



State of Oklahoma  
Oklahoma Health Care Authority  
Oklahoma City, Oklahoma

## **Report on Disproportionate Share Hospital Verifications**

*(With Independent Accountant's Report Thereon)*

For the DSH Year Ended September 30, 2022

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# Independent Accountant's Report

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Oklahoma Health Care Authority  
Oklahoma City, Oklahoma  
September 30, 2022

We have examined the State'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 identified above. The State is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the State'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 complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the State 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'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's compliance with federal Medicaid DSH requirements.

In our opinion, the Report on DSH Verifications presents fairly, in all material respects, the State's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year identified above.

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'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'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's compliance with federal Medicaid DSH program requirements and not for the purpose of expressing an opinion on the effectiveness of the State'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 State Medicaid Agency, 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  
Austin, Texas  
December 17, 2025

# Report on DSH Verifications

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As required by 42 CFR §455.304(d), the State 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 individuals as determined in accordance with §447.295(d) 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

DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. 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, Federal Register/Vol. 82, No. 62, April 3, 2017 and Federal Register/Vol. 89, No. 37, February 23, 2024.

### 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 individuals as determined in accordance with §447.295(d) 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 individuals as determined in accordance with §447.295(d) and individuals with no third party coverage for the inpatient hospital and outpatient hospital services received.

## Verification 4

For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid individuals as determined in accordance with §447.295(d), 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 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 individuals as determined in accordance with §447.295(d) and individuals with no source of third party coverage for the inpatient hospital and outpatient hospital 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.

# Report on DSH Verifications (table)

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The subsequent pages contain the Report on DSH Verifications table.

State of Oklahoma  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2022

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 primary 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 HC INC	Yes	113,582	65,014	(48,568)	No	Yes	Yes	Yes	Yes
AHS CLAREMORE REGIONAL HOSPITAL, LLC	Yes	385,329	912,825	527,496	Yes	Yes	Yes	Yes	Yes
AHS HENRYETTA HOSPITAL, LLC	Yes	147,046	1,474,594	1,327,548	Yes	Yes	Yes	Yes	Yes
AHS SOUTHCREST HOSPITAL, LLC	Yes	2,301,525	3,373,010	1,071,485	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH DURANT	Yes	871,067	4,376,170	3,505,103	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH PONCA CITY	Yes	393,744	2,171,863	1,778,119	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH SEMINOLE	Yes	116,574	179,857	63,283	Yes	Yes	Yes	Yes	Yes
ALLIANCEHEALTH WOODWARD	Yes	123,149	1,917,961	1,794,812	Yes	Yes	Yes	Yes	Yes
ARBUCKLE MEM HSP	Yes	134,778	150,415	15,637	Yes	Yes	Yes	Yes	Yes
ATOKA COUNTY HEALTHCARE AUTHORITY	Yes	127,529	596,702	469,173	Yes	Yes	Yes	Yes	Yes
BAILEY MEDICAL CENTER LLC	Yes	203,133	710,041	506,908	Yes	Yes	Yes	Yes	Yes
BLACKWELL REGIONAL HOSPITAL	Yes	70,164	513,303	443,139	Yes	Yes	Yes	Yes	Yes
CLINTON HMA LLC	Yes	116,219	1,901,595	1,785,376	Yes	Yes	Yes	Yes	Yes
DRUMRIGHT COMMUNITY HOSPITAL LLC	Yes	38,464	124,812	86,348	Yes	Yes	Yes	Yes	Yes
DUNCAN REGIONAL HOSPITAL	Yes	594,197	3,350,095	2,755,898	Yes	Yes	Yes	Yes	Yes
EASTERN OKLAHOMA MEDICAL CENTER	Yes	153,392	(33,448)	(153,392)	No	Yes	Yes	Yes	Yes
GREAT PLAINS REGIONAL MEDICAL CENTER	Yes	201,543	453,562	252,019	Yes	Yes	Yes	Yes	Yes
HASKELL REGIONAL HOSPITAL INC.	Yes	17,056	195,815	178,759	Yes	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL CUSHING	Yes	191,487	1,181,746	990,259	Yes	Yes	Yes	Yes	Yes
HILLCREST HOSPITAL PRYOR	Yes	140,999	85,219	(55,780)	No	Yes	Yes	Yes	Yes
HILLCREST MEDICAL CENTER	Yes	4,891,019	455,375	(4,435,644)	No	Yes	Yes	Yes	Yes
INTEGRIS BAPTIST MEDICAL C	Yes	4,224,472	33,686,772	29,462,300	Yes	Yes	Yes	Yes	Yes
INTEGRIS BASS MEM BAP	Yes	614,774	6,515,402	5,900,628	Yes	Yes	Yes	Yes	Yes
INTEGRIS CANADIAN VALLEY HOSPITAL	Yes	296,943	1,521,934	1,224,991	Yes	Yes	Yes	Yes	Yes
INTEGRIS GROVE HOSPITAL	Yes	232,216	2,355,199	2,122,983	Yes	Yes	Yes	Yes	Yes
INTEGRIS MIAMI HOSPITAL	Yes	345,133	3,586,228	3,241,095	Yes	Yes	Yes	Yes	Yes
INTEGRIS SOUTHWEST MEDICAL	Yes	1,721,159	17,428,038	15,706,879	Yes	Yes	Yes	Yes	Yes
JANE PHILLIPS EP HSP	Yes	637,700	2,614,640	1,976,940	Yes	Yes	Yes	Yes	Yes
MERCY HEALTH CENTER	Yes	1,658,558	17,967,860	16,309,302	Yes	Yes	Yes	Yes	Yes
MERCY HEALTH LOVE COUNTY	Yes	88,697	(132,618)	(88,697)	No	Yes	Yes	Yes	Yes
MERCY HOSPITAL ADA, INC.	Yes	790,503	4,914,550	4,124,047	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL HEALDTON INC	Yes	54,120	129,024	74,904	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL KINGFISHER, INC	Yes	75,149	751,601	676,452	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL LOGAN COUNTY	Yes	117,420	(171,177)	(117,420)	No	Yes	Yes	Yes	Yes
MERCY HOSPITAL TISHOMINGO	Yes	76,429	195,334	118,905	Yes	Yes	Yes	Yes	Yes
MERCY HOSPITAL WATONGA INC	Yes	67,501	572,499	504,998	Yes	Yes	Yes	Yes	Yes
MERCY MEMORIAL HEALTH CTR	Yes	1,225,753	7,345,164	6,119,411	Yes	Yes	Yes	Yes	Yes
NORMAN REGIONAL HOSPITAL	Yes	2,016,833	1,124,550	(892,283)	No	Yes	Yes	Yes	Yes
NORTHEASTERN HEALTH SYSTEM	Yes	471,659	379,651	(92,008)	No	Yes	Yes	Yes	Yes
OU MEDICINE	Yes	20,960,892	20,110,841	(850,051)	No	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL	Yes	4,328,322	(5,127,955)	(4,328,322)	No	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL MUSKOGEE INC	Yes	1,309,347	(2,063,697)	(1,309,347)	No	Yes	Yes	Yes	Yes
SAINT FRANCIS HOSPITAL SOUTH	Yes	652,001	283,160	(368,841)	No	Yes	Yes	Yes	Yes
SEILING MUNICIPAL HOSPITAL	Yes	20,235	202,340	182,105	Yes	Yes	Yes	Yes	Yes
SEQUOYAH COUNTY CITY OF SALLISAW HOSPITAL AUTHORITY	Yes	84,934	857,376	772,442	Yes	Yes	Yes	Yes	Yes
SSM HEALTH ST. ANTHONY HOSPITAL-OKC	Yes	3,177,910	18,266,590	15,088,680	Yes	Yes	Yes	Yes	Yes
ST JOHN MED CTR	Yes	3,128,591	16,722,798	13,594,207	Yes	Yes	Yes	Yes	Yes
ST JOHN OWASSO	Yes	151,876	1,913,836	1,761,960	Yes	Yes	Yes	Yes	Yes
ST MARY'S REGIONAL CTR	Yes	485,609	2,733,724	2,248,115	Yes	Yes	Yes	Yes	Yes
STILLWATER MEDICAL - PERRY	Yes	102,348	1,350,194	1,247,846	Yes	Yes	Yes	Yes	Yes
STILLWATER MEDICAL CENTER	Yes	1,027,030	7,155,212	6,128,182	Yes	Yes	Yes	Yes	Yes
SURGICAL HOSPITAL OF OKLAHOMA LLC	Yes	52,351	989,367	937,016	Yes	Yes	Yes	Yes	Yes
UNITY HEALTH CENTER	Yes	23,577	(1,880,122)	(23,577)	No	Yes	Yes	Yes	Yes
WEATHERFORD HOSPITAL AUTHORITY	Yes	110,717	1,217,370	1,106,653	Yes	Yes	Yes	Yes	Yes
CARL ALBERT COMM MHC	Yes	419,735	1,471,147	1,051,412	Yes	Yes	Yes	Yes	Yes
GRIFFIN MEMORIAL HOSPITAL	Yes	1,318,289	9,970,181	8,651,892	Yes	Yes	Yes	Yes	Yes
JIM TALIAFERRO MHC	Yes	523,325	1,502,909	979,584	Yes	Yes	Yes	Yes	Yes
NORTHWEST CENTER FOR BEHAVIORAL HEALTH	Yes	360,537	1,896,706	1,536,169	Yes	Yes	Yes	Yes	Yes
TULSA CENTER FOR BEHAVIORAL HEALTH	Yes	651,362	2,742,790	2,091,428	Yes	Yes	Yes	Yes	Yes

This report is intended solely for the information and use of the Oklahoma Health Care Authority, the State Legislature, hospitals participating in the State DSH program, and the Centers for Medicare & Medicaid Services (CMS) as required under 42 CFR §455.301 and §455.304(d) 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 §455.301 and §455.304(d).

# Schedule of Data Caveats Relating to the DSH Verifications

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During the course of the engagement, no data issues or other caveats were identified to be reported in accordance with the requirements of 42 CFR §455.301.

# Schedule of Annual Reporting Requirements (table)

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The subsequent pages contain the Schedule of Annual Reporting Requirements table.

## 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, the 82 Fed. Reg. 16114 dated April 3, 2017, and the 89 Fed. Reg. 13916 dated February 23, 2024. The calculated uncompensated care costs (UCC) represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid beneficiaries for whom Medicaid is the primary payer 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 UCC 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, Managed Care Medicaid primary, 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 diems 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. Providers in or above the 97th percentile of all hospitals either with respect to the number of inpatient day made up of patients, for such days, were entitled to Medicare Part A benefits and to supplemental security income (SSI) benefits or percentage of total inpatients days that were made up of such days, qualify to utilize the higher of the methodology described above or the methodology in effect as of January 1, 2020. Where applicable, the calculated UCC represents 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. Net uncompensated care costs includes the following additional Medicaid in-state and out-of-state payment categories: Fee-for-Service cross-overs and Managed Care Medicaid cross-overs.

State of Oklahoma  
 Schedule of Annual Reporting Requirements (Table)  
 For the Medicaid State Plan Rate Year Ending September 30, 2022

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid IP Utilization Rate	Low-Income Utilization Rate	State-Defined Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments	IP/OP Medicaid MCO Payments	Supplemental/Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments (F+G+H)	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensated Care Costs (J-K)	Total IP/OP Indigent Care/Net-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Costs (N-M-L)	Total Eligible Uncompensated Care Costs (K-O)	Total In-State DSH Payments Received	DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost	Financial Impact of Audit Findings
ADAR COUNTY HC INC	283,474	26.53%	24.08%	1% LUR	1,558,870	0	1,040,798	2,599,668	2,370,868	(228,800)	131,752	0	425,566	293,814	65,014	113,582	0	10070030A	370178	11,179,428	0
AHS CLAREMORE REGIONAL HOSPITAL, LLC	1,399,925	40.35%	17.94%	1% LUR	6,394,676	0	3,898,673	10,293,349	10,052,350	(241,999)	306,317	0	1,460,341	1,154,024	913,825	385,229	0	20044950A	370039	45,409,410	0
AHS HENRYETTA HOSPITAL, LLC	1,143,903	41.85%	23.47%	1% LUR	7,766,645	0	854,146	8,620,791	4,009,312	(1,003,559)	132,779	0	586,844	453,065	1,474,594	147,046	0	20004570A	370183	13,947,267	0
AHS SOUTHCREST HOSPITAL, LLC	2,783,248	32.76%	15.11%	1% LUR	16,804,316	0	11,508,896	28,313,212	27,804,502	(508,710)	867,764	0	4,749,484	3,881,720	3,373,010	2,301,525	0	20043920A	370202	184,618,463	0
ALLIANCE HEALTH DURANT	1,660,753	43.95%	23.32%	1% LUR	15,176,433	22,706	9,233,980	24,433,119	25,530,077	(1,099,958)	1,228,750	0	4,504,962	3,276,212	4,376,170	871,067	0	10069610B	370014	80,563,223	0
ALLIANCE HEALTH PONCA CITY	1,379,863	40.00%	18.54%	1% LUR	6,662,735	0	3,553,217	10,215,952	11,612,839	(1,396,887)	553,243	0	1,328,219	774,976	2,172,863	393,744	0	10069640A	370026	46,440,224	0
ALLIANCE HEALTH SEMMOLEE	1,088,776	40.36%	28.43%	1% LUR	2,011,651	0	854,146	2,865,797	2,302,578	(563,219)	226,408	0	969,484	743,076	170,857	116,574	0	20016650C	370239	9,024,383	0
ALLIANCE HEALTH WOODWARD	741,804	33.06%	12.89%	1% LUR	3,677,847	0	1,500,582	5,178,429	6,633,295	(1,454,866)	522,109	0	985,204	463,095	1,917,961	123,149	0	20001910A	370202	31,703,284	0
ARBuckle MEM HSP	386,824	17.93%	14.70%	1% LUR	1,259,753	0	760,249	2,020,002	1,730,809	(289,193)	439,628	0	582,146	439,608	150,415	134,778	0	10070070A	371328	10,730,480	0
ATOKA COUNTY HEALTH CARE AUTHORITY	1,464,746	10.49%	18.33%	1% LUR	703,622	0	399,562	1,613,384	1,729,131	(178,747)	82,920	0	500,875	417,955	596,720	127,529	0	10026450D	371300	8,461,510	0
BAILEY MEDICAL CENTER LLC	1,419,173	24.83%	10.07%	1% LUR	3,208,664	0	1,324,965	4,533,629	4,501,533	(32,096)	318,931	0	1,061,668	742,137	710,041	203,133	0	20010250A	370238	41,475,573	0
BLACKWELL REGIONAL HOSPITAL	4,618,018	34.56%	20.92%	1% LUR	1,163,981	0	359,885	1,523,866	1,852,223	(328,357)	32,761	0	217,707	184,846	513,303	70,164	0	20066810A	370330	9,671,763	0
CLINTON HMA LLC	1,457,827	21.82%	17.16%	1% LUR	1,762,810	69	1,205,924	2,968,803	3,958,073	(989,270)	207,986	0	1,120,311	912,325	1,901,595	116,219	0	10070010C	370209	20,427,037	0
DUMRIGHIT COMMUNITY HOSPITAL LLC	214,358	31.21%	31.03%	1% LUR	1,013,438	0	1,456,264	2,469,702	2,073,260	(396,442)	95,747	0	617,001	521,254	124,812	38,464	0	20091070B	371331	6,166,657	0
DUNCAN REGIONAL HOSPITAL	5,229,255	30.25%	16.50%	1% LUR	11,939,128	0	4,842,493	16,781,621	17,389,828	(608,207)	743,606	0	3,485,494	2,741,888	3,350,095	684,197	0	10070010A	370033	96,992,015	0
EASTERN OKLAHOMA MEDICAL CENTER	1,657,502	41.11%	29.77%	1% LUR	2,729,988	0	1,664,568	4,394,556	3,425,572	(968,984)	109,575	0	1,045,111	935,536	(33,448)	153,392	0	10070070A	371337	13,207,775	0
GREAT PLAINS REGIONAL MEDICAL CENTER	1,309,916	28.57%	18.03%	1% LUR	5,749,831	0	2,756,707	8,506,538	8,298,930	(207,608)	472,439	0	1,133,609	661,170	453,562	201,543	0	10069940A	370019	43,033,276	0
HASKELL REGIONAL HOSPITAL, INC.	1,957,064	57.93%	42.26%	1% LUR	534,008	22,110	1,715,509	2,271,627	1,892,684	(378,943)	82,810	0	657,568	574,758	198,815	17,056	0	20092590A	371335	8,787,772	0
HILLCREST HOSPITAL CUSHING	2,143,322	24.59%	27.76%	1% LUR	1,809,752	0	854,928	2,664,680	3,479,939	(815,259)	88,013	0	454,500	366,487	1,181,746	191,487	0	20004410A	370099	15,566,547	0
HILLCREST HOSPITAL PLYMOR	725,159	31.24%	18.72%	1% LUR	3,471,712	0	1,024,200	4,495,912	4,060,545	(435,367)	216,929	0	737,515	520,586	85,219	140,999	0	20073550A	370015	18,739,593	0
HILLCREST HOSPITAL CENTER	16,786,219	45.45%	22.13%	1% LUR	65,621,246	0	49,423,606	115,044,852	109,452,522	(5,592,330)	2,273,880	0	8,321,593	6,047,705	455,375	4,891,019	0	20004410A	370001	517,479,000	0
INTEGRIS BAPTIST MEDICAL C	32,021,564	41.92%	17.19%	1% LUR	91,686,554	0	63,644,790	155,331,344	172,226,788	(16,895,444)	3,354,093	0	20,145,421	16,793,328	33,688,772	4,224,427	0	10008640C	370028	863,314,631	0
INTEGRIS BASS MEM BAP	5,007,632	54.90%	20.40%	1% LUR	10,666,326	0	6,733,236	17,400,574	22,565,557	(4,756,283)	486,175	0	2,255,994	1,736,542	6,515,402	654,774	0	10006950A	370028	25,114,408	0
INTEGRIS CANADIAN VALLEY HOSPITAL	1,425,030	32.26%	17.00%	1% LUR	8,115,009	0	5,336,246	13,451,255	13,533,222	(81,967)	706,190	0	2,136,157	1,429,967	1,924,394	296,443	0	100700610A	370211	62,946,966	0
INTEGRIS GROVE HOSPITAL	2,999,085	37.82%	17.94%	1% LUR	5,383,833	0	2,861,267	8,245,100	9,519,089	(1,273,989)	316,257	0	1,397,467	1,081,210	2,355,199	232,216	0	10069970A	370113	44,336,351	0
INTEGRIS MIAMI HOSPITAL	3,389,826	46.38%	20.24%	1% LUR	5,338,737	0	2,639,660	7,978,397	8,201,815	(2,201,418)	217,244	0	1,501,654	1,284,410	3,588,228	345,133	0	10069940A	370004	38,915,995	0
INTEGRIS SOUTHWEST MEDICAL	21,386,346	41.00%	24.71%	1% LUR	34,531,388	0	21,388,746	55,700,134	61,908,383	(6,208,249)	1,482,534	0	12,702,523	11,219,989	17,211,959	1,721,159	0	10070030A	370106	257,114,408	0
JANE PHILLIPS IP HSP	2,188,746	20.75%	19.03%	1% LUR	10,900,530	207,851	5,132,271	15,400,642	15,808,640	(407,998)	511,932	0	2,718,574	2,206,642	2,614,640	637,700	0	10069960A	370018	109,339,960	0
MERCY HEALTH CENTER	13,399,487	34.83%	14.78%	1% LUR	39,917,559	80,560	21,351,322	61,349,441	70,992,318	(9,647,877)	4,187,238	0	12,512,221	8,324,983	17,967,860	1,658,558	0	10069990A	370013	520,868,156	0
MERCY HEALTH LOWE COUNTY	1,465,082	22.45%	21.64%	1% LUR	529,955	390	1,157,171	1,687,516	1,068,893	(618,625)	42,918	0	528,925	486,027	(132,618)	88,697	0	10069960A	371306	5,549,306	0
MERCY HOSPITAL ADA, INC	4,324,210	41.75%	19.85%	1% LUR	10,346,178	13,912	5,785,292	16,145,382	19,196,376	(3,050,994)	714,972	0	2,378,528	1,863,556	4,914,550	790,503	0	20059490A	370020	99,648,499	0
MERCY HOSPITAL HEALTON, INC	1,172,247	25.75%	15.51%	1% LUR	592,628	910	526,184	1,119,722	984,432	(135,290)	25,404	0	289,718	264,314	129,024	54,120	0	20023610A	371110	3,691,952	0
MERCY HOSPITAL KINGFISHER, INC	1,429,512	16.41%	11.20%	1% LUR	613,144	1,895	585,394	1,200,433	1,530,737	(330,304)	30,304	0	507,777	421,297	751,601	75,140	0	20052180C	371313	9,827,465	0
MERCY HOSPITAL LOGAN COUNTY	1,640,461	34.83%	18.20%	1% LUR	1,616,719	6,214	1,503,990	3,126,923	2,490,254	(636,669)	39,650	0	559,142	465,492	(171,177)	117,420	0	20021340C	371317	11,495,702	0
MERCY HOSPITAL TISHOMINGO	1,435,573	34.45%	21.23%	1% LUR	1,700,487	2,418	899,303	2,602,208	2,521,513	(80,695)	39,026	0	315,025	276,029	195,334	76,429	0	20031840C	371304	5,214,774	0
MERCY HOSPITAL WATONGA, INC	1,546,272	36.14%	19.16%	1% LUR	671,594	746	476,218	1,148,558	1,246,671	(198,113)	59,088	0	434,474	374,386	572,499	67,501	0	20049020A	371302	5,876,651	0
MERCY MEMORIAL HEALTH CTR	7,723,969	34.78%	20.37%	1% LUR	16,650,464	32,805	7,714,687	23,797,956	25,808,518	(2,010,562)	1,239,522	0	6,574,124	5,334,602	7,345,164	1,225,753	0	10062320C	370047	45,718,784	0
NORMAN REGIONAL HOSPITAL	16,341,583	32.50%	17.25%	1% LUR	38,901,735	0	30,780,452	69,682,187	64,880,239	(4,801,948)	3,387,169	0	9,313,667	5,926,498	1,124,550	2,016,833	0	10067090A	370008	371,664,048	0
NORTHEASTERN HEALTH SYSTEM	1,578,229	37.47%	22.10%	1% LUR	14,519,585	0	10,257,329	24,776,914	22,852,500	(1,924,405)	378,932	0	2,682,988	2,304,056	379,651	471,659	0	10070080A	370089	116,898,279	0
OLM MEDICINE	29,663,437	54.90%	40.10%	1% LUR	221,287,891	0	272,292,143	493,577,534	473,659,730	(19,917,804)	5,259,354	0	45,287,999	40,028,645	20,110,841	20,960,892	0	20073250A	370093	3,469,548,314	0
SAIN FRANCIS HOSPITAL	4,338,322	37.70%	22.06%	1% LUR	140,639,272	0	101,156,234	241,795,556	212,596,774	(29,198,782)	6,622,258	0	30,693,125	24,070,867	(5,127,955)	4,338,322	0	10069970A	370091	976,369,160	0
SAIN FRANCIS HOSPITAL MUSKOGEE INC	4,505,904	39.44%	25.74%	1% LUR	26,250,956	0	15,433,218	41,684,174	36,783,445	(4,900,729)	1,047,258	0									

# Independence Declaration

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To Whom it May Concern:

Myers and Stauffer LC declares it is independent of the State and its DSH hospitals for the DSH year ended September 30, 2022.

Myers and Stauffer LC  
Austin, Texas  
December 17, 2025