



State of Utah  
Department of Health & Human Services  
Salt Lake City, Utah

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

*(With Independent Accountant's Report Theron)*

For the DSH Year Ended September 30, 2022

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# Independent Accountant's Report

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Utah Department of Health & Human Services  
Salt Lake City, Utah  
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 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.

Federal regulations found at 42 CFR §455.301 require disclosure of identified data issues or other caveats impacting the results of the examination. These are disclosed in the Schedule of Data Caveats Relating to the DSH Verifications.

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.

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.

Salt Lake City, Utah

September 19, 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 Utah  
Report on DSH Verifications (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2022

		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 Year1	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?	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?
In-State Hospitals										
American Fork Hospital	Note 1	0	\$ 4,995	\$ (4,019,143)	\$ (4,995)	No	Yes	Yes	Yes	Yes
Ashley Regional Med Center		Yes	\$ 46,960	\$ (5,338,861)	\$ (46,960)	No	Yes	Yes	Yes	Yes
Bear River Valley Hospital	Note 1	0	\$ 5,467	\$ (470,457)	\$ (5,467)	No	Yes	Yes	Yes	Yes
Beaver Valley Hospital		Yes	\$ 1,276,127	\$ 652,468	\$ (623,659)	No	Yes	Yes	Yes	Yes
Blue Mountain Hospital		Yes	\$ 1,315	\$ (2,575)	\$ (1,315)	No	Yes	Yes	Yes	Yes
Brigham City Community Hospital		Yes	\$ 9,936	\$ (1,419,274)	\$ (9,936)	No	Yes	Yes	Yes	Yes
Castleview Hospital LLC		Yes	\$ 2,085	\$ (5,328,901)	\$ (2,085)	No	Yes	Yes	Yes	Yes
Cedar City Hospital	Note 1	0	\$ 49,948	\$ (4,056,086)	\$ (49,948)	No	Yes	Yes	Yes	Yes
Delta Community Hospital		Yes	\$ 17,106	\$ 399,339	\$ 382,233	Yes	Yes	Yes	Yes	Yes
Dixie Medical Center	Note 1	0	\$ 39,071	\$ 569,625	\$ (39,071)	No	Yes	Yes	Yes	Yes
Fillmore Community Hospital		Yes	\$ 8,251	\$ 300,293	\$ 292,042	Yes	Yes	Yes	Yes	Yes
Garfield Memorial Hospital		Yes	\$ 944,013	\$ 75,772	\$ (868,241)	No	Yes	Yes	Yes	Yes
Gunnison Valley Hospital	Note 1	0	\$ 146,052	\$ -	\$ (146,052)	No	Yes	Yes	Yes	Yes
Heber Valley Medical Center	Note 1	0	\$ 7,631	\$ (694,687)	\$ (7,631)	No	Yes	Yes	Yes	Yes
IHC Riverton Hospital	Note 1	0	\$ 3,243	\$ (4,090,156)	\$ (3,243)	No	Yes	Yes	Yes	Yes
Intermountain Medical Center	Note 1	0	\$ 113,661	\$ (27,806,669)	\$ (113,661)	No	Yes	Yes	Yes	Yes
Kane County Hospital		Yes	\$ 1,169,312	\$ 1,031,200	\$ (138,112)	No	Yes	Yes	Yes	Yes
Lakeview Hospital		Yes	\$ 10,834	\$ (668,798)	\$ (10,834)	No	Yes	Yes	Yes	Yes
Layton Hospital		Yes	\$ 2,741	\$ 3,184,408	\$ 3,181,667	Yes	Yes	Yes	Yes	Yes
LDS Hospital	Note 1	0	\$ 56,939	\$ (6,722,503)	\$ (56,939)	No	Yes	Yes	Yes	Yes
Logan Regional Medical Center	Note 1	0	\$ 8,219	\$ (9,012,847)	\$ (8,219)	No	Yes	Yes	Yes	Yes
McKay Dee Hospital	Note 1	0	\$ 73,457	\$ (17,192,068)	\$ (73,457)	No	Yes	Yes	Yes	Yes
Milford Valley Memorial Hospital		Yes	\$ 427,874	\$ 288,516	\$ (139,358)	No	Yes	Yes	Yes	Yes
Moab Regional Hospital		Yes	\$ 910,130	\$ 1,225,457	\$ 315,327	Yes	Yes	Yes	Yes	Yes
Mountain View Hospital		Yes	\$ 13,582	\$ (2,943,845)	\$ (13,582)	No	Yes	Yes	Yes	Yes
Mountain West Medical Center		Yes	\$ 17,024	\$ (3,542,900)	\$ (17,024)	No	Yes	Yes	Yes	Yes
Ogden Regional Medical Center		Yes	\$ 25,084	\$ (12,853,487)	\$ (25,084)	No	Yes	Yes	Yes	Yes
Orem Community Hospital		Yes	\$ 1,802	\$ 1,095,810	\$ 1,094,008	Yes	Yes	Yes	Yes	Yes
Park City Hospital		Yes	\$ 13,117	\$ 1,318,277	\$ 1,305,160	Yes	Yes	Yes	Yes	Yes
Primary Childrens Hospital		Yes	\$ 1,044,358	\$ (5,321,092)	\$ (1,044,358)	No	Yes	Yes	Yes	Yes
San Juan Hospital		Yes	\$ 833,250	\$ 316,097	\$ (517,153)	No	Yes	Yes	Yes	Yes
Sanpete Valley Hospital	Note 1	0	\$ 31,853	\$ (304,342)	\$ (31,853)	No	Yes	Yes	Yes	Yes
Sevier Valley Hospital	Note 1	0	\$ 47,593	\$ (627,573)	\$ (47,593)	No	Yes	Yes	Yes	Yes
St. Marks Hospital		Yes	\$ 60,119	\$ (33,855,549)	\$ (60,119)	No	Yes	Yes	Yes	Yes
Timpanogos Regional Hospital		Yes	\$ 16,043	\$ (7,388,747)	\$ (16,043)	No	Yes	Yes	Yes	Yes
University of Utah Hospital		Yes	\$ 23,844,653	\$ (1,464,970)	\$ (23,844,653)	No	Yes	Yes	Yes	Yes
Utah Valley Hospital	Note 1	0	\$ 141,408	\$ (16,376,436)	\$ (141,408)	No	Yes	Yes	Yes	Yes
Institutes for Mental Disease										
Utah State Hospital		Yes	\$ 934,586	\$ 28,902,035	\$ 27,967,449	Yes	Yes	Yes	Yes	Yes

Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH examination, which has limited our ability to report any information other than the DSH and supplemental payments received, data collected in the prior year, and the state defined eligi  
The State of Utah plans to recoup the DSH money paid.

This report is intended solely for the information and use of the Utah Department of Health & Human Services, the State Legislature, hospitals participating in the State DSH program, and the Centers for Medicare and Medicaid Services (CMS) as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.



# 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.

State of Utah  
Schedule of Annual Reporting Requirements (table)  
For the Medicaid State Plan Rate Year Ended September 30, 2022

**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.

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 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 Payments	Total Cost of Care - Medicaid IP/OP Services	Total Medicaid Uncompensat ed Care Costs	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	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received	Total Out-of- State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost	Financial Impact of Audit Findings
(F+G+H) (I-I) (N-M-L) (K+O)																						
<b>In-State Hospitals</b>																						
American Fork Hospital	Note 1	2,031,398	0.00%	0.00%	Note 2	0	0	4,019,143	4,019,143	0	(4,019,143)	0	0	0	0	(4,019,143)	4,995	0	870269232212	460023	138,235,102	0
Ashley Regional Med Center		776,051	36.90%	21.39%	Note 2	11,487,496	1,718,102	516,200	13,721,798	7,636,795	(6,085,003)	470,115	0	1,216,257	746,142	(5,338,861)	46,960	0	621762532020	460030	35,291,019	0
Bear River Valley Hospital	Note 1	571,138	5.99%	2.37%	Note 2	125,312	380,514	685,020	1,190,846	627,695	(563,151)	58,143	0	150,837	92,694	(470,457)	5,467	0	870269232291	460039	22,755,100	0
Beaver Valley Hospital		160,317	11.89%	8.50%	Note 2	670,093	0	0	670,093	868,825	198,732	197,630	0	651,366	453,736	652,468	1,276,127	0	870271937100	461335	10,192,678	0
Blue Mountain Hospital		21,734	42.39%	59.32%	Note 2	4,555,628	270,341	56,529	4,882,498	4,668,142	(214,356)	62,363	0	274,144	211,781	(2,575)	1,315	0	200743054001	461310	13,571,313	0
Brigham City Community Hospital		1,143,792	24.59%	17.27%	Note 2	1,012,778	3,553,839	1,378,859	5,945,476	3,780,052	(2,165,424)	237,444	0	983,594	746,150	(1,419,274)	9,936	0	870318837007	460017	29,045,708	0
Castleview Hospital LLC		34,449	33.05%	17.36%	Note 2	10,306,214	1,425,143	486,472	12,217,829	6,320,163	(5,897,666)	363,134	0	931,899	568,765	(5,328,901)	2,085	0	621762357001	460011	39,957,988	0
Cedar City Hospital	Note 1	2,086,939	0.00%	0.00%	Note 2	0	0	4,056,086	4,056,086	0	(4,056,086)	0	0	0	0	(4,056,086)	49,948	0	870269232307	460007	79,374,307	0
Delta Community Hospital		432,983	31.70%	17.16%	Note 2	1,656,656	221,501	83,859	1,962,016	1,996,838	34,822	167,429	0	531,946	364,517	399,339	17,106	0	870269232257	461300	11,300,316	0
Dixie Medical Center	Note 1	11,295,628	6.04%	2.41%	Note 2	5,119,939	9,656,794	1,867,518	16,644,251	14,540,505	(2,103,746)	1,912,170	0	4,585,541	2,673,371	569,625	39,071	0	870269232261	460021	550,079,244	0
Fillmore Community Hospital		596,250	26.54%	18.63%	Note 2	1,057,061	299,009	89,217	1,445,287	1,342,760	(102,527)	76,588	0	479,408	402,820	300,293	8,251	0	870269232180	461301	8,782,606	0
Garfield Memorial Hospital		794,166	16.84%	10.54%	Note 2	747,689	265,304	0	1,012,993	777,812	(235,181)	169,318	0	480,271	310,953	75,772	944,013	0	876000309018	461333	8,365,204	0
Gunnison Valley Hospital	Note 1	359,127	0.00%	0.00%	Note 2	0	0	0	0	0	0	0	0	0	0	0	146,052	0	870212456005	461306	16,864,754	0
Heber Valley Medical Center	Note 1	953,426	4.42%	1.84%	Note 2	253,210	433,745	850,274	1,537,229	639,907	(897,322)	148,843	0	351,478	202,635	(694,687)	7,631	0	870269232341	461307	36,646,727	0
IHC Riverton Hospital	Note 1	1,783,926	0.00%	0.00%	Note 2	0	0	4,090,156	4,090,156	0	(4,090,156)	0	0	0	0	(4,090,156)	3,243	0	942854057207	460058	129,761,692	0
Intermountain Medical Center	Note 1	26,125,853	0.00%	0.00%	Note 2	0	0	27,806,669	27,806,669	0	(27,806,669)	0	0	0	0	(27,806,669)	113,661	0	870269232338	460010	880,209,771	0
Kane County Hospital		43,880	25.78%	6.49%	Note 2	434,244	243,549	0	677,793	1,280,328	602,535	129,590	0	558,255	428,665	1,031,200	1,169,312	0	870467930003	461309	10,406,129	0
Lakeview Hospital		2,559,614	24.45%	12.99%	Note 2	3,602,741	5,881,611	1,768,539	11,252,891	7,512,100	(3,740,791)	835,555	0	3,907,548	3,071,993	(668,798)	10,834	0	870322019001	460042	79,192,331	0
Layton Hospital		3,613,153	21.23%	9.50%	Note 2	1,419,999	7,208,202	449,085	9,077,286	10,765,111	1,687,825	727,812	0	2,224,395	1,496,583	3,184,408	2,741	0	942854107001	460061	90,418,273	0
LDS Hospital	Note 1	9,405,411	8.29%	4.33%	Note 2	4,926,980	5,744,750	7,133,571	17,805,301	8,774,043	(9,031,258)	497,644	0	2,806,399	2,308,755	(6,722,503)	56,939	0	870269232209	460006	239,561,385	0
Logan Regional Medical Center	Note 1	2,892,140	0.00%	0.00%	Note 2	0	0	9,012,847	9,012,847	0	(9,012,847)	0	0	0	0	(9,012,847)	8,219	0	870269232176	460015	180,269,719	0
McKay Dee Hospital	Note 1	8,862,382	0.00%	0.00%	Note 2	0	0	17,192,068	17,192,068	0	(17,192,068)	0	0	0	0	(17,192,068)	73,457	0	870269232274	460004	397,506,860	0
Milford Valley Memorial Hospital		77,165	5.26%	5.25%	Note 2	227,344	0	0	227,344	380,490	153,146	23,794	0	159,164	135,370	288,516	427,874	0	870222074005	461305	3,007,403	0
Moab Regional Hospital		1,426,757	23.58%	11.73%	Note 2	3,570,455	182,133	67,791	3,820,379	3,032,402	(787,977)	287,412	0	2,300,846	2,013,434	1,225,457	910,130	0	870270956005	461302	32,617,928	0
Mountain View Hospital		2,197,340	32.53%	19.99%	Note 2	4,662,374	7,029,544	2,064,929	13,756,847	9,687,124	(4,069,723)	829,249	0	1,955,127	1,125,878	(2,943,845)	13,582	0	870333048001	460013	55,861,339	0
Mountain West Medical Center		801,509	19.13%	14.48%	Note 2	1,664,973	7,766,665	2,580,063	12,011,701	6,907,001	(5,104,700)	546,035	0	2,107,835	1,561,800	(3,542,900)	17,024	0	870619248011	460014	47,844,680	0
Ogden Regional Medical Center		4,088,095	25.38%	15.07%	Note 2	10,394,995	19,252,642	7,890,015	37,537,652	21,371,891	(16,165,761)	1,008,544	0	4,320,818	3,312,274	(12,853,487)	25,084	0	721254895009	460005	166,771,222	0
Orem Community Hospital		641,595	22.01%	12.77%	Note 2	447,953	2,077,500	897,159	3,422,612	3,779,889	357,277	509,333	0	1,247,866	738,533	1,095,810	1,802	0	870269232033	460043	28,450,001	0
Park City Hospital		1,363,376	12.96%	4.69%	Note 2	1,480,457	1,789,808	413,832	3,684,097	3,129,036	(555,061)	1,296,593	0	3,169,931	1,873,338	1,318,277	13,117	0	942854057197	460057	70,577,493	0
Primary Childrens Hospital		9,055,749	39.88%	22.57%	Note 2	55,678,841	88,836,296	36,240,457	180,755,594	164,300,422	(16,455,172)	2,375,529	0	13,509,609	11,134,080	(5,321,092)	1,044,358	0	942854058211	463301	612,806,115	0
San Juan Hospital		296,217	24.40%	12.15%	Note 2	1,786,466	44,089	0	1,830,555	1,963,001	132,446	221,690	0	405,341	183,651	316,097	833,250	0	8760000616019	461308	13,487,949	0
Sanpete Valley Hospital	Note 1	686,125	7.91%	4.03%	Note 2	760,517	151,668	253,156	1,165,341	720,307	(445,034)	81,464	0	222,156	140,692	(304,342)	31,853	0	870269232288	461303	19,684,463	0
Sevier Valley Hospital	Note 1	786,497	7.41%	3.19%	Note 2	1,445,132	223,303	302,249	1,970,684	1,182,092	(788,592)	111,097	0	272,116	161,019	(627,573)	47,593	0	870269232324	460026	37,521,467	0
St. Marks Hospital		9,565,725	25.82%	16.10%	Note 2	25,362,382	38,454,548	15,157,165	78,974,095	38,404,912	(40,569,183)	4,119,956	0	10,833,590	6,713,634	(33,855,549)	60,119	0	621650573021	460047	306,294,882	0
Timpanogos Regional Hospital		2,423,049	22.19%	15.65%	Note 2	4,942,382	10,784,249	4,659,374	20,386,005	10,824,717	(9,561,288)	1,189,970	0	3,362,511	2,172,541	(7,388,747)	16,043	0	621831495013	460052	97,698,477	0
University of Utah Hospital		35,701,759	29.24%	14.22%	Note 2	136,292,020	117,585,893	99,455,103	353,333,016	294,843,299	(58,489,717)	9,261,853	0	66,286,600	57,024,747	(1,464,970)	23,844,653	0	8760000525088	460009	2,397,100,452	0
Utah Valley Hospital	Note 1	11,934,789	0.00%	0.00%	Note 2	0	0	16,376,436	16,376,436	0	(16,376,436)	0	0	0	0	(16,376,436)	141,408	0	870269232162	460001	500,762,951	0

<b>Institutes for Mental Disease</b>																						
Utah State Hospital		48,967,469	19.40%	82.45%	Note 2	21,708,001	0	0	21,708,001	21,708,001	0	558,767	0	29,460,802	28,902,035	28,902,035	934,586	0	8760000545001	464001	70,381,589	0
<b>Out-of-State DSH Hospitals</b>																						
None		0	0%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: These hospitals are voluntarily non-compliant. The hospitals elected to not submit support for the DSH examination, which has limited our ability to report any information other than the DSH and supplemental payments received, data collected in the prior year, and the state defined eligibility statistics. The State of Utah plans to recoup the DSH money paid.

Note 2: Hospitals are eligible for DSH, if in addition to meeting the obstetrical and 1% MIUR requirements, they meet at least one of the following five conditions: 1) The hospital's MIUR is at least one standard deviation above the mean MIUR. 2) The hospital's LIUR exceeds 25%. 3) The hospital's MIUR exceeds 14%. 4) The hospital's PCN participation is at least 10% of the total of all Utah hospitals' PCN care charges. 5) The hospital is located in a rural county.

# 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.

Salt Lake City, Utah

September 19, 2025