

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

(Pursuant to NRS 449.450 through 449.530)

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

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## Authority and Overview

The Division of Health Care Financing and Policy (DHCFP) was created on July 1, 1997, to administer Nevada's Medicaid program. DHCFP is one of five divisions under the Nevada Department of Health and Human Services (DHHS). DHCFP is responsible for carrying out the provisions of Nevada Revised Statutes (NRS) 449, "Medical and Other Related Facilities." The Director of DHHS is required to prepare a report on 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 DHCFP. This report is mandated by state law to provide a transparent view into the activities and operations of Nevada Hospitals.

### **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.

### **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 DHHS. The information in the form shall be reported monthly to DHHS, 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 DHHS (NRS 449.490).

## Introduction and Background

DHCFP plays an important financial role in the healthcare system of Nevada by managing the Medicaid program. Under Nevada Medicaid, healthcare providers receive reimbursement for services provided in either a Fee for Service (FFS) or Managed Care structure. Under the FFS model, each service provided is paid for separately in accordance with the Nevada Medicaid State Plan. Under the Managed Care model, DHCFP pays a capitation amount to a managed care organization (MCO), and the MCO contracts with health care providers and makes payments to contracted providers for services rendered to members based on negotiated rates. In addition, DHCFP also manages the supplemental payment programs. DHCFP makes supplemental Medicaid payments to hospitals and other health care providers to support the mission of maintaining access to health care for Nevadans. The methods by which supplemental payment amounts are determined differ by program but are outlined in the Medicaid State Plan and supported by federal and state statutes.

As of 2013 Medicaid eligibility criteria was expanded to cover all residents living under the eligible federal benefit rate (FBR). In state fiscal year 2022 (July 2021 through June 22) the average monthly caseload for Medicaid was 866,855 and in state fiscal year 2023, the average monthly caseload increased to 914,468<sup>1</sup>. The increase in caseload was due to the public health emergency caused by the COVID-19 pandemic. This report covers the time period when state Medicaid programs were unwinding operations and managing policy change under circumstances created by a global pandemic and the federal and local response.

## Key Highlights

Acute Care, Critical Access Hospitals, and Academic Medical Centers:

- DHCFP operates nine supplemental payment programs to provide support for Nevada hospitals. In SFY 2024, about \$893.2 million was distributed. Private hospitals received \$620.7 million (69.5%) and public hospitals received \$272.5 million (30.5%).
- Public hospitals saw a (3.25%) decrease in supplemental payments from SFY 2023 to SFY 2024. This decrease is attributed to the unwinding of the higher federal match dollars provided to states for supplemental payment programs during the pandemic.
- Private hospitals saw an increase of 428.76% from SFY 2023 to SFY 2024. This increase can be attributed to the new Hospital Provider Assessment/Tax Program.
- Overall, an increase of 123.84% in supplemental payments occurred from SFY 2023 to SFY 2024.
- From SFY 2020 to 2024, supplemental payments for both public and private hospitals have demonstrated a five-year percent change increase of 201.7%. An Increase of 58.32% is shown in public hospitals, and an increase of 400.82% was observed in private hospitals.
- The total amount of Disproportionate Share Hospital (DSH) payment distribution was reduced from \$89,631,964 in SFY 2022 to \$18,317,766 in SFY 2023. Changes to Nevada

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<sup>1</sup> Director's Office of Analytics, Nevada – [Medicaid Operations Dashboard](#)



Administrative Codes 422.105 and 422.115<sup>2</sup> resulted in a reduction of intergovernmental transfer (IGT) from Clark and Washoe Counties. In SFY 2024, the DSH distribution amount increased to \$22,432,159, a 22% percent increase from the previous state fiscal year. The total DSH allotment is formulated to divide the federal medical assistance percentage by the non-federal share amount contributed by Nevada counties which is solely based on a one-cent ad valorem tax.

- The Upper Payment Limit (UPL) programs allow Medicaid to pay hospitals an amount equal to what Medicare pays for the same services. UPL amounts paid to public and private hospitals has demonstrated an overall increase of 121.46% from SFY 2023 to SFY 2024. This increase is due to the implementation of the Hospital Provider Tax Program in January 2024.
- In SFY 2024, \$31,549,215 was distributed to hospitals in support of the Graduate Medical Education (GME) program. The GME program supports teaching hospital interns and residents in public hospitals and qualifying private hospitals in the state.
- The Indigent Accident Fund (IAF) distributed \$70,124,181 in SFY 2024 to preserve access to inpatient hospital services for uninsured patients in Nevada.
- In SFY 2020, Nevada implemented the Managed Care Organization (MCO) Directed Payment Program. The MCO Directed Payment Program allows the MCOs to make large additional payments to MCO providers like the supplemental payments distributed from the State to FFS providers. In SFY 2024, \$166,497,983 in MCO directed payments were distributed to Nevada hospitals.

Pursuant to NRS 449.490, hospitals with more than 100 beds are required to report on capital improvements, community benefits, home office allocation methodologies, discount and collection policies and the availability of the charge master. DHCFP receives these reports from the Nevada Hospital Association and through the data vendor, which changed in 2023 from The Center for Health Information Analysis (CHIA) to Comagine. These reports as well as the financial summaries for each hospital are outlined and presented in the report. Below are some key findings from those reports.

- Nevada hospitals spent a total of \$667.3 million on capital improvements in CY 2023. This is a 91.26% increase from the previous state fiscal year.
- Total Community Benefits decreased about 9% from CY 2022 to CY 2023 from \$1.56 billion to \$1.42 billion.
- Nevada Acute Care Hospitals collectively reported a significant net income gain of 1,275% from SFY 2022 to SFY 2023, from a net income loss of (\$20,498,282) to a net income gain of \$240,865,769.
- Eleven of the 15 Rehabilitation/Long-Term Hospitals reported profits in CY 2023. Overall, the net margin increased from 5.4% to 6.85% from CY 2022 to CY 2023.
- Two psychiatric hospitals reported a collective net income gain of \$1.17M and , three hospitals reported a collective net loss of \$8.83M. The total net income/loss was (\$7.66M).

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<sup>2</sup> [NAC: CHAPTER 422 - HEALTH CARE FINANCING AND POLICY \(state.nv.us\)](#)

Overall, the total net income margin decreased from (8.47%) to (9.04%) from CY 2022 to CY 2023.

## Key Terms and Definitions

KEY TERM	DEFINITION
<b>FEE FOR SERVICE (FFS)</b>	Nevada Medicaid sets rates and pays providers directly for services provided to recipients. A fee for service (FFS) rate is reimbursement for specific services provided, like an office visit or lab test. These payments are made after the service is provided to the recipient. FFS is available to people who live outside urban counties or members who are part of the child welfare system, members who are participating in a waiver program, or members who are aged, blind, and/or disabled.
<b>MANAGED CARE ORGANIZATION (MCO)</b>	A Managed Care Organization (MCO) is a health care company that manages and coordinates healthcare services for its members. Medicaid managed care plans are contracted with Nevada Medicaid and paid a per member per month rate (capitated rate) based on client demographics, projected utilization, and plan administrative costs. Monthly capitated payments are made to the MCOs in advance, creating a pool of funds from which the MCO reimburses for provided services and uses to cover administrative costs. Managed care is only available in urban Clark and Washoe counties.
<b>CRITICAL ACCESS HOSPITAL (CAH)</b>	A Critical Access Hospital (CAH) is a designation given to eligible rural hospitals by the Centers for Medicare & Medicaid Services (CMS). CAHs provide essential access to high-quality healthcare in rural communities. To qualify as a CAH, a hospital must have 25 or fewer beds, be located more than 35 miles from another hospital, maintain an average length of stay of 96 hours or less for acute care patients, and provide 24/7 emergency care services. For this report, CAHs are included under “Acute Care Hospitals”
<b>NET</b>	Amount of money left after deductions or the total amount of money including losses and gains.
<b>COMMON SIZE STATEMENTS</b>	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 using common size statements. Common size statements are utilized in the <i>Five-Year Comparative Financial Summary (Exhibit 7)</i> . 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.
<b>DATA INGESTION</b>	Data ingestion is the process of collecting and importing data files from various sources into a database for storage, processing, and analysis. The goal of data ingestion is to clean and store data in an accessible and consistent central repository to prepare it for use within the organization.

## Nevada Medicaid Supplemental Payment Programs

Nevada Medicaid administers supplemental payment programs that directly benefit Nevada hospitals for providing these services. The current supplemental payment programs include Disproportionate Share Hospital (DSH), Public Upper Payment Limit (Inpatient and Outpatient), Private Upper Payment Limit (Inpatient), Graduate Medical Education (GME), Indirect Medical Education (IME) (implemented in SFY 2025), Hospital Indigent Fund or Indigent Accident Fund (HIF/IAF), Managed Care Organization (MCO) Directed Payments, and Private Hospital Assessment/Tax Program (implemented in SFY 2024). A summary of total supplemental payments received by Nevada Acute Care Hospitals in SFY 2024 may be found in *Exhibit 1A*, and a five-year summary of the 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 (IGT) and federal matching dollars in accordance with state law and federal regulations. Additional information regarding the supplemental payment programs administered by Nevada Medicaid may be found at: <http://dhcfp.nv.gov/Pgms/SR/SupplementalPymtMain/>.

**Table 1: Nevada Medicaid Acute Care/Critical Access Hospital Supplemental Payments (in millions)**

5 YR % CHANGE	HOSPITAL TYPE	SFY 2020	SFY 2021	SFY 2022	SFY 2023	SFY 2024
	<b>Public Hospitals</b>	\$172.1	\$179.4	\$252.7	\$281.7	\$272.5
58.32%	% change from prior year		4.20%	40.91%	11.44%	(3.25%)
	<b>Private Hospitals</b>	\$123.9	\$95.4	\$105.8	\$117.4	\$620.7
400.82%	% change from prior year		(23.02%)	10.94%	10.91%	428.76%
	<b>Total (Public + Private)</b>	\$296.1	\$274.8	\$358.6	\$399.0	\$893.2
201.7%	% change from prior year		(7.19%)	30.50%	11.29%	123.84%

Acute Care/Critical Access Hospitals received an overall 201.7% increase of supplemental payments from base year SFY 2020 to SFY 2024. This is an actual net increase of \$597.1 million dollars. In this five-year period supplemental payments to Non-State Government Owned (NSGO) or public hospitals increased by 58.32% (\$100.4 million), and payments to privately owned hospitals increased by 400.82%, a net increase of \$496.8 million. This is due to the newly implemented Hospital Provider Assessment/Tax Program which paid out \$557.5 million from January 2024 to June 2024.

## Disproportionate Share Hospital

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.

The caps on the federal DSH funds that are available to each state are referred to as allotments, and the amount of each state's allotment is calculated according to statutory requirements and published annually in the *Federal Register*. Allotments were initially established for federal fiscal year 1993 and were generally based on state 1992 DSH spending. Currently, each state allotment is based on the higher of its fiscal year 2004 allotment or the prior fiscal year's allotment increased by the change in the Consumer Price Index for All Urban Consumers from the prior year (Federal Register 2014).<sup>3</sup> Also, each state allotment can be no more than the greater of the prior year's allotment or 12 percent of its total Medicaid medical assistance expenditures during the fiscal year (§1923(f)(3)(B) of the Act). CMS often updates the allotment amounts prior to finalization which results in revision of the corresponding DSH payments. The Federal Fiscal Year (FFY) 2020 and FFY 2021 allotments were finalized in April 2023. The FFY 2022, FFY 2023, FFY 2024, and FFY 2025 preliminary DSH allotments have been released and are subject to revision by CMS.

Under the Patient Protection and Affordable Care Act of 2010 (ACA, P.L. 111-148, as amended), Congress would have reduced federal DSH allotments beginning in 2014, to account for the decrease in uncompensated care anticipated under health insurance coverage expansion. Implementation of the \$32 billion dollar reduction has been delayed for several years and will take effect in January 2025<sup>4</sup>. Under current laws, aggregate reductions will occur from FFY 2025 to FFY2027. In FFY 2028 DSH allotments will return to pre-reduction levels, with annual inflation adjustments.

DSH monthly distribution amounts are based on a preliminary calculations file that uses a projected federal/state allotment increase, uncompensated care cost reports from hospitals, and supplemental payments distributed in prior fiscal years to determine the percentage of DSH funds to be distributed to eligible hospitals.

<sup>3</sup> Total annual uncompensated care costs are defined in federal regulation as “the total cost of care for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and to individuals with no source of third party coverage for the hospital services they receive less the sum of regular Medicaid FFS rate payments, Medicaid managed care organization payments, supplemental or enhanced Medicaid payments, uninsured revenues, and Section 1011 payments for inpatient and outpatient hospital services” (42 CFR 447.299).

<sup>4</sup> Medicaid Disproportionate Share Hospital (DSH) Reductions ([congress.gov](https://www.congress.gov))

In SFY 2022, the DSH program distributed a total of \$89,631,964.28 to eligible Nevada hospitals. In SFY 2023, a revision to NAC 422.105 reduced the total computable DSH payment to the equivalent of the total credits applied for the non-federal share pursuant to NRS 428.285(3) divided by the federal medical assistance percentage for the current year. Prior to SFY 2023, Clark and Washoe Counties were required to make IGT payments to DHCFP in support of the DSH program. Through the enactment of Senate Bill 452, the 2013 Legislature directed revenue from a \$0.01 ad valorem tax on each \$100 of assessed value of taxable property to be used as an offset to county contributions to the DSH program. However, because of NAC changes effective July 2022, funding for the DSH program was limited to the \$0.01 ad valorem tax on real property collected from all 17 Nevada counties. Nevada hospitals participating in the DSH program received \$18,317,765.94 in SFY 2023 and in SFY 2024 the DSH distribution amount is \$22,432,159.05.

## Upper Payment Limit (UPL)

### Inpatient Private/Public and Outpatient Public Hospitals

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). These supplemental payments preserve access to inpatient and outpatient hospital services provided by public hospitals in Nevada as well as inpatient hospital services provided by participating private hospitals. The Inpatient UPL Supplemental Payment is calculated in aggregate for all participating hospitals and distributed based on the percentage of Medicaid days for each hospital within the group. The Outpatient UPL Supplemental payment is calculated and distributed based on each hospital's individual UPL. The State's Medicaid hospital reimbursement system provides for supplemental payments to private hospitals affiliated with a state or local unit of government in Nevada through a Low Income and Needy Care Collaboration Agreement, defined as an agreement between a hospital and a state or unit of local government to collaborate for purposes of providing healthcare services for low income and needy patients.

In SFY 2024 Nevada had five UPL supplemental payment programs:

#### *"Original" Hospital UPL programs*

- Inpatient (IP) Non-State Government Owned (NSGO/Public) Hospital
- Outpatient (OP) NSGO Hospital
- IP Private Hospital UPL Supplemental Payment Programs

#### *Teaching Hospitals*

- Practitioner UPL

#### *New in SFY 2024*

- Hospital Provider Assessment/Tax IP/OP UPL

The formulas for calculating and distributing these payments are authorized pursuant to the Medicaid State Plan Attachment 4.19-A. In SFY 2024, \$67,940,104 was distributed to IP Public Hospitals, \$18,706,747 to OP Public Hospitals, and \$22,042,300 was distributed to IP Private Hospitals under

these three UPL programs. This represents an overall increase of 13.9% for these three specific UPL hospital programs when compared to SFY 2023 distributions.

### **Practitioner Upper Payment Limit**

In recognition of the higher cost of providing practitioner services in a teaching environment, enhanced payments will be made for services provided by Designated Practitioners through one of 3-public teaching entities. 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 Practitioner Upper Payment Limit. At the request of CMS, the methodology approved for calculating these payments uses the Average Commercial Rate for each specific procedure code rather than the Medicare fee schedule. In addition, beginning with SFY 2024, the data used for these calculations is based on Incurred Claims rather than Paid Claims.

For the purposes of these enhanced payments the following definitions shall apply:

- Designated Practitioner means an individual practitioner, or a practitioner group designated by one of the eligible public teaching entities as participating in medical education programs.
- Designated Billing Provider means one of the eligible public teaching entities or a billing provider/provider group that facilitates meaningful medical education and is contracted by the designating eligible public teaching entity for billing Medicaid services provided by the Designated Practitioners.
- Medicaid Services means Fee-for-Service (FFS) practitioner services enumerated by Healthcare Common Procedure Coding System (HCPCS)/Common Procedural Terminology (CPT)/Code on Dental Procedures (CDT)/Code, delivered to Medicaid eligible recipients, and paid during the Claims Payment Period. The source of the service and payment data shall be the Nevada Medicaid Management Information System (MMIS).
- Medicaid Base Rate(s) means the applicable Medicaid FFS reimbursement rate(s) published by the DHCFP, applicable on the date of service.
- Claims Payment Period means the three-month period directly prior to the first day of each payment quarter.
- Base Period means the state fiscal year (July 1 – June 30) prior to the Claims Payment Period.
- Average Commercial Rate (ACR) means, for each procedure (HCPCS/CPT/CDT) code, the average reimbursement amount of the top five commercial payers to the public teaching entity. "Commercial payers" exclude Medicare, Workers Compensation and any other payer(s) not subject to market forces. The ACR for each procedure code is established separately for each public teaching entity every Base Period.

The following services are excluded from the enhanced payment:

- Services delivered to Medicaid eligible recipients enrolled in Medicaid Managed Care Organizations or Pre-Paid Ambulatory Health Plans (PAHP).
- Clinical diagnostic lab procedures
- Services provided to Medicaid recipients also eligible for Medicare

- The technical component of radiological services
- Services provided by practitioners/practitioner groups not designated by one of the eligible public teaching entities as Designated Practitioners for the entire Claims Payment Period.

This program has been successfully supporting the teaching hospitals, by providing an additional supplemental payment of \$ 18,636,709.32 for SFY2023 (Q1-Q4) and \$ 15,153,116 for SFY2024 (Q1-Q3).

## **Graduate Medical Education**

Non-state government owned hospitals that participate in the Medicaid program are eligible for additional reimbursement related to the provision of Direct Graduate Medical Education (GME) activities. To qualify for these additional Medicaid payments, the hospital must also be eligible to receive GME payments from the Medicare program under the provision of 42 C.F.R. 413.75. The Nevada Graduate Medical Education (GME) methodology is based upon teaching hospital interns and residents, not Medicare slots. The formula for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan Attachment 4.19-A, Pages 31 and 31A. In SFY 2024, \$31,549,215 was distributed to Nevada hospitals through this program, which is a decrease of 5.42% from the \$33,357,211 distributed through this program in SFY 2023.

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 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.

## **Indigent Accident Fund**

The Indigent Accident Fund (IAF), previously known as the Hospital Indigent Fund (HIF) Supplemental Payment program is intended to preserve access to inpatient hospital services for needy individuals in Nevada. The Fund for Hospital Care to indigent persons was created to allow State funds to be used as the nonfederal share of Medicaid supplemental payments. This supplemental payment utilizes two funding sources: a 1.5 cent ad valorem tax collected from Nevada Counties, and the Unmet “Free Care” assessed on hospitals in Nevada annually. Acute Care Hospitals are eligible to participate in the HIF supplemental payment. 3% of the total supplemental payment is designated for trauma services provided in Nevada hospitals that have been designated trauma centers. The remaining 97% of the supplemental payment is distributed based on the number of Medicaid bed days provided by each hospital weighted by the hospital’s Case Mix Index (CMI).

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 2024, \$70,124,179 was distributed to Nevada hospitals through this program, a 10.2% percent decrease from the \$78,105,150 amount distributed through this program in SFY 2023.

## Managed Care Organization (MCO) State Directed Payments

In 2016, the Centers for Medicare & Medicaid Services (CMS) updated the regulations for Medicaid managed care and created a new option for states, allowing them to direct managed care organizations (MCOs) to pay providers according to specific rates or methods. Typically, these directed payment arrangements are used to establish minimum payment rates for certain types of providers or to require participation in value-based payment (VBP) arrangements or as a directed payment option to require MCOs to make large additional payments to providers similar to supplemental payments in fee for service (FFS).<sup>5</sup>

Nevada implemented the MCO Directed Payment program on January 1, 2020. The program submits annual “Pre-prints” for CMS approval. The program utilizes the directed payment option and provides three types of supplemental payments that are calculated based on the following:

1. Academic Medical Centers/Professional Services,
2. Inpatient Services, and
3. Outpatient Services

The program is managed and paid on a calendar year basis, however for comparison purposes, program costs were adjusted to a state fiscal year basis to align with the other supplemental payment programs. Due to delays in the approval process required to start the program each year, calendar year 2021 payments were not distributed until SFY 2022. Due to Preprint delays, payments for prior years SFY 2022 and SFY 2023 were made in SFY 2024. The table below details all the payments made in SFY 2024.

**Table 2: MCO SDP SFY 2024 Payment Breakdown (in millions)**

This table shows the actual timing of MCO SDP payments made in SFY 2024. However, in Exhibits 1A and 1B the MCO SDP payments are attributed to their respective years.

	SFY2022	SFY2023	SFY2024	TOTAL PAID IN SFY24
<b>University Medical Center</b>	\$290,060,582.90	\$14,152,552.82	\$115,522,992.20	\$160,385,037.90
<b>University of Nevada, Reno</b>	\$10,320,026.66		\$6,254,526.28	\$4,065,500.38
<b>University of Nevada, Las Vegas</b>	\$6,112,945.36		\$4,026,599.36	\$2,086,346.00

## Hospital Provider Assessment/Tax Program

SFY 2024 was the first year of implementation for the Nevada Private Hospital Assessment and Payment Program. DHCFP implemented this program on January 1, 2024, in accordance with Nevada Revised Statutes (NRS) 422.3794. Under this law, the State may levy an assessment on certain healthcare providers if such providers concur with such an assessment by an affirmative vote of at

<sup>5</sup> June 2022. Directed Payments in Medicaid Managed Care. *Medicaid and CHIP Payment and Access Commission*.



least 67%. On September 1<sup>st</sup>, 2023, about eighty percent of Nevada hospitals voted in a survey to approve an assessment on inpatient and outpatient services provided by private hospitals.

Assessment revenues collected from private hospitals in SFY 2024 totaled over \$190 million and were matched with federal Medicaid funds for a total payout of \$557.5 million in new Medicaid supplemental payments for private hospitals. These payments are comprised of an IP and OP Upper Payment Limit (UPL) payment and an IP and OP MCO state directed payment (SDP). The breakdown of these payments by hospital type are shown in the table below. The 15% assessment collected by the DHCFF in SFY 2024 was \$28,263,076 with administrative costs totaling \$1,837,417 DHCFF used no more than 15% of such revenues on administrative costs to operate the assessment program and to fund new community behavioral health services through Medicaid for children to avoid inpatient and institutional care.

**Table 3: Hospital Provider Tax Payments by Type, SFY 2024**

Hospital Provider Tax payments made to acute care hospitals and CAHs are included in Exhibits 1A and 1B.

HOSPITAL TYPE	FFS UPL AMOUNT	SDP AMOUNT	TOTAL HPT PAYMENT
<b>ACUTE</b>	\$99,771,305.00	\$367,451,547.25	\$467,222,852.25
<b>CAHS</b>	\$29,037,562.00	\$1,518,076.83	\$30,555,638.83
<b>LTACS</b>	\$35,206,545.00	\$1,835,980.30	\$37,042,525.30
<b>PSYCH</b>	\$7,560,867.00	\$7,242,690.66	\$14,803,557.66
<b>REHAB</b>	\$6,629,416.00	\$1,249,219.11	\$7,878,635.11
<b>GRAND TOTAL</b>	<b>\$178,205,695.00</b>	<b>\$379,297,514.15</b>	<b>\$557,503,209.15</b>

## Health Care Provider Reporting

Pursuant to NRS. 449.485 and 449.490, hospitals are required to submit hospital discharge forms and other financial information at the direction of the Division. In SFY 2023, DHCFP contracted with Comagine Health to provide experience and expertise in data collection, aggregation, and reporting pursuant to NRS. 439A.270 and NRS 439A.083 to the State of Nevada Purchasing Division, on behalf of DHCFP.

Comagine Health is charged with fully modernizing the submission and data ingestion process, data analysis, and building and maintaining a new and modernized transparency website. Hospitals are required to complete monthly submissions of Universal Billing (UB-04) forms to the Comagine Health website in the “Provider Portal”. Hospitals also complete quarterly reports known as Nevada Quarterly Hospital Reports (NHQRs). The next two paragraphs discuss these reporting requirements in detail.

### Monthly Reporting

The information reported by hospitals monthly 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. Limited data sets are available to researchers after approval of a Limited Data Set Use Agreement. To request limited data sets, please contact [data@dhhs.nv.gov](mailto:data@dhhs.nv.gov). Additional information is included under the *Published Reports* section.

Pursuant to NRS 439A.220, DHHS is directed to establish and maintain a program to increase public awareness of health care information. In response, DHCFP has contracted with Comagine Health to create a transparency website. The purpose of the transparency website is to increase public awareness of healthcare information concerning inpatient and outpatient hospitals and ambulatory surgical centers in the state. Diagnostic-Related Groupings (DRGs), diagnoses and treatments, physician name, as well as the nationally recognized quality indicators *Potentially Preventable Readmissions* and *Provider Preventable Conditions*, are information posted on the website. This information is available in both fixed and interactive reports. These reports enable consumers and researchers to do comparative analyses between healthcare facilities. The website is located at: [www.nevadacomparecare.net](http://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 provide these reports, referred to as NHQRs, in accordance with the *Generally Accepted Accounting Principles* (GAAP) issued by the Financial Accounting Standards Board (FASB).

Electronic submission of the NHQRs to Comagine Health is mandatory. 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. DHCFP actively works with Comagine Health, 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: [https://nhqrnv.com/public/output\\_reports.php](https://nhqrnv.com/public/output_reports.php).

### Published Reports

DHCFP, in conjunction with Comagine Health, 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 is the basic source of data used for hospital cost comparisons included in the Comagine Health publication *Personal Health Choices*. There are 5 Books:

- Book 1: General Acute Care Hospitals, Inpatient Admissions
- Book 2: Specialty Care Hospitals, Inpatient Admissions
- Book 3: General Acute Care Hospitals, Outpatient Emergency Department Visits
- Book 4: General Acute Care Hospitals, Outpatient Surgeries
- Book 5: General Acute Care Hospitals, Other Outpatient Services

Information and trends about a number of health issues and services are contained in the *Personal Health Choices* publications. Including:

- Book 1 contains data regarding the number of inpatient admissions for diabetes, the average cost per day and discharge, and the sex and age of the Medicaid recipients served.
- Book 2 provides information on hospitalizations for Alcohol/Drug Abuse or Dependence. There were 624 fewer discharges from specialty hospitals for substance use disorders in 2023 compared to 2022, a decrease of 22%.
- Book 3 contains information about Outpatient Emergency Department Visits in Acute Care Hospitals. One section details the ER visits related to pregnancy and childbirth. In 2022 there were 36,945 discharges for these conditions; in 2023 there were 26,934 – a reduction of 27%.
- Book 4 focuses on outpatient surgeries in Acute Care Hospitals. Section 12, pages 41-43, contains information about the insertion, revision, replacement, or removal of a Cardiac Pacemaker or Cardioverter/Defibrillator. These types of surgeries were performed on 467 Females and 811 Males in 2022. In 2023, there were 365 discharges of Females and 618 for Males.
- Book 5 captures information about other Outpatient Services, including Magnetic Resonance Imaging (MRI). Section 6 relates to MRIs of the back. The Average Bill per Discharge for Males in 2022 was \$4,783 and \$4,416 for Females<sup>6</sup>.

A list of the financial and utilization reports accessible on Comagine Health's website may be found in *Exhibit 6*.

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<sup>6</sup> The latest edition of [Personal Health Choices](#) was published in July 2024.

## Nevada Medicaid Rates

Hospitals receive payments from DHCFP 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 U.S. Department of Health and Human Services (HHS). State Plan Amendments (SPA) are used to determine the allocation of funding for inpatient and outpatient services. They are located under Attachments 4.19-A through E. The Nevada Medicaid State Plan can be found at: [MSPHome \(nv.gov\)](https://mshp.nv.gov)

Nevada Medicaid makes proposed changes to the Medicaid plans or payment methodologies using SPAs. SPAs are vetted through public workshops and public hearings before being submitted to DHCFP Administration, the Director of HHS, and CMS for final approval. Listed below are the hospital-related SPAs that have an effective date in CY 2022 or 2023. SPAs are announced on this website: [Nevada Medicaid \(nv.gov\)](https://nv.gov)

Standard fee schedules are updated, at a minimum, on an annual basis. The current Nevada Medicaid Fee Schedules categorized by provider type may be found at: <http://dhcfp.nv.gov/Resources/Rates/FeeSchedules/>.

### Table 4: State Plan Amendments

Listed below are the SPAs that have an effective date in CY 2023.

EFFECTIVE DATE	TITLE	INFORMATION
12/29/2022	1115 SUD Demo Waiver	<ul style="list-style-type: none"> <li>This waiver allows DHCFP to reimburse for Substance Use Disorder services provided by an Institution for Mental Disease.</li> </ul>
8/31/2022	Critical Access Hospitals	<ul style="list-style-type: none"> <li>SPA 22-0021</li> <li>This SPA allows Critical Access Hospitals who provide maternity services to request a cost-based rate for maternity services. The rates are specific to each provider and are set at 77.8% of the facility's Medical/Surgical/ICU rate.</li> <li>State Plan Attachment 4.19-A, page 15-15a</li> <li>This SPA was approved 9/27/22 with an effective date of 8/31/22.</li> </ul>

<b>EFFECTIVE DATE</b>	<b>TITLE</b>	<b>INFORMATION</b>
7/1/2023	Private UPL	SPA 23-0018 <ul style="list-style-type: none"> <li>• This SPA authorizes a supplemental payment up to the annual upper payment limit (UPL) room for private outpatient hospital services.</li> </ul>
7/1/2023	Practitioner Services	<ul style="list-style-type: none"> <li>• SPA 23-0013</li> <li>• This SPA updates the payment methodology for Enhanced Rates for Practitioner Services Delivered in a Teaching Environment.</li> </ul>
7/29/2022	Crisis Stabilization Centers	<ul style="list-style-type: none"> <li>• SPA-22-0005</li> <li>• This SPA establishes coverage policy/reimbursement for Crisis Stabilization Center services provided in hospitals.</li> </ul>
8/26/2023	Updates DSH	<ul style="list-style-type: none"> <li>• SPA 23-0019</li> <li>• Updates the DSH time period to the current fiscal year</li> <li>• Updates the fiscal year amount for 2024</li> </ul>
8/30/2023	IAF Supplemental Payment	<ul style="list-style-type: none"> <li>• SPA 23-0020</li> <li>• Continuation of the IAF Supplemental Payment Program</li> </ul>

## Hospitals with 100 or More Beds

NRS 449.490 requires reporting for hospitals with 100 or more beds. These include financial reports, community benefits report, home office allocation methodologies, discount and collection policies and the availability of a complete current Charge Master. The reports are collected by the Nevada Hospital Association and distributed to DHCFP.

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. This requirement is subject to review by the Director, any state agency that is authorized to review such information, and any payor.

No violations of Charge Master availability have been reported to DHCFP.

## Hospital Information

General hospital information concerning the 19 acute hospitals in Nevada with more than 100 beds may be found 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 the hospital conducts teaching and research, trauma center information, and whether the hospital is a sole provider of any specific clinical services in their area.

## 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 Health Care Organizations or by the Federal Government pursuant to Title XIX of the Social Security Act (NRS 449.476).

## Review of Policies and Procedures Regarding Discounts Offered to Patients and Collection of Unpaid Patient Accounts

NRS 439B.440 requires 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 Procedure” 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. Pursuant to 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 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 procedures in the emergency room, and review of any complaints in the emergency room;
- NRS 439B.420, reviewing of contractual arrangements between hospitals and physicians or other medical care providers; and
- NRS 439B.430, reviewing of related party transactions and ensuring appropriate allocation.

## Summary of Compliance Issues from Required or Performed Engagements

NRS 449.520 requires a summary of the engagements performed. The reports covering July 1, 2021, thru June 30, 2023, show the following:

### Emergency Room Services

- One instance of non-conformance across the hospitals was noted as an exception to NRS 439B.410; however, there were no systematic trends identified.

### Contractual Arrangements

- Compliance issues were noted at five separate hospitals regarding Rental and Non-Rental Contracts per NRS 439B.420. This is a new finding from the July 1, 2021, through June 30, 2023, report.

### Reduction of Billed Charges

- Another trend, at five separate hospitals, was noted as an exception to NRS 439B.260. This trend is related to policies requiring maximum income levels for eligibility for self-pay patient discounts. This is a repeat finding from the July 1, 2021, through June 30, 2023, report. Corrective action plans will be 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: [Nevada Compare Care](#). A brief description of each home office allocation methodology may also be found in *Exhibit 5*.

## Summary of Capital Improvement Reports

Capital improvements cover three areas: new major service lines, major facility expansions and major equipment purchases. The costs for major expansions do not include routine 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 under “Additions Not Required to be Reported Separately.” For hospital specific information, refer to Exhibit 3, the tables and chart below contain aggregate information.

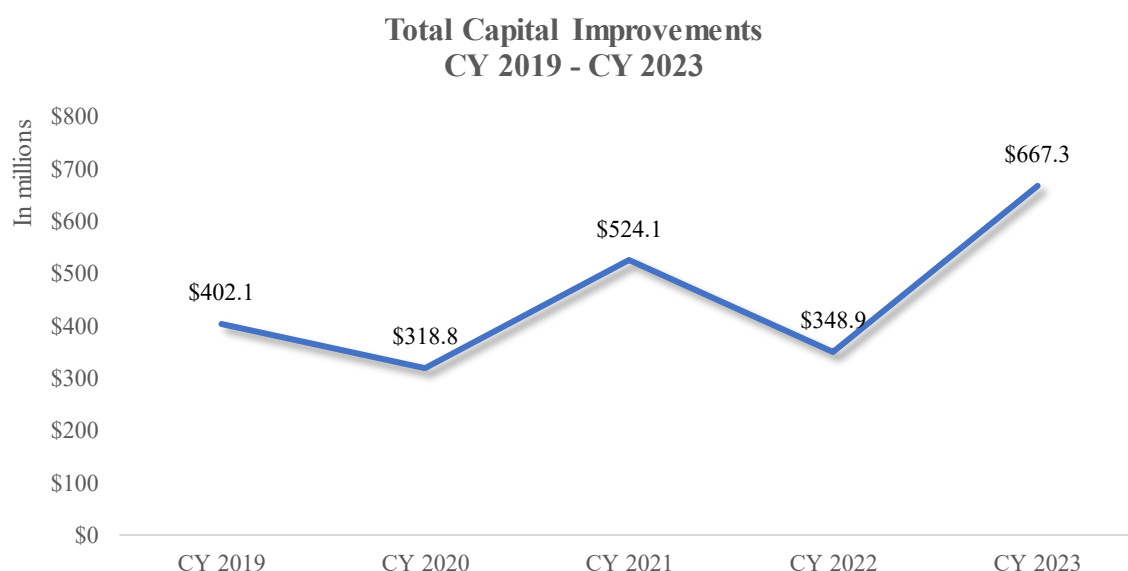
**Table 5: Summary of Capital Improvement**

CAPITAL IMPROVEMENT AREA	CY 2023 COST
Major Expansions	\$456,489,315.80
Major Equipment	\$51,485,774.57
Additions Not Required to be Reported Separately	\$159,351,996.95
Total	\$667,327,087.32

**Table 6: Capital Improvements Five-Year Trend (in millions)**

	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Total Capital Improvements	\$402.1	\$318.8	\$524.1	\$348.9	\$667.3
Percentage Change	5.62%	(20.72%)	64.40%	(33.43%)	91.26%

**Chart 1: Total Capital Improvements 5-year trend in millions**





## Expenses Incurred for Providing Community Benefits

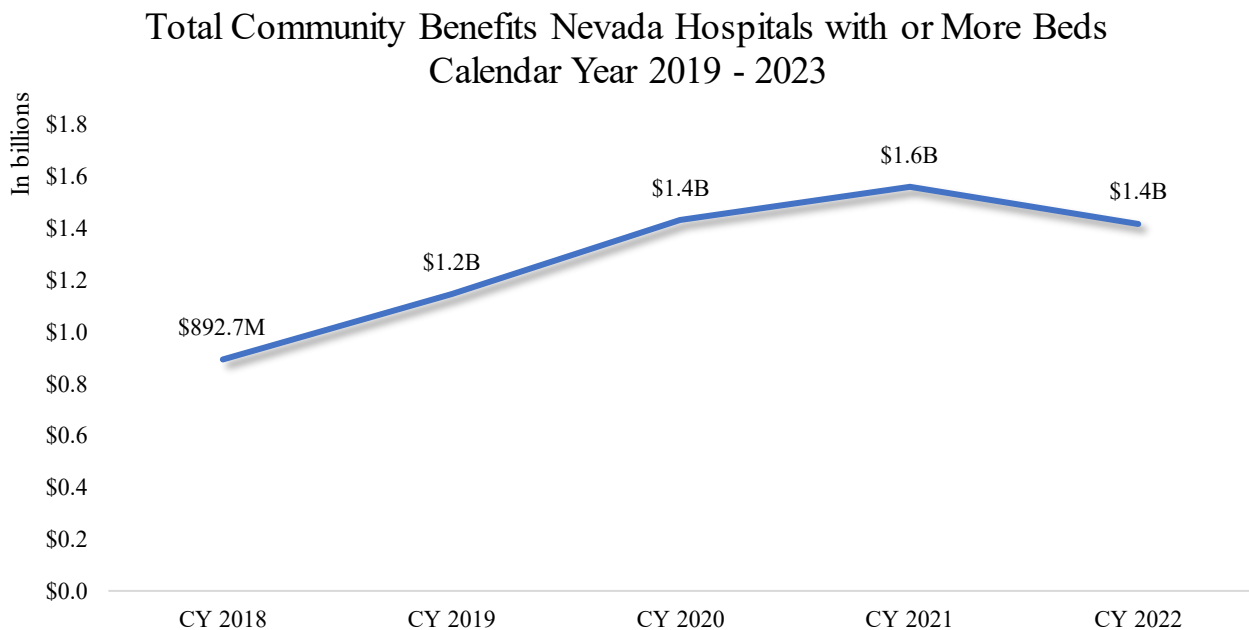
Hospitals help the communities they serve by providing initiatives, activities, and investments to improve health. Hospitals help community residents with housing, nutrition services, educational programs, health screenings, immunization clinics, and transportation. These goods and services are highlighted in this section and are referred to as “Community Benefits”.

The table below shows the reported Community Benefits for the past five years. The five-year percent change for Community Benefits shows an increase of 36.97% (from CY 2019 to CY 2023). See *Exhibit 4* for details.

**Table 7: Total Community Benefits (in millions and billions)**

	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Total Community Benefits	\$892.7M	\$1.2B	\$1.4B	\$1.6B	\$1.4B
Year Over Year Percentage Change	2.42%	33.42%	14.39%	14.41%	(9.14%)

**Chart 2: Total Community Benefits for Nevada Hospitals with 100 or More Beds (in millions)**



## Summary Information and Analysis of All Hospitals

The Comagine Health's website contains both financial and utilization information; the following pages summarize these data. The data on the Comagine Health website is self-reported.

### Hospital Groupings

Acute Care/Critical Access Hospitals are categorized regionally for reporting purposes. These regions are comprised of a Northern region, a Southern region, and a Rural/Frontier region. The Northern and Southern regions are defined by the counties in which the hospitals are located in.

- Washoe County/Carson City (Northern Region)
- Clark County (Southern Region)
- Rural/Frontier (Churchill, Douglas, Elko, Eureka, Esmeralda, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine Counties)
  - Hospitals located in rural parts of Washoe and Clark counties are included in the Rural Hospital category for reporting purposes.
- Data from the Rehabilitation/Specialty Hospitals and the Psychiatric Hospitals, none of which are located in a rural county, are reported separately.

Thirty-nine Acute Care/Critical Access Hospitals, thirteen Long Term Care (LTC)/Specialty Hospitals, eleven Psychiatric Hospitals, and two Rehabilitation Hospitals were required to provide monthly data submissions and quarterly reports to the state through Comagine Health in 2023. There are 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. These facilities' financial performance data is not covered in this report.

### Financial Summaries

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

## Analysis

### Acute Care/Critical Access Hospitals

The *Five-Year Comparative Financial Summary Tables (Exhibits 7A-D)* were prepared for the Acute Care/Critical Access Hospitals. These summaries report both the financial and the common size statement information (vertical analyses). The *Exhibit 7* reports include billed charges, deductions and operating revenue. Operating revenue is the amount paid by patients (or third-party payers) for services received. Other operating revenue and non-operating revenue include non-patient related revenue such as investment income or tax subsidies.

#### Hospital Profitability

Thirty-seven Nevada Acute Care Hospital facilities reported net income from calendar year 2018 through 2023. *The Comparative Financial Summary, Statewide Acute Care/Critical Access Hospitals Totals*, shows the Hospital net profit margin as a percentage of total revenues.<sup>7</sup> The net profit margin shows the net income/loss<sup>8</sup> as a percentage of total revenues (net income ÷ total operating revenue). The figures in the table below represent the net profit ratio of Nevada's statewide Acute Care Hospitals.

**Table 8: Statewide Hospital Profitability**

	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>	<b>CY 2023</b>
Net Profit Margin	8.12%	2.70%	8.39%	-0.26%	2.94%

Nevada's Acute Care Hospitals reported a 2.94% net profit margin for 2023, which is a 2.68% gain from CY2022 which was a year where hospitals collectively had a net loss of less than one percent (-0.26%). In CY 2023, these hospitals' collective net income was \$240,865,769 and had total operating revenue of \$8,200,140,701.

Eleven of the nineteen Clark County Acute Care Hospitals reported a net income gain in 2023. The total net income for all Clark County Acute Care Hospitals was \$173,930,292, a percent change increase of 48.3% from 2022. Dignity Health St. Rose Dominican Blue Diamond had the highest net

<sup>7</sup> The sum of *Total Operating Revenue* and *Non-Operating Revenues*

<sup>8</sup> Net of *Net Operating Income*, *Non-operating Revenue* and *Non-Operating Expense*

margin gain of 29.62%, and Desert Springs Hospital Medical Center had the lowest net margin loss of (63.98%).

Three of the seven Washoe County/Carson City Acute Care Hospitals reported a net income gain in 2023. Collectively, Washoe County/Carson City hospitals experienced a net income gain of \$25,239,885 which represents a percent change increase of 117.19% from the previous year. Carson Tahoe Hospital had the highest net income margin at 13.72%, and Northern Nevada Sierra Medical Center had the lowest net margin rate of (61.21%).

Eleven of the fourteen Rural Acute Care Hospitals reported a net income gain in 2023. The total net income gain for all Rural Acute Care Hospitals was \$21,253,973, which is a percent increase of 5.56% from the prior year. Northeastern Nevada Regional Hospital had the highest net margin of 35.85%, and Humboldt General Hospital had the lowest net margin at (7.58%).

## Corporate Affiliated Hospitals

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

### Universal Health Services (UHS)

UHS owns nine inpatient Acute Care Hospitals, nine free-standing emergency departments, three acute outpatient centers, and three inpatient behavioral health care facilities in Nevada.

Northern Nevada Sierra Medical Center opened in April 2022 as a full-service hospital. Sierra Medical Center is part of Northern Nevada Health System, a regional multi-facility health system with many locations across the region and in Nevada rural communities. This includes Northern Nevada Medical Center, a 124-bed acute care hospital in Sparks, offering primary care and specialty care services through the affiliated Northern Nevada Medical Group.

ER at Spanish Springs, an extension of Northern Nevada Medical Center; ER at North Las Vegas, an extension of Valley Hospital; ER at West Craig Road, an extension of Centennial Hills Hospital; and ER at Desert Springs, an extension of Valley Hospital opened in 2023.

In the Las Vegas market, UHS acquired a stake in the Las Vegas Institute for Advanced Surgery. This care center has been integrated into The Valley Health System. They also celebrated the beam topping on construction of the new West Henderson Hospital, scheduled to open in 2024. Also in Las Vegas, patients of The Valley Health System have benefited from the Valley Health at Home by BAYADA<sup>9</sup> post-acute, in-home care service since its launch in January 2022.<sup>10</sup>

UHS experienced a net revenue increase of 6.6%, or \$883 million to \$14.28 billion during 2023 compared to \$13.4 billion in 2022<sup>11</sup>.

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<sup>9</sup> BAYADA Home Health Care, Inc is a tax-exempt 501(c)(3) public charity.

<sup>10,8</sup> UHS Annual Report 2023 Report 10-K page 48

## **Hospital Corporation of America**

Hospital Corporation of America (HCA) operates three Acute Care Hospitals in Nevada, all located in Clark County: Mountain View Hospital, Southern Hills Hospital and Medical Center, and Sunrise Hospital Medical Center. The total number of beds in the three hospitals is 1,524.

HCA Health Care reported a 7.86% increase in 2023 revenue (\$60.2 billion in 2022 and \$64.9 billion in 2023). HCA experienced a decrease in net income year over year by (10.87%) from 2022 to 2023.<sup>12</sup> All three HCA Nevada hospitals reported net income totaling \$146.7 million; Mountain View at \$53.2 million and 8.59% net margin; Southern Hills Hospital and Medical Center at \$38.0 million and 11.5% Net Margin; and Sunrise Hospital Medical Center at \$55.5 million and 6.4% net margin. HCA facilities are located in 20 states and in the United Kingdom.

## **CommonSpirit Health**

CommonSpirit operates seven hospitals in Nevada, all located in Clark County. Four hospitals are designated by CommonSpirit as “Neighborhood Hospitals”: St. Rose Dominican Blue Diamond, St. Rose Dominican Craig Ranch, St. Rose Dominican Sahara, St. Rose Dominican West Flamingo. The also operate three major facilities; St. Rose Dominican Rose de Lima Campus, St. Rose Dominican San Martin Campus, and St. Rose Dominican Siena Campus. The total number of beds in the seven hospitals is 615. CommonSpirit owns and operates more than 2,200 care sites across 21 states in the U.S.—from clinics and hospitals to home-based care and virtual care services.

CommonSpirit hospitals had a total operating revenue of \$34.5 billion, a 1.77% increase from 2022. CommonSpirit hospitals experienced a 1.99% growth in total operating expenses from \$35.2 billion in 2022 to \$35.9 billion in 2023.<sup>13</sup>

## **Prime Health Care**

Prime Health Care (Prime) operates St. Mary’s Regional Medical Center in Reno and North Vista Hospital in Las Vegas. The total number of beds in the two hospitals is 557. Prime Healthcare Foundation is a 501©(3) public charity with 30 Prime Healthcare Services Hospitals and 14 Prime Healthcare Foundation Hospitals in 14 states.

Prime Healthcare hospitals in Nevada collectively experienced a (1.61%) net profit margin loss in 2023 on an annual total operating revenue of \$306.6M. St. Mary’s reported a net income loss of (\$19.7M) while North Vista reported a net income gain of \$14.8M combining for a total net loss of (\$439M.)<sup>14</sup>

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<sup>12</sup> HCA Health Care 2023 Annual Report to Shareholders Report 10-K page 7.

<sup>13</sup> [CommonSpirit Unaudited Annual Report](#)

<sup>14</sup> Data extracted from Exhibits 9A-D.

## Revenue and Expenses

The table below shows the Nevada median hourly wages for two specific hospital occupations.

**Table 9: Nevada Median Hourly Wages (in dollars)**

The table below shows the median wages of essential hospital staff. These data are extracted from the Occupational Employment and Wage Statistics database, U.S. Bureau of Labor Statistics. <sup>15</sup>

NEVADA MEDIAN WAGES	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Registered Nurses	\$42.02	\$42.29	\$38.16	\$45.64	\$46.25
Percent change from prior year		0.64%	-9.77%	19.60%	1.34%
Clinical Laboratory Technologists and Technicians	\$29.31	\$29.53	\$28.55	\$30.11	\$27.29
Percent change from prior year		0.75%	-3.32%	5.46%	-9.37%

From 2019 to 2023, the Nevada median wage for Registered Nurses increased 10.07%. The highest year over year percent change increase occurred from 2021 to 2022, where the median hourly wage increased 19.60%. For Clinical Laboratory Technologists and Technicians, the Nevada Median wage decreased (6.89%) from 2019 to 2023. The year over year percent change shows a decrease of (9.37%) 2022 to 2023.

### 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 43.89% from CY 2019 to CY 2023. This represents an increase of charges in the amount of \$21.7 billion dollars from 2019 to 2024. Changes in Billed Charges are seen in Clark County, Washoe County/Carson City and Rural Hospitals, as outlined in the table below:

**Table 10: Nevada Acute Care Hospital Billed Charges CY2019 – CY2023 (in billions)**

5 YR % CHANGE	BILLED CHARGES	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
	Clark County Hospitals	\$40.9B	\$41.6B	\$50.3B	\$54.8B	\$60.0B
<b>46.53%</b>	% change from prior year	12.24%	1.51%	21.02%	8.93%	9.50%
	Washoe County/ Carson City Hospitals	\$7.5B	\$7.3B	\$8.1B	\$9.0B	\$9.9B

<sup>15</sup> Bureau of Labor Statistics, Occupational Employment Statistics (OES) Tables Created by BLS 2019 - 2023.

<b>5 YR % CHANGE</b>	<b>BILLED CHARGES</b>	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>	<b>CY 2023</b>
<b>32.47%</b>	% change from prior year	6.62%	(1.85%)	9.83%	11.87%	9.98%
	Rural Hospitals	\$1.1B	\$1.1B	\$1.3B	\$1.3B	\$1.4B
<b>24.33%</b>	% change from prior year	10.09%	(3.80%)	15.15%	1.11%	11.00%
	Statewide Hospitals	\$49.6B	\$50.0B	\$59.6B	\$65.1B	\$71.3B
<b>43.89%</b>	% change from prior year	11.30%	0.88%	19.25%	9.16%	9.58%

The Billed Charges, when compared to operating revenue (the amount patients or third-party payers 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 shown subtle growth from CY 2022 to CY 2023 by a percent change increase of 4.49%.

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. Total deductions on a statewide basis have gradually increased from 86.54% in 2019 to 88.90% in 2023.

**Table 11: Operating Revenue by County**

COUNTY	OPERATING	REVENUE*	TOTAL	DEDUCTIONS*
	CY 2019	CY 2023	CY 2019	CY 2023
Clark County	11.37%	9.00%	88.63%	91.00%
Washoe County/Carson City	21.91%	20.65%	78.09%	79.35%
Rural Counties	32.77%	33.08%	67.23%	66.92%
Statewide	13.46%	11.10%	86.54%	88.90%

\* As a percentage of billed charges  
See *Exhibits 7A-D* for details.

In general, Rural Hospitals are not in competition with other hospitals for revenue. As a result, operating revenues at Rural Hospitals are a larger percentage of their Billed Charges, although a similar decline seen statewide has been observed over the five-year period within the Rural Hospital group. Per the above table, Clark County Hospitals' total deductions are the highest when compared to Washoe County/Carson City and the Rural Hospitals.

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 is comprised of the following components: inpatient revenue, outpatient revenue and other operating revenue. Total operating revenue and operating expenses have grown over the five-year period. The financial indicators listed in *Exhibit 7A* are the basis for this data.

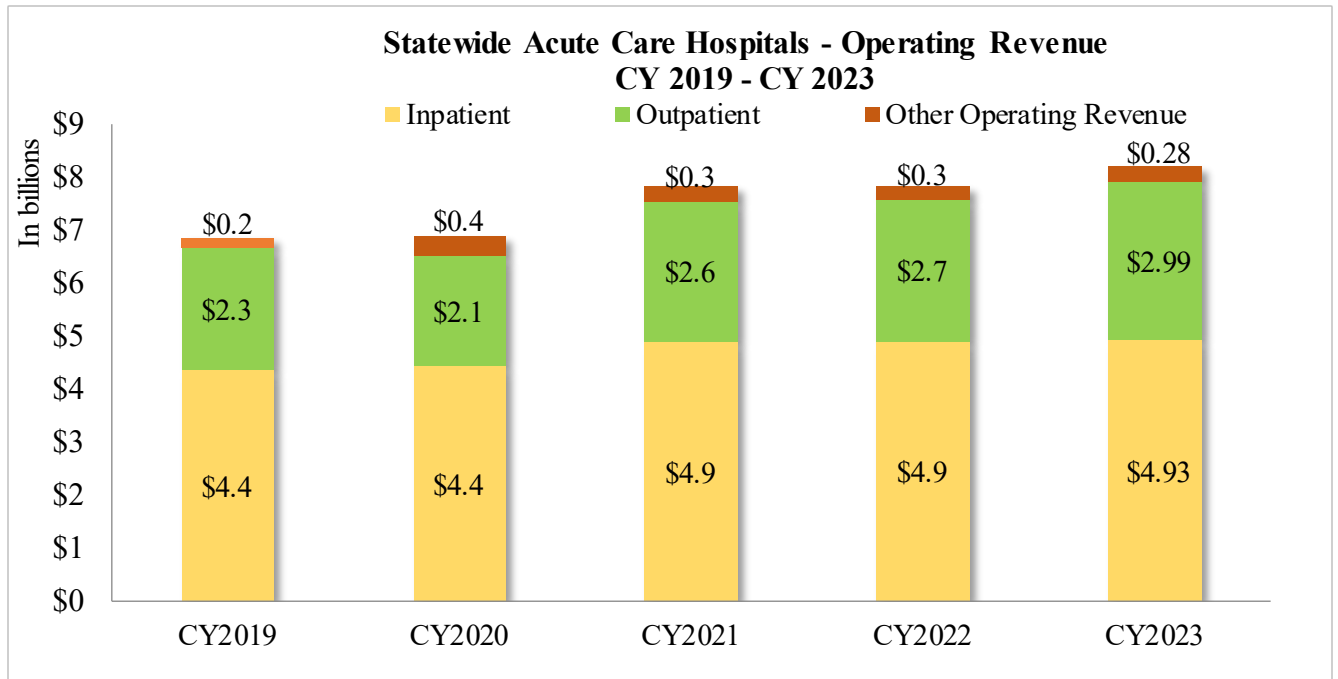
The table below shows the five-year comparative financial summary of Nevada's Acute Care Hospitals.

**Table 12: Statewide Acute Care Hospital Totals (in billions/millions)**

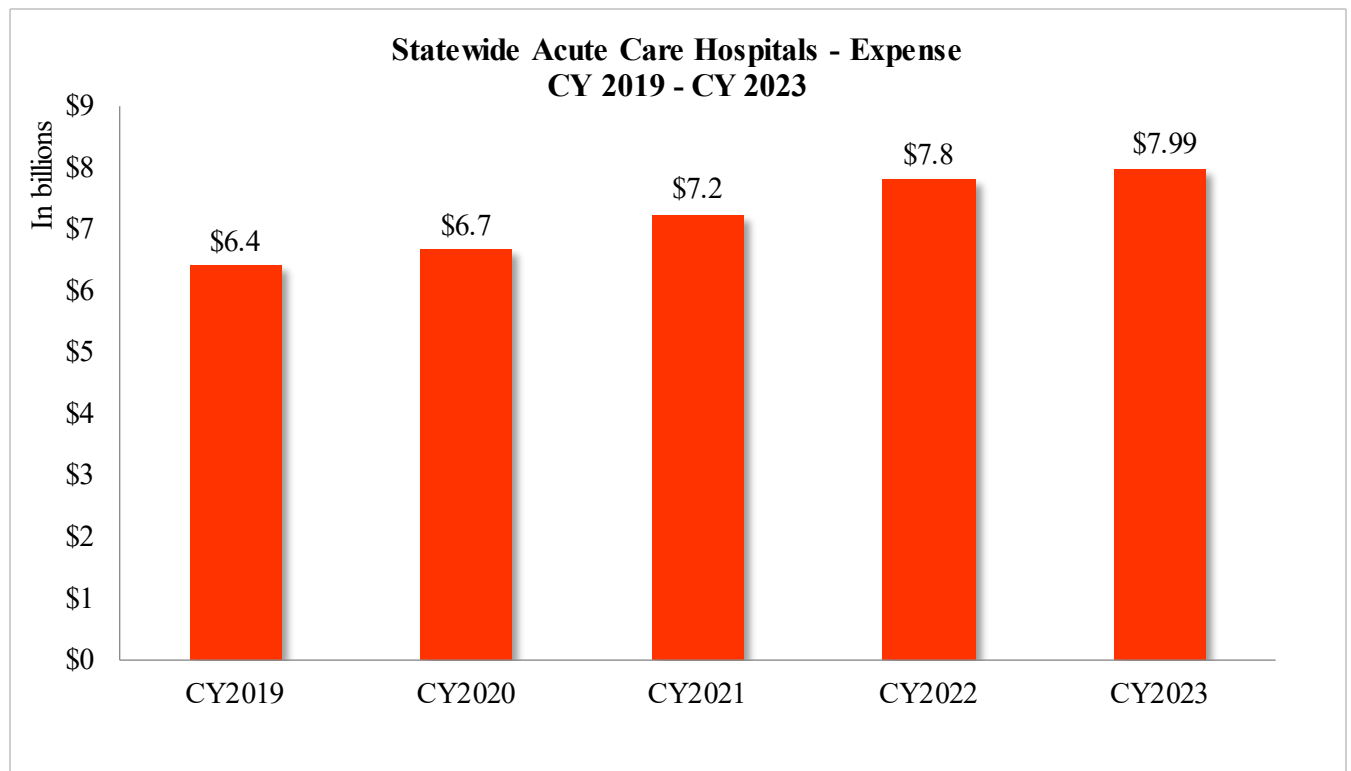
	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>	<b>CY 2023</b>
<b>BILLED CHARGES</b>	<b>\$49.6B</b>	<b>\$50.0B</b>	<b>\$59.6B</b>	<b>\$65.1B</b>	<b>\$71.3B</b>
Inpatient	\$31.5B	\$33.0B	\$38.7B	\$41.9B	\$45.2B
Outpatient	\$18.0B	\$17.0B	\$20.9B	\$23.2B	\$26.8B
<b>DEDUCTIONS</b>	<b>\$42.9B</b>	<b>\$43.5B</b>	<b>\$52.1B</b>	<b>\$57.6B</b>	<b>\$63.4B</b>
Inpatient	\$27.2B	\$28.5B	\$33.8B	\$37.0B	\$40.2B
Outpatient	\$15.7B	\$15.0B	\$18.3B	\$20.6B	\$23.2B
<b>OPERATING REVENUE</b>	<b>\$6.7B</b>	<b>\$6.5B</b>	<b>\$7.5B</b>	<b>\$7.6B</b>	<b>\$7.9B</b>
Inpatient	\$4.4B	\$4.4B	\$4.9B	\$5.0B	\$5.0B
Outpatient	\$2.3B	\$2.1B	\$2.6B	\$2.7B	\$3.0B
<b>OTHER OPERATING REVENUE</b>	<b>\$183.0M</b>	<b>\$388.5M</b>	<b>\$284.5M</b>	<b>\$263.6M</b>	<b>\$279.0M</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$6.8B</b>	<b>\$6.9B</b>	<b>\$7.8B</b>	<b>\$7.7B</b>	<b>\$8.2B</b>
Operating Expenses	\$6.4B	\$6.7B	\$7.2B	\$7.8B	\$8.0B
<b>NET OPERATING INCOME</b>	<b>\$427.3M</b>	<b>\$227.8M</b>	<b>\$607.2M</b>	<b>\$30.9M</b>	<b>\$208.7M</b>
Non-Operating Revenue	\$231.0M	\$95.8M	\$141.0M	\$40.5M	\$120.5M
Non-Operating Expenses	\$101.5M	\$137.5M	\$90.8M	\$92.0M	\$91.2M
<b>NET INCOME / (LOSS)</b>	<b>\$556.8M</b>	<b>\$186.1M</b>	<b>\$657.3M</b>	<b>(\$20.5M)</b>	<b>\$240.9M</b>
<b>NET MARGIN</b>	<b>8.12%</b>	<b>2.70%</b>	<b>8.39%</b>	<b>-0.26%</b>	<b>2.94%</b>



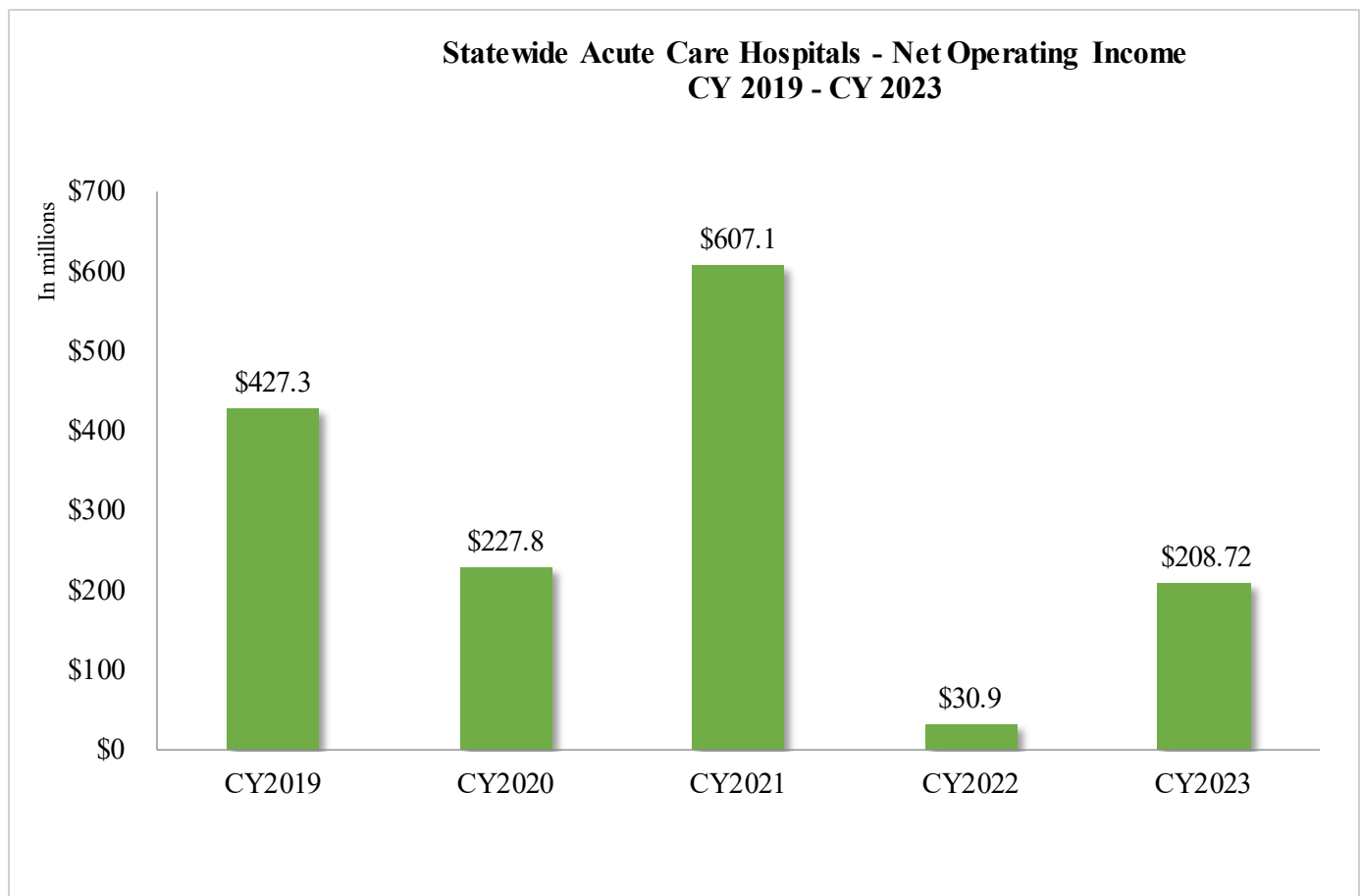
**Chart 3: Statewide Acute Care Hospitals - Revenue**



**Chart 4: Statewide Acute Care Hospitals - Expense**



**Chart 5: Statewide Acute Care Hospitals – Net Operating Income**



## Rehabilitation/Long-Term Care/Specialty Hospitals

The Rehabilitation/ Long-Term Care/ Specialty Hospitals reported a net income of \$24,982,880 from total operating revenue of \$364,467,422 or 6.85% net margin. Eleven of the fifteen Rehabilitation/ Long-Term Care/ Specialty Hospitals reported profits in 2023. Total operating revenue and net income from the last five years are as follows (in millions of dollars).

**Table 13: Rehabilitation/Long Term Care/Specialty Hospital Net Margin (in Millions)**

	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>	<b>CY 2023</b>
Total Operating Revenue	\$225.0M	\$239.3M	\$250.7M	\$312.4M	\$364.5M
Net Income	\$26.8M	\$3.6M	\$4.2M	\$17.0M	\$25.0M
NET MARGIN	<b>11.9%</b>	<b>1.5%</b>	<b>1.7%</b>	<b>5.4%</b>	<b>6.85%</b>

See Exhibit 9D for the Rehabilitation/Long Term Care/Specialty Hospital financial summary.

## Psychiatric Hospitals

Two of the five reporting psychiatric hospitals reported profits for 2023. As a group, these hospitals reported a net income loss of (\$7,659,925) from total operating revenue of \$83,060,410 (-9.04% Net Margin). The comparison of 2019 through 2023 net income loss for each facility is reported below:

**Table 14: Psychiatric Hospital Net Income/Loss**

	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>	<b>CY 2023</b>
Desert Parkway Behavioral Health Care Hospital	\$115,561	\$186,542	\$57,412	NR	NR
Desert Winds Hospital	NR	NR	NR	(\$1.9M)	(\$1.8M)
Montevista Hospital	\$2.3M	NR	NR	NR	NR
Reno Behavioral Health Care	(\$2.7M)	(\$2.3M)	(\$103,735)	(\$379,840)	\$3,920
Seven Hills Behavioral Institute	\$2.3M	\$1.9M	(\$169,079)	(\$1.3M)	NR
Spring Mountain Sahara	\$1.2M	(\$18,460)	\$154,732	\$230,180	(\$1.2M)
Spring Mountain Treatment Center	\$914,396	(\$645,680)	(\$3.2M)	(\$2.5M)	(\$3.7M)
Willow Springs Center	(\$4.6M)	(\$5.6)	(\$2.8M)	(\$2.6M)	(\$3.4M)
<b>TOTAL</b>	<b>(\$2.9M)</b>	<b>(\$8.9M)</b>	<b>(\$8.4M)</b>	<b>(\$8.5M)</b>	<b>(\$7.7M)</b>

*Data Notes: NR: Not Reporting. Montevista was involuntarily terminated in August 2019 and their data will be carried forward for year over year comparisons. BHC West Hills voluntarily terminated in 2022, and their data will be carried forward for year over year comparisons. Desert Winds Hospital opened in 2022.*

Total Operating Revenue and Net Income from the last five years are as follows (in Millions).

**Table 15: Psychiatric Hospital Margin**

	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Total Operating Revenue	\$121.6M	\$121.4M	\$110.9M	\$90.6M	\$83.0M
Net Income	(\$5.2M)	(\$8.9M)	(\$6.0M)	(\$8.5M)	(\$7.6M)
<b>NET MARGIN</b>	<b>(4.3%)</b>	<b>(7.3%)</b>	<b>(5.4%)</b>	<b>(9.4%)</b>	<b>(9.04%)</b>

See Exhibit 9E for the complete Psychiatric Hospital financial summary.

## 2023 Acute Care Hospital Occupancy Percentage by County

**Table 16: Acute Care Hospital Occupancy Table, CY 2023**

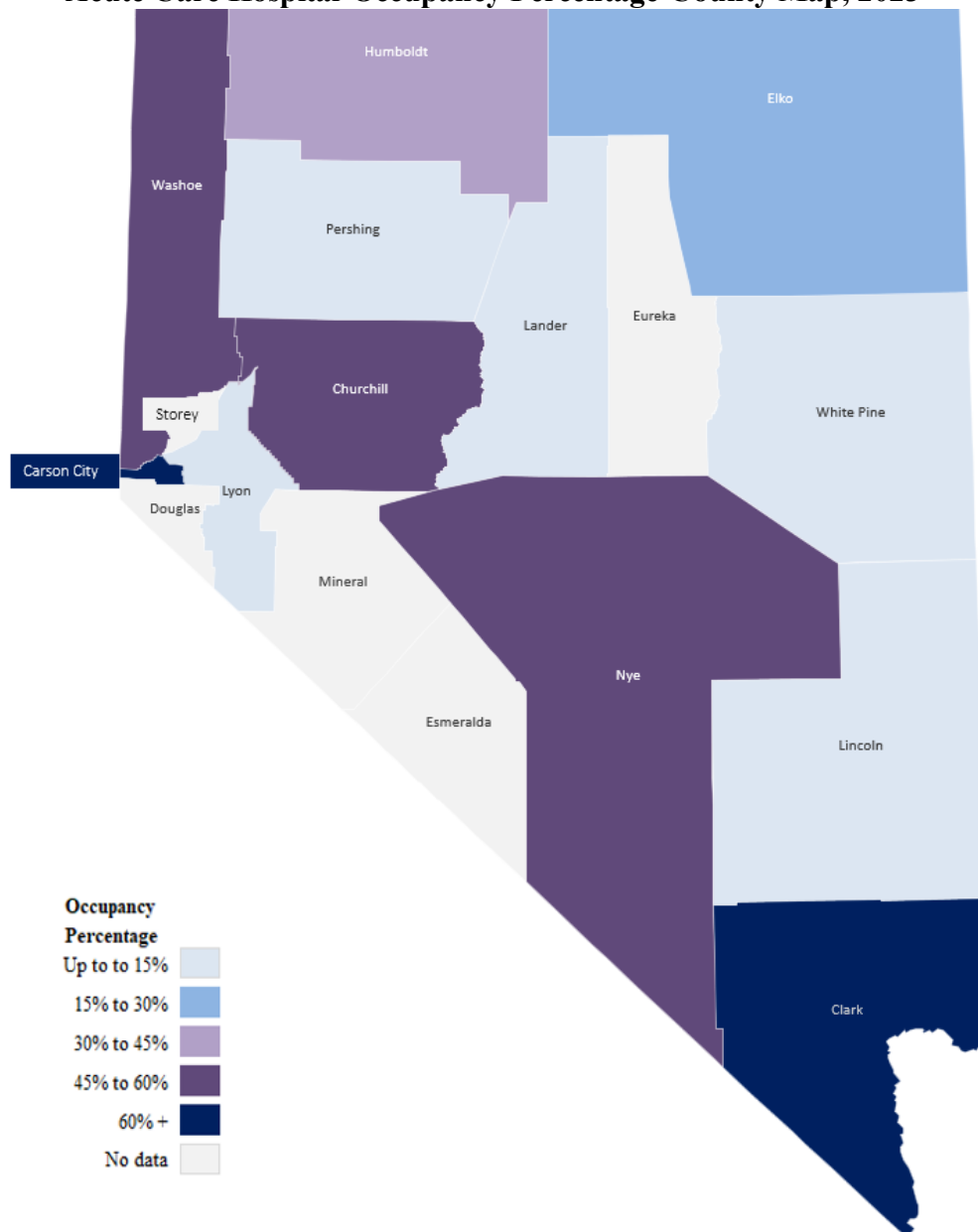
The occupancy figures in this table show the total number of bed-days by region broken into the various payor types. Clark County inpatient stays account for 78.32% of all hospital days in the state. Medicaid recipients comprised 31.02% of the total bed-days in Clark County compared to 21.75% in Washoe/Carson City with 20.26% of the total bed-days in the state.

	Medicaid	Medicare	Commercial Insurance	Self-pay, Private Pay and Charity Care	Worker's Comp	Total
<b>Nevada</b>	<b>467,385</b>	<b>747,824</b>	<b>346,361</b>	<b>50,197</b>	<b>6,189</b>	<b>1,617,956</b>
Clark County	393,019	572,636	261,045	35,743	4,676	1,267,119
Washoe/Carson City	71,275	162,594	79,485	12,902	1,499	327,755
Rural Counties	3,091	12,594	5,831	1,552	14	23,082
<b>County occupancy%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Clark County	84.09%	76.57%	75.37%	71.21%	75.55%	78.32%
Washoe/Carson City	15.25%	21.74%	22.95%	25.70%	24.22%	20.26%
Rural Counties	0.66%	1.68%	1.68%	3.09%	0.23%	1.43%
<b>Payor Occupancy %</b>	<b>28.89%</b>	<b>46.22%</b>	<b>21.41%</b>	<b>3.10%</b>	<b>0.38%</b>	<b>100%</b>
Clark County	31.02%	45.19%	20.60%	2.82%	0.37%	100%
Washoe/Carson City	21.75%	49.61%	24.25%	3.94%	0.46%	100%
Rural Counties	13.39%	54.56%	25.26%	6.72%	0.06%	100%

## Map 1: Nevada Acute Care Hospital Percentage.

The map below shows the occupancy rate of Acute Care Hospitals in the state. The occupancy percentages are calculated by taking the total inpatient days per hospital grouped into their respective county and dividing by the number of available daily hospital beds (for the time period of 365 days). *Please note, there are no Acute Care Hospitals in Esmerelda, Eureka, or Storey Counties, therefore data are not applicable for those counties. Hospitals with less than 49 beds are not required to report occupancy; data was not available for Douglas or Mineral Counties.*

**Acute Care Hospital Occupancy Percentage County Map, 2023**



## Health Care Administration Fee

The Director of Health and Human Services has the authority to impose cost containment fees on admitted health care insurers to carry out the provisions of NRS 449.450 to 449.530. DHCFP performs a fee analysis annually to determine the amount owed by each insurer. This analysis takes the amount authorized by the Legislature each biennium divided by the number of admitted health insurers on the first day of the fiscal year as reported to the Commissioner of Insurance. Under Nevada Administrative Code (NAC) 449.953, DHCFP has the authority to impose penalties (\$500.00 per day up to a maximum of \$8,000.00) for late payments. Penalties collected for late payments in State Fiscal Year (SFY) 2024 were \$0.

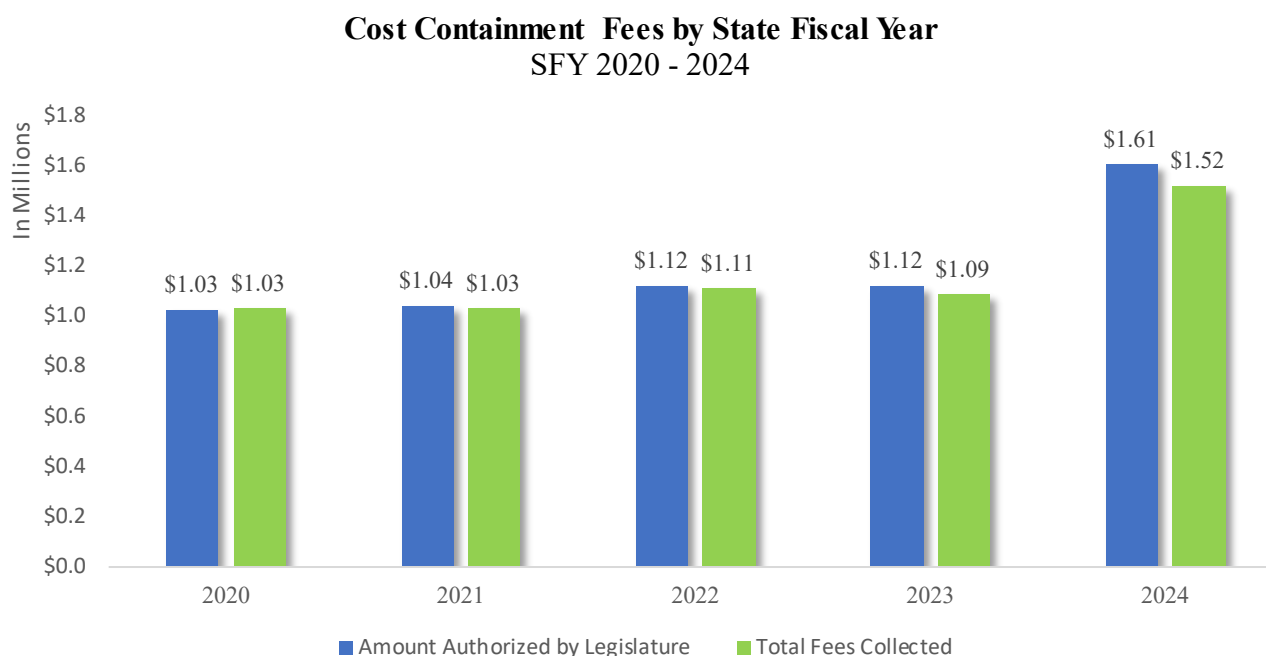
The table below provides a five-year look at the total fees imposed and collected from admitted health care insurers.

**Table 17: Cost Containment Fees**

	SFY 2020	SFY 2021	SFY 2022	SFY 2023	SFY 2024
Amount Authorized by Legislature	\$1,027,589	\$1,042,294	\$1,124,254	\$1,124,253	\$1,605,545
Total Fees Collected	\$1,019,388	\$1,032,336	\$1,110,606	\$1,067,781	\$1,520,965
Number Of Health Insurers to Pay	646	642	659	627	669

\*The *Total Fees Collected* amount does not include the LCB payment.

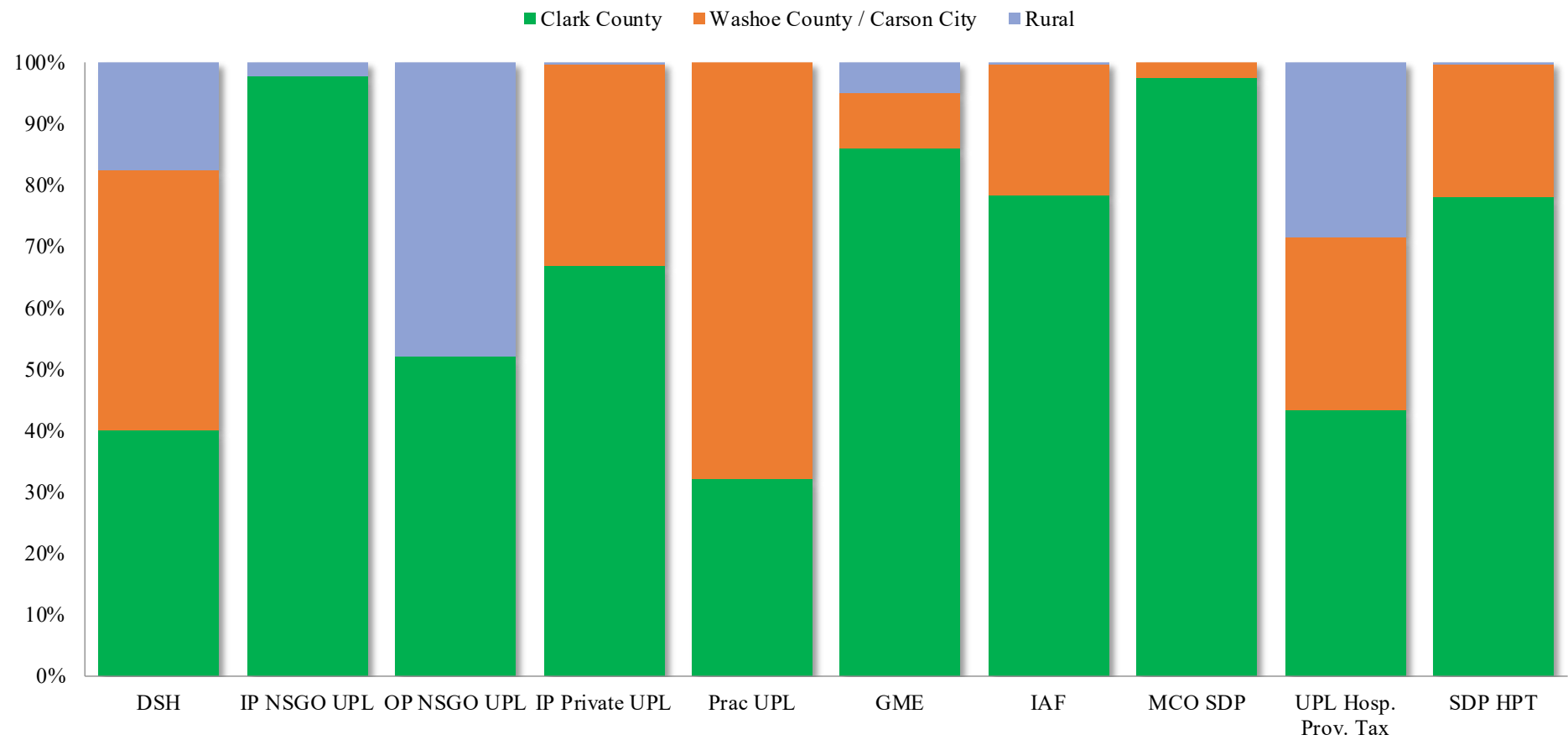
**Chart 6: Cost Containment Fees by State Fiscal Year**



# Appendix A. Exhibit Data

Exhibit 1A Chart: Nevada Acute Care and Critical Access Hospitals SFY 2024 Supplemental Payment Program Distribution by County

## Nevada Acute Care Hospitals Payment Program Distribution, SFY 2024



## Exhibit 1A Table: Nevada Acute Care Hospital SFY 2024 Supplemental Payment Program Distribution by Hospital and County

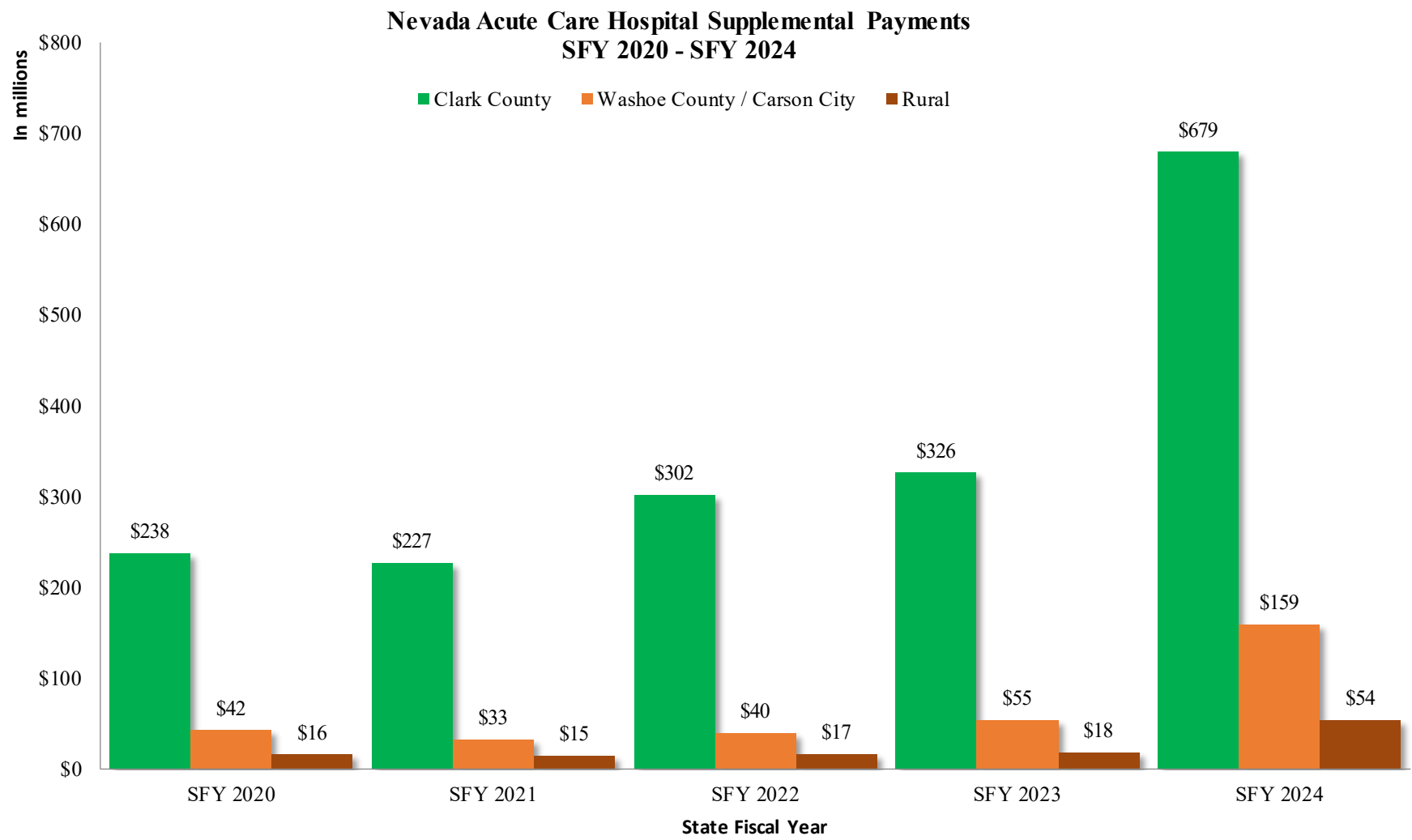
SFY 2024 Hospital Supplemental Payment Program	DSH	IP Public UPL	OP Public UPL	IP Private UPL	Prac UPL	GME	IAF	MCO SDP	UPL HPT	SDP HPT	Total
<b>Nevada</b>	\$22,432,158	\$67,940,104	\$18,706,747	\$22,042,300	\$15,153,116	\$31,549,215	\$70,124,181	\$166,497,983	\$128,808,867	\$349,941,498	\$893,196,169
<b>Clark County</b>	<b>\$8,978,922</b>	<b>\$66,300,137</b>	<b>\$9,649,010</b>	<b>\$15,608,256</b>	<b>\$4,942,339</b>	<b>\$27,089,929</b>	<b>\$54,940,844</b>	<b>\$162,471,384</b>	<b>\$56,422,929</b>	<b>\$272,878,277</b>	<b>\$679,282,026</b>
Centennial Hills Hospital Medical Center	\$354,008			\$397,531			\$1,760,605		\$2,065,382	\$17,607,862	\$22,185,388
Desert Springs Hospital Medical Center											\$0
Henderson Hospital	\$661,263						\$1,569,505		\$2,321,519	\$22,554,635	\$27,106,922
Closed											\$0
Mountainview Hospital	\$1,486,333			\$1,793,523			\$3,723,450		\$4,658,722	\$32,437,757	\$44,099,785
North Vista Hospital				\$2,999,314			\$7,617,434		\$11,396,017	\$14,567,314	\$36,580,079
Southern Hills Hospital & Medical Center	\$890,343			\$1,032,961			\$2,610,272		\$4,461,974	\$17,868,559	\$26,864,109
Spring Valley Hospital Medical Center				\$126,509			\$2,667,259		\$3,182,912	\$19,174,021	\$25,150,701
St Rose Dominican Hospital – Micro Hospitals									\$874,886		\$874,886
St Rose Dominican Hospital - De Lima	\$2,391,193			\$244,537			\$76,697		\$460,574	\$3,676,633	\$6,849,634
St Rose Dominican Hospital - San Martin	\$1,715,871			\$1,080,767			\$866,377		\$1,048,671	\$5,511,966	\$10,223,652
St Rose Dominican Hospital - Siena	\$768,556			\$831,620			\$1,571,631		\$2,186,403	\$15,738,379	\$21,096,589
Summerlin Hospital Medical Center				\$4,467,306			\$2,403,318		\$4,325,666	\$27,880,234	\$39,076,524
Sunrise Hospital & Medical Center	\$429,302			\$1,576,996			\$12,337,703		\$13,166,694	\$74,766,663	\$102,277,358
University Medical Center		\$66,300,137	\$9,649,010		\$2,115,940		\$12,291,100	\$160,385,038			\$250,741,225
University of Nevada, Las Vegas					\$2,826,399			\$2,086,346			\$4,912,745
Valley Hospital Medical Center	\$282,053			\$1,057,192		\$27,089,929	\$5,445,493		\$6,273,509	\$21,094,254	\$61,242,430



SFY 2024 Hospital Supplemental Payment Program	DSH	IP Public UPL	OP Public UPL	IP Private UPL	Prac UPL	GME	IAF	MCO SDP	UPL HPT	SDP HPT	Total
<b>Washoe County / Carson City</b>	<b>\$9,499,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,333,383</b>	<b>\$10,210,777</b>	<b>\$2,894,895</b>	<b>\$14,937,392</b>	<b>\$4,026,599</b>	<b>\$36,074,700</b>	<b>\$75,458,849</b>	<b>\$159,435,768</b>
Carson Tahoe Regional Medical Center	\$2,118,993						\$3,799,076		\$19,709,507	\$654,494	<b>\$26,282,070</b>
Northern Nevada Medical Center				\$817,895			\$557,446		\$932,208	\$4,240,445	<b>\$6,547,994</b>
Northern Nevada Sierra Medical Center									\$61,700	\$4,240,445	<b>\$4,302,145</b>
Renown Regional Medical Center	\$7,380,180			\$5,325,620	\$10,210,777	\$2,894,895	\$8,199,404		\$11,540,086	\$47,962,358	<b>\$93,513,320</b>
Renown South Meadows Medical Center				\$189,868			\$250,658		\$1,150,495	\$4,401,533	<b>\$5,992,554</b>
St Mary's Regional Medical Center							\$2,130,808		\$2,680,704	\$13,959,574	<b>\$18,771,086</b>
University of Nevada, Reno								\$4,026,599			<b>\$4,026,599</b>
<b>Rural</b>	<b>\$3,954,063</b>	<b>\$1,639,967</b>	<b>\$9,057,737</b>	<b>\$100,661</b>	<b>\$0</b>	<b>\$1,564,391</b>	<b>\$245,945</b>	<b>\$0</b>	<b>\$36,311,238</b>	<b>\$1,604,372</b>	<b>\$54,478,375</b>
Banner Churchill Community Hospital	\$2,970,030								\$11,176,702	\$82,063	<b>\$14,228,795</b>
Battle Mountain General Hospital		\$24,759	\$1,428,642								<b>\$1,453,401</b>
Boulder City Hospital	\$431,368								\$295,045	\$898,245	<b>\$1,624,658</b>
Carson Valley Medical Center									\$6,255,387	\$56,819	<b>\$6,312,206</b>
Desert View Regional Medical Center									\$6,206,567	\$271,326	<b>\$6,477,893</b>
Grover C. Dils Medical Center		\$74,278	\$280,401								<b>\$354,679</b>
Humboldt General Hospital		\$1,199,455	\$2,871,541			\$1,564,391					<b>\$5,635,387</b>
Incline Village Community Hospital									\$783,250	\$93,319	<b>\$876,569</b>
Mesa View Regional Hospital									\$4,320,611	\$116,305	<b>\$4,436,916</b>

SFY 2024 Hospital Supplemental Payment Program	DSH	IP Public UPL	OP Public UPL	IP Private UPL	Prac UPL	GME	IAF	MCO SDP	UPL HPT	SDP HPT	Total
Mount Grant General Hospital	\$423,695	\$14,102	\$881,109								<b>\$1,318,906</b>
Northeastern Nevada Regional Hospital				\$100,661			\$245,945		\$7,273,676	\$86,295	<b>\$7,706,577</b>
Nye Regional Medical Center											<b>\$0</b>
Pershing General Hospital		\$13,755	\$800,305								<b>\$814,060</b>
South Lyon Health Center	\$128,970		\$839,630								<b>\$968,600</b>
William Bee Ririe		\$313,619	\$1,956,109								<b>\$2,269,728</b>

Exhibit 1B Chart: Nevada Acute Care Hospital SFY 2024 Supplemental Payment Program, SFY 2020 – SFY 2024



## Exhibit 1B Table: SFY 2024 Nevada Medicaid Supplemental Payments by Hospital

5-YEAR COMPARISON OF HOSPITAL SUPPLEMENTAL PAYMENT PROGRAM	SFY 2020	SFY 2021	SFY 2022	SFY 2023	SFY 2024	5-YEAR % CHANGE
<b>NEVADA</b>	<b>\$296,052,567</b>	<b>\$274,758,238</b>	<b>\$358,572,511</b>	<b>\$399,038,688</b>	<b>\$893,196,169</b>	<b>201.70%</b>
<b>CLARK COUNTY</b>	<b>\$237,893,670</b>	<b>\$227,062,337</b>	<b>\$302,018,522</b>	<b>\$326,282,460</b>	<b>\$679,282,026</b>	<b>185.54%</b>
Centennial Hills Hospital Medical Center	\$2,885,836	\$2,406,433	\$2,909,308	\$2,715,579	\$22,185,388	668.77%
Desert Springs Hospital Medical Center	\$7,509,288	\$3,358,311	\$4,089,617	\$4,089,617		-100.00%
Henderson Hospital	\$806,262	\$933,686	\$1,407,819	\$1,566,449	\$27,106,922	3262.05%
Closed	\$11,064					
Mountainview Hospital	\$6,030,750	\$5,021,741	\$6,132,804	\$7,058,984	\$44,099,785	631.25%
North Vista Hospital	\$7,663,270	\$5,522,745	\$5,098,529	\$6,895,427	\$36,580,079	377.34%
Southern Hills Hospital & Medical Center	\$2,336,908	\$1,992,635	\$3,602,504	\$4,021,122	\$26,864,109	1049.56%
Spring Valley Hospital Medical Center	\$5,625,950	\$3,852,138	\$4,387,837	\$4,603,822	\$25,150,701	347.05%
St Rose Dominican Hospital – Micro Hospitals					\$874,886	NA
St Rose Dominican Hospital - De Lima	\$2,102,841	\$1,404,487	\$1,504,168	\$985,512	\$6,849,634	225.73%
St Rose Dominican Hospital - San Martin	\$1,918,765	\$1,756,539	\$2,068,208	\$2,040,984	\$10,223,652	432.82%
St Rose Dominican Hospital - Siena	\$3,272,358	\$2,618,019	\$2,644,486	\$3,075,650	\$21,096,589	544.69%
Summerlin Hospital Medical Center	\$5,650,671	\$4,405,975	\$4,295,350	\$3,832,398	\$39,076,524	591.54%
Sunrise Hospital & Medical Center	\$20,908,982	\$16,207,096	\$16,119,142	\$16,165,235	\$102,277,358	389.16%
University Medical Center	\$159,195,669	\$167,051,395	\$238,556,588	\$259,807,066	\$250,741,225	57.51%
University of Nevada, Las Vegas					\$4,912,745	NA
Valley Hospital Medical Center	\$11,975,057	\$10,531,136	\$9,202,162	\$9,424,615	\$61,242,430	411.42%
<b>WASHOE COUNTY / CARSON CITY</b>	<b>\$42,359,085</b>	<b>\$32,897,709</b>	<b>\$39,873,404</b>	<b>\$54,584,720</b>	<b>\$159,435,768</b>	<b>276.39%</b>
Carson Tahoe Regional Medical Center	\$7,495,803	\$5,915,344	\$5,881,622	\$6,394,357	\$26,282,070	250.62%
Northern Nevada Medical Center	\$1,463,473	\$715,772	\$676,353	\$1,132,810	\$6,547,994	347.43%
Northern Nevada Sierra Medical Center					\$4,302,145	
Renown Regional Medical Center	\$30,790,736	\$24,264,636	\$30,435,500	\$37,418,123	\$93,513,320	203.71%
Renown South Meadows Medical Center	\$496,202	\$274,831	\$356,587	\$445,909	\$5,992,554	1107.68%
St Mary's Regional Medical Center	\$2,112,870	\$1,727,126	\$2,523,341	\$2,938,995	\$18,771,086	788.42%
University of Nevada, Reno				\$6,254,526	\$4,026,599	NA
<b>RURAL</b>	<b>\$15,799,813</b>	<b>\$14,798,192</b>	<b>\$16,680,585</b>	<b>\$18,171,508</b>	<b>\$54,478,375</b>	<b>244.80%</b>
Banner Churchill Community Hospital	\$1,222,675	\$874,114	\$738,786	\$932,112	\$14,228,795	1063.74%

<b>5-YEAR COMPARISON OF HOSPITAL SUPPLEMENTAL PAYMENT PROGRAM</b>	<b>SFY 2020</b>	<b>SFY 2021</b>	<b>SFY 2022</b>	<b>SFY 2023</b>	<b>SFY 2024</b>	<b>5-YEAR % CHANGE</b>
Battle Mountain General Hospital	\$1,331,286	\$1,025,714	\$975,432	\$1,656,420	\$1,453,401	<b>9.17%</b>
Boulder City Hospital	\$69,516	\$48,587	\$166,572	\$80,950	\$1,624,658	<b>2237.10%</b>
Carson Valley Medical Center					\$6,312,206	<b>NA</b>
Desert View Regional Medical Center	\$607,993	\$522,465	\$516,980	\$412,264	\$6,477,893	<b>965.46%</b>
Grover C. Dils Medical Center	\$237,323	\$289,778	\$396,813	\$459,732	\$354,679	<b>49.45%</b>
Humboldt General Hospital	\$6,371,875	\$6,417,664	\$7,110,434	\$6,880,104	\$5,635,387	<b>-11.56%</b>
Incline Village Community Hospital					\$876,569	<b>NA</b>
Mesa View Regional Hospital					\$4,436,916	<b>NA</b>
Mount Grant General Hospital	\$671,561	\$761,488	\$970,547	\$1,905,761	\$1,318,906	<b>96.39%</b>
Northeastern Nevada Regional Hospital	\$978,755	\$1,054,138	\$1,084,494	\$1,156,199	\$7,706,577	<b>687.39%</b>
Nye Regional Medical Center						<b>NA</b>
Pershing General Hospital	\$979,015	\$679,066	\$860,715	\$898,788	\$814,060	<b>-16.85%</b>
South Lyon Health Center	\$1,228,076	\$1,008,523	\$989,738	\$1,316,156	\$968,600	<b>-21.13%</b>
William Bee Ririe	\$2,101,737	\$2,116,656	\$2,870,072	\$2,473,022	\$2,269,728	<b>7.99%</b>

## Exhibit 2 Table: Nevada Hospital Information CY 2023

NEVADA HOSPITAL INFORMATION	Data as of	Number of Beds	Type of Ownership	Community Benefits Coordinator	Charitable Foundation	Conduct Teaching & Research	Trauma Center	Area Sole Provider of Specific Clinical Services
<b>CLARK COUNTY HOSPITALS</b>								
<b>HCA Holdings Inc. Hospitals</b>								
Mountainview Hospital	12/31/23	489	Profit	Yes	Yes	Yes	No	No
Southern Hills Hospital & Medical Center	12/31/23	265	Profit	Yes	Yes	Yes	No	No
Sunrise Hospital & Medical Center	12/31/23	834	Profit	No	No	Yes	Level II	Yes
<b>Universal Health Systems Hospitals (UHS)</b>								
Centennial Hills Hospital Medical Center	12/31/23	339	Profit	No	No	Yes	No	No
Desert Springs Hospital Medical Center	12/31/23	CLOSED						
Henderson Hospital	12/31/23	315	Profit	No	No	No	No	No
Spring Valley Hospital Medical Center	12/31/23	364	Profit	No	No	Yes	No	No
Summerlin Hospital Medical Center	12/31/23	485	Profit	No	No	Yes	No	Yes
Valley Hospital Medical Center	12/31/23	326	Profit	No	No	Yes	No	No
<b>CommonSpirit Health</b>								
Saint Rose Dominican Hospitals								
- Rose de Lima Campus	6/30/23	110	Nonprofit	Yes	Yes	No	No	No
- San Martin Campus	6/30/23	147	Nonprofit	Yes	Yes	Yes	No	No
- Siena Campus	6/30/23	326	Nonprofit	Yes	Yes	Yes	Level III	No
<b>Prime Health Care Inc</b>								
North Vista Hospital	12/31/23	201	Profit	No	No	No	No	No
<b>Clark County Owned Hospitals</b>								
University Medical Center of Southern Nevada	6/30/23	541	Nonprofit	No	Yes	Yes	Level I	Yes

NEVADA HOSPITAL INFORMATION	Data as of	Number of Beds	Type of Ownership	Community Benefits Coordinator	Charitable Foundation	Conduct Teaching & Research	Trauma Center	Area Sole Provider of Specific Clinical Services
<b>WASHOE COUNTY/CARSON CITY HOSPITALS</b>								
<b>Carson Tahoe Regional Health Care</b>								
Carson Tahoe Regional Medical Center	12/31/23	211	Nonprofit	Yes	Yes	No	No	Yes
<b>Universal Health Systems Hospitals (UHS)</b>								
Northern Nevada Medical Center	12/31/23	124	Profit	No	No	No	No	No
Northern Nevada Medical Center Sierra	12/31/23	170	Profit	No	No	No	No	No
<b>Prime Health Care Inc</b>								
St. Mary's Regional Medical Center	12/31/23	352	Profit	No	Yes	Yes	No	Yes
<b>Renown Health</b>								
Renown Regional Medical Center	6/30/23	826	Nonprofit	Yes	Yes	Yes	Level II	Yes
Renown South Meadows	6/30/23	115	Nonprofit	Yes	Yes	Yes	No	No

### Exhibit 3 Table: Capital Improvements

NEVADA HOSPITALS CAPITAL IMPROVEMENTS	Data as of	Major Expansions	Major Equipment	Capital Additions Not Required to be Reported Separately	Total Capital Improvement
<b>CLARK COUNTY HOSPITALS</b>					
<b>HCA Holdings Inc. Hospitals</b>					
Mountainview Hospital	12/31/23	42,196,681.00	2,748,784.82	10,925,571.18	\$55,871,037
Southern Hills Hospital & Medical Center	12/31/23	49,840,218.02	1,118,656.12	5,975,869.87	\$56,934,744
Sunrise Hospital & Medical Center	12/31/23	12,088,912.60	3,825,131.51	31,389,598.59	\$47,303,643
<b>Universal Health Systems Hospitals (UHS)</b>					
Centennial Hills Hospital Medical Center	12/31/23	6,578,685.47	3,975,857.82	13,954,147.97	\$24,508,691
Desert Springs Hospital Medical Center	12/31/23				\$0
Henderson Hospital	12/31/23	2,620,688.12	1,226,744.40	9,143,772.03	\$12,991,205
Spring Valley Hospital Medical Center	12/31/23	275,490.79	3,301,414.82	1,267,723.33	\$4,844,629
Summerlin Hospital Medical Center	12/31/23		1,998,146.28	20,595,791.91	\$22,593,938
Valley Hospital Medical Center	12/31/23	117,586.14	579,187.92	12,678,925.02	\$13,375,699
<b>CommonSpirit Health</b>					
Saint Rose Dominican Hospitals					
- Rose de Lima Campus	6/30/23	9,500,659.00		748,228.00	\$10,248,887
- San Martin Campus	6/30/23			1,977,120.00	\$1,977,120
- Siena Campus	6/30/23			8,430,283.00	\$8,430,283
<b>Prime Health Care Inc</b>					
North Vista Hospital	12/31/23	6,600,174.28		994,905.16	\$7,595,079
<b>Clark County Owned Hospitals</b>					
University Medical Center of Southern Nevada	6/30/23	\$21,183,714.00	\$12,209,655.00	18,275,510.00	\$51,668,879
<b>TOTAL CLARK COUNTY HOSPITALS</b>		<b>\$151,002,809</b>	<b>\$30,983,579</b>	<b>\$136,357,446</b>	<b>\$318,343,834</b>



<b>NEVADA HOSPITALS CAPITAL IMPROVEMENTS</b>	<b>Data as of</b>	<b>Major Expansions</b>	<b>Major Equipment</b>	<b>Capital Additions Not Required to be Reported Separately</b>	<b>Total Capital Improvement</b>
<b>WASHOE COUNTY/CARSON CITY HOSPITALS</b>					
<b>Carson Tahoe Regional Health Care</b>					
Carson Tahoe Regional Medical Center	12/31/23	525,022.27	3,390,407.30	6,582,521.00	\$10,497,951
<b>Universal Health Systems Hospitals (UHS)</b>					
Northern Nevada Medical Center	12/31/23	1,847,897.71	2,515,029.56	6,293,575.33	\$10,656,503
Northern Nevada Medical Center Sierra	12/31/23	265,399,691.38	\$0		\$265,399,691
<b>Prime Health Care Inc</b>					
St. Mary's Regional Medical Center	12/31/23	\$0	\$0	1,116,953.00	\$1,116,953
<b>Renown Health</b>					
Renown Regional Medical Center	6/30/23	27,924,764.81	12,754,902.35	7,811,263.82	\$48,490,931
Renown South Meadows	6/30/23	9,789,130.21	1,841,856.67	1,190,237.74	\$12,821,225
<b>TOTAL WASHOE COUNTY/CARSON CITY HOSPITALS</b>		<b>\$305,486,506</b>	<b>\$20,502,196</b>	<b>\$22,994,551</b>	<b>\$348,983,253</b>
<b>GRAND TOTALS</b>		<b>\$456,489,316</b>	<b>\$51,485,775</b>	<b>\$159,351,997</b>	<b>\$667,327,087</b>

#### Exhibit 4 Table: Community Benefits

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvement Services	Other Categories	Total Community Benefits
<b>CLARK COUNTY HOSPITALS</b>						
<b>HCA Holdings Inc. Hospitals</b>						
Mountainview Hospital	12/31/23	\$76,067,131	\$16,851,354	\$688,991	\$2,425,828	\$96,033,304
Southern Hills Hospital & Medical Center	12/31/23	\$29,879,298	\$4,903,061	\$367,321	\$1,422,816	\$36,572,495
Sunrise Hospital & Medical Center	12/31/23	\$202,403,933	\$37,625	\$693,756	\$4,115,485	\$207,250,798
<b>Universal Health Systems Hospitals (UHS)</b>						
Centennial Hills Hospital Medical Center	12/31/23	\$61,937,178	\$1,014,400	\$2,604,449	\$1,362,034	\$66,918,061
Desert Springs Hospital Medical Center	12/31/23					
Henderson Hospital	12/31/23	\$54,863,821	\$283,404	\$4,110,480	\$1,203,782	\$60,461,486
Spring Valley Hospital Medical Center	12/31/23	\$52,481,649	\$525,774	\$2,373,214	\$1,658,602	\$57,039,240
Summerlin Hospital Medical Center	12/31/23	\$63,463,393	\$1,477,429	\$1,356,006	\$2,008,968	\$68,305,797
Valley Hospital Medical Center	12/31/23	\$61,106,704	\$3,156,132	\$3,733,619	\$1,356,251	\$69,352,705
<b>CommonSpirit Health</b>						
Saint Rose Dominican Hospital						
- Rose de Lima Campus	6/30/23	\$9,325,705	\$0	\$0	\$29,096	\$9,354,801
- San Martin Campus	6/30/23	\$39,980,131	\$104,501	\$0	\$826,279	\$40,910,911
- Siena Campus	6/30/23	\$64,542,982	\$1,783,179	\$3,749,657	\$2,767,684	\$72,843,502
<b>Prime Health Care Inc</b>						
North Vista Hospital	12/31/23	\$17,617,000	\$5,425	\$0	\$454,581	\$18,077,006
<b>Clark County Owned Hospital</b>						
University Medical Center of Southern Nevada	6/30/23	\$139,900,748	\$2,746,276	\$3,602,762	\$3,685,720	\$149,935,506
<b>TOTAL CLARK COUNTY HOSPITALS</b>		<b>\$873,569,672</b>	<b>\$32,888,560</b>	<b>\$23,280,254</b>	<b>\$23,317,126</b>	<b>\$953,055,612</b>
<b>WASHOE COUNTY/CARSON CITY HOSPITALS</b>						
<b>Carson Tahoe Regional Health Care</b>						
Carson Tahoe Regional Medical Center	12/31/23	\$31,055,772	\$508,537	\$1,697,085	\$1,011,610	\$34,273,004

<b>NEVADA HOSPITALS COMMUNITY BENEFITS</b>	<b>Data as of</b>	<b>Subsidized Health Services</b>	<b>Health Professions Education</b>	<b>Community Health Improvement Services</b>	<b>Other Categories</b>	<b>Total Community Benefits</b>
<b>UHS</b>						
Northern Nevada Medical Center	12/31/23	\$16,979,590	\$159,321	\$1,362,415	\$415,977	\$18,917,304
Northern Nevada Medical Center Sierra	12/31/23	\$44,150,927	\$93,875	\$123,057	\$0	\$44,367,860
<b>Prime Health Care Inc</b>						
St. Mary's Regional Medical Center	12/31/23	\$94,482,758	\$0	\$702,143	\$1,141,767	\$96,326,669
<b>Renown Health</b>						
Renown Regional Medical Center	6/30/23	\$219,468,877	\$7,346,094	\$6,976,046	\$3,403,878	\$237,194,895
Renown South Meadows	6/30/23	\$31,551,337	\$0	\$195,312	\$399,009	\$32,145,658
<b>TOTAL WASHOE COUNTY/CARSON CITY HOSPITALS</b>		<b>\$437,689,262</b>	<b>\$8,107,828</b>	<b>\$11,056,058</b>	<b>\$6,372,241</b>	<b>\$463,225,389</b>
<b>GRAND TOTALS</b>		<b>\$1,311,258,934</b>	<b>\$40,996,388</b>	<b>\$34,336,313</b>	<b>\$29,689,366</b>	<b>\$1,416,281,000</b>

## Exhibit 5 Table: Basic Formula for Allocation CY 2023

NEVADA HOSPITALS	BASIC FORMULA FOR ALLOCATION
<b>CLARK COUNTY HOSPITALS</b> <b>HCA Holdings Inc. Hospitals</b> MountainView Hospital Southern Hills Hospital & Medical Center Sunrise Hospital & Medical Center	<p>To reduce costs, it is common for healthcare companies, including HCA, to utilize the services of a central oversight company, also referred to as a management company. Instead of having to employ several different individuals for each function (at each hospital), an affiliate contracts with one management company to provide the facility with its essential services at a cost-effective rate. Using a management company's services streamlines an entity's operations and creates efficiencies that, without the management company, perhaps would not be achieved. In return for providing these integral services to the hospitals, corporate office receives an arms-length fee, charged monthly. The fee is calculated as a percentage of net revenues which is similar to other management companies in the healthcare industry. The fee charged to HCA's wholly owned hospitals is calculated at 6.5% of net revenues.</p> <p>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. HCA performs advisory services relating to design, construction and inspection of new physical facilities, renovations, repairs, and maintenance of existing physical facilities. The corporate office will provide direction in areas such as health services marketing, community and public relations, government affairs, quality assurance, patient safety initiatives and market research. HCA has placed a particular emphasis on patient safety and quality and has made a significant investment in these initiatives which provides no additional reimbursement but provides a safer environment for the patient. The preceding is certainly not a comprehensive list of all services but rather a quick snapshot of the extent and wide range of corporate office's business.</p>
<b>Universal Health Systems Hospitals (UHS)</b> Centennial Hills Hospital Desert Springs Hospital Henderson Hospital Spring Valley Hospital Summerlin Hospital Valley Hospital	<p>The Corporate overhead expenses are allocated monthly to each of the Company's facilities based upon each location's monthly operating costs as a percentage of total monthly operating costs.</p>

NEVADA HOSPITALS	BASIC FORMULA FOR ALLOCATION
<b>CommonSpirit Health</b> Saint Rose Dominican Hospital - Rose de Lima Campus - San Martin Campus - Siena Campus	<p>CommonSpirit Health allocates system and division level expenses to each of the acute care facilities within the market. These allocations include corporate office assessment, IT assessment, HR assessments and a variety of charges for services that are provided centrally.</p> <p>National and division level services provided for CommonSpirit Health hospitals include human resources, purchasing, accounting, accounts payable, payroll, reimbursement, decision support and managed care contracting. The cost of these services is allocated based upon usage.</p> <p>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.</p>
<b>Prime Healthcare Inc</b> <i>North Vista Hospital</i>	Home Office Costs are allocated across all hospitals by ratio of net revenues for the areas of management, overhead, and central business office.
<b>Clark County Owned Hospital</b> University Medical Center of Southern Nevada*	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. <i>UMC has an Indirect Cost Allocation Plan but pursuant to NRS was not subject to a Compliance Audit.</i>
<b>WASHOE COUNTY/ CARSON CITY HOSPITALS</b>	
<b>Carson Tahoe Regional Healthcare</b> Carson Tahoe Regional Medical Center	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. The percent of allocation to each subsidiary is based on their factor vs the total.
<b>UHS</b> Northern Nevada Medical Center Northern Nevada Medical Center Sierra	The Corporate overhead expenses are allocated monthly to each of the Company's facilities based upon each location's monthly operating costs as a percentage of total monthly operating costs.
<b>Prime Healthcare Inc</b> St. Mary's Regional Medical Center	Allocation of Corporate operating expenses based on % of Hospital Net Patient Revenue to total.
<b>Renown Health</b> Renown Regional Medical Center Renown South Meadows	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.

## Exhibit 6 Table: Financial and Utilization Data Available on Nevada Compare Care

1st Quarter 2023 - 4th Quarter 2023

Produced on August 15, 2024

Nevada Compare Care Website: [Nevada Compare Care](#)

<i>Acute Hospitals</i>	<i>Non-Acute Hospitals</i>	<i>Other Facilities</i>
<b>Financial Reports</b>	<b>Financial Reports</b>	<b>Utilization Reports</b>
<b>Section A: Revenue and Expenses</b>	<b>Section A: Revenue and Expenses</b>	<b>Section A: Skilled Nursing Facilities</b>
<b>A01: Revenue and Expenses Totals</b>	A01: Revenue and Expenses Totals	A01: Inpatient Days by Payer
<b>A02: Inpatient Operating Revenue</b>	A02: Inpatient Operating Revenue	A02: Discharges
<b>A03: Outpatient Operating Revenue</b>	A03: Outpatient Operating Revenue	A03: Bed Occupancy
<b>A04: Long Term Care Operating Revenue</b>	A04: Long Term Care Operating Revenue	<b>Intermediate Care Facilities</b>
<b>A05: Clinic Operating Revenue</b>	A05: Clinic Operating Revenue	B01: Inpatient Days
<b>A06: Sub-Acute Operating Revenue</b>	A06: Sub-Acute Operating Revenue	B02: Discharges
<b>A07: Operating Expenses</b>	A07: Operating Expenses	B03: Beds
<b>A08: Non-Operating Revenue and Expenses</b>	A08: Non-Operating Revenue and Expenses	<b>Hospice Facilities</b>
<b>Section B: Assets and Liabilities</b>	<b>Section B: Assets and Liabilities</b>	C01: Hospice Overview
<b>B01: Assets and Liabilities Totals</b>	B01: Assets and Liabilities Totals	Section D: Patient Census
<b>B02: Current Assets</b>	B02: Current Assets	D01: Patients by Gender and Race
<b>B03: Property, Facilities, and Equipment Assets</b>	B03: Property, Facilities, and Equipment Assets	D02: Patients by County
<b>B04: Intangible and Other Assets</b>	B04: Intangible and Other Assets	D03: Patients by Referral Source
		D04: Patients by Primary Diagnosis
<b>Utilization Reports</b>	<b>Utilization Reports</b>	Section E: Days of Care by Payer
		E01: Total Days of Care by Payer (Does not include Nursing Home Room and Board Days)
<b>A01: Licensed Beds by Service</b>	A01: Licensed Beds by Service	E02: Routine Home Care Days by Payer (Private Residence)
<b>A02: FTE's</b>	A02: FTE's	E04: Routine Home Care Days by Payer (Group)
<b>A03: Admissions by Payer</b>	A03: Admissions by Payer	E05: Acute Inpatient Days by Payer
<b>A04: Days by Payer</b>	A04: Days by Payer	E06: Inpatient Respite Days by Payer
<b>A05: Observation Hours by Payer</b>	A05: Observation Hours by Payer	E07: Continuous Care Days by Payer
<b>A06: Surgeries and Procedures</b>	A06: Surgeries and Procedures	E08: Nursing Home Room and Board Days by Payer
<b>A07: Other Services</b>	A07: Other Services	
		Section F: Discharges
		F01: Discharges by Reason

## Exhibit 7A Table: Five-year Comparative Financial Summary, Statewide Acute Care Hospital Totals

### Statewide Acute Care Hospitals

	<b>CY2019</b>	<b>%</b>	<b>CY2020</b>	<b>%</b>	<b>CY2021</b>	<b>%</b>	<b>CY2022</b>	<b>%</b>	<b>CY2023</b>	<b>%</b>
<b>BILLED CHARGES</b>	<b>\$49,584,143,985</b>	<b>100%</b>	<b>\$50,021,593,672</b>	<b>100%</b>	<b>\$59,649,777,403</b>	<b>100%</b>	<b>\$65,111,624,804</b>	<b>100%</b>	<b>\$71,348,877,390</b>	<b>100%</b>
Inpatient	\$31,543,042,283		\$32,971,487,331		\$38,733,054,535		\$41,875,631,451		\$45,176,710,494	
Outpatient	\$18,041,101,703		\$17,050,106,341		\$20,916,722,868		\$23,235,993,353		\$26,172,166,896	
<b>DEDUCTIONS</b>	<b>\$42,910,735,897</b>	<b>86.54%</b>	<b>\$43,505,274,492</b>	<b>86.97%</b>	<b>\$52,102,113,425</b>	<b>87.35%</b>	<b>\$57,530,525,510</b>	<b>88.36%</b>	<b>\$63,427,757,714</b>	<b>88.90%</b>
Inpatient	\$27,175,739,184		\$28,539,003,393		\$33,834,383,379		\$36,971,601,352		\$40,246,956,521	
Outpatient	\$15,734,996,713		\$14,966,271,100		\$18,267,730,046		\$20,558,924,158		\$23,180,801,193	
<b>OPERATING REVENUE</b>	<b>\$6,673,408,089</b>	<b>13.46%</b>	<b>\$6,516,319,180</b>	<b>13.03%</b>	<b>\$7,547,663,978</b>	<b>12.65%</b>	<b>\$7,581,099,294</b>	<b>11.64%</b>	<b>\$7,921,119,676</b>	<b>11.10%</b>
Inpatient	\$4,367,303,099		\$4,432,483,938		\$4,898,671,156		\$4,904,030,099		\$4,929,753,973	
Outpatient	\$2,306,104,990		\$2,083,835,242		\$2,648,992,822		\$2,677,069,194		\$2,991,365,703	
<b>OTHER OPERATING REVENUE</b>	<b>\$183,060,210</b>	<b>2.67%</b>	<b>\$388,522,618</b>	<b>5.63%</b>	<b>\$284,544,537</b>	<b>3.63%</b>	<b>\$263,615,831</b>	<b>3.36%</b>	<b>\$279,021,025</b>	<b>3.40%</b>
<b>Total Operating Revenue</b>	<b>\$6,856,468,298</b>	<b>100%</b>	<b>\$6,904,841,798</b>	<b>100%</b>	<b>\$7,832,208,515</b>	<b>100%</b>	<b>\$7,844,715,124</b>	<b>100%</b>	<b>\$8,200,140,701</b>	<b>100%</b>
<b>Operating Expenses</b>	<b>\$6,429,217,838</b>	<b>93.77%</b>	<b>\$6,677,013,885</b>	<b>96.70%</b>	<b>\$7,225,110,236</b>	<b>92.25%</b>	<b>\$7,813,814,918</b>	<b>99.61%</b>	<b>\$7,991,419,250</b>	<b>97.45%</b>
<b>NET OPERATING INCOME</b>	<b>\$427,250,460</b>	<b>6.23%</b>	<b>\$227,827,913</b>	<b>3.30%</b>	<b>\$607,098,278</b>	<b>7.75%</b>	<b>\$30,900,206</b>	<b>0.39%</b>	<b>\$208,721,451</b>	<b>2.55%</b>
<b>Non-Operating Revenue</b>	<b>\$231,031,087</b>	<b>3.37%</b>	<b>\$95,793,358</b>	<b>1.39%</b>	<b>\$141,021,384</b>	<b>1.80%</b>	<b>\$40,512,875</b>	<b>0.52%</b>	<b>\$120,507,700</b>	<b>1.47%</b>
<b>Non-Operating Expenses</b>	<b>\$101,521,881</b>	<b>1.58%</b>	<b>\$137,534,036</b>	<b>2.06%</b>	<b>\$90,795,932</b>	<b>1.26%</b>	<b>\$91,911,909</b>	<b>1.18%</b>	<b>\$91,193,553</b>	<b>1.14%</b>
<b>NET INCOME/(LOSS)</b>	<b>\$556,759,667</b>	<b>8.12%</b>	<b>\$186,087,235</b>	<b>2.70%</b>	<b>\$657,323,731</b>	<b>8.39%</b>	<b>(\$20,498,828)</b>	<b>-0.26%</b>	<b>\$240,865,769</b>	<b>2.94%</b>

## Exhibit 7B Table: Five-year Comparative Financial Summary, Clark County Acute Care Hospital Totals

### Clark County Acute Care Hospital Totals

	<b>CY2019</b>	<b>%</b>	<b>CY2020</b>	<b>%</b>	<b>CY2021</b>	<b>%</b>	<b>CY2022</b>	<b>%</b>	<b>CY2023</b>	<b>%</b>
<b>BILLED CHARGES</b>	<b>\$40,955,942,664</b>	<b>100</b>	<b>\$41,575,239,264</b>	<b>100</b>	<b>\$50,313,972,303</b>	<b>100</b>	<b>\$54,804,541,953</b>	<b>100</b>	<b>\$60,012,876,531</b>	<b>100</b>
<b>INPATIENT</b>	\$27,329,659,056		\$28,757,054,592		\$34,230,950,892		\$37,045,887,010		\$39,959,502,948	
<b>OUTPATIENT</b>	\$13,626,283,608		\$12,818,184,672		\$16,083,021,411		\$17,758,654,943		\$20,053,373,584	
<b>DEDUCTIONS</b>	<b>\$36,298,128,145</b>	<b>88.6</b>	<b>\$37,021,339,245</b>	<b>89.05</b>	<b>\$44,961,041,114</b>	<b>89.36</b>	<b>\$49,461,086,220</b>	<b>90.25</b>	<b>\$54,610,392,207</b>	<b>91</b>
<b>INPATIENT</b>	\$23,992,262,387		\$25,347,757,385		\$30,359,714,417		\$33,205,223,101		\$36,143,002,708	
<b>OUTPATIENT</b>	\$12,305,865,759		\$11,673,581,860		\$14,601,326,697		\$16,255,863,118		\$18,467,389,499	
<b>OPERATING REVENUE</b>	<b>\$4,657,814,518</b>	<b>11.37</b>	<b>\$4,553,900,019</b>	<b>10.95</b>	<b>\$5,352,931,189</b>	<b>10.64</b>	<b>\$5,343,455,733</b>	<b>9.75</b>	<b>\$5,402,484,324</b>	<b>9.00</b>
<b>INPATIENT</b>	\$3,337,396,669		\$3,409,297,207		\$3,871,236,475		\$3,840,663,909		\$3,816,500,239	
<b>OUTPATIENT</b>	\$1,320,417,850		\$1,144,602,812		\$1,481,694,714		\$1,502,791,824		\$1,585,984,085	
<b>OTHER OPERATING REVENUE</b>	<b>\$76,719,387</b>	<b>1.62</b>	<b>\$230,829,592</b>	<b>4.82</b>	<b>\$120,262,407</b>	<b>2.20</b>	<b>\$111,116,064</b>	<b>2.04</b>	<b>\$145,506,478</b>	<b>2.62</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$4,734,533,905</b>	<b>100</b>	<b>\$4,784,729,611</b>	<b>100.</b>	<b>\$5,473,193,596</b>	<b>100</b>	<b>\$5,454,571,797</b>	<b>100</b>	<b>\$5,547,990,802</b>	<b>100</b>
<b>OPERATING EXPENSES</b>	<b>\$4,474,017,941</b>	<b>94.50</b>	<b>\$4,642,155,185</b>	<b>97.02</b>	<b>\$5,013,289,938</b>	<b>91.60</b>	<b>\$5,309,041,603</b>	<b>97.33</b>	<b>\$5,374,201,847</b>	<b>96.87</b>
<b>NET OPERATING INCOME</b>	<b>\$260,515,964</b>	<b>5.50</b>	<b>\$142,574,426</b>	<b>2.98</b>	<b>\$459,903,657</b>	<b>8.40</b>	<b>\$145,530,194</b>	<b>2.67</b>	<b>\$173,788,956</b>	<b>3.13</b>
<b>NON-OPERATING REVENUE</b>	<b>\$171,591,154</b>	<b>3.62</b>	<b>\$29,156,294</b>	<b>0.61</b>	<b>\$97,038,186</b>	<b>1.77</b>	<b>\$33,581,690</b>	<b>0.62</b>	<b>\$60,740,866</b>	<b>1.09</b>
<b>NON-OPERATING EXPENSES</b>	<b>\$66,233,322</b>	<b>1.48</b>	<b>\$62,502,830</b>	<b>1.35</b>	<b>\$63,221,445</b>	<b>1.26</b>	<b>\$61,866,477</b>	<b>1.17</b>	<b>\$60,599,530</b>	<b>1.13</b>
<b>NET INCOME/(LOSS)</b>	<b>\$365,873,796</b>	<b>7.73</b>	<b>\$109,227,890</b>	<b>2.28</b>	<b>\$493,720,399</b>	<b>9.02</b>	<b>\$117,245,407</b>	<b>2.15</b>	<b>\$173,930,292</b>	<b>3.14</b>



## Exhibit 7C Table: Five-year Comparative Financial Summary, Washoe/Carson City Counties Acute Care Hospital Totals

### Washoe/Carson City Counties Acute Care Hospital Totals

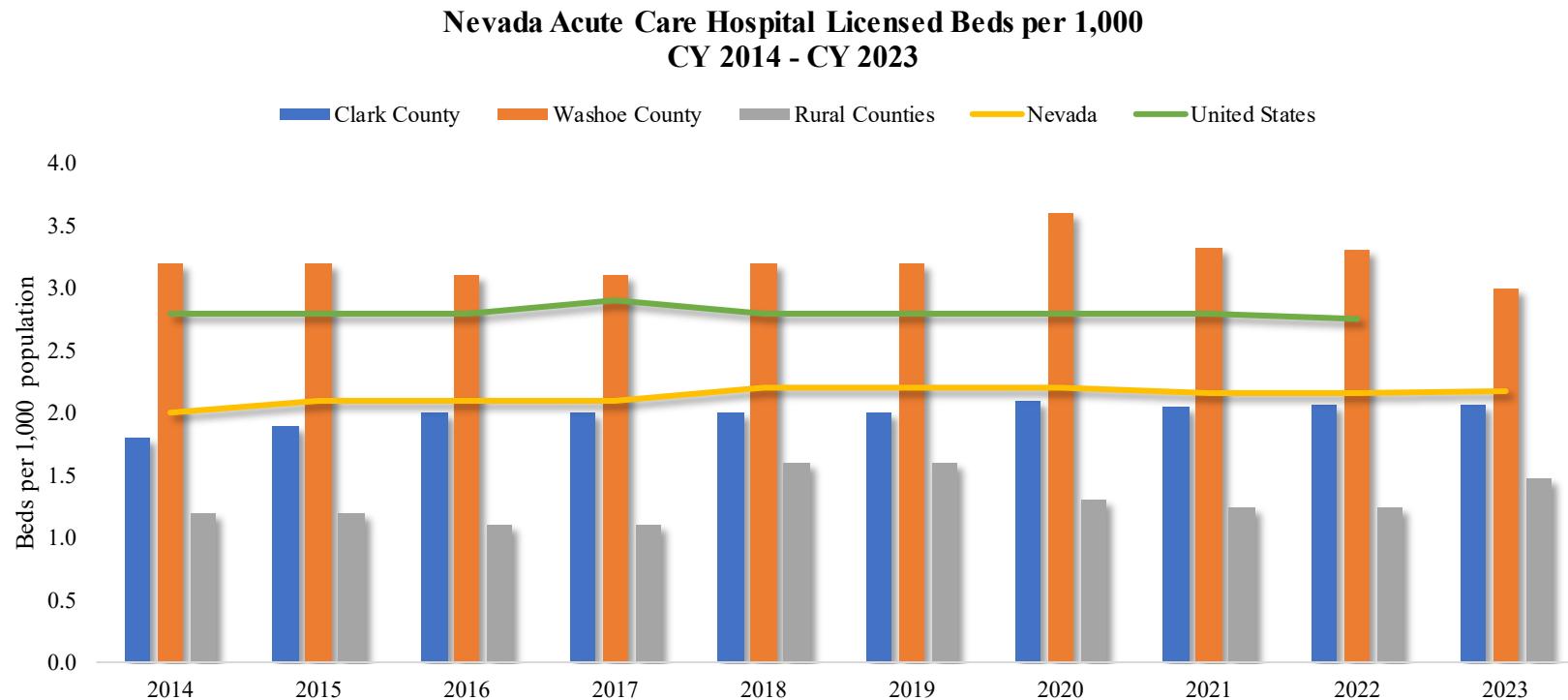
	<b>CY2019</b>	<b>%</b>	<b>CY2020</b>	<b>%</b>	<b>CY2021</b>	<b>%</b>	<b>CY2022</b>	<b>%</b>	<b>CY2023</b>	<b>%</b>
<b>BILLED CHARGES</b>	<b>\$7,478,845,388</b>	<b>100</b>	<b>\$7,340,619,769</b>	<b>100</b>	<b>\$8,062,517,718</b>	<b>100</b>	<b>\$9,019,661,856</b>	<b>100.</b>	<b>\$9,906,956,160</b>	<b>100</b>
Inpatient	\$3,945,940,486		\$3,946,161,594		\$4,202,010,414		\$4,558,346,957		\$4,947,721,579	
Outpatient	\$3,532,904,902		\$3,394,458,175		\$3,860,507,304		\$4,461,314,899		\$4,959,234,581	
<b>DEDUCTIONS</b>	<b>\$5,839,890,343</b>	<b>78.09</b>	<b>\$5,747,644,114</b>	<b>78.30</b>	<b>\$6,316,560,390</b>	<b>78.34</b>	<b>\$7,204,251,058</b>	<b>79.87</b>	<b>\$7,861,089,135</b>	<b>79.35</b>
Inpatient	\$3,022,791,994		\$3,011,725,418		\$3,285,249,586		\$3,599,607,149		\$3,947,175,110	
Outpatient	\$2,817,098,348		\$2,735,918,696		\$3,031,310,804		\$3,604,643,909		\$3,913,914,025	
<b>OPERATING REVENUE</b>	<b>\$1,638,955,045</b>	<b>21.91</b>	<b>\$1,592,975,655</b>	<b>21.70</b>	<b>\$1,745,957,328</b>	<b>21.66</b>	<b>\$1,815,410,798</b>	<b>20.13</b>	<b>\$2,045,867,025</b>	<b>20.65</b>
Inpatient	\$923,148,491		\$934,436,176		\$916,760,828		\$958,739,808		\$1,000,546,469	
Outpatient	\$715,806,554		\$658,539,479		\$829,196,500		\$856,670,990		\$1,045,320,556	
<b>OTHER OPERATING REVENUE</b>	<b>\$35,042,488</b>	<b>2.09</b>	<b>\$79,418,397</b>	<b>4.75</b>	<b>\$89,025,383</b>	<b>4.85</b>	<b>\$65,124,182</b>	<b>3.46</b>	<b>\$45,140,046</b>	<b>2.16</b>
<b>Total Operating Revenue</b>	<b>\$1,673,997,533</b>	<b>100</b>	<b>\$1,672,394,052</b>	<b>100</b>	<b>\$1,834,982,711</b>	<b>100</b>	<b>\$1,880,534,980</b>	<b>100</b>	<b>\$2,091,007,071</b>	<b>100</b>
Operating Expenses	\$1,517,716,052	90.66	\$1,587,336,920	94.91	\$1,702,008,842	92.75	\$1,983,315,252	105.47	\$2,065,254,038	98.77
<b>NET OPERATING INCOME</b>	<b>\$156,281,481</b>	<b>9.34</b>	<b>\$85,057,132</b>	<b>5.09</b>	<b>\$132,973,869</b>	<b>7.25</b>	<b>(\$102,780,272)</b>	<b>-5.47</b>	<b>\$25,753,034</b>	<b>1.23</b>
Non-Operating Revenue	\$30,517,595	1.82	\$25,867,677	1.55	\$12,027,753	0.66	(\$21,675,994)	-1.15	\$22,689,850	1.09
Non-Operating Expenses	\$27,751,138	1.83	\$67,706,116	4.27	\$15,935,040	0.94	\$22,350,185	1.13	\$23,202,998	1.12
<b>NET INCOME/(LOSS)</b>	<b>\$159,047,938</b>	<b>9.50</b>	<b>\$43,218,693</b>	<b>2.58</b>	<b>\$129,066,582</b>	<b>7.03</b>	<b>(\$146,806,451)</b>	<b>-7.81</b>	<b>\$25,239,885</b>	<b>1.21</b>

## Exhibit 7D Table: Five-year Comparative Financial Summary, Rural Counties Acute Care Hospital Totals

### Rural Counties Acute Care Hospital Totals

	CY2019	%	CY2020	%	CY2021	%	CY2022	%	CY2023	%
BILLED CHARGES	\$1,149,355,933	100	\$1,105,734,638	100	\$1,273,287,382	100	\$1,287,420,995	100	\$1,429,044,699	100
Inpatient	\$267,442,741		\$268,271,144		\$300,093,229		\$271,397,484		\$269,485,967	
Outpatient	\$881,913,192		\$837,463,494		\$973,194,153		\$1,016,023,511		\$1,159,558,731	
DEDUCTIONS	\$772,717,409	67.23	\$736,291,133	66.59	\$824,511,921	64.75	\$865,188,232	67.2	\$956,276,372	66.92
Inpatient	\$160,684,803		\$179,520,590		\$189,419,376		\$166,771,102		\$156,778,703	
Outpatient	\$612,032,606		\$556,770,543		\$635,092,545		\$698,417,131		\$799,497,670	
OPERATING REVENUE	\$376,638,525	32.77	\$369,443,506	33.41	\$448,775,462	35.25	\$422,232,763	32.8	\$472,768,326	33.08
Inpatient	\$106,757,938		\$88,750,555		\$110,673,853		\$104,626,383		\$112,707,265	
Outpatient	\$269,880,586		\$280,692,951		\$338,101,608		\$317,606,380		\$360,061,062	
OTHER OPERATING REVENUE	\$71,298,334	15.92	\$78,274,629	17.48	\$75,256,747	14.36	\$87,375,585	17.15	\$88,374,501	15.75
Total Operating Revenue	\$447,936,859	100	\$447,718,135	100	\$524,032,208	100	\$509,608,348	100.3	\$561,142,827	100
Operating Expenses	\$437,483,844	97.67	\$447,521,780	99.96	\$509,811,456	97.29	\$521,458,063	3	\$551,963,365	98.36
NET OPERATING INCOME	\$10,453,015	2.33	\$196,355	0.04	\$14,220,752	2.71	(\$11,849,716)	-2.33	\$9,179,462	1.64
Non-Operating Revenue	\$28,922,338	6.46	\$40,769,387	9.11	\$31,955,445	6.10	\$28,607,179	5.61	\$37,076,984	6.61
Non-Operating Expenses	\$7,537,421	1.72	\$7,325,090	1.64	\$11,639,448	2.28	\$7,695,248	1.48	\$7,391,025	1.34
NET INCOME/(LOSS)	\$31,837,933	7.11	\$33,640,652	7.51	\$34,536,749	6.59	\$9,062,216	1.78	\$41,695,592	7.43

## Exhibit 8 Chart: Nevada Acute Care Hospitals, Licensed Beds per 1,000 Population



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>CLARK COUNTY</b>	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1	2.1
<b>WASHOE COUNTY</b>	3.2	3.2	3.1	3.1	3.2	3.2	3.6	3.3	3.3	3.0
<b>RURAL COUNTIES</b>	1.2	1.2	1.1	1.1	1.6	1.6	1.3	1.2	1.2	1.5
<b>NEVADA</b>	2.0	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2
<b>UNITED STATES</b>	2.8	2.8	2.8	2.9	2.8	2.8	2.8	2.8	2.8	NR

Please note that national (United States) data are not available for 2023 at the time of publication.

### Exhibit 8 Table: Nevada Acute Care Hospitals, Licensed Beds per 1,000 Population

CALENDAR YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
UNITED STATES											
TOTAL STAFFED BEDS (NOTE 1)	914,513	902,202	897,961	894,574	931,203	924,107	919,559	924,107	919,649	916,752	*
POPULATION ESTIMATE (NOTE 2)	316,497,531	318,857,056	321,418,820	323,127,513	325,719,178	327,167,434	328,239,523	331,511,512	332,031,554	333,287,557	334,914,895
STAFFED BEDS PER 1,000	2.9	2.8	2.8	2.8	2.9	2.8	2.8	2.8	2.8	2.8	NR
NEVADA											
LICENSED BEDS (NOTE 3)	5,758	5,743	5,985	6,241	6,304	6,578	6,771	6,847	6,801	6,871	6,924
POPULATION ESTIMATE (NOTE 2)	2,791,494	2,839,099	2,890,845	2,940,058	2,998,039	3,034,392	3,080,156	3,115,648	3,146,402	3,177,772	3,194,176
LICENSED BEDS PER 1,000	2.1	2.0	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2
CLARK COUNTY											
LICENSED BEDS (NOTE 3)	3,859	3,823	4,063	4,349	4,412	4,490	4,644	4,665	4,718	4,790	4,814
POPULATION ESTIMATE (NOTE 2)	2,029,316	2,069,681	2,114,801	2,155,664	2,204,079	2,231,647	2,266,715	2,274,734	2,295,194	2,322,985	2,336,573
LICENSED BEDS PER 1,000	1.9	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1	2.1
WASHOE COUNTY / CARSON CITY											
LICENSED BEDS (NOTE 3)	1,577	1,577	1,592	1,583	1,583	1,643	1,682	1,737	1,638	1,638	1,667
POPULATION ESTIMATE (NOTE 2)	487,885	494,600	501,424	508,358	515,332	521,149	527,435	487,674	494,281	496,745	556,058
LICENSED BEDS PER 1,000	3.2	3.2	3.2	3.1	3.1	3.2	3.2	3.6	3.3	3.3	3.0
RURAL COUNTIES											
LICENSED BEDS (NOTE 3)	322	343	330	309	309	445	445	445	445	443	443

CALENDAR YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
POPULATION ESTIMATE (NOTE 2)	274,293	274,818	274,620	276,036	278,628	281,596	286,006	353,240	356,927	358,042	301,545
LICENSED BEDS PER 1,000	1.2	1.2	1.2	1.1	1.1	1.6	1.6	1.3	1.2	1.2	1.5

*Please note: United States Total Staffed Beds not available at the time of this report's publication.*

\* United States Total Staffed Beds from American Hospital Association 2022 Annual Survey contained in the AHA Hospital Statistics

*NOTE: Starting with the 2019 edition of AHA Hospital Statistics, the AHA will no longer employ its own methodology to classify hospitals as registered. As a result of this change, the number of hospitals in this edition of Hospital Statistics increased by approximately 700, with 400 of those being community hospitals. Hence the sharp increase in number of beds from 2016 to 2017.*

\*\* U.S. Census Bureau, Quick Facts, Estimate as of July 1, 2023

\*\*\* Licensed Beds from Nevada Healthcare Quarterly Reports

## Exhibit 9A Table: Clark County Comparative Financial Summary for CY 2023

CLARK COUNTY HOSPITALS	CENTENNIAL HILLS HOSPITAL MEDICAL CENTER	DESERT SPRINGS HOSPITAL MEDICAL CENTER	DIGNITY HEALTH - ST. ROSE DOMINICAN BLUE DIAMOND, LLC	DIGNITY HEALTH - ST. ROSE DOMINICAN CRAIG RANCH, LLC	DIGNITY HEALTH - ST. ROSE DOMINICAN SAHARA, LLC	DIGNITY HEALTH - ST. ROSE DOMINICAN WEST FLAMINGO, LLC	HENDERSON HOSPITAL
BILLED CHARGES	\$4,288,624,613	\$416,711,733	\$142,847,085	\$298,404,278	\$191,138,816	\$91,270,223	\$4,896,272,317
Inpatient	\$3,157,858,788	\$187,208,821	\$6,605,626	\$7,669,894	\$7,107,988	\$6,384,901	\$3,339,969,466
Outpatient	\$1,130,765,825	\$229,502,912	\$136,241,459	\$290,734,384	\$184,030,828	\$84,885,322	\$1,556,302,851
DEDUCTIONS	\$3,980,818,985	\$391,193,390	\$125,875,573	\$273,241,384	\$178,020,325	\$80,917,706	\$4,561,826,960
Inpatient	\$2,931,230,335	\$155,915,172	\$5,830,478	\$6,889,863	\$6,378,515	\$5,707,629	\$3,111,789,162
Outpatient	\$1,049,588,650	\$235,278,218	\$120,045,095	\$266,351,521	\$171,641,810	\$75,210,077	\$1,450,037,797
OPERATING REVENUE	\$307,805,628	\$25,518,343	\$16,971,512	\$25,162,894	\$13,118,491	\$10,352,517	\$334,445,357
Inpatient	\$226,628,453	\$31,293,649	\$775,148	\$780,031	\$729,473	\$677,272	\$228,180,303
Outpatient	\$81,177,175	(\$5,775,306)	\$16,196,364	\$24,382,863	\$12,389,018	\$9,675,245	\$106,265,054
OTHER OPERATING REVENUE	\$3,955,167	(\$4,159,835)	\$375,699	\$519,234	\$320,636	\$304,425	\$2,762,805
TOTAL OPERATING REVENUE	\$311,760,796	\$21,358,508	\$17,347,211	\$25,682,128	\$13,439,127	\$10,656,942	\$337,208,162
Operating Expenses	\$309,707,242	\$34,825,368	\$12,073,606	\$18,068,201	\$13,620,867	\$10,591,161	\$315,569,578
NET OPERATING INCOME	\$2,053,554	(\$13,466,860)	\$5,273,605	\$7,613,927	(\$181,740)	\$65,781	\$21,638,585
Non-Operating Revenue	\$0	\$0	\$2,556	\$2,402	\$1,928	\$778	\$0
Non-Operating Expenses	\$14,875,392	\$198,201	\$137,677	\$17,993	\$14,044	\$112,675	\$19,762,445
NET INCOME/(LOSS)	(\$12,821,837)	(\$13,665,061)	\$5,138,484	\$7,598,336	(\$193,856)	(\$46,116)	\$1,876,140
NET MARGIN	-4.11%	-63.98%	29.62%	29.59%	-1.44%	-0.43%	0.56%

<b>CLARK COUNTY HOSPITALS</b>	<b>MOUNTAIN VIEW HOSPITAL</b>	<b>NORTH VISTA HOSPITAL</b>	<b>SOUTHERN HILLS HOSPITAL AND MEDICAL CENTER</b>	<b>SPRING VALLEY HOSPITAL MEDICAL CENTER</b>	<b>ST. ROSE DOMINICAN HOSPITALS - ROSE DE LIMA CAMPUS</b>	<b>ST. ROSE DOMINICAN HOSPITALS - SAN MARTIN CAMPUS</b>
<b>BILLED CHARGES</b>	<b>\$6,997,976,334</b>	<b>\$774,486,886</b>	<b>\$3,696,169,418</b>	<b>\$4,607,004,085</b>	<b>\$210,395,618</b>	<b>\$1,450,585,758</b>
Inpatient	\$4,357,896,968	\$453,993,276	\$2,000,332,640	\$3,322,460,067	\$9,061,342	\$858,634,211
Outpatient	\$2,640,079,366	\$320,493,610	\$1,695,836,778	\$1,284,544,018	\$201,334,276	\$591,951,547
<b>DEDUCTIONS</b>	<b>\$6,352,954,186</b>	<b>\$652,447,032</b>	<b>\$3,333,769,645</b>	<b>\$4,250,893,773</b>	<b>\$189,720,494</b>	<b>\$1,277,571,051</b>
Inpatient	\$3,926,233,287	\$355,727,263	\$1,794,147,350	\$3,065,711,838	\$6,379,258	\$745,280,558
Outpatient	\$2,426,720,899	\$296,719,769	\$1,539,622,295	\$1,185,181,936	\$183,341,236	\$532,290,493
<b>OPERATING REVENUE</b>	<b>\$645,022,148</b>	<b>\$122,039,855</b>	<b>\$362,399,773</b>	<b>\$356,110,312</b>	<b>\$20,675,124</b>	<b>\$173,014,707</b>
Inpatient	\$431,663,681	\$98,266,013	\$206,185,290	\$256,748,230	\$2,682,084	\$113,353,653
Outpatient	\$213,358,467	\$23,773,842	\$156,214,483	\$99,362,082	\$17,993,040	\$59,661,054
<b>OTHER OPERATING REVENUE</b>	<b>\$7,749,217</b>	<b>\$1,046,133</b>	<b>\$2,603,907</b>	<b>\$4,213,598</b>	<b>\$1,308,379</b>	<b>\$9,079,576</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$652,771,365</b>	<b>\$123,085,987</b>	<b>\$365,003,680</b>	<b>\$360,323,910</b>	<b>\$21,983,503</b>	<b>\$182,094,283</b>
Operating Expenses	\$590,601,740	\$108,279,940	\$313,257,685	\$337,385,426	\$31,566,199	\$215,239,489
<b>NET OPERATING INCOME</b>	<b>\$62,169,625</b>	<b>\$14,806,048</b>	<b>\$51,745,995</b>	<b>\$22,938,484</b>	<b>(\$9,582,696)</b>	<b>(\$33,145,206)</b>
Non-Operating Revenue	\$0	\$0	\$0	\$0	\$2,458,358	\$5,572,683
Non-Operating Expenses	\$0	\$0	\$0	\$10,413,418	(\$228,038)	\$55,000
<b>NET INCOME/(LOSS)</b>	<b>\$62,169,625</b>	<b>\$14,806,048</b>	<b>\$51,745,995</b>	<b>\$12,525,066</b>	<b>(\$6,896,300)</b>	<b>(\$27,627,523)</b>
<b>NET MARGIN</b>	<b>9.52%</b>	<b>12.03%</b>	<b>14.18%</b>	<b>3.48%</b>	<b>-31.37%</b>	<b>-15.17%</b>

<b>CLARK COUNTY HOSPITALS</b>	<b>ST. ROSE DOMINICAN - SIENA CAMPUS</b>	<b>SUMMERLIN HOSPITAL MEDICAL CENTER</b>	<b>SUNRISE HOSPITAL AND MEDICAL CENTER</b>	<b>UNIVERSITY MEDICAL CENTER OF SOUTHERN NEVADA</b>	<b>VALLEY HOSPITAL MEDICAL CENTER</b>	<b>CLARK COUNTY TOTAL</b>
BILLED CHARGES	\$4,253,887,675	\$5,868,042,373	\$12,793,249,983	\$4,419,534,437	\$4,616,274,899	\$60,012,876,531
Inpatient	\$2,545,527,257	\$4,141,363,936	\$9,207,157,133	\$2,982,918,417	\$3,367,352,217	\$39,959,502,948
Outpatient	\$1,708,360,418	\$1,726,678,437	\$3,586,092,850	\$1,436,616,020	\$1,248,922,682	\$20,053,373,584
DEDUCTIONS	\$3,741,353,798	\$5,424,300,170	\$11,913,199,107	\$3,574,196,925	\$4,308,091,704	\$54,610,392,207
Inpatient	\$2,212,021,329	\$3,828,195,301	\$8,525,116,855	\$2,317,911,374	\$3,142,537,142	\$36,143,002,708
Outpatient	\$1,529,332,469	\$1,596,104,869	\$3,388,082,252	\$1,256,285,551	\$1,165,554,562	\$18,467,389,499
OPERATING REVENUE	\$512,533,877	\$443,742,203	\$880,050,876	\$845,337,512	\$308,183,195	\$5,402,484,324
Inpatient	\$333,505,928	\$313,168,635	\$682,040,278	\$665,007,043	\$224,815,075	\$3,816,500,239
Outpatient	\$179,027,949	\$130,573,568	\$198,010,598	\$180,330,469	\$83,368,120	\$1,585,984,085
OTHER OPERATING REVENUE	\$24,741,412	\$5,391,200	\$5,645,712	\$77,314,049	\$2,335,164	\$145,506,478
TOTAL OPERATING REVENUE	\$537,275,289	\$449,133,403	\$885,696,588	\$922,651,561	\$310,518,359	\$5,547,990,802
Operating Expenses	\$528,573,342	\$401,598,919	\$889,984,649	\$914,617,047	\$328,641,389	\$5,374,201,847
NET OPERATING INCOME	\$8,701,947	\$47,534,484	(\$4,288,061)	\$8,034,514	(\$18,123,030)	\$173,788,956
Non-Operating Revenue	\$13,471,322	\$0	\$0	\$39,230,839	\$0	\$60,740,866
Non-Operating Expenses	(\$4,824,278)	\$10,947,403	\$0	\$948,686	\$8,168,913	\$60,599,530
NET INCOME/(LOSS)	\$26,997,547	\$36,587,081	(\$4,288,061)	\$46,316,667	(\$26,291,943)	\$173,930,292
NET MARGIN	5.02%	8.15%	-0.48%	5.02%	-8.47%	3.14%



**Exhibit 9B Table: Washoe County/Carson City Comparative Financial Summary for CY 2023**

<b>WASHOE COUNTY/CARSON CITY HOSPITALS</b>	<b>CARSON TAHOE REGIONAL MEDICAL CENTER</b>	<b>NORTHERN NEVADA MEDICAL CENTER</b>	<b>NORTHERN NEVADA SIERRA MEDICAL CENTER</b>	<b>RENOWN REGIONAL MEDICAL CENTER</b>	<b>RENOWN SOUTH MEADOWS MEDICAL CENTER</b>	<b>SAINT MARY'S REGIONAL MEDICAL CENTER</b>	<b>WASHOE COUNTY/ CARSON CITY TOTAL</b>
<b>BILLED CHARGES</b>	<b>\$1,479,059,846</b>	<b>\$1,470,671,536</b>	<b>\$1,228,599,091</b>	<b>\$4,305,101,388</b>	<b>\$560,559,055</b>	<b>\$862,965,244</b>	<b>\$9,906,956,160</b>
Inpatient	\$589,423,313	\$770,697,350	\$660,628,888	\$2,279,967,694	\$170,800,855	\$476,203,479	\$4,947,721,579
Outpatient	\$889,636,533	\$699,974,187	\$567,970,203	\$2,025,133,694	\$389,758,200	\$386,761,765	\$4,959,234,581
<b>DEDUCTIONS</b>	<b>\$1,119,877,215</b>	<b>\$1,329,806,360</b>	<b>\$1,099,685,833</b>	<b>\$3,209,720,588</b>	<b>\$417,692,435</b>	<b>\$684,306,704</b>	<b>\$7,861,089,135</b>
Inpatient	\$494,922,144	\$696,849,485	\$591,246,291	\$1,644,140,173	\$122,379,247	\$397,637,770	\$3,947,175,110
Outpatient	\$624,955,071	\$632,956,875	\$508,439,542	\$1,565,580,415	\$295,313,188	\$286,668,934	\$3,913,914,025
<b>OPERATING REVENUE</b>	<b>\$359,182,631</b>	<b>\$140,865,176</b>	<b>\$128,913,258</b>	<b>\$1,095,380,800</b>	<b>\$142,866,620</b>	<b>\$178,658,540</b>	<b>\$2,045,867,025</b>
Inpatient	\$94,501,169	\$73,847,864	\$69,382,597	\$635,827,521	\$48,421,608	\$78,565,710	\$1,000,546,469
Outpatient	\$264,681,462	\$67,017,312	\$59,530,661	\$459,553,279	\$94,445,012	\$100,092,830	\$1,045,320,556
<b>OTHER OPERATING REVENUE</b>	<b>\$7,574,290</b>	<b>\$1,202,276</b>	<b>(\$207,332)</b>	<b>\$31,307,661</b>	<b>\$855,760</b>	<b>\$4,407,390</b>	<b>\$45,140,046</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$366,756,922</b>	<b>\$142,067,453</b>	<b>\$128,705,926</b>	<b>\$1,126,688,461</b>	<b>\$143,722,380</b>	<b>\$183,065,930</b>	<b>\$2,091,007,071</b>
Operating Expenses	\$335,987,928	\$143,661,211	\$189,526,897	\$1,065,388,157	\$128,921,806	\$201,768,039	\$2,065,254,038
<b>NET OPERATING INCOME</b>	<b>\$30,768,994</b>	<b>(\$1,593,758)</b>	<b>(\$60,820,971)</b>	<b>\$61,300,304</b>	<b>\$14,800,574</b>	<b>(\$18,702,110)</b>	<b>\$25,753,034</b>
Non-Operating Revenue	\$19,538,824	\$0	\$0	\$3,125,314	\$25,712	\$0	\$22,689,850
Non-Operating Expenses	\$0	\$3,217,056	\$17,965,757	\$961,783	\$16,275	\$1,042,128	\$23,202,998
<b>NET INCOME/(LOSS)</b>	<b>\$50,307,818</b>	<b>(\$4,810,814)</b>	<b>(\$78,786,727)</b>	<b>\$63,463,835</b>	<b>\$14,810,011</b>	<b>(\$19,744,237)</b>	<b>\$25,239,885</b>
<b>NET MARGIN</b>	<b>13.72%</b>	<b>-3.39%</b>	<b>-61.21%</b>	<b>5.63%</b>	<b>10.30%</b>	<b>-10.79%</b>	<b>1.21%</b>

### Exhibit 9C Table: Rural Counties Comparative Financial Summary for CY 2023

<b>RURAL HOSPITALS</b>	<b>BANNER CHURCHILL COMMUNITY HOSPITAL</b>	<b>BATTLE MOUNTAIN GENERAL HOSPITAL</b>	<b>BOULDER CITY HOSPITAL</b>	<b>CARSON VALLEY MEDICAL CENTER</b>	<b>DESERT VIEW HOSPITAL</b>	<b>GROVER C DILS MEDICAL CENTER</b>	<b>HUMBOLDT GENERAL HOSPITAL</b>
<b>BILLED CHARGES</b>	<b>\$133,478,338</b>	<b>\$14,649,704</b>	<b>\$69,073,324</b>	<b>\$289,577,733</b>	<b>\$220,051,839</b>	<b>\$8,786,290</b>	<b>\$125,133,252</b>
Inpatient	\$30,564,589	\$280,070	\$20,251,243	\$31,839,804	\$28,481,978	\$1,899,022	\$29,709,781
Outpatient	\$102,913,749	\$14,369,634	\$48,822,081	\$257,737,929	\$191,569,861	\$6,887,268	\$95,423,471
<b>DEDUCTIONS</b>	<b>\$77,152,639</b>	<b>\$5,888,830</b>	<b>\$34,897,770</b>	<b>\$202,727,429</b>	<b>\$178,638,187</b>	<b>\$3,274,956</b>	<b>\$73,305,732</b>
Inpatient	\$8,825,323	(\$512)	\$10,859,622	\$19,990,715	\$23,147,790	\$476,695	\$20,419,368
Outpatient	\$68,327,316	\$5,889,342	\$24,038,148	\$182,736,713	\$155,490,396	\$2,798,261	\$52,886,364
<b>OPERATING REVENUE</b>	<b>\$56,325,699</b>	<b>\$8,760,874</b>	<b>\$34,175,554</b>	<b>\$86,850,304</b>	<b>\$41,413,652</b>	<b>\$5,511,333</b>	<b>\$51,827,520</b>
Inpatient	\$21,739,266	\$280,582	\$9,391,621	\$11,849,089	\$5,334,187	\$1,422,327	\$9,290,413
Outpatient	\$34,586,433	\$8,480,292	\$24,783,934	\$75,001,215	\$36,079,465	\$4,089,007	\$42,537,107
<b>OTHER OPERATING REVENUE</b>	<b>\$9,871,078</b>	<b>\$4,975,123</b>	<b>\$1,529,371</b>	<b>\$10,719,709</b>	<b>\$321,572</b>	<b>\$948,437</b>	<b>\$9,276,493</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$66,196,777</b>	<b>\$13,735,997</b>	<b>\$35,704,926</b>	<b>\$97,570,013</b>	<b>\$41,735,224</b>	<b>\$6,459,771</b>	<b>\$61,104,012</b>
Operating Expenses	\$63,247,834	\$17,467,169	\$34,908,061	\$89,236,185	\$39,027,385	\$9,437,071	\$74,666,291
<b>NET OPERATING INCOME</b>	<b>\$2,948,943</b>	<b>(\$3,731,172)</b>	<b>\$796,865</b>	<b>\$8,333,828</b>	<b>\$2,707,839</b>	<b>(\$2,977,300)</b>	<b>(\$13,562,279)</b>
Non-Operating Revenue	\$0	\$8,660,088	\$59,710	\$6,207,514	\$0	\$806,293	\$9,307,645
Non-Operating Expenses	\$0	\$5,164	\$0	\$0	\$4,250,020	\$0	\$379,477
<b>NET INCOME/(LOSS)</b>	<b>\$2,948,943</b>	<b>\$4,923,752</b>	<b>\$856,575</b>	<b>\$14,541,342</b>	<b>(\$1,542,181)</b>	<b>\$659,163</b>	<b>(\$4,634,111)</b>
<b>NET MARGIN</b>	<b>4.45%</b>	<b>35.85%</b>	<b>2.40%</b>	<b>14.90%</b>	<b>-3.70%</b>	<b>10.20%</b>	<b>-7.58%</b>

<b>RURAL HOSPITALS</b>	<b>INCLINE VILLAGE COMMUNITY HOSPITAL</b>	<b>MESA VIEW REGIONAL HOSPITAL</b>	<b>MOUNT GRANT GENERAL HOSPITAL</b>	<b>NORTH- EASTERN NEVADA REGIONAL HOSPITAL</b>	<b>PERSHING GENERAL HOSPITAL</b>	<b>SOUTH LYON MEDICAL CENTER</b>	<b>WILLIAM BEE RIRIE HOSPITAL</b>	<b>RURAL TOTAL</b>
<b>BILLED CHARGES</b>	<b>\$36,996,426</b>	<b>\$171,006,578</b>	<b>\$20,029,115</b>	<b>\$247,787,882</b>	<b>\$11,820,598</b>	<b>\$17,727,612</b>	<b>\$62,926,008</b>	<b>\$1,429,044,699</b>
Inpatient	\$0	\$32,416,027	\$1,903,798	\$80,863,023	\$268,532	\$1,357,905	\$9,650,197	\$269,485,967
Outpatient	\$36,996,426	\$138,590,551	\$18,125,317	\$166,924,859	\$11,552,066	\$16,369,707	\$53,275,811	\$1,159,558,731
<b>DEDUCTIONS</b>	<b>\$20,315,298</b>	<b>\$130,668,225</b>	<b>\$14,228,911</b>	<b>\$164,329,586</b>	<b>\$6,646,630</b>	<b>\$8,097,632</b>	<b>\$36,104,548</b>	<b>\$956,276,372</b>
Inpatient	\$782,268	\$20,702,525	\$988,593	\$48,805,017	(\$229,021)	(\$2,607,654)	\$4,617,973	\$156,778,703
Outpatient	\$19,533,029	\$109,965,700	\$13,240,318	\$115,524,569	\$6,875,651	\$10,705,286	\$31,486,575	\$799,497,670
<b>OPERATING REVENUE</b>	<b>\$16,681,129</b>	<b>\$40,338,353</b>	<b>\$5,800,204</b>	<b>\$83,458,296</b>	<b>\$5,173,968</b>	<b>\$9,629,980</b>	<b>\$26,821,460</b>	<b>\$472,768,326</b>
Inpatient	(\$782,268)	\$11,713,502	\$915,205	\$32,058,006	\$497,553	\$3,965,558	\$5,032,224	\$112,707,265
Outpatient	\$17,463,397	\$28,624,851	\$4,884,999	\$51,400,290	\$4,676,415	\$5,664,421	\$21,789,236	\$360,061,062
<b>OTHER OPERATING REVENUE</b>	<b>\$3,758,285</b>	<b>\$4,783,321</b>	<b>\$10,476,600</b>	<b>\$4,288,334</b>	<b>\$9,501,903</b>	<b>\$6,779,633</b>	<b>\$11,144,641</b>	<b>\$88,374,501</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$20,439,414</b>	<b>\$45,121,674</b>	<b>\$16,276,804</b>	<b>\$87,746,630</b>	<b>\$14,675,871</b>	<b>\$16,409,613</b>	<b>\$37,966,101</b>	<b>\$561,142,827</b>
Operating Expenses	\$18,481,639	\$43,923,899	\$17,795,870	\$74,051,257	\$16,618,928	\$16,888,238	\$36,213,538	\$551,963,365
<b>NET OPERATING INCOME</b>	<b>\$1,957,775</b>	<b>\$1,197,775</b>	<b>(\$1,519,066)</b>	<b>\$13,695,373</b>	<b>(\$1,943,057)</b>	<b>(\$478,625)</b>	<b>\$1,752,563</b>	<b>\$9,179,462</b>
Non-Operating Revenue	\$1,408,034	\$299,074	\$839,570	\$487,253	\$2,668,964	\$1,780,644	\$4,552,196	\$37,076,984
Non-Operating Expenses	\$0	\$1,362,168	\$0	\$0	\$0	\$0	\$1,394,196	\$7,391,025
<b>NET INCOME/(LOSS)</b>	<b>\$3,365,809</b>	<b>\$134,681</b>	<b>(\$679,496)</b>	<b>\$14,182,626</b>	<b>\$725,907</b>	<b>\$1,302,019</b>	<b>\$4,910,563</b>	<b>\$41,695,592</b>
<b>NET MARGIN</b>	<b>16.47%</b>	<b>0.30%</b>	<b>-4.17%</b>	<b>16.16%</b>	<b>4.95%</b>	<b>7.93%</b>	<b>12.93%</b>	<b>7.43%</b>

## Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary for CY2023

REHABILITATION / LONG TERM CARE / SPECIALTY HOSPITALS	CARSON TAHOE CONTINUING CARE HOSPITAL (CLOSED 6/30/23)	DIGNITY HEALTH REHABILITATION HOSPITAL	ENCOMPASS HEALTH REHABILITATION - DESERT CANYON	ENCOMPASS HEALTH REHABILITATION - HENDERSON	ENCOMPASS HEALTH REHABILITATION - LAS VEGAS
BILLED CHARGES	<b>\$10,332,968</b>	<b>\$139,133,243</b>	<b>\$43,642,432</b>	<b>\$53,398,260</b>	<b>\$59,045,115</b>
Inpatient	\$10,334,370	\$139,133,243	\$43,642,432	\$53,398,260	\$59,045,115
Outpatient	(\$1,402)	\$0	\$0	\$0	\$0
DEDUCTIONS	<b>\$7,022,889</b>	<b>\$95,261,324</b>	<b>\$16,384,907</b>	<b>\$15,963,631</b>	<b>\$27,260,416</b>
Inpatient	\$7,023,165	\$95,261,324	\$16,384,907	\$15,963,631	\$27,260,416
Outpatient	(\$277)	\$0	\$0	\$0	\$0
OPERATING REVENUE	<b>\$3,310,079</b>	<b>\$43,871,920</b>	<b>\$27,257,525</b>	<b>\$37,434,629</b>	<b>\$31,784,699</b>
Inpatient	\$3,311,205	\$43,871,920	\$27,257,525	\$37,434,629	\$31,784,699
Outpatient	(\$1,125)	\$0	\$0	\$0	\$0
OTHER OPERATING REVENUE	<b>\$439</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL OPERATING REVENUE	<b>\$3,310,519</b>	<b>\$43,871,920</b>	<b>\$27,257,525</b>	<b>\$37,434,629</b>	<b>\$31,784,699</b>
Operating Expenses	\$4,740,121	\$28,667,858	\$25,072,714	\$33,137,509	\$32,450,672
NET OPERATING INCOME	<b>(\$1,429,603)</b>	<b>\$15,204,062</b>	<b>\$2,184,811</b>	<b>\$4,297,120</b>	<b>(\$665,973)</b>
Non-Operating Revenue	(\$44,294)	\$469,227	\$42,629	\$49,663	\$0
Non-Operating Expenses	\$0	\$9,927,842	\$0	\$0	\$0
NET INCOME/(LOSS)	<b>(\$1,473,897)</b>	<b>\$5,790,339</b>	<b>\$2,227,440</b>	<b>\$4,346,783</b>	<b>(\$563,465)</b>
NET MARGIN	<b>-44.52%</b>	<b>13.20%</b>	<b>8.17%</b>	<b>11.61%</b>	<b>-1.77%</b>

**Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary for CY2023 (Continued)**

<b>REHABILITATION / LONG TERM CARE / SPECIALTY HOSPITALS</b>	<b>HARMON HOSPITAL</b>	<b>HORIZON SPECIALTY HOSPITAL - HENDERSON</b>	<b>HORIZON SPECIALTY HOSPITAL - LAS VEGAS</b>	<b>KINDRED HOSPITAL - LAS VEGAS FLAMINGO</b>	<b>KINDRED HOSPITAL - LAS VEGAS SAHARA</b>
<b>BILLED CHARGES</b>	<b>\$57,408,028</b>	<b>\$33,804,627</b>	<b>\$25,926,387</b>	<b>\$146,130,447</b>	<b>\$148,412,295</b>
Inpatient	\$57,408,028	\$33,804,627	\$25,926,387	\$146,130,447	\$142,668,456
Outpatient	\$0	\$0	\$0	\$0	\$5,743,839
<b>DEDUCTIONS</b>	<b>\$32,325,370</b>	<b>\$17,580,625</b>	<b>\$14,924,196</b>	<b>\$124,554,010</b>	<b>\$121,516,654</b>
Inpatient	\$32,325,370	\$17,580,625	\$14,924,196	\$124,554,010	\$116,452,079
Outpatient	\$0	\$0	\$0	\$0	\$5,064,575
<b>OPERATING REVENUE</b>	<b>\$25,082,658</b>	<b>\$16,224,002</b>	<b>\$11,002,191</b>	<b>\$21,576,437</b>	<b>\$26,895,641</b>
Inpatient	\$25,082,658	\$16,224,002	\$11,002,191	\$21,576,437	\$26,216,377
Outpatient	\$0	\$0	\$0	\$0	\$679,264
<b>OTHER OPERATING REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$25,082,658</b>	<b>\$16,224,002</b>	<b>\$11,002,191</b>	<b>\$21,576,437</b>	<b>\$26,895,641</b>
Operating Expenses	\$21,372,125	\$16,198,520	\$11,848,795	\$27,474,314	\$29,881,850
<b>NET OPERATING INCOME</b>	<b>\$3,710,533</b>	<b>\$25,482</b>	<b>(\$846,603)</b>	<b>(\$5,897,877)</b>	<b>(\$2,986,209)</b>
Non-Operating Revenue	\$0	\$0	\$0	\$42,729	\$47,025
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
<b>NET INCOME/(LOSS)</b>	<b>\$3,710,533</b>	<b>\$1,406,506</b>	<b>\$94,694</b>	<b>(\$5,855,148)</b>	<b>(\$2,939,184)</b>
<b>NET MARGIN</b>	<b>14.79%</b>	<b>8.67%</b>	<b>0.86%</b>	<b>-27.14%</b>	<b>-10.93%</b>

**Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary for CY2023 (Continued)**

<b>REHABILITATION / LONG TERM CARE / SPECIALTY HOSPITALS</b>	<b>LAS VEGAS- AMG SPECIALTY HOSPITAL</b>	<b>RENOWN REHABILITATION HOSPITAL</b>	<b>PAM REHABILITATION HOSPITAL OF CENTENNIAL HILLS</b>	<b>PAM SPECIALTY HOSPITAL OF LAS VEGAS LLC</b>	<b>PAM SPECIALTY HOSPITAL OF RENO, LLC</b>	<b>REHAB / LONG TERM CARE / SPECIALTY TOTAL</b>
<b>BILLED CHARGES</b>	<b>\$0</b>	<b>\$110,584,760</b>	<b>\$58,673,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$886,492,072</b>
Inpatient	\$0	\$74,832,936	\$54,001,155	\$0	\$0	\$840,325,456
Outpatient	\$0	\$35,751,824	\$4,672,354	\$0	\$0	\$46,166,615
<b>DEDUCTIONS</b>	<b>\$0</b>	<b>\$77,531,515</b>	<b>\$21,843,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,169,320</b>
Inpatient	\$0	\$52,430,734	\$17,989,160	\$0	\$0	\$538,149,617
Outpatient	\$0	\$25,100,781	\$3,854,624	\$0	\$0	\$34,019,704
<b>OPERATING REVENUE</b>	<b>\$0</b>	<b>\$33,053,245</b>	<b>\$36,829,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$314,322,751</b>
Inpatient	\$0	\$22,402,202	\$36,011,995	\$0	\$0	\$302,175,840
Outpatient	\$0	\$10,651,043	\$817,730	\$0	\$0	\$12,146,912
<b>OTHER OPERATING REVENUE</b>	<b>\$0</b>	<b>\$94,205</b>	<b>\$0</b>	<b>\$33,978,348</b>	<b>\$16,071,678</b>	<b>\$50,144,670</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$0</b>	<b>\$33,147,450</b>	<b>\$36,829,725</b>	<b>\$33,978,348</b>	<b>\$16,071,678</b>	<b>\$364,467,422</b>
Operating Expenses	\$7,905,431	\$31,778,006	\$22,530,394	\$29,220,520	\$12,526,659	\$334,805,487
<b>NET OPERATING INCOME</b>	<b>(\$7,905,431)</b>	<b>\$1,369,444</b>	<b>\$14,299,331</b>	<b>\$4,757,828</b>	<b>\$3,545,019</b>	<b>\$29,661,934</b>
Non-Operating Revenue	\$3,907	\$0	\$38,153	\$72,246	\$25,567	\$746,852
Non-Operating Expenses	\$0	\$0	\$2,638,315	\$2,881,687	\$1,194,672	\$16,642,516
<b>NET INCOME/(LOSS)</b>	<b>\$845,365</b>	<b>\$1,369,444</b>	<b>\$11,699,169</b>	<b>\$1,948,387</b>	<b>\$2,375,914</b>	<b>\$24,982,880</b>
<b>NET MARGIN</b>	<b>NR</b>	<b>4.13%</b>	<b>31.77%</b>	<b>5.73%</b>	<b>14.78%</b>	<b>6.85%</b>

## Exhibit 9E - Psychiatric Hospital Comparative Financial Summary for CY2023

	DESERT WINDS HOSPITAL	RENO BEHAVIORAL HEALTHCARE HOSPITAL, LLC	SPRING MOUNTAIN SAHARA	SPRING MOUNTAIN TREATMENT CENTER	WILLOW SPRINGS CENTER	PSYCHIATRIC TOTAL
BILLED CHARGES	\$46,027,900	\$55,032,560	\$10,772,880	\$52,738,000	\$32,062,011	\$196,633,351
Inpatient	\$46,027,900	\$50,599,200	\$9,696,000	\$52,738,000	\$30,962,099	\$190,023,199
Outpatient	\$0	\$4,433,360	\$1,076,880	\$0	\$1,099,912	\$6,610,152
DEDUCTIONS	\$29,327,397	\$31,554,880	\$6,059,068	\$33,128,874	\$13,502,722	\$113,572,941
Inpatient	\$29,327,397	\$28,953,483	\$5,671,285	\$33,128,874	\$12,849,404	\$109,930,443
Outpatient	\$0	\$2,601,397	\$387,783	\$0	\$653,318	\$3,642,498
OPERATING REVENUE	\$16,700,503	\$23,477,680	\$4,713,812	\$19,609,126	\$18,559,289	\$83,060,410
Inpatient	\$16,700,503	\$21,645,717	\$4,024,715	\$19,609,126	\$18,112,695	\$80,092,756
Outpatient	\$0	\$1,831,963	\$689,097	\$0	\$446,594	\$2,967,654
OTHER OPERATING REVENUE	\$441,625	\$542,730	\$1,184	\$0	\$664,799	\$1,650,337
TOTAL OPERATING REVENUE	\$17,142,128	\$24,020,410	\$4,714,996	\$19,609,126	\$19,224,087	\$84,710,748
Operating Expenses	\$18,983,056	\$24,016,490	\$3,541,374	\$23,291,035	\$22,592,098	\$92,424,054
NET OPERATING INCOME	(\$1,840,928)	\$3,920	\$1,173,622	(\$3,681,909)	(\$3,368,011)	(\$7,713,307)
Non-Operating Revenue	\$35,339	\$0	\$0	\$0	\$0	\$35,339
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
NET INCOME/(LOSS)	(\$1,805,589)	\$3,920	\$1,173,622	(\$3,663,866)	(\$3,368,011)	(\$7,659,925)
NET MARGIN	-10.53%	0.02%	24.89%	-18.68%	-17.52%	-9.04%