  | Yes   |
| HILLCREST HOSPITAL CLAREMORE            | Yes   | 278,708   | 352,140  | 73,432   | Yes   | Yes  | Yes  | Yes   |
| HILLCREST HOSPITAL CUSHING              | Yes   | 155,742   | 1,196,834  | 1,041,092  | Yes   | Yes  | Yes  | Yes   |
| HILLCREST MEDICAL CENTER                | Yes   | 4,278,947   | 16,208,627   | 11,929,680   | Yes   | Yes  | Yes  | Yes   |
| HOLDENVILLE GENERAL HOSPITAL            | Yes   | 55,297  | 351,682  | 296,385  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS BAPTIST MEDICAL C              | Yes   | 3,735,828   | 32,672,366   | 28,936,538   | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS BASS MEM BAP                   | Yes   | 525,527   | 6,787,528  | 6,262,001  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS CANADIAN VALLEY HOSPITAL       | Yes   | 242,265   | 3,920,825  | 3,678,560  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS GROVE HOSPITAL                 | Yes   | 181,015   | 2,356,953  | 2,175,938  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS HEALTH EDMOND, INC.            | Yes   | 149,380   | 4,810,327  | 4,660,947  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS MIAMI HOSPITAL                 | Yes   | 262,190   | 4,442,745  | 4,180,555  | Yes   | Yes  | Yes  | Yes   |
| INTEGRIS SOUTHWEST MEDICAL              | Yes   | 1,572,771   | 20,833,980   | 19,261,209   | Yes   | Yes  | Yes  | Yes   |
| JACKSON CO MEM HSP                      | Yes   | 292,307   | 1,391,171  | 1,098,864  | Yes   | Yes  | Yes  | Yes   |
| JANE PHILLIPS EP HSP                    | Yes   | 587,783   | 4,846,936  | 4,259,153  | Yes   | Yes  | Yes  | Yes   |
| KAY COUNTY OKLAHOMA HOSPITAL            | Yes   | 267,384   | 837,905  | 570,521  | Yes   | Yes  | Yes  | Yes   |
| LAKESIDE WOMENS CENTER OF               | Yes   | 53,078  | 640,119  | 587,041  | Yes   | Yes  | Yes  | Yes   |
| MARY HURLEY HOSPITAL                    | Yes   | 18,171  | 277,127  | 258,956  | Yes   | Yes  | Yes  | Yes   |
| MCCURTAIN MEMORIAL HOSPITAL             | Yes   | 138,613   | 1,195,067  | 1,056,454  | Yes   | Yes  | Yes  | Yes   |
| MEMORIAL HOSPITAL                       | Yes   | 109,706   | 1,239,148  | 1,129,442  | Yes   | Yes  | Yes  | Yes   |
| MEMORIAL HOSPITAL OF TEXAS COUNTY       | Yes   | 48,867  | 1,044,894  | 996,027  | Yes   | Yes  | Yes  | Yes   |
| MERCY HEALTH CENTER                     | Yes   | 1,744,746   | 19,248,925   | 17,504,179   | Yes   | Yes  | Yes  | Yes   |
| MERCY HEALTH LOVE COUNTY                | Yes   | 83,239  | (145,357)  | (83,239)   | No  | Yes  | Yes  | Yes   |
| MERCY HOSPITAL ADA, INC.                | Yes   | 747,220   | 4,886,095  | 4,138,875  | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL ARDMORE                  | Yes   | 1,080,913   | 5,220,382  | 4,139,469  | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL HEALDTON INC             | Yes   | 52,261  | 330,288  | 278,027  | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL KINGFISHER, INC          | Yes   | 72,415  | 700,099  | 627,684  | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL LOGAN COUNTY             | Yes   | 116,003   | 152,200  | 36,197   | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL TISHOMINGO               | Yes   | 80,626  | 583,220  | 502,594  | Yes   | Yes  | Yes  | Yes   |
| MERCY HOSPITAL WATONGA INC              | Yes   | 69,843  | 680,791  | 610,948  | Yes   | Yes  | Yes  | Yes   |
| NORMAN REGIONAL HOSPITAL                | Yes   | 2,010,688   | 6,294,310  | 4,283,622  | Yes   | Yes  | Yes  | Yes   |
| OKLAHOMA STATE UNIVERSITY MEDICAL TRUST | Yes   | 1,510,540   | 404,104  | (1,106,436)  | No  | Yes  | Yes  | Yes   |
| OU MEDICINE                             | Yes   | 16,427,199  | 69,811,291   | 53,384,092   | Yes   | Yes  | Yes  | Yes   |
| PERRY MEMORIAL HOSPITAL                 | Yes   | 11,151  | 1,146,122  | 1,134,971  | Yes   | Yes  | Yes  | Yes   |
| SAINT FRANCIS HOSPITAL                  | Yes   | 4,996,732   | 10,414,292   | 5,417,560  | Yes   | Yes  | Yes  | Yes   |
| SAINT FRANCIS HOSPITAL MUSKOGEE INC     | Yes   | 1,346,674   | (1,018,378)  | (1,346,674)  | No  | Yes  | Yes  | Yes   |
| SAINT FRANCIS HOSPITAL SOUTH            | Yes   | 359,064   | 1,816,909  | 1,457,845  | Yes   | Yes  | Yes  | Yes   |
| SEILING MUNICIPAL HOSPITAL              | Yes   | 16,757  | 191,062  | 174,305  | Yes   | Yes  | Yes  | Yes   |
| SEMINOLE HMA LLC                        | Yes   | 118,166   | 133,874  | 15,708   | Yes   | Yes  | Yes  | Yes   |
| SSM HEALTH ST. ANTHONY HOSPITAL-OKC     | Yes   | 3,538,718   | 33,218,477   | 29,679,759   | Yes   | Yes  | Yes  | Yes   |
| SSM HEALTH ST. ANTHONY HOSPITAL-SHAWNEE | Yes   | 390,227   | (412,912)  | (390,227)  | No  | Yes  | Yes  | Yes   |
| ST JOHN MED CTR                         | Yes   | 3,231,107   | 27,843,511   | 24,612,404   | Yes   | Yes  | Yes  | Yes   |
| ST JOHN OWASSO                          | Yes   | 141,837   | 1,440,320  | 1,298,483  | Yes   | Yes  | Yes  | Yes   |
| ST MARY'S REGIONAL CTR                  | Yes   | 458,439   | 3,245,549  | 2,787,110  | Yes   | Yes  | Yes  | Yes   |
| STILLWATER MEDICAL CENTER               | Yes   | 758,876   | 4,824,544  | 4,065,668  | Yes   | Yes  | Yes  | Yes   |
| SURGICAL HOSPITAL OF OKLAHOMA LLC       | Yes   | 75,584  | 1,330,337  | 1,254,753  | Yes   | Yes  | Yes  | Yes   |
| WEATHERFORD HOSPITAL AUTHORITY          | Yes   | 101,192   | 1,122,644  | 1,021,452  | Yes   | Yes  | Yes  | Yes   |
| WOODWARD HEALTH SYSTEM LLC              | Yes   | 119,894   | 913,932  | 794,038  | Yes   | Yes  | Yes  | Yes   |
| CARL ALBERT COMM MHC                    | Yes   | 324,014   | 3,158,106  | 2,834,092  | Yes   | Yes  | Yes  | Yes   |
| GRIFFIN MEMORIAL HOSPITAL               | Yes   | 1,927,237   | 12,921,968   | 10,994,731   | Yes   | Yes  | Yes  | Yes   |
| JIM TALIAFERRO MHC                      | Yes   | 637,443   | 3,744,269  | 3,106,826  | Yes   | Yes  | Yes  | Yes   |
| NORTHWEST CENTER FOR BEHAVIORAL HEALTH  | Yes   | 384,554   | 18,676,773   | 18,292,219   | 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.

## Schedule of Annual Reporting Requirements

State of Oklahoma  
 Schedule of Annual Reporting Requirements (Table)  
 For the Medicaid State Plan Rate Year Ended September 30, 2021

**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 payment 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 payment categories was calculated using the appropriate per diem or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, including any supplemental Medicaid payments and Section 1011 payments where applicable.

| 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 (UCC) | Total Eligible Uncompensated Care Costs Reduced by Medicare and Private Insurance Payments (UCC) | Total In-State DSH Payments Received | Total Out-of-State DSH Payments Received | Medicaid Provider Number | Medicare Provider Number | Total Hospital Cost |
| AHS SOUTHWEST HOSPITAL, LLC             | 4,580,435                                   | 27.03%                        | 13.99%                      | 1% MUR                           | 26,339,960                                | 0                            | 9,156,653                                      | 35,496,613                               | 35,410,330                                    | (86,223)                                      | 1,556,447                                    | 0                                      | 5,227,270                           | 3,970,823                                      | 3,884,600  | 1,333,281                            | 0  | 20049320A                | 37002                    | 163,033,255         |
| ALLIANCE HEALTH DURANT                  | 6,445,525                                   | 36.48%                        | 23.52%                      | 1% MUR                           | 24,137,308                                | 27,584                       | 7,823,235                                      | 31,988,127                               | 30,249,513                                    | (1,738,614)                                   | 3,218,170                                    | 0                                      | 7,345,332                           | 4,956,784                                      | 4,744,445  | 744,445                              | 0  | 100696610B               | 37004                    | 82,424,422          |
| ARBUCKLE MEM HSP                        | 2,886,926                                   | 13.03%                        | 9.58%                       | 1% MUR                           | 1,330,854                                 | 0                            | 305,290  | 1,636,144                                | 1,785,283                                     | 149,139                                       | 212,612                                      | 0                                      | 833,076                             | 620,464  | 769,603  | 131,489                              | 0  | 100700790A               | 37128                    | 10,822,086          |
| BAILEY MEDICAL CENTER LLC               | 1,476,517                                   | 17.19%                        | 8.19%                       | 1% MUR                           | 4,656,369                                 | 0                            | 992,607  | 5,648,436                                | 5,251,446                                     | (396,990)                                     | 502,934                                      | 0                                      | 1,072,689                           | 509,135  | 172,145  | 139,366                              | 0  | 200101450A               | 37028                    | 38,970,402          |
| BALDWIN REGIONAL HOSPITAL               | 1,146,306                                   | 17.20%                        | 14.97%                      | 1% MUR                           | 1,287,653                                 | 0                            | 359,951  | 1,647,604                                | 1,795,071                                     | 147,467                                       | 69,532                                       | 0                                      | 504,872                             | 435,340  | 582,807  | 75,259                               | 0  | 200668710A               | 37030                    | 9,668,556           |
| CHOCTAW MEMORIAL HOSPITAL               | 1,616,043                                   | 29.16%                        | 22.12%                      | 1% MUR                           | 2,533,870                                 | 0                            | 889,625  | 3,423,495                                | 3,091,196                                     | (332,299)                                     | 27,238                                       | 0                                      | 185,964                             | 158,726  | (173,573)  | 103,386                              | 0  | 100700720A               | 37009                    | 9,571,269           |
| CLINTON HMA LLC                         | 2,555,699                                   | 23.58%                        | 16.25%                      | 1% MUR                           | 3,451,063                                 | 0                            | 1,103,191                                      | 4,554,254                                | 5,396,546                                     | 842,292                                       | 191,368                                      | 0                                      | 1,189,960                           | 998,592  | 1,840,884  | 116,371                              | 0  | 10070010G                | 37020                    | 20,751,305          |
| COMANCHE CO MEM HSP                     | 9,957,744                                   | 29.01%                        | 22.62%                      | 1% MUR                           | 39,810,444                                | 0                            | 17,976,300                                     | 57,786,744                               | 47,857,720                                    | (9,929,024)                                   | 1,343,395                                    | 0                                      | 11,064,440                          | 9,721,065                                      | (207,959)  | 1,110,215                            | 0  | 100749570S               | 37056                    | 19,773,129          |
| DUNCAN REGIONAL HOSPITAL                | 5,360,338                                   | 29.71%                        | 21.71%                      | 1% MUR                           | 19,297,731                                | 0                            | 4,690,615                                      | 24,088,346                               | 21,597,780                                    | (2,490,566)                                   | 1,186,562                                    | 0                                      | 4,154,983                           | 2,968,411                                      | 477,355  | 530,751                              | 0  | 10070101A                | 37023                    | 79,276,661          |
| GREAT PLAINS REGIONAL MEDICAL CENTER    | 196,753                                     | 25.78%                        | 15.53%                      | 1% MUR                           | 8,888,449                                 | 0                            | 2,182,802                                      | 11,071,251                               | 10,740,345                                    | (330,906)                                     | 456,468                                      | 0                                      | 1,824,546                           | 1,368,078                                      | 1,037,172  | 134,887                              | 0  | 100699941A               | 37019                    | 40,771,417          |
| HENRYETTA MEDICAL CENTER                | 2,987,636                                   | 16.92%                        | 17.47%                      | 1% MUR                           | 3,155,216                                 | 0                            | 564,101  | 3,719,317                                | 3,696,578                                     | (23,739)                                      | 188,371                                      | 0                                      | 549,149                             | 350,778  | 327,039  | 96,922                               | 0  | 200045700C               | 37043                    | 13,021,136          |
| HILLCREST HOSPITAL CLAREMORE            | 4,130,959                                   | 35.08%                        | 17.04%                      | 1% MUR                           | 9,920,119                                 | 0                            | 3,255,574                                      | 13,175,693                               | 12,163,571                                    | (1,012,122)                                   | 651,560                                      | 0                                      | 2,015,822                           | 1,364,262                                      | 352,140  | 278,708                              | 0  | 200483950A               | 37039                    | 43,713,563          |
| HILLCREST HOSPITAL CUSHING              | 5,355,609                                   | 30.61%                        | 24.93%                      | 1% MUR                           | 2,222,343                                 | 0                            | 789,855  | 4,012,198                                | 4,401,809                                     | 389,611                                       | 186,153                                      | 0                                      | 993,376                             | 807,223  | 116,834  | 155,742                              | 0  | 200044150A               | 37089                    | 13,743,530          |
| HILLCREST MEDICAL CENTER                | 39,321,865                                  | 38.77%                        | 20.39%                      | 1% MUR                           | 103,559,622                               | 0                            | 39,831,341                                     | 143,390,963                              | 141,125,905                                   | (2,265,158)                                   | 2,904,447                                    | 0                                      | 20,778,277                          | 18,473,825                                     | 16,208,627   | 4,278,947                            | 0  | 200044210A               | 37001                    | 481,430,468         |
| HOLDENVILLE GENERAL HOSPITAL            | 383,408                                     | 40.42%                        | 16.89%                      | 1% MUR                           | 1,861,903                                 | 0                            | 819,765  | 2,681,668                                | 2,559,450                                     | (88,178)                                      | 81,454                                       | 0                                      | 521,314                             | 439,860  | 511,682  | 55,297                               | 0  | 200398808B               | 37121                    | 7,709,008           |
| INTEGRIS BAPTIST MEDICAL C              | 41,785,498                                  | 35.72%                        | 16.70%                      | 1% MUR                           | 115,890,947                               | 0                            | 55,119,488                                     | 171,010,435                              | 170,880,566                                   | (129,869)                                     | 10,508,976                                   | 0                                      | 43,311,211                          | 32,802,235                                     | 32,672,366   | 3,735,828                            | 0  | 100806400C               | 37028                    | 810,943,150         |
| INTEGRIS BASS MEM BAP                   | 6,276,652                                   | 20.57%                        | 15.45%                      | 1% MUR                           | 25,523,999                                | 0                            | 6,551,822                                      | 27,075,821                               | 25,979,345                                    | 3,900,524                                     | 2,885,004                                    | 0                                      | 3,603,683                           | 718,679  | 6,787,528  | 525,527                              | 0  | 100699500A               | 37016                    | 84,717,812          |
| INTEGRIS CANADIAN VALLEY HOSPITAL       | 2,524,204                                   | 30.43%                        | 17.96%                      | 1% MUR                           | 13,033,964                                | 0                            | 4,058,791                                      | 17,092,755                               | 17,633,390                                    | 540,635                                       | 1,100,689                                    | 0                                      | 4,480,879                           | 3,300,825                                      | 242,265  | 242,265                              | 0  | 100700610A               | 37021                    | 67,851,051          |
| INTEGRIS GROVE HOSPITAL                 | 2,513,198                                   | 36.32%                        | 18.56%                      | 1% MUR                           | 9,524,395                                 | 0                            | 2,328,562                                      | 11,852,957                               | 12,074,436                                    | 221,479                                       | 508,508                                      | 0                                      | 2,643,982                           | 2,135,474                                      | 2,356,953  | 181,015                              | 0  | 100699700A               | 37013                    | 41,798,628          |
| INTEGRIS HEALTH EDMOND, INC.            | 3,193,323                                   | 20.08%                        | 11.36%                      | 1% MUR                           | 9,354,642                                 | 0                            | 2,173,808                                      | 11,528,450                               | 13,677,986                                    | 2,149,536                                     | 1,062,501                                    | 0                                      | 3,723,292                           | 2,660,791                                      | 4,810,327  | 149,380                              | 0  | 200605550A               | 37026                    | 88,840,587          |
| INTEGRIS MIAMI HOSPITAL                 | 2,335,732                                   | 38.02%                        | 20.72%                      | 1% MUR                           | 8,633,343                                 | 0                            | 2,271,974                                      | 10,905,317                               | 13,274,479                                    | 2,369,162                                     | 328,905                                      | 0                                      | 2,402,488                           | 2,073,583                                      | 4,442,745  | 262,190                              | 0  | 100699440A               | 37004                    | 36,935,314          |
| INTEGRIS SOUTHWEST MEDICAL              | 16,791,226                                  | 32.36%                        | 25.11%                      | 1% MUR                           | 62,156,091                                | 0                            | 16,378,851                                     | 77,534,942                               | 77,119,370                                    | (4,165,574)                                   | 25,794,669                                   | 0                                      | 25,794,669                          | 22,169,564                                     | 20,833,980   | 1,572,771                            | 0  | 100700200A               | 37016                    | 244,848,965         |
| JACKSON CO MEM HSP                      | 4,451,141                                   | 25.66%                        | 14.96%                      | 1% MUR                           | 14,146,484                                | 0                            | 3,629,611                                      | 12,046,095                               | 12,046,095                                    | (1,298)                                       | 837,658                                      | 0                                      | 2,230,118                           | 1,392,460                                      | 1,393,171  | 0                                    | 0  | 100699510A               | 37022                    | 48,560,256          |
| JANE PHILLIPS EP HSP                    | 8,997,086                                   | 16.70%                        | 16.37%                      | 1% MUR                           | 13,513,635                                | 258,927                      | 4,077,270                                      | 17,849,832                               | 17,792,674                                    | (57,158)                                      | 854,832                                      | 0                                      | 5,758,926                           | 4,904,094                                      | 4,846,936  | 587,783                              | 0  | 100699490A               | 37018                    | 107,640,683         |
| KAY COUNTY OKLAHOMA HOSPITAL            | 1,678,963                                   | 34.20%                        | 17.65%                      | 1% MUR                           | 10,943,994                                | 0                            | 3,417,040                                      | 14,361,034                               | 13,987,067                                    | (373,967)                                     | 796,883                                      | 0                                      | 2,008,755                           | 1,211,872                                      | 837,905  | 287,384                              | 0  | 100699420A               | 37006                    | 46,730,857          |
| LAKESIDE WOMENS CENTER OF               | 1,394,268                                   | 27.17%                        | 7.60%                       | 1% MUR                           | 2,117,971                                 | 0                            | 0  | 2,117,971                                | 2,907,099                                     | 589,128                                       | 199,541                                      | 0                                      | 230,532                             | 50,991   | 640,119  | 53,078                               | 0  | 100745350B               | 37019                    | 23,038,230          |
| MARY HURLEY HOSPITAL                    | 280,189                                     | 51.99%                        | 12.10%                      | 1% MUR                           | 2,387,998                                 | 0                            | 76,213   | 2,464,211                                | 2,424,141                                     | (40,070)                                      | 54,094                                       | 0                                      | 371,691                             | 317,197  | 377,127  | 18,171                               | 0  | 100746050D               | 37119                    | 4,603,162           |
| MCCURTAIN MEMORIAL HOSPITAL             | 2,321,580                                   | 59.00%                        | 28.00%                      | 1% MUR                           | 7,217,804                                 | 0                            | 748,366  | 7,966,170                                | 8,355,458                                     | 389,288                                       | 1,046,292                                    | 0                                      | 1,852,071                           | 805,779  | 1,195,607  | 138,613                              | 0  | 100700500A               | 37134                    | 15,819,049          |
| MEMORIAL HOSPITAL                       | 653,222                                     | 28.23%                        | 23.72%                      | 1% MUR                           | 3,106,370                                 | 0                            | 1,194,699                                      | 4,301,069                                | 5,486,909                                     | 1,185,840                                     | 37,011                                       | 0                                      | 90,319                              | 53,308   | 1,239,148  | 109,706                              | 0  | 100700300A               | 37018                    | 14,799,927          |
| MEMORIAL HOSPITAL OF TEXAS COUNTY       | 586,782                                     | 17.73%                        | 18.17%                      | 1% MUR                           | 1,088,075                                 | 4,188                        | 419,571  | 1,511,834                                | 1,813,604                                     | 301,770                                       | 256,994                                      | 0                                      | 1,000,118                           | 743,124  | 1,044,894  | 48,867                               | 0  | 100699630A               | 37130                    | 10,096,546          |
| MERCY HEALTH CENTER                     | 14,302,725                                  | 28.53%                        | 14.21%                      | 1% MUR                           | 69,196,196                                | 87,385                       | 17,430,711                                     | 86,715,742                               | 90,684,180                                    | 3,960,418                                     | 6,788,027                                    | 0                                      | 21,996,534                          | 15,268,507                                     | 19,248,925   | 1,744,746                            | 0  | 100699950A               | 37013                    | 482,157,109         |
| MERCY HEALTH LONG COUNTY                | 1,820,979                                   | 27.78%                        | 17.06%                      | 1% MUR                           | 976,620                                   | 0                            | 976,865  | 1,953,485                                | 1,294,156                                     | (665,329)                                     | 59,511                                       | 0                                      | 579,483                             | 518,972  | (145,357)  | 83,239                               | 0  | 100699600A               | 37016                    | 5,040,576           |
| MERCY HOSPITAL ADA, INC.                | 7,008,024                                   | 35.46%                        | 20.14%                      | 1% MUR                           | 19,481,535                                | 0                            | 3,942  | 5,078,383                                | 25,273,031                                    | 709,171                                       | 871,875                                      | 0                                      | 4,088,799                           | 4,176,924                                      | 4,886,095  | 747,220                              | 0  | 200569290A               | 37003                    | 88,808,825          |
| MERCY HOSPITAL ARDMORE                  | 8,513,373                                   | 28.67%                        | 19.46%                      | 1% MUR                           | 30,295,101                                | 14,667                       | 7,444,891                                      | 37,754,659                               | 34,462,544                                    | (3,287,115)                                   | 1,272,752                                    | 0                                      | 9,780,249                           | 8,507,497                                      | 5,220,382  | 1,080,913                            | 0  | 100623200C               | 37047                    | 130,121,229         |
| MERCY HOSPITAL HEALDTON INC             | 1,529,196                                   | 16.85%                        | 14.60%                      | 1% MUR                           | 679,773                                   | 533                          | 399,009  | 1,079,315                                | 1,017,703                                     | (61,612)                                      | 71,250                                       | 0                                      | 463,150                             | 391,900  | 330,288  | 52,261                               | 0  | 200226190A               | 37110                    | 3,380,161           |
| MERCY HOSPITAL KINGSHIRE, INC           | 1,583,743                                   | 20.81%                        | 8.75%                       | 1% MUR                           | 1,293,028                                 | 1,134                        | 415,422  | 1,709,574                                | 1,918,326                                     | 208,752                                       | 105,609                                      | 0                                      | 596,956                             | 491,347  | 700,009  | 72,445                               | 0  | 200318108B               | 37113                    | 9,148,347           |
| MERCY HOSPITAL LOGAN COUNTY             | 1,561,651                                   | 29.44%                        | 14.91%                      | 1% MUR                           | 2,452,337                                 | 3,839                        | 999,262  | 3,455,438                                | 2,933,327                                     | (522,201)                                     | 131,955                                      | 0                                      | 806,356                             | 674,401  | 152,200  | 116,003                              | 0  | 200425400C               | 37117                    | 10,136,116          |
| MERCY HOSPITAL TISHOMINGO               | 1,750,727                                   | 39.49%                        | 17.40%                      | 1% MUR                           | 1,518,689                                 | 786                          | 626,502  | 2,145,977                                | 2,139,720                                     | (6,257)                                       | 66,182                                       | 0                                      | 655,659                             | 589,477  | 583,220  | 60,250                               | 0  | 200184408B               | 37104                    | 5,046,914           |
| MERCY HOSPITAL WATONGA INC              | 2,011,964                                   | 25.86%                        | 15.63%                      | 1% MUR                           | 1,076,920                                 | 418                          | 269,259  | 1,346,597                                | 1,518,047                                     | 171,450                                       | 102,457                                      | 0                                      | 611,798                             | 509,341  | 680,791  | 69,843                               | 0  | 200490300A               | 37028                    | 5,485,830           |
| NORMAN REGIONAL HOSPITAL                | 30,422,030                                  | 23.07%                        | 17.21%                      | 1% MUR                           | 48,458,328                                | 0                            | 23,758,841                                     | 72,217,169                               | 63,663,690                                    | (8,613,479)                                   | 3,621,127                                    | 0                                      | 18,528,966                          | 18,907,789                                     | 2,010,688  | 1,907,789                            | 0  | 100700500A               | 37018                    | 346,330,751         |
| OKLAHOMA STATE UNIVERSITY MEDICAL TRUST | 2,261,613                                   | 33.91%                        | 42.01%                      | 1% MUR                           | 32,666,203                                | 0                            | 29,643,493                                     | 62,309,694                               | 49,431,570                                    | (12,878,124)                                  | 3,052,738                                    | 0                                      | 16,344,966                          | 13,282,228                                     | 14,041,004   | 13,054,400                           | 0  | 2002419800A              | 37078                    | 146,139,888         |
| OU MEDICINE                             | 29,663,437                                  | 45.89%                        | 31.99%                      | 1% MUR                           | 109,461,463                               | 0                            | 19,061,463                                     | 451,170,103                              | 428,3   |   |  |  |                                     |  |  |                                      |  |                          |                          |                     |

## Independence Declaration



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, 2021.

December 13, 2024  
Austin, Texas