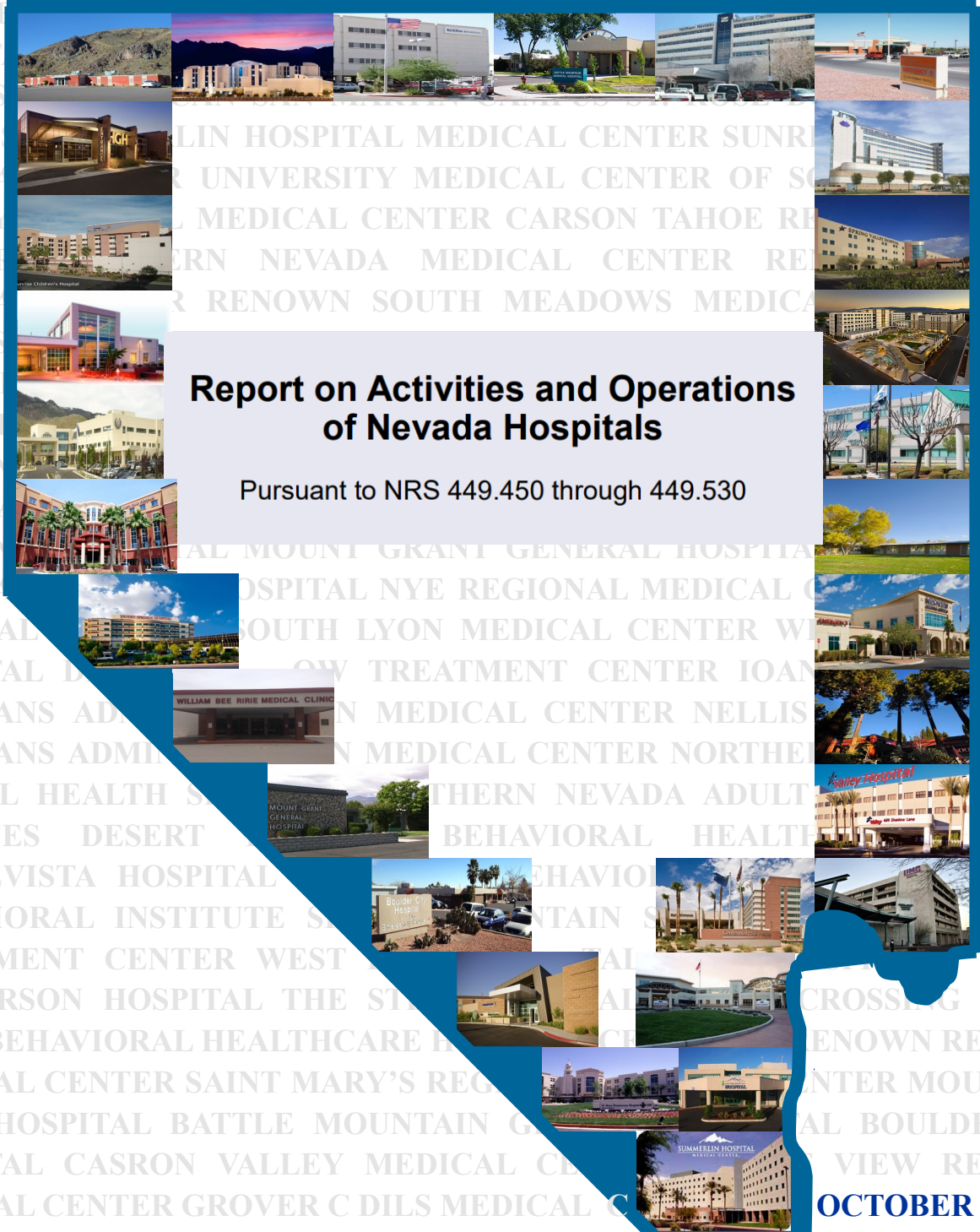


CENTENNIAL HILLS HOSPITAL MEDICAL CENTER DESERT SPRINGS HOSPITAL
 MEDICAL CENTER MOUNTAINVIEW HOSPITAL NORTH VISTA HOSPITAL
 SOUTHERN VALLEY HOSPITAL CAMPUS SIENNA
 HOSPITAL AND NEVADA
 ST. ROSALBA MEDICAL CENTER REGIONAL
 CAMPUS AND SAINT
 MEDICAL CENTER BANNER
 VALLEY HOSPITAL
 CENTER REPUTATION SOUTH MEADOWS MEDICAL
 MEDICAL CENTER
 MARY'S CHURCH
 BOULDER REGIONAL
 GENERAL HOSPITAL
 REGIONAL HOSPITAL
 NEVADA HOSPITAL
 GENERAL HOSPITAL
 HOSPITAL
 VETERANS ADMINISTRATION
 VETERANS ADMINISTRATION
 MENTAL HEALTH SERVICES
 SERVICES DESERT
 MONTEVISTA HOSPITAL
 BEHAVIORAL INSTITUTE
 TREATMENT CENTER WEST
 HENDERSON HOSPITAL THE
 RENO BEHAVIORAL HEALTHCARE
 MEDICAL CENTER SAINT MARY'S
 EDGE HOSPITAL BATTLE MOUNTAIN
 HOSPITAL CASRON VALLEY MEDICAL
 MEDICAL CENTER GROVER C DILS MEDICAL



**Report on Activities and Operations
of Nevada Hospitals**

Pursuant to NRS 449.450 through 449.530

OCTOBER 1, 2018



State of Nevada
 Department of Health and Human Services
Division of Health Care Financing and Policy

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 Director
 Department of Health and Human Services

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 Division of Health Care Financing and Policy

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REPORT ON ACTIVITIES AND OPERATIONS OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES

AUTHORITY AND OVERVIEW

AUTHORITY

The Division of Health Care Financing and Policy (DHCFP) was created on July 1, 1997 (state fiscal year 1998). The Division is responsible for carrying out the provisions of Nevada Revised Statutes (NRS) 449, "Medical and Other Related Facilities."

The Director of the Department of Health and Human Services (DHHS) is required to prepare a report on DHHS activities and operations pertaining to the provisions of NRS 449.450 through 449.530, inclusive, for the preceding fiscal year. The report must be transmitted to the Governor, the Legislative Committee on Health Care and the Interim Finance Committee on or before October 1 of each year (NRS 449.520).

The functions and activities subject to NRS 449.450 through 449.530, inclusive, have been delegated to the DHCFP.

The DHCFPs responsibilities include:

1. Collecting financial information and other reports from hospitals;
2. Collecting health care information from hospitals and other providers;
3. Conducting analyses and studies relating to the cost of health care in Nevada and comparisons with other states;
4. Preparing and disseminating reports based on such information and analyses; and
5. Suggesting policy recommendations and reporting the information collected.

OVERVIEW OF NRS 449.450 - 449.530

The definitions of specific titles and terminology used in NRS 449.450 through 449.530 are defined in NRS 449.450. The Director may adopt regulations, conduct public hearings and investigations and exercise other powers reasonably necessary to carry out the provisions of NRS 449.450 through 449.530, inclusive, as authorized in NRS 449.460. The Director also has the authority to utilize staff or contract with appropriate independent and qualified organizations to carry out the duties mandated by NRS 449.450 through NRS 449.530, inclusive, as authorized in NRS 449.470.

Committee on Hospital Quality of Care

Each hospital licensed to operate in Nevada is required to form a committee to ensure the quality of care provided by the hospital. Requirements for such committees are specified by the Joint Commission on Accreditation of Healthcare Organizations or by the Federal Government pursuant to Title XIX of the Social Security Act (NRS 449.476).

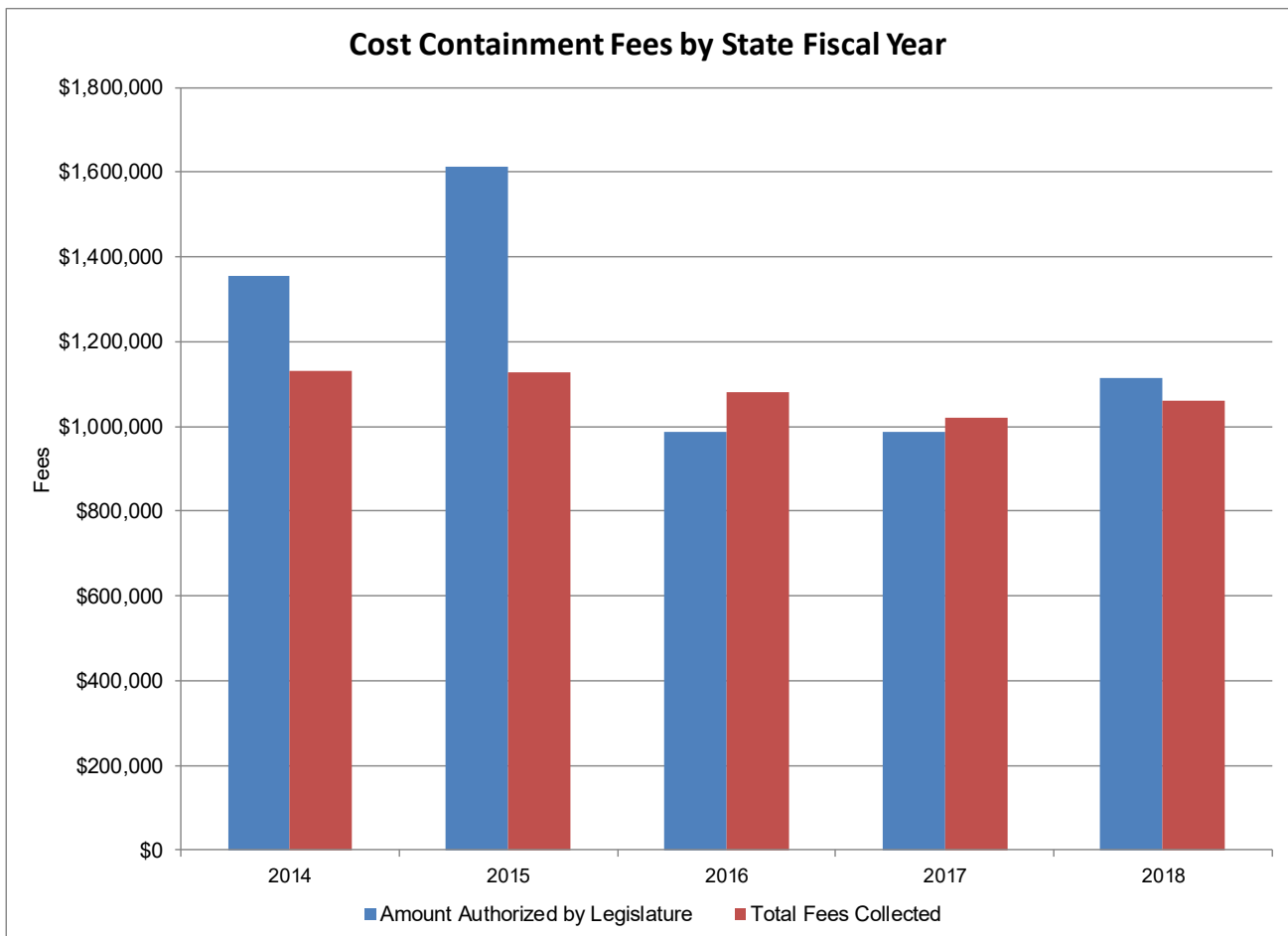
Authority and Overview

Health Care Administration Fee

The Director of Health and Human Services has the authority to impose fees on admitted health care insurers in order to carry out the provisions of NRS 449.450 to 449.530. The total amount authorized by the Legislature each biennium is divided by the number of admitted health insurers on the first day of the fiscal year as reported to the Commissioner of Insurance to determine the amount owed by each insurer. Under Nevada Administrative Code (NAC) 449.953, the Division has the authority to impose penalties for late payments. Penalties collected for late payments in SFY 2018 were \$52,500.

The table below provides a five-year look at the total fees imposed and collected from admitted health care insurers.

Cost Containment Fees					
	2014	2015	2016	2017	2018
Amount Authorized by Legislature	\$1,355,132	\$1,613,274	\$987,129	\$985,752	\$1,115,424
Total Fees Collected	\$1,131,870	\$1,129,268	\$1,082,432	\$1,020,513	\$1,061,511
Number of Health Insurers to Pay	439	434	416	411	627



SUBMISSION OF DATA BY HOSPITALS

NRS Provisions

Each hospital in the State of Nevada shall use a discharge form prescribed by the Director and shall include in the form all information required by the Department. The information in the form shall be reported monthly to the Department, which will be used to increase public awareness of health care information concerning hospitals in Nevada (NRS 449.485).

Every institution which is subject to the provision of NRS 449.450 to 449.530, inclusive, shall file financial statements or reports with the Department (NRS 449.490).

Manner in which Healthcare Providers are Reporting Information

Monthly Reporting

In conjunction with the University of Nevada, Las Vegas (UNLV) Center for Health Information Analysis (CHIA), the DHCFP continues to maintain a statewide database of Universal Billing (UB) form information obtained from hospitals pursuant to this section. The UB database is also utilized by outside providers to analyze Nevada's health care trends. Additional information is included under the *Published Reports* section that follows.

The information reported by hospitals includes admission source, payer class, zip code, acuity level, diagnosis and procedures. This level of detail allows for trend analysis using various parameters, including specific illnesses and quality of care issues. The detail of the UB database is also available, upon request, in an electronic medium to researchers. Researchers may receive data after approval of a Limited Data Set Use Agreement.

In the 2007 Legislative Session, the DHCFP adopted regulations to implement Assembly Bill 146 that requires greater transparency in reporting. The DHCFP contracted with UNLV CHIA to create a Transparency Website. The purpose of the Transparency Website is to increase public awareness of health care information concerning inpatient and outpatient hospitals and ambulatory surgical centers in this state. Diagnostic Related Groups (DRG), diagnoses and treatments, physician name, as well as the nationally recognized quality indicators Potentially Preventable Readmissions and Provider Preventable Conditions, are information posted in the website. This information is available in both fixed and interactive reports. These reports enable the consumer and researchers to do comparative analyses between health care facilities. The website is located at:

www.nevadacomparecare.net

Quarterly Reporting

Pursuant to NAC 449.960, hospitals are required to submit quarterly reports regarding their financial and utilization information in a consistent manner. Hospitals must present these reports, referred to as Nevada Healthcare Quarterly Reports (NHQRs), in accordance with the generally accepted accounting procedures issued by the American Institute of Certified Public Accountants.

Authority and Overview

Electronic submission of the NHQRs to CHIA is required. Information is submitted by the providers based on the best information available at the time the reports are entered. Revised NHQRs are to be filed when material changes are discovered. Utilization and financial reports, which include individual facilities as well as summary information, are available for both the acute care and non-acute care hospitals. Utilization reports are also available for Ambulatory Surgery, Imaging, Skilled Nursing/Intermediate Care, and Hospice Facilities. The DHCFP actively works with CHIA, the Nevada Hospital Association and other stakeholders to continually update medical provider reporting, assure consistency, and to create a more functional tool for users. These reports may be found at:

www.nevadacomparecare.net/static-nhqr.php

Published Reports

The DHCFP, in conjunction with CHIA, publishes or makes available various reports deemed "desirable to the public interest" on the Transparency Website. The website allows users to download and print various reports such as statistical, utilization, sentinel events, Nevada Annual Hospital Reports, and comparative reports on DRGs, diagnosis, and procedures.

The statewide database of UB information obtained from hospitals pursuant to this section is the basic source of data used for hospital cost comparisons included in the CHIA publication *Personal Health Choices*. The latest edition for the period 2013 - 2017, published in July/August of 2018, is included as *ATTACHMENT A. Personal Health Choices* and additional information on the UB database may be found on the CHIA website at:

<http://nevadacomparecare.net/static-choices.php>

CHIA publishes a package of standard reports based upon the UB hospital billing records. These reports are currently available for calendar years 2008 - 2017.

Comprehensive summaries of the utilization and financial data reported by Nevada hospitals and other health care providers are available for download on CHIA's website at:

<http://nevadacomparecare.net/static-standard-reports.php>

A list of the financial and utilization reports, accessible on CHIA's website, is attached as *Exhibit 6*.

Exhibit Data

Beginning in calendar year 2013, the Exhibits and related report data contained in the *Report on Activities and Operations* will be updated annually as a result of automation in the report generator with the UNLV/CHIA/NHQR database. These updates may result in changes to prior year data as compared to previous reports.

NEVADA MEDICAID SUPPLEMENTAL PAYMENTS AND RATE CHANGES

Hospitals receive payments from the State of Nevada in accordance with provisions of the Nevada Medicaid State Plan, Titles XIX and XXI of the Social Security Act, all applicable federal regulations and other official issuance of the Department. U. S. Department of Health and Human Services methods and standards used to determine rates for inpatient and outpatient services are located in the State Plan under Attachments 4.19-A through E. Standard fee schedules are updated, at a minimum, on an annual basis. The current Nevada Medicaid Fee Schedules broken out by provider type may be found at:

<http://dhcfp.nv.gov/Resources/Rates/FeeSchedules/>

NEVADA MEDICAID SUPPLEMENTAL PAYMENT PROGRAMS

In order to preserve access to hospital services, Nevada Medicaid administers various supplemental payment programs that directly benefit Nevada hospitals for providing these services. A summary of total supplemental payments received by Nevada Acute Care Hospitals in SFY 2018 may be found in *Exhibit 1A*, and a five-year summary of total supplemental payments received by Nevada Acute Care Hospitals may be found in *Exhibit 1B*. These supplemental payment programs are not funded using State General Funds, but are funded through county and public entity Intergovernmental Transfers (IGTs) and federal matching dollars in accordance with state law and federal regulations.

5 Year Change	Nevada Medicaid Acute Care Hospital Supplemental Payments (in millions)	SFY 2014	SFY 2015	SFY 2016	SFY 2017	SFY 2018
	Non-State Government Owned (Public) Hospitals	\$140.1	\$160.2	\$176.7	\$194.7	\$176.6
25.99%	% increase (decrease) from prior year	(13.17%)	14.32%	10.28%	10.20%	(9.32%)
	Private Hospitals	\$35.3	\$32.6	\$46.9	\$89.5	\$96.5
173.60%	% increase (decrease) from prior year	196.25%	(7.64%)	43.91%	91.00%	7.77%
	Total Nevada Acute Care Hospitals	\$175.4	\$192.8	\$223.5	\$284.2	\$273.0
55.66%	% increase (decrease) from prior year	1.21%	9.91%	15.96%	27.14%	(3.94%)

See *Exhibit 1B* for details.

Over the last five years, total supplemental payments received by Nevada Acute Care Hospitals have increased by 55.66% from \$175.4 million in SFY 2014 to \$273.0 million in SFY 2018. During that time, supplemental payments to Non-State Government Owned (Public) Hospitals increased by 25.99% (\$36.5 million) and supplemental payments to Private Hospitals increased by 173.60% (\$61.2 million). This substantial increase in supplemental payments to Private Hospitals is attributable to the implementation of the Indigent Accident Fund (IAF) supplemental payment program in SFY 2014 and ongoing increases to Inpatient (IP) Private Hospital Upper Payment Limit (UPL) and IAF supplemental payment program distributions.

Additional information regarding the supplemental payment programs administered by Nevada Medicaid may be found at:

<http://dhcfp.nv.gov/Resources/Rates/RatesSupplementalPymtMain/>

Disproportionate Share Hospital Supplemental Payment Program

Title XIX of the Social Security Act authorizes federal grants to states for Medicaid programs that provide medical assistance to low-income families, the elderly and persons with disabilities. Section 1902(a)(13)(A)(iv) of the Act requires that States make Medicaid payment adjustments for hospitals that serve a disproportionate share of low-income patients with special needs. Section 1923 of the Act contains more specific requirements related to such Disproportionate Share Hospital (DSH) payments, including aggregate annual state-specific limits on Federal Financial Participation (FFP) under Section 1923(f), and hospital-specific limits on DSH payments under section 1923(g). The Nevada formula for distributing these payments is authorized pursuant to NRS 422.380 – 387 and the State Plan for Medicaid Attachment 4.19-A, Pages 21-25.

DSH allotments reflect the annual maximum amount of FFP available to the State for the DSH program. The DSH allotment is determined by the Centers for Medicare and Medicaid Services (CMS) as the higher of (1) the federal fiscal year (FFY) 2004 DSH allotment or (2) the prior year's DSH allotment increased by the percentage of change in the consumer price index for all urban consumers (CPI-U) for the prior fiscal year. The resulting amount must not exceed the greater of (1) the DSH allotment for the previous fiscal year or (2) 12% of total State Plan medical assistance expenditures during the fiscal year. CMS often updates the allotment amounts prior to finalization which results in revision of the corresponding DSH payments. The FFY 2016, FFY 2017 and FFY 2018 DSH allotments are currently preliminary amounts and are subject to revision by CMS.

Under the Affordable Care Act (ACA), DSH allotments were scheduled to be reduced beginning in FFY 2014 and continuing through FFY 2020 due to decreases in the rate of uninsured and under-insured individuals as estimated by the Congressional Budget Office. However, subsequent legislation has both modified the amounts and postponed the timing of these reductions until FFY 2020 through FFY 2025. The allotment reductions set to begin in FFY 2020 are as follows:

- \$4 billion in FFY 2020
- \$8 billion in FFY 2021
- \$8 billion in FFY 2022
- \$8 billion in FFY 2023
- \$8 billion in FFY 2024
- \$8 billion in FFY 2025

Federal Regulations require CMS to allocate the ACA DSH reductions to states based on the following criteria:

1. The largest percentage of reductions must be imposed on:
 - a. States with the lowest percentage of uninsured individuals
 - b. States who do not target DSH payments to hospitals with a high volume of Medicaid inpatients
 - c. States who do not target DSH payments to hospitals with a high level of uncompensated care
2. The smallest percentage of reductions must be imposed on “Low DSH” states.

Supplemental Payments & Rate Changes

On July 28, 2017, CMS released a proposed rule¹ delineating the methodology to calculate and implement the annual allotment reductions. Based on the proposed methodology, the preliminary reduced FFY 2018 DSH allotment for Nevada was projected to be \$48,319,364. This represented a reduction of \$3,665,150 from the unreduced allotment of \$51,984,514 Nevada would have expected without the ACA DSH reductions. In February 2018, federal action delayed the proposed reduction to 2020. The preliminary DSH allotment for federal fiscal year 2018 is \$51,984,514.

In SFY 2018, \$78,980,944 was distributed to Nevada hospitals through the DSH program, an increase of 0.98% from SFY 2017's distribution of \$78,170,320. Due to state-level impacts of ACA, additional changes to the DSH program are anticipated in upcoming years.

Upper Payment Limit Supplemental Payment Programs

Federal Medicaid regulations allow for State Medicaid Agencies to pay hospitals under a Fee-for-Service environment an amount that would equal what Medicare would have paid for the same services. This concept is referred to as the Upper Payment Limit (UPL).

Nevada currently has Inpatient (IP) Non-State Government Owned (Public) Hospital, Outpatient (OP) Non-State Government Owned (Public) Hospital, and IP Private Hospital UPL Supplemental Payment Programs. The formulas for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan Attachment 4.19-A, Pages 32-33a (IP Hospital UPLs) and Attachment 4.19-B, Page 20 (OP Hospital UPL). In SFY 2018, \$45,618,014 was distributed to IP Public Hospitals, \$16,629,854 to OP Public Hospitals and \$16,553,420 was distributed via IP Private UPL programs. This represents a decrease of 8.24% for the IP Public Hospital UPL, a decrease of 0.30% for the OP Public UPL and a decrease of 30.90% for the IP Private UPL supplemental payment programs when compared to SFY 2017 distributions.

Graduate Medical Education Supplemental Payment Program

The formula for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan Attachment 4.19-A, Pages 31 and 31a. The Nevada Graduate Medical Education (GME) methodology is based upon teaching hospital interns and residents, not Medicare slots. In state fiscal year 2018, \$27,991,445 was distributed to Nevada hospitals through this program, an increase of 7.64% over the \$26,003,995 distributed through this program in SFY 2017.

In October 2017, CMS approved a State Plan Amendment (SPA) that expanded the eligibility to participate in the GME Supplemental Payment program to all Non-State Government Owned (Public) Hospitals offering GME services in Nevada, as well as certain Private Hospitals that are located in a county in which there is no Non-State Government Owned (Public) Hospital offering GME services. This SPA also created two separate methodologies for making Fee-for-Service (FFS) GME payments separate from Managed Care Organization (MCO) GME payments.

¹<https://www.federalregister.gov/documents/2017/07/28/2017-15962/medicaid-program-state-disproportionate-share-hospital-allotment-reductions>

Hospital Indigent Fund Supplemental Payment Program

The Hospital Indigent Fund (IAF), previously known as the Indigent Accident Fund, Supplemental Payment program is intended to preserve access to inpatient hospital services for needy individuals in Nevada. This supplemental payment is authorized by NRS 428.206. The formula for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan, Section 4.19-A, Pages 32b-32d. In SFY 2018, \$87,233,867.32 was distributed to Nevada hospitals through this program, an increase of 20.80% over the \$72,215,485.61 distributed through this program in SFY 2017.

The SFY 2019 total IAF Supplemental Payment pending approval by CMS is \$96,367,052.42.

NEVADA MEDICAID RATE CHANGES

Nevada Medicaid makes proposed changes to the Medicaid plans or payment methodologies using State Plan Amendments (SPAs). SPAs are vetted through Public Workshops and Public Hearings before being submitted to the DHCFP Administration, the Director of HHS and finally CMS for final approval. Listed below are the SPAs that have an effective date in CY 2017:

Effective Date	Title	Information
1/1/2017	Outpatient Surgery and Ambulatory Surgical Center	Changed the reimbursement methodology used for rates to align with CMS. Payment for services will be calculated using CMS' Ambulatory Payment Classification (APC) grouping published in 42 CFR Parts 405, 410, 412, 413, 416 and 419.
1/1/2017	Durable Medical Equipment, Prosthetics, Orthotics and Supplies (DMEPOS)	Updated the rate methodology to align with CMS fee schedule for DMEPOS to set more appropriate rates.
1/1/2017	Provider Payment Realignment	Changed the reimbursement methodology for calculating rates from using the April 1, 2002 unit values for the Nevada specific resource based relative value scale (RBRVS) to using the January 1, 2014 RBRVS.
7/1/2017	Skilled Nursing Facility (SNF) and Swing Bed	Implement a 10% increase for SNF and swing bed rates.
7/1/2017	Adult Day Health Care	Implement a 5% rate increase for adult day health care services.
10/26/2017	DMEPOS - Manufacturer's Suggested Retail Price	Changed the rate methodology for those items with \$0 rate assigned from 62% of billed charges to the following: <i>If there is no rate assigned, reimbursement will be the lowest of: a) MSRP less 25%, verifiable with quote or manufacturer's invoice that clearly identifies MSRP; b) if there is no MSRP, reimbursement will be acquisition cost plus 20%, verifiable with manufacturer's invoice; or c) the actual charge submitted by the provider.</i>
10/14/2017	Pediatric Enhancement Expansion	Expanded the pediatric rate enhancement to all Current Procedural Terminology (CPT) codes in the following ranges: 10000-58999, 60000-69999 and 93000-93350.
12/31/2017	Medical Nutrition Therapy (MNT) for Registered Dietitians	Added reimbursement methodology for MNT services provided by licensed Registered Dietitians.

SUMMARY INFORMATION AND ANALYSES HOSPITALS WITH 100 OR MORE BEDS

NRS 449.490 requires reporting for hospitals with 100 or more beds. They report on capital improvements, community benefits, home office allocation methodologies, discount and collection policies and the availability of a complete current Charge Master.

CHARGE MASTER AVAILABILITY AT HOSPITALS

Pursuant to NRS 449.490, Subsection 4, a complete current Charge Master must be available at each hospital (with 100 or more beds) during normal business hours for review by the Director, any payer that has a contract with the hospital to pay for services provided by the hospital, any payer that has received a bill from the hospital or any state agency that is authorized to review such information.

No violations of Charge Master availability have been reported to the Division.

HOSPITAL INFORMATION

General hospital information concerning nineteen acute hospitals in Nevada with more than 100 beds is presented in *Exhibit 2*. The information includes location, corporate name, number of beds, type of ownership, availability of community benefits coordinator, availability of charitable foundation, whether or not the hospital conducts teaching and research, trauma center information, and whether or not the hospital is a sole provider of any specific clinical services in their area.

POLICIES AND PROCEDURES REGARDING DISCOUNTS OFFERED TO PATIENTS AND REVIEW OF POLICIES AND PROCEDURES USED TO COLLECT UNPAID PATIENT ACCOUNTS

NRS 439B.440 allows the Director to engage an auditor to conduct an examination to determine whether hospitals are in compliance with provisions of NRS 439B. The statute refers to these engagements as audits, however, in accordance with the American Institute of Certified Public Accountants promulgations, these are “Agreed Upon Procedures” engagements, not audits. Reports of engagements performed biennially by an independent contractor detail information regarding compliance of the 18 non-county-owned hospitals that have 100 beds or more in the state. Per NRS 439B.440 Subsection 3, University Medical Center of Southern Nevada in Clark County, being a county-owned hospital, is exempt from this requirement. The reports for the period July 1, 2015 through June 30, 2017, prepared by Myers and Stauffer, LC, Certified Public Accountants, were issued prior to the end of state fiscal year 2018. The next report for the time period of July 1, 2017 to June 30, 2019 will be completed prior to the end of state fiscal year 2020.

The engagement tests hospitals for compliance with:

- NRS 439B.260, requiring a 30% discount for uninsured patients;
- NRS 439B.410, reviewing appropriateness of emergency room patient logs, transfers into or out of the hospital, review of policies and procedure in the emergency room, and review of any complaints in the emergency room;
- NRS 439B.420, reviewing of contractual arrangements between hospital and physicians or other medical care providers; and
- NRS 439B.430, reviewing of related party transactions and ensure appropriate allocation.

SUMMARY OF COMPLIANCE ISSUES FROM REQUIRED OR PERFORMED ENGAGEMENTS

NRS 449.520 requires a summary of any trends noted from these engagements be reported. The reports covering July 1, 2015 thru June 30, 2017 show no trends of note. A summary of the compliance issues noted during the engagement were:

- Emergency Room Services

Eleven issues, at three separate hospitals, were identified regarding transfers from emergency rooms. Eight of these issues related to missing or improper documentation, and two concerned patient complaints containing implications of financial prejudice. One of the issues related to the hospital not maintaining the emergency room patient log pursuant to their policies and procedures.

- Reduction of Billed Charges

Seven issues, at three separate hospitals, were noted as exceptions to NRS 439B.260. Three issues related to notification of self-pay discount being given at time of discharge and not on the first statement of the hospital bill after discharge. Two issues related to policies requiring maximum income levels for eligibility for self-pay patient discounts. One issue related to missing documentation and one hospital is not giving the 30% discount.

Corrective action plans are required of all facilities found to be out of compliance.

CORPORATE HOME OFFICE COST ALLOCATION METHODOLOGIES

Home office allocation methodologies for the hospitals that were subject to the above engagements were reviewed by the independent contractor with hospital staff. No exceptions were noted. These can be viewed at the end of the individual annual compliance reports on the Transparency Website:

<http://www.nevadacomparecare.net/nv-reports.php>

A brief description of each home office allocation methodology may also be found in *Exhibit 5*.

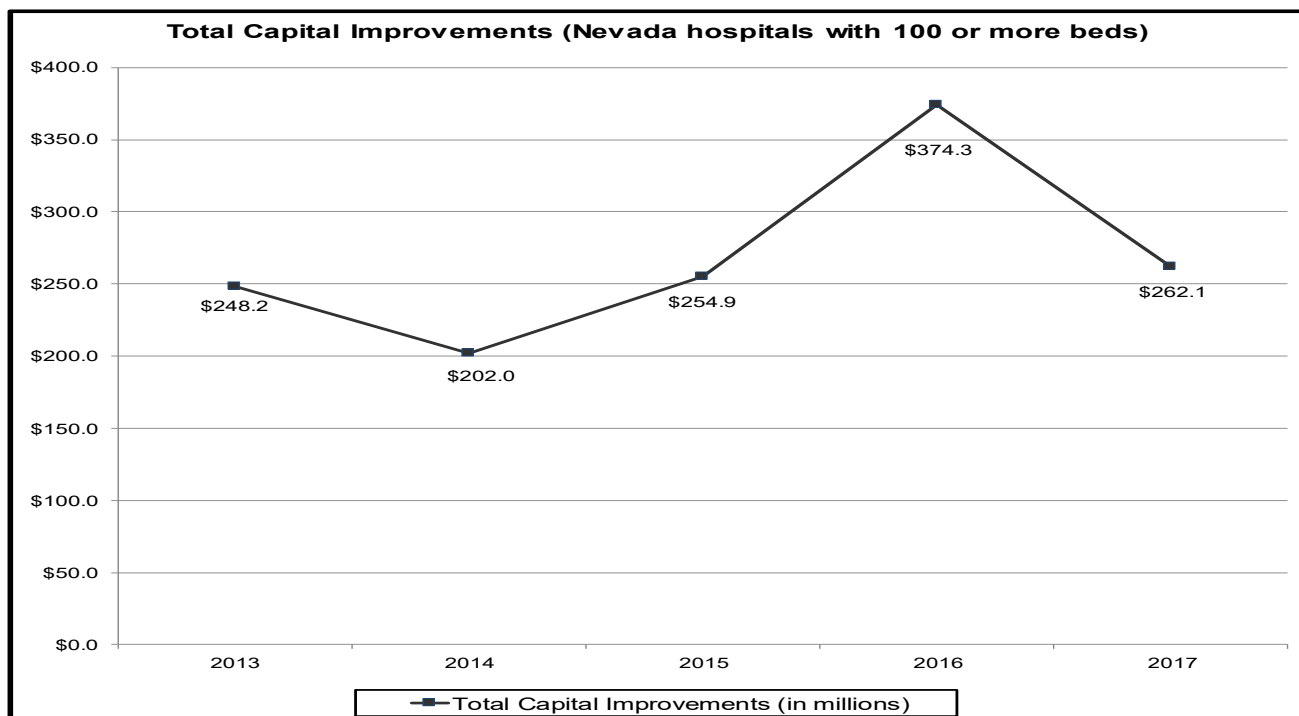
Summary Hospitals with 100 or More Beds

SUMMARY OF CAPITAL IMPROVEMENT REPORTS

Capital Improvements cover three areas: New Major Services Lines, Major Facility Expansions and Major Equipment. In order to avoid duplication of reporting, no costs are reported for the addition of Major Service Lines. The costs for Major Expansions do not include equipment. A threshold of \$500,000 has been established for reporting Major Equipment additions. Capital Improvements that do not meet the reporting thresholds are reported in aggregate. Hospitals reported Capital Improvement costs for 2017 as follows:

Major Expansions	\$ 85,168,830
Major Equipment	\$ 56,936,157
Additions Not Required to be Reported Separately	\$ 119,961,917
Total	\$ 262,066,904

See *Exhibit 3* for details.

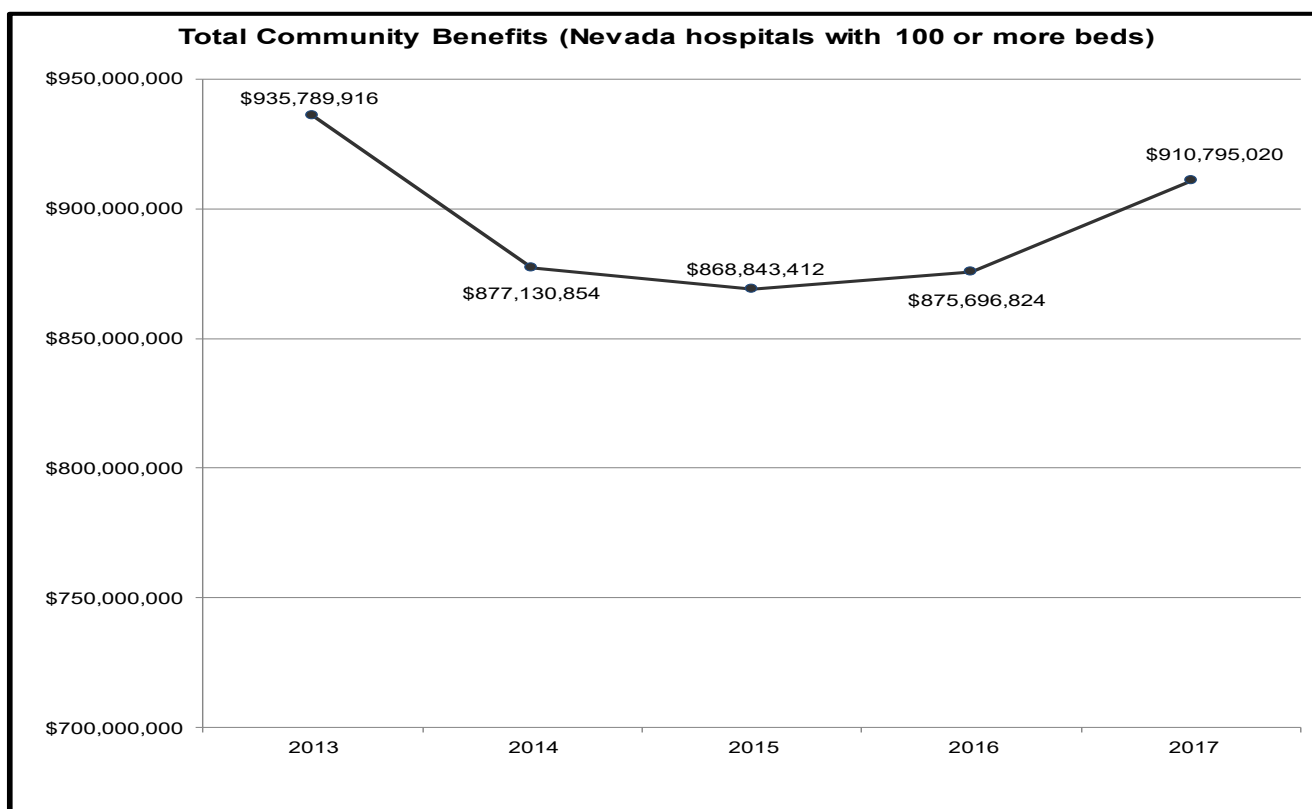


Capital Improvements					
	2013	2014	2015	2016	2017
Total Capital Improvements (in millions)	\$248.2	\$202.0	\$254.9	\$374.3	\$262.1
Percentage Change	24.29%	(18.61%)	26.19%	46.84%	(29.98%)

The increase in Capital Improvements from 2015 to 2016 was attributed mostly to the reported construction costs of Henderson Hospital (\$110.7 million). Since that construction, overall Capital Improvements have returned to that spent in prior years.

EXPENSES INCURRED FOR PROVIDING COMMUNITY BENEFITS

The Total Community Benefits reported for 2017 was \$910,795,020. Subsidized Health Care Services costs accounted for \$816,096,299 of the total, providing Health Professions Education totaled \$40,927,091, Community Health Improvement Services totaled \$31,698,605 and Other Categories totaled \$22,073,025. The reported Community Benefits for 2017 increased by 4.01% from 2016 trending upward to the high water mark set in 2013.



Community Benefits					
	2013	2014	2015	2016	2017
Total Community Benefits	\$935,789,916	\$877,130,854	\$868,843,412	\$875,696,824	\$910,795,020
Percentage Change	10.85%	(6.27%)	(0.94%)	0.79%	4.01%

See *Exhibit 4* for details.

SUMMARY INFORMATION AND ANALYSES OF HOSPITALS

HOSPITAL GROUPINGS

The acute care hospitals are grouped into the following categories:

- Statewide Hospitals
- Clark County Hospitals
- Washoe County/Carson City Hospitals
- Rural County Hospitals

Hospitals located in rural parts of Washoe (Incline Village Community Hospital) and Clark (Mesa View Regional Hospital and Boulder City Hospital) counties are included in the Rural Hospital category for CHIA reporting purposes. Data from the Rehabilitation/Specialty Hospitals and the Psychiatric Hospitals, none of which are located in a rural county, are reported separately. The CHIA website contains both financial and utilization information; the following pages of this report summarize these data. The data on the CHIA website is self-reported by each hospital.

All 38 Acute Care Hospitals, 15 out of 16 Rehab/Long Term Care (LTC)/Specialty Hospitals, and all eight Psychiatric Hospitals reported data to CHIA in 2017.

There are also five government-operated hospitals (federal and state) in Nevada, which do not have standard private sector operating costs and revenues.

Additionally, there are two maximum security psychiatric facilities in Nevada. Lake's Crossing Center is a maximum security psychiatric facility providing comprehensive forensic mental health services, including court-ordered evaluation and/or treatment for restoration to legal competency. Lake's Crossing Center also provides outpatient evaluations of legal competency, risk assessments and recommendations for treatment. The Stein Hospital, a maximum security forensic facility/psychiatric hospital for mentally disordered offenders in Las Vegas, NV, opened in October 2015. The Stein Hospital is one of three hospital buildings that make up Southern Nevada Adult Mental Health Services.

FINANCIAL SUMMARIES

The five-year financial summary in *Exhibits 7A-D* presents hospital reported condensed financial and utilization information for Acute Care Hospitals in Nevada. Detailed information for the individual Acute Care Hospitals are presented in *Exhibits 9A-E*.

Comparative Financial Indicators

The following data were utilized in calculating the indicators:

- Billed Charges and Other Operating Revenue
- Total Operating Revenue
- Operating Expenses
- Net Operating Income

The calculations for the indicators are derived by using information from the Financial Summaries for hospital Billed Charges and Other Operating Revenue, Total Operating Revenue, Operating Expenses and Net Operating Income.

Common Size Statements

Common size statements are “vertical analyses” that use percentages to facilitate trend analysis and data comparison. The components of financial information are represented as percentages of a common base figure. Key financial changes and trends can be highlighted by the use of common size statements. Common size statements are utilized in the Comparative Financial Summary (*Exhibit 7*). Different financial information was represented as percentages of a common base figure. Total Deductions and Operating Revenue were represented as a percentage of Billed Charges; Other Operating Revenue, Operating Expenses, Net Operating Income, Non-Operating Revenue and Non-Operating Expenses are also represented as percentages of Total Operating Revenue.

ANALYSIS

Acute Care Hospitals

The five-year Comparative Financial Summary tables (*Exhibits 7A-D*) were prepared for the Acute Care Hospitals. The Comparative Financial Summaries (2013 - 2017) report both the financial and the common size statement information (vertical analyses). *Exhibit 7* reports Billed Charges, Deductions and Operating Revenue. Operating Revenue is the amount paid by patients (or third party payer) for services received. Other Operating Revenue and Non-Operating Revenue include non-patient related revenue such as investment income or tax subsidies.

Hospital Profitability

The Comparative Financial Summary, Statewide Acute Care Hospitals Totals, shows the Hospital Net Income/Loss² as a percentage of Total Revenues.³ Nevada facilities reported Net Income from 2013 through 2017. The Net Profit Margin (Net Income ÷ Total Operating Revenue) expressed as percentages from *Exhibit 7A* are presented in the table below:

Hospital Profitability (Statewide)					
	2013	2014	2015	2016	2017
Net Profit Margin	2.37%	2.40%	5.01%	7.07%	4.55%

Nevada Acute Care Hospitals reported a 4.55% Net Income for 2017 and collectively earned \$296,731,410 with a Total Operating Revenue of \$6,439,203,959. The gains and losses ranged from a Net Income of \$74,634,436 for Renown Regional Medical Center to a Net Loss of (\$32,695,723) for St. Rose Dominican Hospitals Rose de Lima Campus.

Eleven out of the 19 Clark County Acute Care Hospitals reported a Net Income in 2017. The Total Net Income for all Clark County Acute Care Hospitals was \$145,521,981, a decrease of 38.26% from 2016. Summerlin Hospital Medical Center had the highest Net Income of \$46,898,249 and St. Rose

²Net of Net Operating Income, Non-operating Revenue and Non-Operating Expense

³The sum of Total Operating Revenue and Non-Operating Revenues

Summary All Hospitals

Dominican Hospitals Rose de Lima Campus had the largest Net Loss of (\$32,695,723).

Four of the five Washoe County/Carson City Acute Care Hospitals reported a Net Income in 2017. The Total Net Income for all Washoe County/Carson City Acute Care Hospitals was \$138,378,767, a decrease of 8.27% from 2016. Renown Regional Medical Center had the highest Net Income at \$74,634,436 and St. Mary's Regional Medical Center reported a Net Loss of (\$3,063,315).

Six of the 14 Rural Acute Care Hospitals reported a Net Income in 2017. The Total Net Income for all Rural Acute Care Hospitals was \$12,830,661, a decrease of 64.62% from 2016. Northeastern Nevada Regional Hospital had the highest Net Income of \$22,032,673 and Humboldt General Hospital had the largest Net Loss of (\$4,751,888).

Most hospitals in Nevada have corporate affiliations. These parent companies help reduce costs and also help absorb losses over multiple facilities.

Universal Health Services, Inc. (UHS) operates eight Acute Care Hospitals in Nevada: Centennial Hills Hospital, Desert Springs Hospital, Desert View Hospital, Henderson Hospital, Northern Nevada Medical Center, Spring Valley Hospital, Summerlin Hospital, and Valley Hospital Medical Center.

UHS acquired Desert View Hospital in Pahrump, NV in 2016, the same year Henderson Hospital opened. UHS' Nevada hospitals experienced a 6.71% Net Profit Margin in 2017, a decrease from 7.19% in 2016. In Nevada, UHS' top performing hospital was Summerlin Hospital with a Net Income of \$46.90 million dollars. UHS' newest hospital, Henderson Hospital, reported a Net Loss of \$12.13 million in its second year of operation following the loss of \$8.05 million dollars in 2016. Overall in 2017, UHS experienced a 7% growth in Net Revenue (\$9.766B in 2016 to \$10.409B in 2017) and a 1% growth in adjusted net income (\$720.2M in 2016 to \$725.5M in 2017).⁴

There are three Hospital Corporation of America (HCA) Acute Care Hospitals in Nevada, all located in Clark County: Mountain View Hospital, Southern Hills Hospital and Sunrise Hospital. HCA reported a Net Income in 2017 of \$31,614,156 for the three hospitals and a Net Profit Margin of 2.66%. As of December 31, 2017, HCA operates 179 hospitals, 120 freestanding surgery centers, and 195 other access centers (freestanding ERs and urgent care centers). These facilities are located in 20 states and in the United Kingdom.⁵

There are five Dignity Health hospitals in Clark County. Four of the five facilities reported losses in 2017. St. Rose Sahara, St. Rose West Flamingo, St. Rose de Lima, and St. Rose San Martin reported Net Losses totaling \$50.06 million and St. Rose Siena reported a Net Income of \$17.47 million. Dignity Health, formerly Catholic Healthcare West, a nonprofit public benefit corporation, exempt from federal and state income taxes, owns and operates healthcare facilities in California, Arizona and Nevada, and is the sole corporate member of other primarily non-profit corporations in those states. These organizations provide a variety of healthcare-related activities, education and other benefits to the communities in which they operate. Dignity Health reported a Net Gain of \$384 million 2017.⁶

⁴UHS Annual Report 2017 (10-K)

⁵10-K Report - HCA Holdings, Inc. filed period 12/31/2017

⁶Dignity Health's consolidated financial statements years ended 6/30/17

Prime Healthcare owns/operates St. Mary’s Regional Medical Center in Reno and North Vista Hospital in Las Vegas. St. Mary’s reported a loss in 2017 of \$3,063,315 while North Vista reported a gain of \$553,263, combining for a Net Loss of \$2,510,052. In addition to the two Nevada hospitals, Prime Healthcare owns/operates 45 hospitals in 13 other states throughout the country.

The American Hospital Association says health care spending growth per capita was largely driven by increased use and intensity of services provided in recent years. Additionally, they cite an aging population using more health care and a population with a higher rate of chronic disease as contributing factors to increased health care spending.

Wages and benefits account for almost 60% of inpatient hospital costs.⁷ The table below shows the Nevada median hourly wages for two specific hospital occupations:

Nevada Median Wages					
	2013	2014	2015	2016	2017
Registered Nurses	\$37.62	\$38.11	\$39.16	\$40.71	\$42.29
Medical and clinical laboratory technologists	\$31.55	\$31.91	\$32.52	\$34.84	\$33.96

From 2013 to 2017, the median wage increased 12.41% for Registered Nurses and increased 7.64% for Medical and Clinical Laboratory Technologists.⁸

Billed Charges, Operating Revenue and Deductions

Hospitals determine what they will charge for items and services provided to patients and these charges are the amount the hospital bills for an item or service (Billed Charges). Statewide, Billed Charges have increased by 67.76% over the last five years. This represents an increase of \$16.95 billion between 2013 and 2017. Increases in Billed Charges are seen in Clark County, Washoe County/Carson City and Rural Hospitals, as outlined in the table below:

5 Year Change	Nevada Acute Care Hospital Billed Charges (in millions)	2013	2014	2015	2016	2017
	Clark County Hospitals	\$19,487.0	\$22,008.4	\$25,486.2	\$29,118.0	\$32,714.5
67.88%	% increase (decrease) from prior year	8.06%	12.94%	15.80%	14.25%	12.35%
	Washoe County/Carson City Hospitals	\$4,723.4	\$5,133.4	\$5,708.5	\$6,232.0	\$8,271.7
75.12%	% increase (decrease) from prior year	5.58%	8.68%	11.20%	9.17%	32.73%
	Rural Hospitals	\$809.3	\$894.6	\$941.7	\$965.6	\$987.7
22.05%	% increase (decrease) from prior year	11.19%	10.54%	5.27%	2.53%	2.29%
	Statewide Hospitals	\$25,019.6	\$28,036.4	\$32,136.4	\$36,315.6	\$41,973.9
67.76%	% increase (decrease) from prior year	7.68%	12.06%	14.62%	13.00%	15.58%

⁷American Hospital Association, *The Cost of Caring, February 2017*

⁸Bureau of Labor Statistics, Occupational Employment Statistics (OES) Survey.

Summary All Hospitals

The Billed Charges, when compared to Operating Revenue (the amount patients or third party payers actually pay) and Deductions (contractual allowances and bad debts), provide insight into the market competition among health care providers. Operating Revenue on a statewide basis has steadily decreased from 18.03% in 2013 to 15.02% in 2017. This decrease is visible across the state impacting hospitals in Clark County, Washoe County/Carson City and Rural Hospitals, as outlined in the following table. Total Deductions on a statewide basis have gradually increased from 81.97% in 2013 to 84.98% in 2017.

The Total Deductions as a percent of Billed Charges for Clark County hospitals, Washoe County/Carson City hospitals and Rural Hospitals are also outlined in the table below:
See *Exhibits 7A-D* for details.

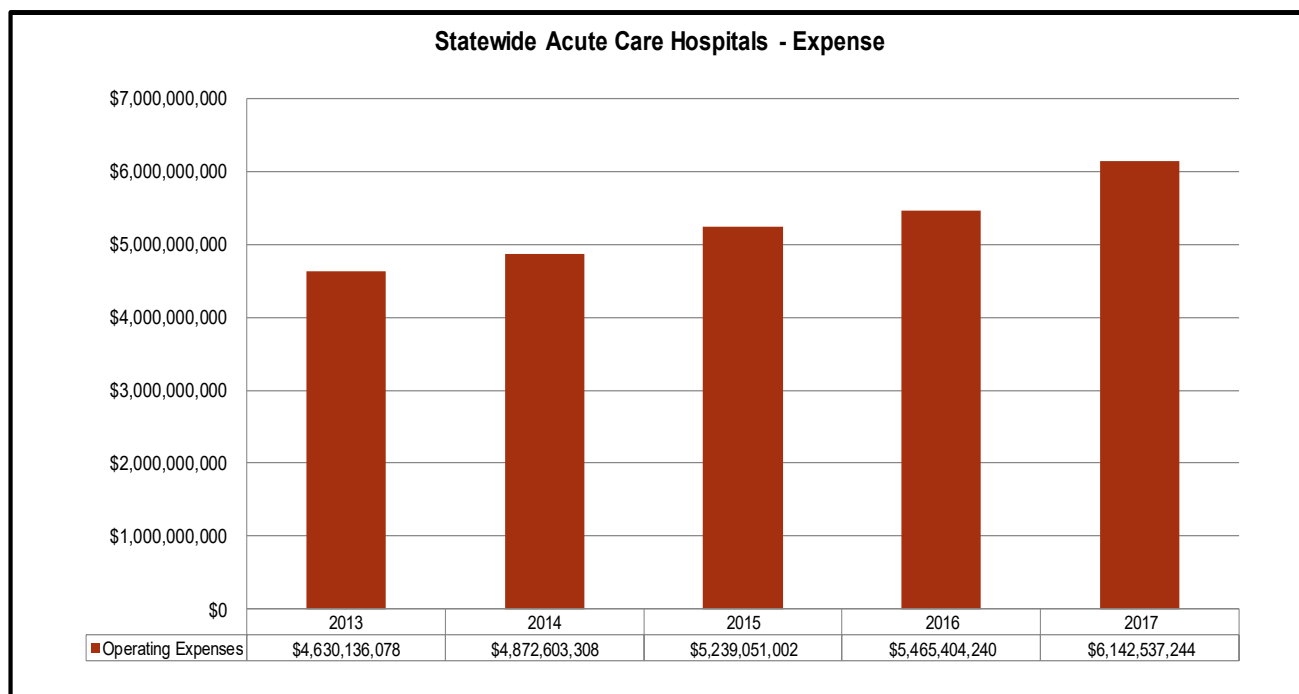
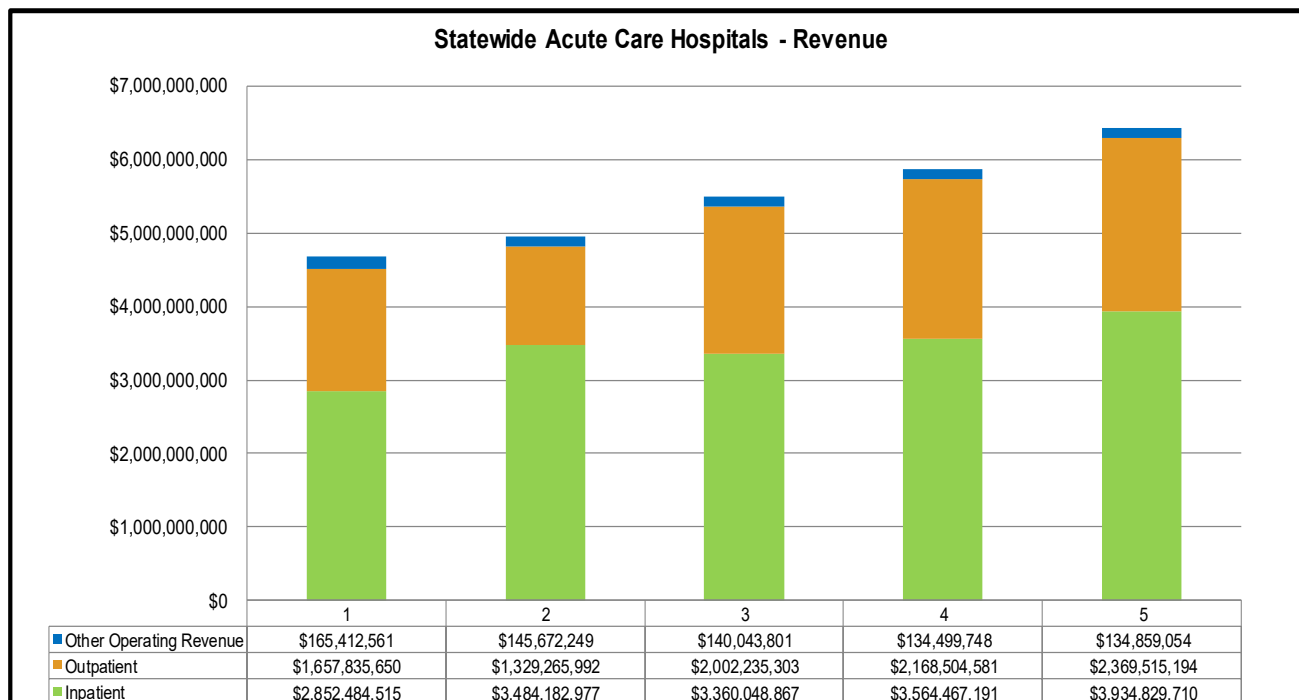
	Operating Revenue (as a Percent of Billed Charges)		Total Deductions (as a Percent of Billed Charges)	
	2013	2017	2013	2017
Clark County	15.83%	12.77%	84.17%	87.23%
Washoe County/Carson City	23.31%	21.47%	76.69%	78.53%
Rural Hospitals	40.20%	35.62%	59.80%	64.38%
Statewide	18.03%	15.02%	81.97%	84.98%

In general, Rural Hospitals are not in competition with other hospitals. As a result, Operating Revenues at Rural Hospitals are a larger percentage of their Billed Charges, although the same decline seen statewide has been observed over the five-year period within the Rural Hospital group (see *Exhibit 7D* for details). Clark County hospitals are affected the most by preferred provider contractual arrangements with large employee groups. With this, their Total Deductions are the highest when compared to Washoe County/Carson City and the Rural Hospitals.

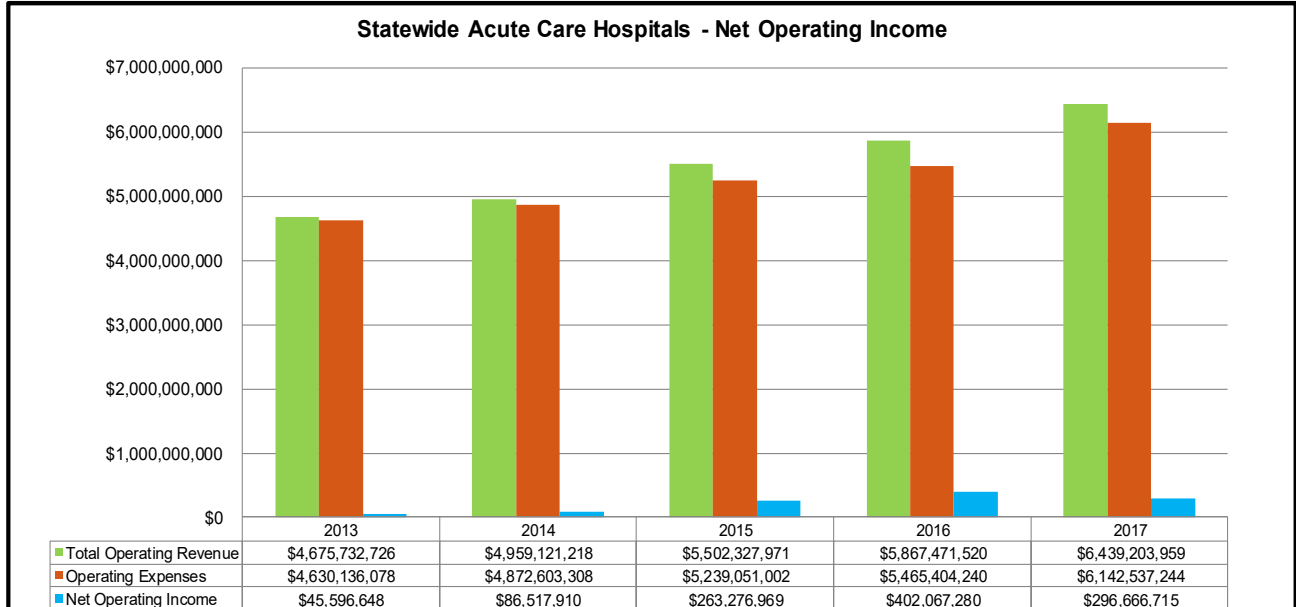
Revenue and Expenses

The following table and graphs display the financial status of Acute Care Hospital operations on a statewide basis over the five-year period. Total Operating Revenue (TOR) (Operating Revenue is the result after Deductions are removed from Billed Charges) is comprised of its components; Inpatient Revenue, Outpatient Revenue and Other Operating Revenue. TOR, Operating Expenses, and Net Operating Income and have all grown over the five year period. The financial indicators listed in *Exhibit 7A* are the basis for this data:

	Statewide Acute Care Hospital Totals (in millions)				
	2013	2014	2015	2016	2017
Operating Revenue	\$4,510.3	\$4,813.4	\$5,362.3	\$5,733.0	\$6,304.3
Inpatient	\$2,852.5	\$3,484.2	\$3,360.0	\$3,564.5	\$3,934.8
Outpatient	\$1,657.8	\$1,329.3	\$2,002.2	\$2,168.5	\$2,369.5
Other Operating Revenue	\$165.4	\$145.7	\$140.0	\$134.5	\$134.9
Total Operating Revenue (TOR)	\$4,675.7	\$4,959.1	\$5,502.3	\$5,867.5	\$6,439.2
Operating Expenses	\$4,630.1	\$4,872.6	\$5,239.1	\$5,465.4	\$6,142.5
Net Operating Income	\$45.6	\$86.5	\$263.3	\$402.1	\$296.7
Percent Gain (Loss) to TOR	0.98%	1.74%	4.78%	6.85%	4.61%



Summary All Hospitals



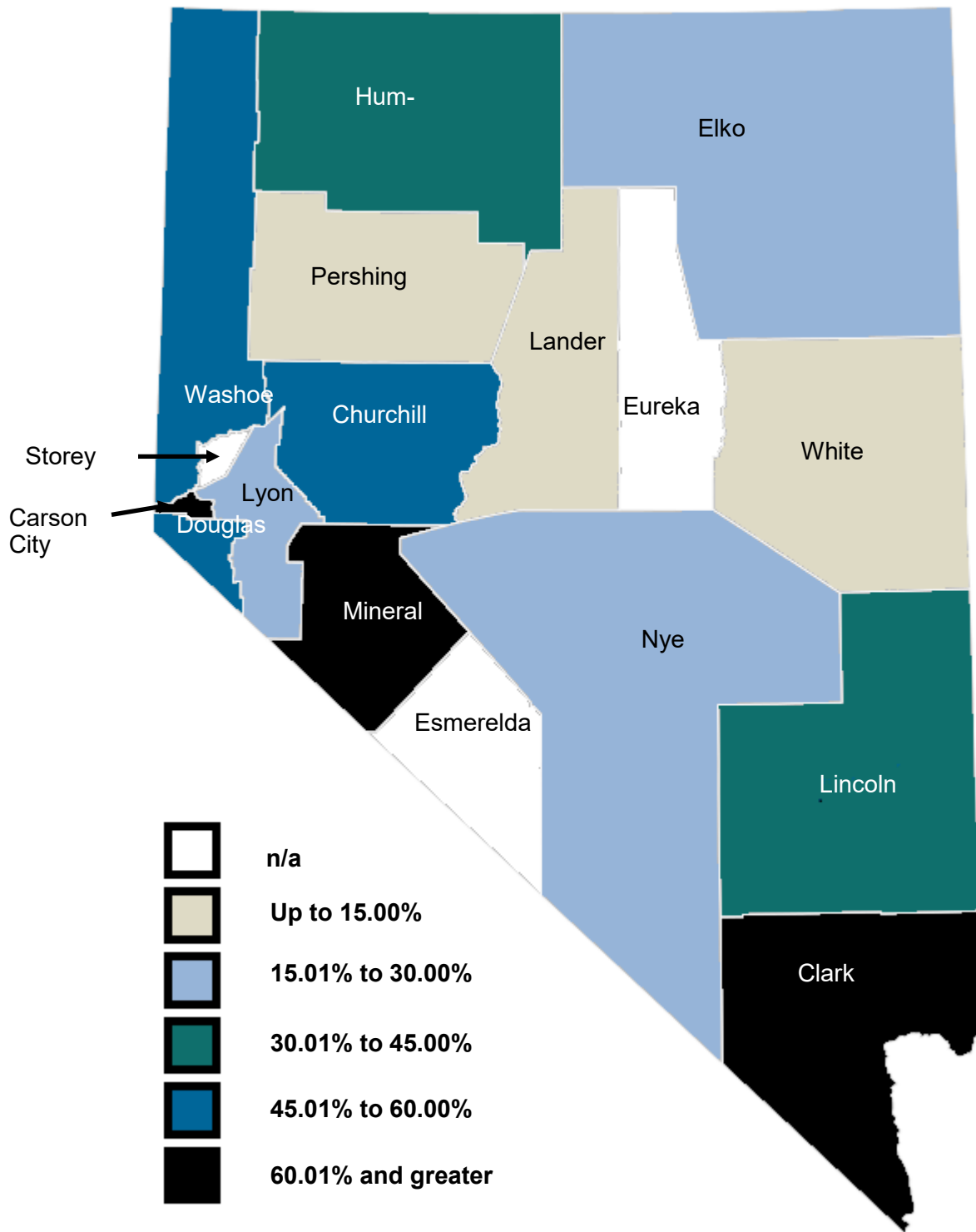
2017 Acute Care Hospital Occupancy Percentage by County

The following chart shows the occupancy rate of Acute Care Hospitals in the state. There are no Acute Care Hospitals in Esmerelda, Eureka or Storey counties, therefore data is not applicable for those counties. The percentages of Occupancy are computed by taking the total inpatient days per hospital grouped into their respective county, and dividing those numbers by the multiplication of available hospital beds times 365.

From 2016 to 2017, many of the rural counties experienced a decrease in Occupancy: White Pine County experienced the smallest reduction (-0.28%) from 13.03% in 2016 to 12.75% in 2017 to the largest decrease (-18.12%) in Nye County from 38.03% in 2016 to 19.91% in 2017. However there were increases: Elko County experienced a small increase (1.25%) from 20.65% in 2016 to 21.90% in 2017 to the largest increase (41.25%) in Mineral County from 28.19% in 2016 to 69.44% in 2017. Most hospitals showed increases in the 2% - 8% range.

The urban counties of Clark, Washoe and Carson City each showed increases of 2.10%, 6.14% and 6.28%, respectively. Clark County increased from 66.74% in 2016 to 68.84% in 2017, Washoe County increased from 50.47% in 2016 to 56.61% in 2017 and Carson City increased from 69.96% in 2016 to 76.24% in 2017.

2017 Acute Care Hospital Occupancy Percentage by County



Summary All Hospitals

Rehabilitation/Long-Term Care/Specialty Hospitals

The Rehabilitation/Long-Term Care/Specialty Hospitals reported a Net Income of \$44,574,725 from Total Operating Revenue of \$331,388,518. Eleven of the 15 Rehabilitation/Long-Term Care/Specialty Hospitals reported profits in 2017. The figures from the last five years are as follows (in millions of dollars):

Rehabilitation/Specialty Hospital Net Margin					
	2013	2014	2015	2016	2017
Total Operating Revenue	302.5	322.6	320.8	312.1	331.4
Net Income	34.2	39.7	39.5	35.6	44.6
Net Margin	11.3%	12.3%	12.3%	11.4%	13.5%

Critical Access Hospitals

Critical Access Hospital (CAH) is a designation given to certain rural hospitals by the Centers for Medicare and Medicaid Services (CMS). To ensure that CAHs deliver services to improve access to rural areas that need it most, restrictions exist concerning what types of hospitals are eligible for the CAH designation. The primary eligibility requirements for CAHs are:

- A CAH must have 25 or fewer acute care inpatient beds
- Typically, it must be located more than 35 miles from another hospital
- It must maintain an annual average length of stay of 96 hours or less for acute care patients
- It must provide 24/7 emergency care services

Nevada has 13 hospitals designated as CAHs:

- Banner Churchill Community Hospital
- Battle Mountain General Hospital
- Boulder City Hospital
- Carson Valley Medical Center
- Desert View Regional Medical Center
- Grover C Dils Medical Center
- Humboldt General Hospital
- Incline Village Community Hospital
- Mesa View Regional Hospital
- Mount Grant General Hospital
- Pershing General Hospital
- South Lyon Medical Center
- William Bee Ririe Hospital

In Nevada, hospitals designated as CAHs by CMS are reimbursed by Nevada Medicaid through a retrospective cost reimbursement process for Fee-for-Service inpatient services. Fee-for-Service outpatient services provided by CAHs are reimbursed based on the Medicaid Outpatient Hospital fee schedule.

Psychiatric Hospitals

Seven psychiatric hospitals reported profits for 2017.⁹ As a group, they reported a Net Income¹⁰ of \$18,652,139 from Total Operating Revenue of \$142,982,196. The comparison of 2015 through 2017 Net Income (Loss) for each facility is reported below:

Psychiatric Hospital Net Income (Loss)	Net Income/ (Loss)	Net Income/ (Loss)	Net Income/ (Loss)
	2015	2016	2017
Desert Parkway Behavioral Healthcare Hospital	\$69,880	\$130,723	\$112,141
Montevista Hospital	\$4,910,862	\$5,038,708	\$4,497,941
Red Rock Behavioral Health	\$503,790	\$228,182	\$0
Seven Hills Behavioral Institute	\$6,265,671	\$6,940,493	\$7,172,646
Spring Mountain Sahara	\$1,129,185	\$269,756	\$1,317,189
Spring Mountain Treatment Center	\$3,189,599	\$1,577,742	\$1,625,548
West Hills Hospital	\$3,682,063	\$3,165,911	\$829,154
Willow Springs Center	\$1,074,418	\$708,356	\$3,097,520
TOTAL	\$20,825,468	\$18,059,871	\$18,652,139

The Total Operating Revenue and Net Income from the last five years are as follows (in millions of dollars):

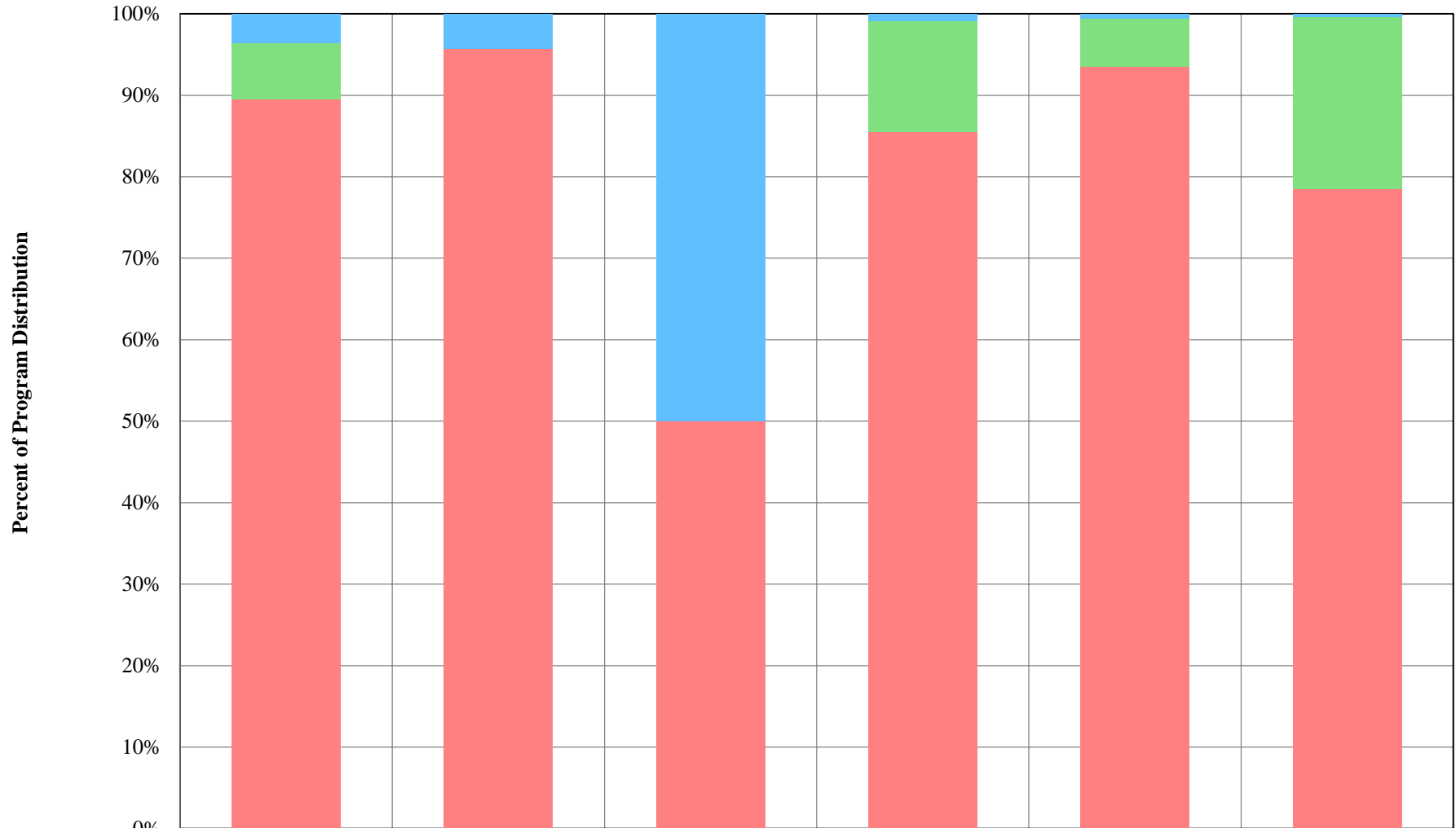
Psychiatric Hospital Net Margin					
	2013	2014	2015	2016	2017
Total Operating Revenue	96.2	116.2	140.8	141.4	143.0
Net Income	9.2	11.9	20.8	18.1	14.1
Net Margin	9.6%	10.2%	14.8%	12.8%	9.9%

⁹The state-operated facilities did not report.

¹⁰Net Income equals Total Operating Revenue minus Operating and Non-Operating Expenses – See Exhibits 9A-E.

Exhibits

Nevada Acute Care Hospital SFY 2017 Supplemental Payment Program Distribution

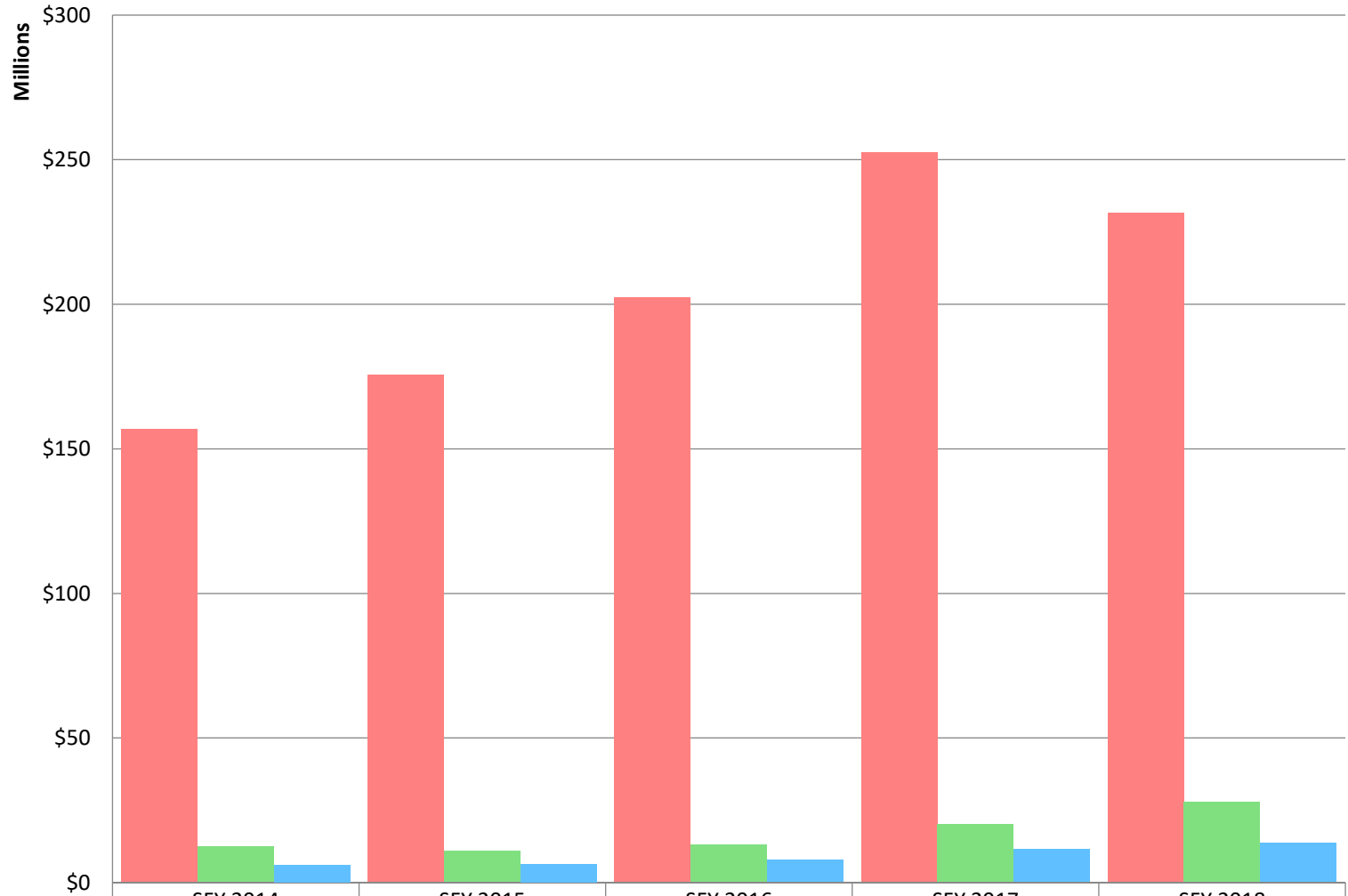


	Disproportionate Share Hospital (DSH)	IP Public UPL	OP Public UPL	IP Private UPL	Graduate Medical Education (GME)	Indigent Accident Fund (IAF)
■ Rural	0.035413542	0.042179587	0.499305286	0.008204891	0.005696741	0.003608772
■ Washoe County / Carson City	0.069167444	0	0	0.137213277	0.058939044	0.211249192
■ Clark County	0.895419014	0.957820413	0.500694714	0.854581833	0.935364216	0.785142035

SFY 2018 Nevada Medicaid Supplemental Payments by Hospital

SFY 2018 Hospital Supplemental Payment Program	Disproportionate Share Hospital (DSH)	IP Public UPL	OP Public UPL	IP Private UPL	Graduate Medical Education (GME)	Indigent Accident Fund (IAF)	Total
Nevada	\$78,980,944	\$45,618,014	\$16,629,854	\$16,553,420	\$27,991,445	\$87,233,266	\$273,006,943
Clark County	\$70,721,039	\$43,693,865	\$8,326,480	\$14,146,252	\$26,182,196	\$68,490,504	\$231,560,336
Centennial Hills Hospital Medical Center	\$87,540	\$0	\$0	\$716,168	\$0	\$1,943,795	\$2,747,503
Desert Springs Hospital Medical Center	\$0	\$0	\$0	\$3,424,964	\$0	\$3,059,176	\$6,484,140
Mountainview Hospital	\$111,288	\$0	\$0	\$1,114,699	\$0	\$3,978,963	\$5,204,950
North Vista Hospital	\$59,993	\$0	\$0	\$299,371	\$0	\$4,523,269	\$4,882,633
Southern Hills Hospital & Medical Center	\$88,958	\$0	\$0	\$594,156	\$0	\$1,372,721	\$2,055,835
Spring Valley Hospital Medical Center	\$69,034	\$0	\$0	\$649,388	\$0	\$3,022,413	\$3,740,835
St Rose Dominican Hospital - De Lima	\$200,743	\$0	\$0	\$1,061,142	\$0	\$1,256,721	\$2,518,606
St Rose Dominican Hospital - San Martin	\$136,081	\$0	\$0	\$962,363	\$0	\$960,119	\$2,058,563
St Rose Dominican Hospital - Siena	\$144,649	\$0	\$0	\$1,529,007	\$0	\$2,021,961	\$3,695,617
Summerlin Hospital Medical Center	\$62,351	\$0	\$0	\$643,556	\$0	\$4,101,030	\$4,806,937
Sunrise Hospital & Medical Center	\$215,948	\$0	\$0	\$2,581,505	\$0	\$16,099,474	\$18,896,927
University Medical Center	\$69,479,536	\$43,693,865	\$8,326,480	\$0	\$26,182,196	\$17,619,006	\$165,301,083
Valley Hospital Medical Center	\$64,918	\$0	\$0	\$569,933	\$0	\$8,531,856	\$9,166,707
Washoe County / Carson City	\$5,462,910	\$0	\$0	\$2,271,349	\$1,649,789	\$18,427,957	\$27,812,005
Carson Tahoe Regional Medical Center	\$834,630	\$0	\$0	\$0	\$0	\$3,831,911	\$4,666,541
Northern Nevada Medical Center	\$0	\$0	\$0	\$767,428	\$0	\$517,893	\$1,285,321
Renown Regional Medical Center	\$4,628,280	\$0	\$0	\$1,326,707	\$1,649,789	\$12,126,391	\$19,731,167
Renown South Meadows Medical Center	\$0	\$0	\$0	\$177,214	\$0	\$197,378	\$374,592
St Marys Regional Medical Center	\$0	\$0	\$0	\$0	\$0	\$1,754,384	\$1,754,384
Sierra Surgery & Imaging LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rural	\$2,796,995	\$1,924,149	\$8,303,374	\$135,819	\$159,460	\$314,805	\$13,634,602
Banner Churchill Community Hospital	\$953,390	\$0	\$0	\$0	\$0	\$0	\$953,390
Battle Mountain General Hospital	\$0	\$8,658	\$1,412,968	\$0	\$0	\$0	\$1,421,626
Boulder City Hospital	\$93,278	\$0	\$0	\$0	\$0	\$0	\$93,278
Carson Valley Medical Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Desert View Regional Medical Center	\$582,627	\$0	\$0	\$0	\$0	\$0	\$582,627
Grover C. Dils Medical Center	\$0	\$43,288	\$151,597	\$0	\$0	\$0	\$194,885
Humboldt General Hospital	\$0	\$1,564,859	\$2,847,298	\$0	\$159,460	\$0	\$4,571,617
Incline Village Community Hospital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mesa View Regional Hospital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mount Grant General Hospital	\$0	\$268,385	\$593,538	\$0	\$0	\$0	\$861,923
Northeastern Nevada Regional Hospital	\$302,990	\$0	\$0	\$135,819	\$0	\$314,805	\$753,614
Nye Regional Medical Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pershing General Hospital	\$0	\$38,959	\$735,966	\$0	\$0	\$0	\$774,925
South Lyon Health Center	\$351,609	\$0	\$254,390	\$0	\$0	\$0	\$605,999
William Bee Ririe	\$513,101	\$0	\$2,307,617	\$0	\$0	\$0	\$2,820,718

Nevada Acute Care Hospital Supplemental Payments



Clark County	156884318.5	175552995.5	202474853.6	252621689	231560336
Washoe County / Carson City	12385524.57	10811708.13	13032202.82	20182998	27812005
Rural	6120428.67	6403310.51	8031318.65	11404088	13634602

SFY 2018 Nevada Medicaid Supplemental Payments by Hospital

5-Year Comparison of Hospital Supplemental Payment Program	SFY 2014	SFY 2015	SFY 2016	SFY 2017	SFY 2018	5-Year Increase/Decrease
Nevada	\$175,390,272	\$192,768,014	\$223,538,375	\$284,208,775	\$273,006,943	56%
Clark County	\$156,884,318	\$175,552,995	\$202,474,854	\$252,621,689	\$231,560,336	48%
Centennial Hills Hospital Medical Center	\$824,060	\$533,762	\$908,000	\$1,846,098	\$2,747,503	233%
Desert Springs Hospital Medical Center	\$1,445,339	\$1,401,436	\$3,861,691	\$8,536,161	\$6,484,140	349%
Mountainview Hospital	\$2,333,260	\$1,534,693	\$3,222,605	\$5,064,243	\$5,204,950	123%
North Vista Hospital	\$2,367,109	\$1,577,455	\$2,371,270	\$3,926,739	\$4,882,633	106%
Southern Hills Hospital & Medical Center	\$626,730	\$525,228	\$708,899	\$1,427,718	\$2,055,835	228%
Spring Valley Hospital Medical Center	\$1,175,004	\$1,371,729	\$2,018,357	\$3,792,585	\$3,740,835	218%
St Rose Dominican Hospital - De Lima	\$779,879	\$664,995	\$938,654	\$2,043,387	\$2,518,606	223%
St Rose Dominican Hospital - San Martin	\$553,578	\$494,781	\$753,552	\$1,708,053	\$2,058,563	272%
St Rose Dominican Hospital - Siena	\$1,083,006	\$1,328,233	\$1,580,399	\$2,974,742	\$3,695,617	241%
Summerlin Hospital Medical Center	\$1,246,164	\$1,484,071	\$2,137,229	\$3,739,776	\$4,806,937	286%
Sunrise Hospital & Medical Center	\$5,683,330	\$6,361,064	\$9,802,264	\$17,025,314	\$18,896,927	232%
University Medical Center	\$136,016,479	\$155,490,465	\$170,443,865	\$185,581,081	\$165,301,083	22%
Valley Hospital Medical Center	\$2,750,380	\$2,785,085	\$3,728,069	\$14,955,792	\$9,166,707	233%
Washoe County / Carson City	\$12,385,525	\$10,811,708	\$13,032,203	\$20,182,998	\$27,812,005	125%
Carson Tahoe Regional Medical Center	\$1,760,523	\$1,734,977	\$1,802,703	\$3,125,621	\$4,666,541	165%
Northern Nevada Medical Center	\$293,887	\$216,686	\$464,513	\$1,340,581	\$1,285,321	337%
Renown Regional Medical Center	\$9,400,057	\$8,261,529	\$9,921,421	\$13,731,462	\$19,731,167	110%
Renown South Meadows Medical Center	\$132,539	\$65,075	\$182,425	\$421,712	\$374,592	183%
St Marys Regional Medical Center	\$782,969	\$530,279	\$657,727	\$1,563,622	\$1,754,384	124%
Sierra Surgery & Imaging LLC	\$15,549	\$3,161	\$3,414	\$0	\$0	-100%
Rural	\$6,120,429	\$6,403,311	\$8,031,319	\$11,404,088	\$13,634,602	123%
Banner Churchill Community Hospital	\$939,638	\$785,659	\$804,633	\$804,221	\$953,390	1%
Battle Mountain General Hospital	\$231,501	\$271,270	\$391,776	\$921,662	\$1,421,626	514%
Boulder City Hospital	\$45,202	\$38,585	\$50,594	\$166,793	\$93,278	106%
Carson Valley Medical Center	\$0	\$0	\$0	\$0	\$0	N/A
Desert View Regional Medical Center	\$572,762	\$494,785	\$460,947	\$394,795	\$582,627	2%
Grover C. Dils Medical Center	\$68,826	\$72,837	\$115,435	\$149,442	\$194,885	183%
Humboldt General Hospital	\$1,651,718	\$1,773,753	\$2,485,461	\$3,472,368	\$4,571,617	177%
Incline Village Community Hospital	\$0	\$0	\$0	\$0	\$0	N/A
Mesa View Regional Hospital	\$0	\$0	\$0	\$0	\$0	N/A
Mount Grant General Hospital	\$364,957	\$424,250	\$756,163	\$1,016,827	\$861,923	136%
Northeastern Nevada Regional Hospital	\$435,668	\$366,068	\$479,380	\$913,047	\$753,614	73%
Nye Regional Medical Center	\$7,571	\$1,756	\$0	\$0	\$0	-100%
Pershing General Hospital	\$232,699	\$197,190	\$310,265	\$588,017	\$774,925	233%
South Lyon Health Center	\$384,504	\$325,167	\$403,758	\$620,696	\$605,999	58%
William Bee Ririe	\$1,185,382	\$1,651,992	\$1,772,907	\$2,356,220	\$2,820,718	138%

NEVADA HOSPITALS HOSPITAL INFORMATION	Data as of	Number of Beds	Type of Ownership	Does the Hospital Have or Offer				Is the Hospital a Sole Provider of Any Specific Clinical Services in the Area?
				Community Benefits Coordinator	Charitable Foundation	Conduct Teaching & Research	Trauma Center	
CLARK COUNTY HOSPITALS								
HCA Holdings Inc. Hospitals								
MountainView Hospital	12/31/17	341	For-Profit	No	No	Yes	No	No
Southern Hills Hospital & Medical Center	12/31/17	186	For-Profit	No	No	Yes	No	No
Sunrise Hospital & Medical Center	12/31/17	690	For-Profit	No	No	Yes	Yes	Yes
Universal Health Systems Hospitals (UHS)								
Centennial Hills Hospital Medical Center	12/31/17	262	For-Profit	No	No	No	No	No
Desert Springs Hospital Medical Center	12/31/17	293	For-Profit	No	No	No	No	No
Henderson Hospital	12/31/17	110	For-Profit	No	No	No	No	No
Spring Valley Hospital Medical Center	12/31/17	292	For-Profit	No	No	No	No	No
Summerlin Hospital Medical Center	12/31/17	454	For-Profit	No	No	No	No	Yes
Valley Hospital Medical Center	12/31/17	288	For-Profit	No	No	Yes	No	No
Dignity Health								
Saint Rose Dominican Hospital								
- Rose de Lima Campus	6/30/17	110	Not-for-Profit	Yes	Yes	No	No	No
- San Martin Campus	6/30/17	147	Not-for-Profit	Yes	Yes	No	No	No
- Siena Campus	6/30/17	326	Not-for-Profit	Yes	Yes	No	No	No
Prime Healthcare Inc								
North Vista Hospital	12/31/17	177	For-Profit	No	No	No	No	No
Fundamental								
Mountain's Edge Hospital	12/31/17	130	For-Profit	N/A	N/A	N/A	N/A	N/A
Clark County Owned Hospital								
University Medical Center of Southern Nevada	6/30/17	541	Not-for Profit	No	Yes	Yes	Yes	Yes
WASHOE COUNTY/CARSON CITY HOSPITALS								
Carson Tahoe Regional Healthcare								
Carson Tahoe Regional Medical Center	12/31/17	211	Not-for Profit	No	Yes	No	No	Yes
UHS								
Northern Nevada Medical Center	12/31/17	108	For-Profit	N/A	N/A	N/A	N/A	N/A
Prime Healthcare Inc								
St. Mary's Regional Medical Center	12/31/17	380	For-Profit	No	Yes	No	No	No
Renown Health								
Renown Regional Medical Center	6/30/17	808	Not-for-Profit	Yes	Yes	Yes	Yes	Yes

NEVADA HOSPITALS CAPITAL IMPROVEMENTS	Data as of	Major Expansions	Major Equipment	Capital Additions Not Required to be Reported Separately	Total Capital Improvement
<u>CLARK COUNTY HOSPITALS</u>					
HCA Holdings Inc. Hospitals					
Mountain View Hospital	12/31/17	\$37,082,255	\$4,543,997	\$0	\$41,626,252
Southern Hills Hospital & Medical Center	12/31/17	\$13,165,693	\$1,441,308	\$1,339,476	\$15,946,477
Sunrise Hospital & Medical Center	12/31/17	\$0	\$6,600,336	\$13,515,241	\$20,115,577
Universal Health Systems Hospitals (UHS)					
Centennial Hills Hospital Medical Center	12/31/17	\$6,620,763	\$729,969	\$6,474,173	\$13,824,905
Desert Springs Hospital Medical Center	12/31/17	\$0	\$3,654,488	\$13,077,884	\$16,732,372
Henderson Hospital	12/31/17	\$0	\$2,133,563	\$19,694,438	\$21,828,001
Spring Valley Hospital Medical Center	12/31/17	\$8,250,198	\$1,353,390	\$1,437,844	\$11,041,432
Summerlin Hospital Medical Center	12/31/17	\$1,231,848	\$1,781,010	\$10,475,500	\$13,488,358
Valley Hospital Medical Center	12/31/17	\$0	\$0	\$12,531,451	\$12,531,451
Dignity Health					
Saint Rose Dominican Hospital					
- Rose de Lima Campus	6/30/17	\$1,286,404	\$572,871	\$10,778,568	\$12,637,843
- San Martin Campus	6/30/17	\$561,936	\$0	\$2,042,063	\$2,603,999
- Siena Campus	6/30/17	\$0	\$0	\$5,624,713	\$5,624,713
Prime Healthcare Inc					
North Vista Hospital	6/30/17	\$2,427,686	\$1,921,334	\$1,311,046	\$5,660,067
Fundamental					
Mountain's Edge Hospital	12/31/17	\$0	\$0	\$161,604	\$161,604
Clark County Owned Hospital					
University Medical Center of Southern Nevada	6/30/17	\$4,940,102	\$21,555,145	\$6,335,946	\$32,831,193
TOTAL CLARK COUNTY HOSPITALS					
		\$75,566,885	\$46,287,411	\$104,799,947	\$226,654,244
<u>WASHOE COUNTY/CARSON CITY HOSPITALS</u>					
Carson Tahoe Regional Healthcare					
Carson Tahoe Regional Medical Center	12/31/17	\$0	\$6,755,247	\$5,845,253	\$12,600,500
UHS					
Northern Nevada Medical Center	12/31/17	\$0	\$0	\$2,305,630	\$2,305,630
Prime Healthcare Inc					
St. Mary's Regional Medical Center	12/31/17	\$0	\$0	\$4,702,406	\$4,702,406
Renown Health					
Renown Regional Medical Center	6/30/17	\$9,601,945	\$3,893,498	\$2,308,681	\$15,804,124
TOTAL WASHOE COUNTY / CARSON CITY HOSPITALS					
		\$9,601,945	\$10,648,745	\$15,161,970	\$35,412,660
GRAND TOTALS					
		\$85,168,830	\$56,936,157	\$119,961,917	\$262,066,904

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvements Services	Other Categories	Total Community Benefits
<u>CLARK COUNTY HOSPITALS</u>						
HCA Holdings Inc. Hospitals						
MountainView Hospital	12/31/17	\$65,726,658	\$9,888,109	\$779,874	\$1,880,304	\$78,274,945
Southern Hills Hospital & Medical Center	12/31/17	\$32,151,607	\$964,240	\$433,123	\$671,080	\$34,220,050
Sunrise Hospital & Medical Center	12/31/17	\$110,731,151	\$2,680,431	\$2,604,307	\$2,864,149	\$118,880,038
Universal Health Systems Hospitals (UHS)						
Centennial Hills Hospital Medical Center	12/31/17	\$19,530,516	\$398,097	\$664,812	\$847,176	\$21,440,601
Desert Springs Hospital Medical Center	12/31/17	\$25,305,519	\$374,791	\$772,417	\$1,048,888	\$27,501,615
Henderson Hospital	12/31/17	\$29,673,123	\$41,948	\$235,339	(\$0)	\$29,950,410
Spring Valley Hospital Medical Center	12/31/17	\$32,074,224	\$383,550	\$770,070	\$1,312,148	\$34,539,992
Summerlin Hospital Medical Center	12/31/17	\$28,779,104	\$88,250	\$902,838	\$1,597,577	\$31,367,769
Valley Hospital Medical Center	12/31/17	\$18,563,873	\$6,750,100	\$653,088	\$1,297,448	\$27,264,509
Dignity Health						
Saint Rose Dominican Hospital						
- Rose de Lima Campus	6/30/17	\$43,695,691	\$234,339	\$45,724	\$342,728	\$44,318,482
- San Martin Campus	6/30/17	\$41,849,392	\$692,501	\$63,756	\$942,534	\$43,548,183
- Siena Campus	6/30/17	\$75,560,868	\$2,958,642	\$3,398,927	\$1,851,633	\$83,770,070
Prime Healthcare Inc						
North Vista Hospital	6/30/17	\$11,722,849	\$0	\$38,260	\$558,082	\$12,319,191
Fundamental						
Mountain's Edge Hospital	12/31/17	\$0	\$0	\$0	\$7,727	\$7,727
Clark County Owned Hospital						
University Medical Center of Southern Nevada	6/30/17	\$129,603,356	\$8,218,260	\$9,812,581	\$696,590	\$148,330,787
TOTAL CLARK COUNTY HOSPITALS		\$664,967,932	\$33,673,258	\$21,175,116	\$15,918,064	\$735,734,370
<u>WASHOE COUNTY/CARSON CITY HOSPITALS</u>						
Carson Tahoe Regional Healthcare						
Carson Tahoe Regional Medical Center	12/31/17	\$15,112,090	\$1,309,093	\$4,380,316	\$493,355	\$21,294,854
UHS						
Northern Nevada Medical Center	12/31/17	\$11,881,664	\$42,273	\$227,579	\$330,187	\$12,481,702
Prime Healthcare Inc						
St. Mary's Regional Medical Center	12/31/17	\$34,494,200	\$0	\$558,353	\$1,207,529	\$36,260,082
Renown Health						
Renown Regional Medical Center	6/30/17	\$89,640,413	\$5,902,468	\$5,357,241	\$4,123,890	\$105,024,012
TOTAL WASHOE COUNTY / CARSON CITY HOSPITALS		\$151,128,367	\$7,253,834	\$10,523,489	\$6,154,961	\$175,060,651
GRAND TOTALS		\$816,096,299	\$40,927,092	\$31,698,604	\$22,073,025	\$910,795,020

**NEVADA HOSPITALS
HOME OFFICE ALLOCATION**

CLARK COUNTY HOSPITALS

HCA Holdings Inc. Hospitals

MountainView Hospital
Southern Hills Hospital & Medical Center
Sunrise Hospital & Medical Center

Universal Health Systems Hospitals (UHS)

Centennial Hills Hospital Medical Center
Desert Springs Hospital Medical Center
Henderson Hospital
Spring Valley Hospital Medical Center
Summerlin Hospital Medical Center
Valley Hospital Medical Center

Dignity Health

Saint Rose Dominican Hospital
- Rose de Lima Campus
- San Martin Campus
- Siena Campus

Prime Healthcare Inc

North Vista Hospital

Fundamental

Mountain's Edge Hospital

Clark County Owned Hospital

University Medical Center of Southern Nevada ⁽¹⁾

WASHOE COUNTY/CARSON CITY HOSPITALS

Carson Tahoe Regional Healthcare

Carson Tahoe Regional Medical Center

UHS

Northern Nevada Medical Center

Prime Healthcare Inc

St. Mary's Regional Medical Center

Renown Health

Renown Regional Medical Center

BASIC FORMULA FOR ALLOCATION

HCA utilizes a central oversight company, also referred to as a management company. The fee charged by the management company to HCA's wholly owned hospitals is calculated at 6.5% of net revenues.

Services provided under this management agreement include: consulting services in areas such as long-range planning, budget control systems, financial reporting systems and practices, contractual agreements, accounts receivable management, government reimbursement (including cost report preparation and filing), capital planning, internal audit, managed care contracting, legal services, and human resources services (including employee benefit design and management). Corporate office prepares and files federal, state and local tax returns and reports as well as tax audit and appeals management.

* The corporate overhead expenses are allocated on a monthly basis to the facility based upon their monthly operating costs as a percentage of the total monthly operating costs for the entire corporation.

*The home office, Dignity Health, makes three types of charges to St. Rose Dominican: Corporate Office Assessment, IT Assessment, and a variety of other charges for services that are provided centrally. Each year, budgets are prepared for these functions and costs are allocated among Dignity Health facilities based on the relative size of their operating expense bases for the Corporate office and IT Assessments.

Various other services are provided for Dignity Health hospitals including human resources, purchasing, accounting, accounts payable, payroll, reimbursement, decision support and managed care contracting. The cost of these services is allocated based upon usage.

Additional intercompany expenses are calculated as follows:
Workers' Compensation Actuarial calculations based on claims experience and exposures
Pension Actuarial calculations allocated based on service cost plus amortizations
Malpractice Actuarial calculations based on claims experience and exposures

Interest expense is charged to each hospital based on the amount of debt used by the facility times an average interest rate over all the debt outstanding.

*Home Office Costs are allocated across all hospitals by ratio of net revenues for the areas of management, overhead, and central business office.

*Allowable costs are allocated based on total accumulated cost of facilities.

*Clark County Government Methodology Used: The Clark County Indirect Cost Allocation Plan (The Plan) uses a double-apportionment method to allocate centralized county government service cost to the various county departments. In the first apportionment, the cost from the indirect cost pools is allocated to both direct and indirect cost centers. In the second apportionment, the remaining costs from the indirect cost pools, which would be the cost stepped down from the first apportionment, are allocated to the direct cost pools.

* The home office (CTHS) expenses are allocated to subsidiaries based on an established methodology using factors such as patient revenue, other operating revenue, total revenue, supply expense, FTE's, IT devices and Physician Credentials.
Expenses are allocated based on budget estimates and trued-up on a quarterly basis to actual expense. The percent of allocation to each subsidiary is based on their factor vs the total.

* See **UHS** section above.

* See **Prime Healthcare Inc** section above.

* The actual home office expenses are allocated to subsidiaries based on the relationship of budgeted subsidiary revenue to the combined budgeted revenue for all subsidiaries.

* Based on information included in the Nevada Hospital Reporting from the Nevada Hospital Association.

⁽¹⁾ UMC has an Indirect Cost Allocation Plan but per the NRS was not subject to a Compliance Audit

Financial & Utilization Data Available In CHIA

Acute & Non-Acute Hospitals Financial Reports:

Section A: Revenue And Expenses

- A01: Revenue And Expenses Totals
- A02: Inpatient Operating Revenue
- A03: Outpatient Operating Revenue
- A04: Long Term Care Operating Revenue
- A05: Clinic Operating Revenue
- A06: Sub-Acute Operating Revenue
- A07: Operating Expenses
- A08: Non-Operating Revenue And Expenses

Section B: Assets And Liabilities

- B01: Assets And Liabilities Totals
- B02: Current Assets
- B03: Property, Facilities, Equipment Assets
- B04: Intangible And Other Assets
- B05: Liabilities

Acute & Non-Acute Hospitals Utilization Reports:

- A01: Licensed Beds By Service
- A02: FTEs

Other Facilities Utilization Reports:

Skilled Nursing Facilities (SNF)

Section A: SNF Days, Discharges, Beds

- A01: Inpatient Days
- A02: Discharges
- A03: Beds

Intermediate Care Facilities (ICF)

Section B: ICF Days, Discharges, Beds

- B01: Inpatient Days
- B02: Discharges
- B03: Beds

Hospice Facilities

Section C: Hospice Overview

- C01: Hospice Overview

Section D: Hospice Patient Census

- D01: Patients By Gender And Race
- D02: Patients By County
- D03: Patients By Referral Source
- D04: Patients By Primary Diagnosis

Section E: Hospice Days Of Care By Payer

- E01: Total Days Of Care By Payer (Does not include Nursing Home Room and Board Days)
- E02: Routine Home Care Days By Payer (Private Residence)
- E03: Routine Home Care Days By Payer (Nursing Home)
- E04: Acute Inpatient Days By Payer
- E05: Inpatient Respite Days By Payer
- E06: Continuous Care Days By Payer
- E07: Nursing Home Room And Board Days By Payer

Section F: Hospice Discharges

- F01: Discharges

Five Year Comparative Financial Summary

Calendar Year	Statewide Acute Care Hospital Totals									
	2013		2014		2015		2016		2017	
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *
Billed Charges	\$25,019,625,009	100.00%	\$28,036,420,600	100.00%	\$32,136,410,744	100.00%	\$36,315,607,808	100.00%	\$41,973,936,173	100.00%
Inpatient	\$16,448,016,059		\$18,269,303,132		\$20,639,514,567		\$23,193,343,833		\$26,794,571,252	
Outpatient	\$8,571,608,950		\$9,767,117,468		\$11,496,896,177		\$13,122,263,975		\$15,179,364,921	
Deductions	\$20,509,304,844	81.97%	\$23,222,971,631	82.83%	\$26,774,126,574	83.31%	\$30,582,636,036	84.21%	\$35,669,591,268	84.98%
Inpatient	\$13,595,531,544		\$14,785,120,155		\$17,279,465,700		\$19,628,876,642		\$22,859,741,542	
Outpatient	\$6,913,773,300		\$8,437,851,476		\$9,494,660,874		\$10,953,759,394		\$12,809,849,726	
Operating Revenue	\$4,510,320,165	18.03%	\$4,813,448,969	17.17%	\$5,362,284,170	16.69%	\$5,732,971,772	15.79%	\$6,304,344,905	15.02%
Inpatient	\$2,852,484,515		\$3,484,182,977		\$3,360,048,867		\$3,564,467,191		\$3,934,829,710	
Outpatient	\$1,657,835,650		\$1,329,265,992		\$2,002,235,303		\$2,168,504,581		\$2,369,515,194	
Other Operating Revenue	\$165,412,561	3.54%	\$145,672,249	2.94%	\$140,043,801	2.55%	\$134,499,748	2.29%	\$134,859,054	2.09%
Total Operating Revenue	\$4,675,732,726	100.00%	\$4,959,121,218	100.00%	\$5,502,327,971	100.00%	\$5,867,471,520	100.00%	\$6,439,203,959	100.00%
Operating Expenses	\$4,630,136,078	99.02%	\$4,872,603,308	98.26%	\$5,239,051,002	95.22%	\$5,465,404,240	93.15%	\$6,142,537,244	95.39%
Net Operating Income	\$45,596,648	0.98%	\$86,517,910	1.74%	\$263,276,969	4.78%	\$402,067,280	6.85%	\$296,666,715	4.61%
Non-Operating Revenue	\$129,228,988	2.76%	\$128,700,819	2.60%	\$81,210,522	1.48%	\$116,503,825	1.99%	\$87,312,408	1.36%
Non-Operating Expenses	\$61,108,955	1.31%	\$92,885,084	1.87%	\$64,609,281	1.17%	\$95,759,049	1.63%	\$87,247,713	1.35%
Net Income / (Loss)	\$113,716,681	2.37%	\$122,333,645	2.40%	\$279,878,210	5.01%	\$422,812,056	7.07%	\$296,731,410	4.55%

Data From CHIA Nevada Healthcare Quarterly Reports

Five Year Comparative Financial Summary

Calendar Year	Clark County Acute Care Hospital Totals									
	2013		2014		2015		2016		2017	
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *
Billed Charges	\$19,486,985,658	100.00%	\$22,008,439,343	100.00%	\$25,486,229,825	100.00%	\$29,118,005,940	100.00%	\$32,714,520,426	100.00%
Inpatient	\$13,565,617,929		\$15,188,992,370		\$17,296,928,401		\$19,583,909,426		\$21,932,328,577	
Outpatient	\$5,921,367,729		\$6,819,446,973		\$8,189,301,424		\$9,534,096,514		\$10,782,191,849	
Deductions	\$16,403,037,191	84.17%	\$18,719,067,907	85.05%	\$21,807,912,405	85.57%	\$25,152,651,081	86.38%	\$28,537,696,572	87.23%
Inpatient	\$11,522,848,172		\$13,003,688,864		\$14,755,989,337		\$16,910,091,293		\$19,097,299,092	
Outpatient	\$4,880,189,019		\$5,715,379,043		\$7,051,923,068		\$8,242,559,788		\$9,440,397,480	
Operating Revenue	\$3,083,948,467	15.83%	\$3,289,371,436	14.95%	\$3,678,317,420	14.43%	\$3,965,354,859	13.62%	\$4,176,823,854	12.77%
Inpatient	\$2,042,769,757		\$2,185,303,506		\$2,540,939,064		\$2,673,818,133		\$2,835,029,485	
Outpatient	\$1,041,178,710		\$1,104,067,930		\$1,137,378,356		\$1,291,536,726		\$1,341,794,369	
Other Operating Revenue	\$81,397,707	2.57%	\$60,537,977	1.81%	\$56,872,100	1.52%	\$61,615,943	1.53%	\$57,624,747	1.36%
Total Operating Revenue	\$3,165,346,174	100.00%	\$3,349,909,413	100.00%	\$3,735,189,520	100.00%	\$4,026,970,802	100.00%	\$4,234,448,602	100.00%
Operating Expenses	\$3,241,039,296	102.39%	\$3,396,628,763	101.39%	\$3,673,773,279	98.36%	\$3,798,714,566	94.33%	\$4,091,054,712	96.61%
Net Operating Income	(\$75,693,122)	(2.39%)	(\$46,719,350)	(1.39%)	\$61,416,241	1.64%	\$228,256,236	5.67%	\$143,393,890	3.39%
Non-Operating Revenue	\$73,305,883	2.32%	\$85,663,495	2.56%	\$44,565,871	1.19%	\$54,877,723	1.36%	\$58,585,012	1.38%
Non-Operating Expenses	\$45,074,258	1.42%	\$67,240,515	2.01%	\$43,750,360	1.17%	\$47,446,063	1.18%	\$56,456,921	1.33%
Net Income / (Loss)	(\$47,461,497)	(1.47%)	(\$28,296,370)	(0.82%)	\$62,231,752	1.65%	\$235,687,896	5.77%	\$145,521,981	3.39%

Data From CHIA Nevada Healthcare Quarterly Reports

Five Year Comparative Financial Summary

Calendar Year	Washoe County / Carson City Acute Care Hospital Totals									
	2013		2014		2015		2016		2017	
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *
Billed Charges	\$4,723,376,741	100.00%	\$5,133,402,167	100.00%	\$5,708,451,317	100.00%	\$6,232,011,888	100.00%	\$8,271,715,896	100.00%
Inpatient	\$2,659,531,698		\$2,830,192,024		\$3,108,624,940		\$3,380,712,037		\$4,623,888,097	
Outpatient	\$2,063,845,043		\$2,303,210,143		\$2,599,826,377		\$2,851,299,851		\$3,647,827,799	
Deductions	\$3,622,311,972	76.69%	\$3,935,149,254	76.66%	\$4,370,430,059	76.56%	\$4,805,543,569	77.11%	\$6,496,047,994	78.53%
Inpatient	\$1,946,985,290		\$1,635,440,883		\$2,382,939,421		\$2,579,396,198		\$3,592,236,462	
Outpatient	\$1,675,326,682		\$2,299,708,371		\$1,987,490,638		\$2,226,147,371		\$2,903,811,532	
Operating Revenue	\$1,101,064,769	23.31%	\$1,198,252,913	23.34%	\$1,338,021,258	23.44%	\$1,426,468,319	22.89%	\$1,775,667,902	21.47%
Inpatient	\$712,546,408		\$1,194,751,141		\$725,685,519		\$801,315,839		\$1,031,651,635	
Outpatient	\$388,518,361		\$3,501,772		\$612,335,739		\$625,152,480		\$744,016,267	
Other Operating Revenue	\$35,622,268	3.13%	\$30,485,758	2.48%	\$30,610,336	2.24%	\$25,524,494	1.76%	\$33,407,302	1.85%
Total Operating Revenue	\$1,136,687,037	100.00%	\$1,228,738,671	100.00%	\$1,368,631,594	100.00%	\$1,451,992,813	100.00%	\$1,809,075,204	100.00%
Operating Expenses	\$1,071,265,519	94.24%	\$1,121,908,244	91.31%	\$1,201,943,987	87.82%	\$1,293,534,750	89.09%	\$1,655,806,904	91.53%
Net Operating Income	\$65,421,518	5.76%	\$106,830,427	8.69%	\$166,687,607	12.18%	\$158,458,063	10.91%	\$153,268,300	8.47%
Non-Operating Revenue	\$24,907,723	2.19%	\$19,209,358	1.56%	\$12,314,085	0.90%	\$38,905,772	2.68%	\$9,077,454	0.50%
Non-Operating Expenses	\$15,088,048	1.33%	\$24,475,482	1.99%	\$18,990,783	1.39%	\$46,506,951	3.20%	\$23,966,987	1.32%
Net Income / (Loss)	\$75,241,193	6.48%	\$101,564,303	8.14%	\$160,010,909	11.59%	\$150,856,884	10.12%	\$138,378,767	7.61%

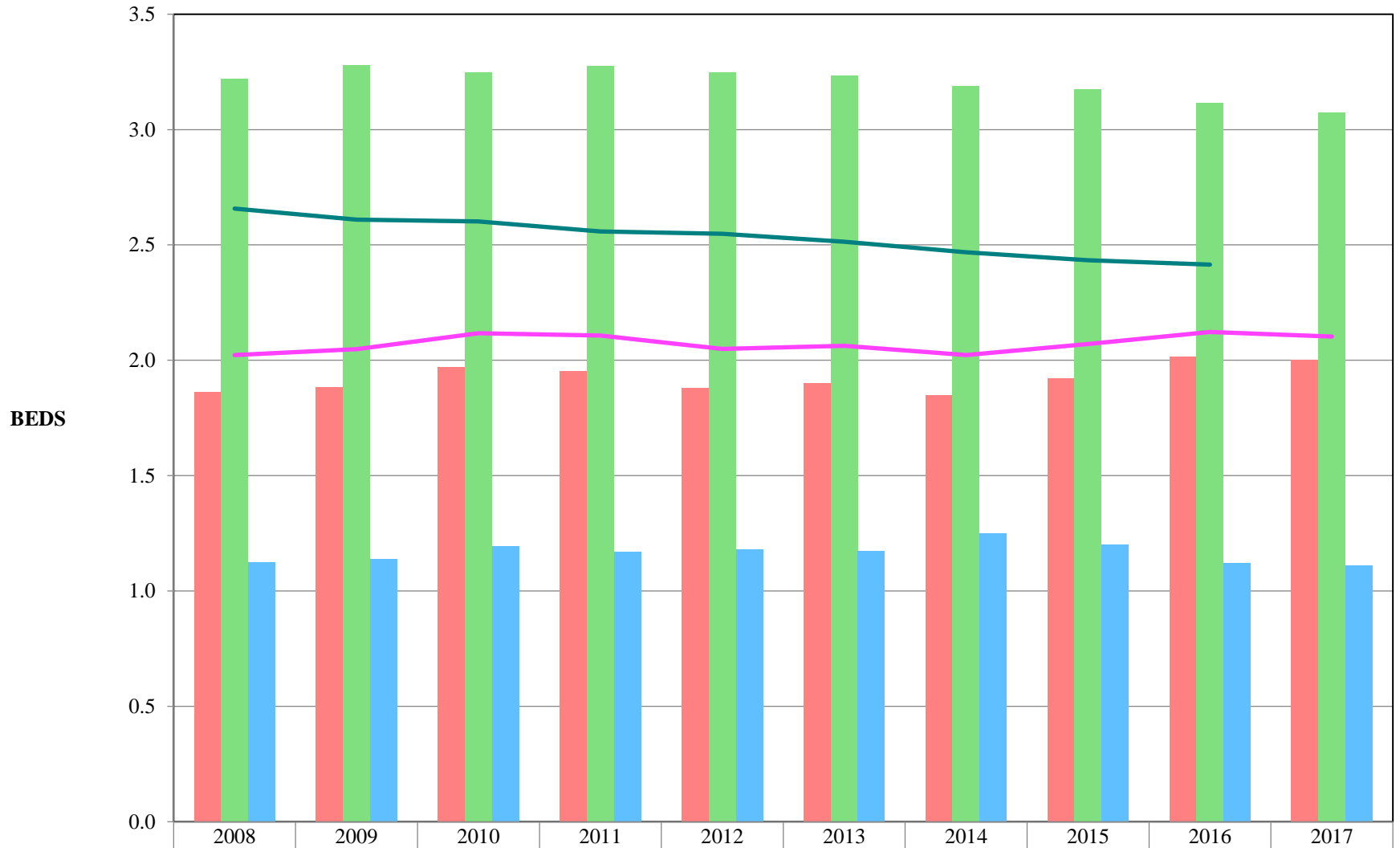
Data From CHIA Nevada Healthcare Quarterly Reports

Five Year Comparative Financial Summary

Calendar Year	Rural Acute Care Hospital Totals									
	2013		2014		2015		2016		2017	
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *
Billed Charges	\$809,262,610	100.00%	\$894,579,090	100.00%	\$941,729,602	100.00%	\$965,589,980	100.00%	\$987,699,851	100.00%
Inpatient	\$222,866,432		\$250,118,738		\$233,961,226		\$228,722,370		\$238,354,578	
Outpatient	\$586,396,178		\$644,460,352		\$707,768,376		\$736,867,610		\$749,345,272	
Deductions	\$483,955,681	59.80%	\$568,754,470	63.58%	\$595,784,110	63.26%	\$624,441,386	64.67%	\$635,846,702	64.38%
Inpatient	\$125,698,082		\$145,990,408		\$140,536,942		\$139,389,151		\$170,205,988	
Outpatient	\$358,257,599		\$422,764,062		\$455,247,168		\$485,052,235		\$465,640,714	
Operating Revenue	\$325,306,929	40.20%	\$325,824,620	36.42%	\$345,945,492	36.74%	\$341,148,594	35.33%	\$351,853,148	35.62%
Inpatient	\$97,168,350		\$104,128,330		\$93,424,284		\$89,333,219		\$68,148,590	
Outpatient	\$228,138,579		\$221,696,290		\$252,521,208		\$251,815,375		\$283,704,558	
Other Operating Revenue	\$48,392,586	12.95%	\$54,648,514	14.36%	\$52,561,365	13.19%	\$47,359,311	12.19%	\$43,827,005	11.08%
Total Operating Revenue	\$373,699,515	100.00%	\$380,473,134	100.00%	\$398,506,857	100.00%	\$388,507,905	100.00%	\$395,680,153	100.00%
Operating Expenses	\$317,831,263	85.05%	\$354,066,301	93.06%	\$363,333,736	91.17%	\$373,154,924	96.05%	\$395,675,629	100.00%
Net Operating Income	\$55,868,252	14.95%	\$26,406,833	6.94%	\$35,173,121	8.83%	\$15,352,981	3.95%	\$4,525	0.00%
Non-Operating Revenue	\$31,015,382	8.30%	\$23,827,966	6.26%	\$24,330,566	6.11%	\$22,720,330	5.85%	\$19,649,942	4.97%
Non-Operating Expenses	\$946,649	0.25%	\$1,169,087	0.31%	\$1,868,138	0.47%	\$1,806,035	0.46%	\$6,823,805	1.72%
Net Income / (Loss)	\$85,936,985	21.23%	\$49,065,712	12.14%	\$57,635,549	13.63%	\$36,267,276	8.82%	\$12,830,661	3.09%

Data From CHIA Nevada Healthcare Quarterly Reports

Nevada Acute Care Hospitals Licensed Beds Per 1,000 Population



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Clark County	1.9	1.9	2.0	2.0	1.9	1.9	1.8	1.9	2.0	2.0
Washoe County / Carson City	3.2	3.3	3.2	3.3	3.2	3.2	3.2	3.2	3.1	3.1
Rural Counties	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1
Nevada	2.0	2.0	2.1	2.1	2.0	2.1	2.0	2.1	2.1	2.1
United States	2.7	2.6	2.6	2.6	2.5	2.5	2.5	2.4	2.4	

Nevada Acute Care Hospitals - Licensed Beds Per 1,000 Population

Calendar Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
United States										
Beds ¹	808,069	805,593	804,943	797,403	800,566	795,603	786,874	782,188	780,272	*
Population Estimate ²	304,060,000	308,745,538	309,347,057	311,721,632	314,112,078	316,497,531	318,857,056	321,418,820	323,127,513	325,719,178
Beds Per 1,000	2.7	2.6	2.6	2.6	2.5	2.5	2.5	2.4	2.4	
Nevada										
Licensed Beds ³	5,541	5,554	5,725	5,729	5,648	5,758	5,743	5,985	6,241	6,304
Population Estimate ²	2,738,733	2,711,206	2,703,493	2,718,586	2,755,245	2,791,494	2,839,099	2,890,845	2,940,058	2,998,039
Licensed Beds Per 1,000	2.0	2.0	2.1	2.1	2.0	2.1	2.0	2.1	2.1	2.1
Clark County										
Licensed Beds ³	3,664	3,677	3,848	3,840	3,755	3,859	3,823	4,063	4,349	4,412
Population Estimate ²	1,967,716	1,952,040	1,953,263	1,967,159	1,998,646	2,029,316	2,069,681	2,114,801	2,155,664	2,204,079
Licensed Beds Per 1,000	1.9	1.9	2.0	2.0	1.9	1.9	1.8	1.9	2.0	2.0
Washoe County / Carson City										
Licensed Beds ³	1,551	1,551	1,551	1,571	1,571	1,577	1,577	1,592	1,583	1,583
Population Estimate ²	481,433	473,138	477,295	479,649	483,664	487,885	494,600	501,424	508,358	515,332
Licensed Beds Per 1,000	3.2	3.3	3.2	3.3	3.2	3.2	3.2	3.2	3.1	3.1
Rural Counties										
Licensed Beds ³	326	326	326	318	322	322	343	330	309	309
Population Estimate ²	289,584	286,028	272,935	271,778	272,935	274,293	274,818	274,620	276,036	278,628
Licensed Beds Per 1,000	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1

* United States Beds Not Available At Time Of Publication

¹ United States Beds From American Hospital Association 2016 Annual Survey

² Population From U.S. Census Bureau, Population Division

³ Licensed Beds From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017

Clark County Hospitals	Centennial Hills Hospital Medical Center	Desert Springs Hospital Medical Center	Dignity Health - St. Rose Dominican Blue Diamond	Dignity Health - St. Rose Dominican Craig Ranch	Dignity Health - St. Rose Dominican Sahara	Dignity Health - St. Rose Dominican West Flamingo	Henderson Hospital
Billed Charges	\$2,047,567,253	\$1,968,394,514	\$25,005,512	\$58,042,264	\$2,115,701	\$8,408,431	\$1,001,685,745
Inpatient	\$1,407,112,210	\$1,351,595,466	\$1,220,133	\$2,094,375	\$217,056	\$368,816	\$537,932,483
Outpatient	\$640,455,043	\$616,799,048	\$23,785,379	\$55,947,889	\$1,898,645	\$8,039,615	\$463,753,262
Deductions	\$1,811,385,031	\$1,750,220,129	\$20,407,463	\$51,674,811	\$1,867,129	\$6,890,655	\$888,660,400
Inpatient	\$1,245,223,036	\$1,195,397,350	\$1,113,413	\$1,973,347	\$198,557	\$344,816	\$478,033,972
Outpatient	\$566,161,995	\$554,822,779	\$19,294,050	\$49,701,464	\$1,668,572	\$6,545,839	\$410,626,428
Operating Revenue	\$236,182,222	\$218,174,385	\$4,598,049	\$6,367,453	\$248,572	\$1,517,776	\$113,025,346
Inpatient	\$161,889,174	\$156,198,116	\$106,720	\$121,028	\$18,499	\$24,000	\$59,898,511
Outpatient	\$74,293,048	\$61,976,269	\$4,491,329	\$6,246,425	\$230,073	\$1,493,776	\$53,126,834
Other Operating Revenue	\$626,065	\$790,744	\$1,128	\$3,810	\$0	\$456	\$359,779
Total Operating Revenue	\$236,808,287	\$218,965,129	\$4,599,177	\$6,371,263	\$248,572	\$1,518,232	\$113,385,125
Operating Expenses	\$198,117,966	\$208,016,125	\$4,844,062	\$7,369,451	\$1,435,319	\$2,543,955	\$114,364,167
Net Operating Income	\$38,690,321	\$10,949,004	(\$244,885)	(\$998,188)	(\$1,186,747)	(\$1,025,723)	(\$979,042)
Non-Operating Revenue	\$0	\$0	\$650	\$1,024	\$1,267	\$212	\$0
Non-Operating Expenses	\$9,484,996	\$7,404,021	\$163	\$163	\$162	\$163	\$11,152,621
Net Income / (Loss)	\$29,205,325	\$3,544,983	(\$244,398)	(\$997,327)	(\$1,185,642)	(\$1,025,674)	(\$12,131,663)
Net Margin	12.33%	1.62%	(5.31%)	(15.65%)	(474.56%)	(67.55%)	(10.70%)

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017 (continued)

Clark County Hospitals	Mountain's Edge Hospital	MountainView Hospital	North Vista Hospital	Southern Hills Hospital and Medical Center	Spring Valley Hospital Medical Center	St. Rose Dominican - Rose de Lima Campus	St. Rose Dominican - San Martin Campus
Billed Charges	\$206,049,770	\$3,365,258,253	\$766,982,619	\$1,333,220,953	\$2,583,617,208	\$749,756,565	\$1,127,935,772
Inpatient	\$206,049,770	\$2,279,861,609	\$424,125,882	\$791,818,056	\$1,916,682,162	\$354,726,325	\$655,601,901
Outpatient	\$0	\$1,085,396,644	\$342,856,737	\$541,402,897	\$666,935,046	\$395,030,240	\$472,333,871
Deductions	\$178,820,515	\$2,968,478,129	\$674,946,121	\$1,154,693,111	\$2,277,913,709	\$653,015,976	\$956,451,652
Inpatient	\$178,820,515	\$1,979,646,842	\$370,757,527	\$678,111,270	\$1,749,104,410	\$313,726,339	\$561,102,808
Outpatient	\$0	\$988,831,287	\$304,188,594	\$476,581,841	\$528,809,299	\$339,289,637	\$395,348,844
Operating Revenue	\$27,229,255	\$396,780,124	\$92,036,498	\$178,527,842	\$305,703,499	\$96,740,589	\$171,484,120
Inpatient	\$27,229,255	\$300,214,767	\$53,368,355	\$113,706,786	\$167,577,752	\$40,999,986	\$94,499,093
Outpatient	\$0	\$96,565,357	\$38,668,143	\$64,821,056	\$138,125,747	\$55,740,603	\$76,985,027
Other Operating Revenue	\$0	\$5,301,529	\$639,617	\$1,475,286	\$805,066	\$937,174	\$1,619,885
Total Operating Revenue	\$27,229,255	\$402,081,653	\$92,676,116	\$180,003,128	\$306,508,565	\$97,677,763	\$173,104,005
Operating Expenses	\$29,277,635	\$386,160,857	\$91,711,433	\$171,318,730	\$265,003,653	\$131,321,522	\$187,311,387
Net Operating Income	(\$2,048,380)	\$15,920,796	\$964,682	\$8,684,398	\$41,504,912	(\$33,643,759)	(\$14,207,382)
Non-Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$948,036	(\$3,264,603)
Non-Operating Expenses	\$0	\$0	\$411,420	\$0	\$9,393,450	\$0	\$0
Net Income / (Loss)	(\$2,048,380)	\$15,920,796	\$553,263	\$8,684,398	\$32,111,462	(\$32,695,723)	(\$17,471,985)
Net Margin	(7.52%)	3.96%	0.60%	4.82%	10.48%	(33.15%)	(10.29%)

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017 (continued)

Clark County Hospitals	St. Rose Dominican - Siena Campus	Summerlin Hospital Medical Center	Sunrise Hospital and Medical Center	University Medical Center of Southern Nevada	Valley Hospital Medical Center	Clark County Total
Billed Charges	\$2,911,436,833	\$3,298,487,567	\$6,016,270,142	\$2,961,682,076	\$2,282,603,248	\$32,714,520,426
Inpatient	\$1,753,891,247	\$2,367,789,181	\$4,134,683,980	\$2,051,781,156	\$1,694,776,769	\$21,932,328,577
Outpatient	\$1,157,545,586	\$930,698,386	\$1,881,586,162	\$909,900,920	\$587,826,479	\$10,782,191,849
Deductions	\$2,461,440,157	\$2,905,147,803	\$5,411,436,569	\$2,346,444,042	\$2,017,803,170	\$28,537,696,572
Inpatient	\$1,491,466,695	\$2,084,664,545	\$3,683,944,459	\$1,593,822,803	\$1,489,846,388	\$19,097,299,092
Outpatient	\$969,973,462	\$820,483,258	\$1,727,492,110	\$752,621,239	\$527,956,782	\$9,440,397,480
Operating Revenue	\$449,996,676	\$393,339,764	\$604,833,573	\$615,238,034	\$264,800,078	\$4,176,823,854
Inpatient	\$262,424,552	\$283,124,636	\$450,739,521	\$457,958,353	\$204,930,381	\$2,835,029,485
Outpatient	\$187,572,124	\$110,215,128	\$154,094,052	\$157,279,681	\$59,869,697	\$1,341,794,369
Other Operating Revenue	\$4,894,707	\$1,795,103	\$3,532,675	\$34,016,057	\$825,666	\$57,624,747
Total Operating Revenue	\$454,891,383	\$395,134,866	\$608,366,248	\$649,254,091	\$265,625,744	\$4,234,448,602
Operating Expenses	\$437,423,688	\$337,901,687	\$601,357,286	\$665,495,777	\$250,080,012	\$4,091,054,712
Net Operating Income	\$17,467,695	\$57,233,180	\$7,008,962	(\$16,241,686)	\$15,545,732	\$143,393,890
Non-Operating Revenue	\$21,704,374	\$0	\$0	\$39,194,052	\$0	\$58,585,012
Non-Operating Expenses	\$0	\$10,334,931	\$0	\$1,277,698	\$6,997,133	\$56,456,921
Net Income / (Loss)	\$39,172,069	\$46,898,249	\$7,008,962	\$21,674,668	\$8,548,599	\$145,521,981
Net Margin	8.22%	11.87%	1.15%	3.15%	3.22%	3.39%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017

Washoe County / Carson City Hospitals	Carson Tahoe Regional Medical Center	Northern Nevada Medical Center	Renown Regional Medical Center	Renown South Meadows Medical Center	Saint Mary's Regional Medical Center	Washoe County / Carson City Total
Billed Charges	\$1,034,587,996	\$754,870,539	\$3,241,560,669	\$435,696,374	\$2,805,000,318	\$8,271,715,896
Inpatient	\$516,494,100	\$373,211,160	\$1,901,365,297	\$159,543,387	\$1,673,274,153	\$4,623,888,097
Outpatient	\$518,093,896	\$381,659,379	\$1,340,195,372	\$276,152,987	\$1,131,726,165	\$3,647,827,799
Deductions	\$753,233,102	\$654,309,357	\$2,515,376,995	\$334,827,733	\$2,238,300,807	\$6,496,047,994
Inpatient	\$363,235,402	\$335,320,533	\$1,440,990,402	\$120,090,346	\$1,332,599,779	\$3,592,236,462
Outpatient	\$389,997,700	\$318,988,824	\$1,074,386,593	\$214,737,387	\$905,701,028	\$2,903,811,532
Operating Revenue	\$281,354,894	\$100,561,182	\$726,183,674	\$100,868,641	\$566,699,511	\$1,775,667,902
Inpatient	\$153,258,698	\$37,890,627	\$460,374,895	\$39,453,041	\$340,674,374	\$1,031,651,635
Outpatient	\$128,096,196	\$62,670,555	\$265,808,779	\$61,415,600	\$226,025,137	\$744,016,267
Other Operating Revenue	\$2,565,189	\$1,041,729	\$16,039,896	\$2,126,652	\$11,633,836	\$33,407,302
Total Operating Revenue	\$283,920,083	\$101,602,911	\$742,223,570	\$102,995,293	\$578,333,347	\$1,809,075,204
Operating Expenses	\$255,771,201	\$91,267,025	\$671,758,039	\$78,396,648	\$558,613,991	\$1,655,806,904
Net Operating Income	\$28,148,882	\$10,335,886	\$70,465,531	\$24,598,645	\$19,719,356	\$153,268,300
Non-Operating Revenue	\$4,907,963	\$0	\$7,825,057	\$839,240	(\$4,494,806)	\$9,077,454
Non-Operating Expenses	\$0	\$1,998,194	\$3,656,152	\$24,776	\$18,287,865	\$23,966,987
Net Income / (Loss)	\$33,056,845	\$8,337,692	\$74,634,436	\$25,413,109	(\$3,063,315)	\$138,378,767
Net Margin	11.45%	8.21%	9.95%	24.47%	(0.53%)	7.61%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017

Rural Hospitals	Banner Churchill Community Hospital	Battle Mountain General Hospital	Boulder City Hospital	Carson Valley Medical Center	Desert View Hospital	Grover C Dils Medical Center	Humboldt General Hospital	Incline Village Community Hospital
Billed Charges	\$114,519,913	\$9,907,740	\$56,809,397	\$166,058,719	\$155,222,660	\$4,929,201	\$72,485,165	\$13,015,440
Inpatient	\$29,093,720	\$323,700	\$25,847,333	\$35,606,006	\$25,202,122	\$1,688,969	\$21,972,353	\$4,862
Outpatient	\$85,426,193	\$9,584,040	\$30,962,064	\$130,452,713	\$130,020,538	\$3,240,232	\$50,512,812	\$13,010,578
Deductions	\$74,756,137	\$3,632,125	\$31,235,444	\$116,934,275	\$121,250,664	\$2,344,081	\$38,874,413	\$5,544,409
Inpatient	\$15,614,895	(\$82,177)	\$14,046,177	\$22,189,088	\$48,184,837	\$934,263	\$14,699,946	\$136,983
Outpatient	\$59,141,242	\$3,714,302	\$17,189,267	\$94,745,187	\$73,065,827	\$1,409,818	\$24,174,467	\$5,407,426
Operating Revenue	\$39,763,776	\$6,275,615	\$25,573,953	\$49,124,444	\$33,971,996	\$2,585,120	\$33,610,752	\$7,471,031
Inpatient	\$13,478,825	\$405,877	\$11,801,156	\$13,416,918	(\$22,982,715)	\$754,706	\$7,272,407	(\$132,121)
Outpatient	\$26,284,951	\$5,869,738	\$13,772,797	\$35,707,526	\$56,954,711	\$1,830,414	\$26,338,345	\$7,603,152
Other Operating Revenue	\$5,711,896	\$3,214,461	\$734,767	\$4,754,938	\$128,985	\$2,252,556	\$5,189,632	\$1,102,254
Total Operating Revenue	\$45,475,672	\$9,490,076	\$26,308,719	\$53,879,382	\$34,100,981	\$4,837,676	\$38,800,384	\$8,573,285
Operating Expenses	\$48,104,984	\$14,271,202	\$25,954,402	\$51,153,795	\$33,621,537	\$5,672,865	\$48,841,595	\$7,833,213
Net Operating Income	(\$2,629,312)	(\$4,781,126)	\$354,317	\$2,725,587	\$479,444	(\$835,189)	(\$10,041,211)	\$740,072
Non-Operating Revenue	\$22	\$4,990,046	\$135,841	\$137,366	\$0	\$821,672	\$5,289,323	\$192,282
Non-Operating Expenses	\$114,534	\$5,030	\$990	\$0	\$4,857,289	\$6,923	\$0	\$0
Net Income / (Loss)	(\$2,743,824)	\$203,890	\$489,168	\$2,862,953	(\$4,377,845)	(\$20,440)	(\$4,751,888)	\$932,354
Net Margin	(6.03%)	1.41%	1.85%	5.30%	(12.84%)	(0.36%)	(10.78%)	10.64%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017 (continued)

Rural Hospitals	Mesa View Regional Hospital	Mount Grant General Hospital	Northeastern Nevada Regional Hospital	Pershing General Hospital	South Lyon Medical Center	William Bee Ririe Hospital	Rural Total
Billed Charges	\$93,399,412	\$13,419,268	\$221,967,967	\$9,303,412	\$14,093,346	\$42,568,211	\$987,699,851
Inpatient	\$16,134,855	\$4,403,874	\$68,616,437	\$370,114	\$1,291,521	\$7,798,712	\$238,354,578
Outpatient	\$77,264,557	\$9,015,394	\$153,351,530	\$8,933,298	\$12,801,825	\$34,769,499	\$749,345,272
Deductions	\$69,407,807	\$7,925,824	\$137,073,259	\$4,543,410	\$8,243,476	\$14,081,379	\$635,846,702
Inpatient	\$9,389,670	\$3,239,832	\$42,977,161	(\$380,433)	(\$18,250)	(\$726,004)	\$170,205,988
Outpatient	\$60,018,137	\$4,685,992	\$94,096,098	\$4,923,843	\$8,261,726	\$14,807,383	\$465,640,714
Operating Revenue	\$23,991,605	\$5,493,444	\$84,894,708	\$4,760,002	\$5,849,870	\$28,486,832	\$351,853,148
Inpatient	\$6,745,185	\$1,164,042	\$25,639,276	\$750,547	\$1,309,771	\$8,524,716	\$68,148,590
Outpatient	\$17,246,420	\$4,329,402	\$59,255,432	\$4,009,455	\$4,540,099	\$19,962,116	\$283,704,558
Other Operating Revenue	\$3,201,767	\$5,350,542	\$4,125,975	\$4,088,182	\$5,912,211	(\$1,941,161)	\$43,827,005
Total Operating Revenue	\$27,193,372	\$10,843,986	\$89,020,683	\$8,848,185	\$11,762,081	\$26,545,671	\$395,680,153
Operating Expenses	\$28,536,743	\$12,302,540	\$67,596,776	\$10,658,653	\$12,962,951	\$28,164,373	\$395,675,629
Net Operating Income	(\$1,343,371)	(\$1,458,554)	\$21,423,907	(\$1,810,468)	(\$1,200,870)	(\$1,618,701)	\$4,525
Non-Operating Revenue	\$312,123	\$1,152,698	\$608,766	\$1,320,178	\$1,686,357	\$3,003,268	\$19,649,942
Non-Operating Expenses	\$452,013	\$13,623	\$0	\$0	\$0	\$1,373,403	\$6,823,805
Net Income / (Loss)	(\$1,483,261)	(\$319,479)	\$22,032,673	(\$490,290)	\$485,487	\$11,164	\$12,830,661
Net Margin	(5.39%)	(2.66%)	24.58%	(4.82%)	3.61%	0.04%	3.09%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017

Rehab / Long Term Care / Specialty Hospitals	Carson Tahoe Continuing Care Hospital	Complex Care Hospital at Tenaya	Harmon Hospital	Healthsouth Desert Canyon Rehabilitation Hospital	Healthsouth Rehabilitation Hospital of Henderson	Healthsouth Rehabilitation Hospital of Las Vegas	Horizon Specialty Hospital - Las Vegas	Horizon Specialty Hospital of Henderson
Billed Charges	\$44,760,138	\$137,208,142	\$24,543,999	\$40,688,852	\$76,509,748	\$58,005,500	\$20,444,388	\$25,791,143
Inpatient	\$44,760,138	\$137,208,142	\$24,543,999	\$39,800,753	\$74,777,762	\$58,005,500	\$20,444,388	\$25,791,143
Outpatient	\$0	\$0	\$0	\$888,099	\$1,731,986	\$0	\$0	\$0
Deductions	\$36,072,253	\$104,023,524	\$9,722,359	\$11,963,260	\$23,121,045	\$23,744,685	\$9,045,680	\$11,299,575
Inpatient	\$36,019,424	\$104,023,524	\$9,722,359	\$11,395,375	\$21,944,016	\$23,744,685	\$9,045,680	\$11,299,575
Outpatient	\$52,829	\$0	\$0	\$567,885	\$1,177,029	\$0	\$0	\$0
Operating Revenue	\$8,687,885	\$33,184,618	\$14,821,640	\$28,725,592	\$53,388,703	\$34,260,815	\$11,398,708	\$14,491,568
Inpatient	\$8,740,714	\$33,184,618	\$14,821,640	\$28,405,378	\$52,833,746	\$34,260,815	\$11,398,708	\$14,491,568
Outpatient	(\$52,829)	\$0	\$0	\$320,214	\$554,957	\$0	\$0	\$0
Other Operating Revenue	\$1,741	\$48,707	\$0	\$0	\$61,000	\$78,351	\$1,215	\$6,209
Total Operating Revenue	\$8,689,626	\$33,233,325	\$14,821,640	\$28,725,592	\$53,449,703	\$34,339,166	\$11,399,922	\$14,497,777
Operating Expenses	\$11,069,179	\$32,031,888	\$11,123,751	\$21,395,465	\$31,698,790	\$22,176,786	\$11,688,482	\$14,436,295
Net Operating Income	(\$2,379,553)	\$1,201,437	\$3,697,889	\$7,330,127	\$21,750,913	\$12,162,380	(\$288,560)	\$61,482
Non-Operating Revenue	\$0	\$6,887	\$0	\$29,183	\$0	\$0	\$0	\$0
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$6,280,391	\$0	\$0	\$0
Net Income / (Loss)	(\$2,379,553)	\$1,208,324	\$3,697,889	\$7,359,310	\$15,470,522	\$12,162,380	(\$288,560)	\$61,482
Net Margin	(27.38%)	3.64%	24.95%	25.59%	28.94%	35.42%	(2.53%)	0.42%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017 (continued)

Rehab / Long Term Care / Specialty Hospitals	Kindred Hospital - Las Vegas (Flamingo Campus)	Kindred Hospital - Las Vegas (Sahara Campus)	Kindred Hospital - Las Vegas at St Rose Dominican	Las Vegas-AMG Specialty Hospital	Renown Rehabilitation Hospital	Tahoe Pacific Hospitals - Meadows	Tahoe Pacific Hospitals - North	Rehab / Long Term Care / Specialty Total
Billed Charges	\$84,463,410	\$92,941,211	\$45,845,477	\$17,313,143	\$90,999,858	\$90,313,169	\$62,881,743	\$912,709,921
Inpatient	\$84,458,410	\$87,889,855	\$45,845,477	\$17,313,143	\$57,866,323	\$90,313,169	\$62,881,743	\$871,899,945
Outpatient	\$5,000	\$5,051,356	\$0	\$0	\$33,133,535	\$0	\$0	\$40,809,976
Deductions	\$62,421,835	\$68,049,164	\$33,988,912	\$10,268,676	\$66,488,062	\$74,382,431	\$53,955,474	\$598,546,935
Inpatient	\$62,417,835	\$63,929,352	\$33,988,912	\$10,268,676	\$40,641,891	\$74,382,431	\$53,955,474	\$566,779,209
Outpatient	\$4,000	\$4,119,812	\$0	\$0	\$25,846,171	\$0	\$0	\$31,767,726
Operating Revenue	\$22,041,575	\$24,892,047	\$11,856,565	\$7,044,467	\$24,511,796	\$15,930,738	\$8,926,269	\$314,162,986
Inpatient	\$22,040,575	\$23,960,503	\$11,856,565	\$7,044,467	\$17,224,432	\$15,930,738	\$8,926,269	\$305,120,736
Outpatient	\$1,000	\$931,544	\$0	\$0	\$7,287,364	\$0	\$0	\$9,042,250
Other Operating Revenue	\$16,848,104	\$0	\$0	(\$184,422)	\$364,422	\$206	\$0	\$17,225,532
Total Operating Revenue	\$38,889,679	\$24,892,047	\$11,856,565	\$6,860,045	\$24,876,218	\$15,930,944	\$8,926,269	\$331,388,518
Operating Expenses	\$39,358,132	\$22,989,257	\$11,380,145	\$7,388,280	\$22,918,117	\$14,395,047	\$6,630,767	\$280,680,381
Net Operating Income	(\$468,453)	\$1,902,790	\$476,420	(\$528,235)	\$1,958,101	\$1,535,897	\$2,295,502	\$50,708,137
Non-Operating Revenue	\$63,952	\$32,882	\$5,818	\$0	\$35,609	\$2,430	\$10,284	\$187,045
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$40,066	\$0	\$0	\$6,320,457
Net Income / (Loss)	(\$404,501)	\$1,935,672	\$482,238	(\$528,235)	\$1,953,644	\$1,538,327	\$2,305,786	\$44,574,725
Net Margin	(1.04%)	7.77%	4.07%	(7.70%)	7.84%	9.65%	25.80%	13.44%

Data From CHIA Nevada Healthcare Quarterly Reports

Hospital Comparative Financial Summary for CY2017

Psychiatric Hospitals	BHC West Hills Hospital	Desert Parkway Behavioral Healthcare Hospital LLC	Montevista Hospital	Seven Hills Behavioral Institute	Spring Mountain Sahara	Spring Mountain Treatment Center	Willow Springs Center	Psychiatric Total
Billed Charges	\$15,991,293	\$44,021,360	\$81,317,515	\$58,368,587	\$17,348,830	\$64,242,495	\$33,497,459	\$314,787,539
Inpatient	\$15,274,500	\$41,102,000	\$72,129,674	\$54,368,177	\$16,572,000	\$64,022,000	\$32,759,698	\$296,228,049
Outpatient	\$716,793	\$2,919,360	\$9,187,841	\$4,000,410	\$776,830	\$220,495	\$737,761	\$18,559,490
Deductions	\$8,282,844	\$24,376,936	\$45,862,905	\$30,084,050	\$9,680,335	\$41,874,632	\$13,171,683	\$173,333,385
Inpatient	\$8,029,056	\$22,489,115	\$40,216,485	\$27,372,787	\$9,390,936	\$41,815,494	\$12,789,589	\$162,103,462
Outpatient	\$253,788	\$1,887,821	\$5,646,420	\$2,711,263	\$289,399	\$59,138	\$382,094	\$11,229,923
Operating Revenue	\$7,708,449	\$19,644,424	\$35,454,610	\$28,284,537	\$7,668,495	\$22,367,863	\$20,325,776	\$141,454,154
Inpatient	\$7,245,444	\$18,612,885	\$31,913,189	\$26,995,390	\$7,181,064	\$22,206,506	\$19,970,109	\$134,124,587
Outpatient	\$463,005	\$1,031,539	\$3,541,421	\$1,289,147	\$487,431	\$161,357	\$355,667	\$7,329,567
Other Operating Revenue	\$827,540	\$18,167	\$352,812	\$13,160	\$7,003	\$24,021	\$285,339	\$1,528,042
Total Operating Revenue	\$8,535,989	\$19,662,591	\$35,807,422	\$28,297,697	\$7,675,498	\$22,391,884	\$20,611,115	\$142,982,196
Operating Expenses	\$7,706,835	\$19,550,450	\$31,309,481	\$21,125,051	\$6,358,309	\$20,766,336	\$17,513,595	\$124,330,057
Net Operating Income	\$829,154	\$112,141	\$4,497,941	\$7,172,646	\$1,317,189	\$1,625,548	\$3,097,520	\$18,652,139
Non-Operating Revenue	\$0	\$0	\$23,473	\$0	\$0	\$0	\$0	\$23,473
Non-Operating Expenses	\$0	\$36,794	\$0	\$0	\$0	\$0	\$4,566,163	\$4,602,957
Net Income / (Loss)	\$829,154	\$75,347	\$4,521,414	\$7,172,646	\$1,317,189	\$1,625,548	(\$1,468,643)	\$14,072,655
Net Margin	9.71%	0.38%	12.62%	25.35%	17.16%	7.26%	(7.13%)	9.84%

Data From CHIA Nevada Healthcare Quarterly Reports