Report on Activities and Operations of Nevada Hospitals

(Pursuant to NRS 449.450 through 449.530)

October 1, 2023

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

Stacie Weeks, JD, MPH
Administrator
Division of Health Care Financing and Policy

Joe Lombardo
Governor
State of Nevada

Richard Whitley, MS
Director
Department of Health and Human Services

This page is intentionally left blank.

Table of Contents

Authority and Overview

The Division of Health Care Financing and Policy (DHCFP) was created on July 1, 1997 (State Fiscal Year 1998) to administer Nevada's Medicaid program. DHCFP is one of five divisions which promotes the health and well-being of Nevada residents under the Nevada Department of Health and Human Services (DHHS).

The Director of DHHS is required to prepare a report on DHHS activities and operations pertaining to the provisions of NRS 449.450 through 449.530, inclusive, for the preceding fiscal year. The report must be transmitted to the Governor, the Joint Interim Standing Committee on Health and Human Services, 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.

DHCFP's responsibilities include:

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

OVERVIEW OF NRS 449.450 - 449.530

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

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).

Health Care Administration Fee

The Director of the Department 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) 2023 were $0.

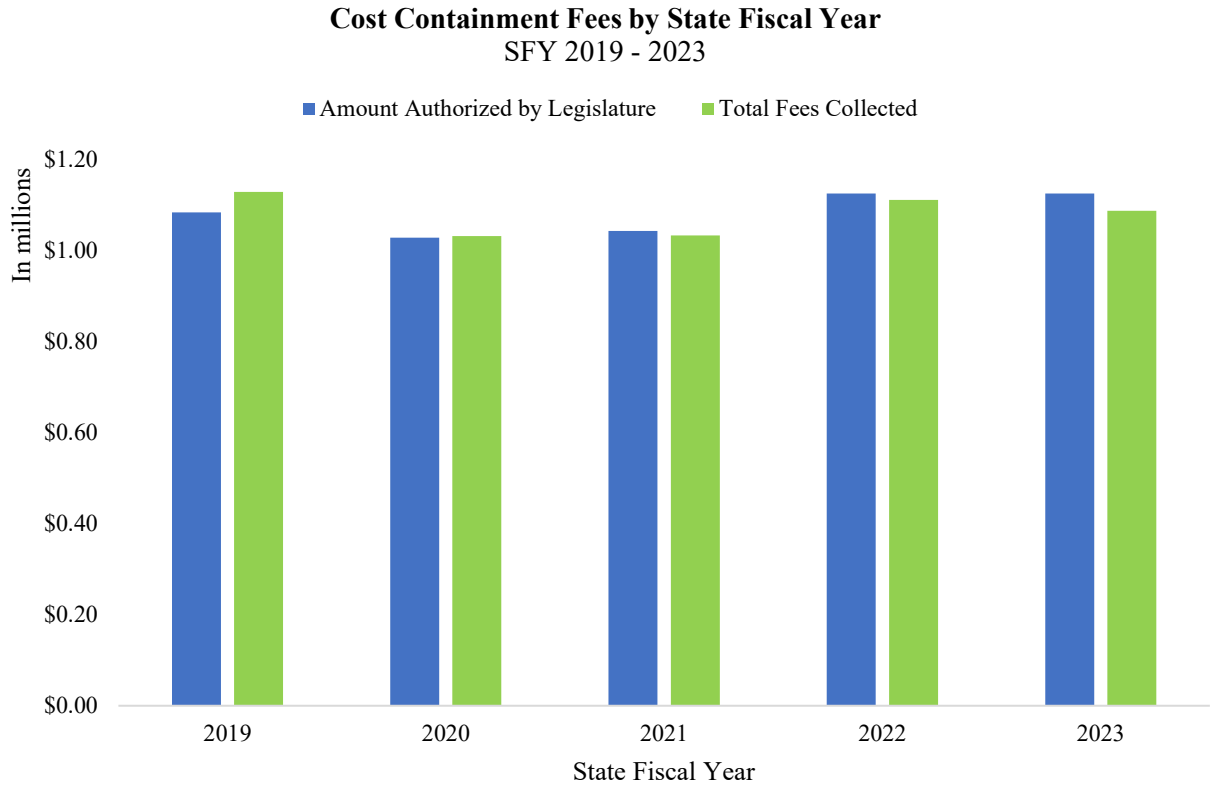
The table below provides a five-year look at the total fees imposed and collected from admitted health care insurers.

Table 1: Cost Containment Fees

	SFY 2019*	SFY 2020	SFY 2021	SFY 2022	SFY 2023
Amount Authorized by Legislature	$1,083,131	$1,027,589	$1,042,294	$1,124,254	$1,124,253
Total Fees Collected	$1,127,797	$1,019,388	$1,032,336	$1,110,606	$1,067,781
Number Of Health Insurers to Pay	629	646	642	659	627

*The fee collected amount is greater than the authorized amount due to an error in the 2019 fee analysis.

Chart 1: Cost Containment Fees by State Fiscal Year



Health Care Provider Reporting

Monthly Reporting

In SFY 2023, DHCFP onboarded a new data vendor, Comagine Health, to maintain a statewide database of Universal Billing (UB) form information obtained from hospitals. The UB database is also utilized by outside providers to analyze Nevada's health care trends. Additional information is included under the *Published Reports* section.

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

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 health care information concerning inpatient and outpatient hospitals and ambulatory surgical centers in this state. Information also available on the website includes Diagnostic Related Group (DRG) diagnoses and treatments, physician name, as well as the nationally recognized quality indicators *Potentially Preventable Readmissions* and *Provider Preventable Conditions.* This information is available in both fixed and interactive reports. These reports enable consumers and researchers to do comparative analyses between health care facilities. The website is located at: www.nevadacomparecare.net.

Quarterly Reporting

Pursuant to NAC 449.960, hospitals are required to submit quarterly reports regarding their financial and utilization information in a consistent manner. Hospitals must present these reports, referred to as *Nevada Health Care Quarterly Reports* (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 required. Information is submitted by the providers based on the best information available at the time the reports are entered. Revised NHQRs are to be filed when material changes are discovered. Utilization and financial reports, which include individual facilities as well as summary information, are available for both the acute care and non-acute care hospitals. Utilization reports are also available for Ambulatory Surgery, Imaging, Skilled Nursing/Intermediate Care, and Hospice Facilities. 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.

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*. The latest edition for the time-period of 2017-2021 was published in July 2022. *Personal Health Choices* and additional information on the UB database may be found on the Comagine Health website at: http://nevadacomparecare.net/static-choices.php. *Please note, an updated version of Personal Health Choices is expected to be published in 2024.*

Comagine Health publishes a package of standard reports based upon the UB hospital billing records. These reports are currently available for the calendar year 2022.

Comprehensive summaries of the utilization and financial data reported by Nevada hospitals and other health care providers are available for download on Comagine Health's website at: http://nevadacomparecare.net/static-standard-reports.php.

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

Exhibit Data

Beginning in the calendar year 2013, the exhibits and related report data contained in the *Report on Activities and Operations* will be updated annually by the Comagine Health/NHQR database. These updates may result in changes to prior year data as compared to previous reports. *Please note, Comagine Health has recently contracted with the State of Nevada to serve as the vendor of health data in the state fiscal year 2023.*

Nevada Medicaid Supplemental Payment Programs and Rate Changes

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

Nevada Medicaid Supplemental Payment Programs

To preserve access to hospital services, Nevada Medicaid administers various supplemental payment programs that directly benefit Nevada hospitals for providing these services. There are seven supplemental payment programs: Disproportionate Share Hospital (DSH), Public Upper Payment Limit (Inpatient and Outpatient), Private Upper Payment Limit (Inpatient), Graduate Medical Education (GME), Hospital Indigent Fund (HIF), and Managed Care Organization (MCO) Directed Payments. A summary of total supplemental payments received by Nevada Acute Care Hospitals in SFY 2023 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.

Table 2: Nevada Medicaid Acute Care Hospital Supplemental Payments (in millions)

5 YR % CHANGE	ACUTE CARE HOSPITAL	SFY 2019	SFY 2020	SFY 2021	SFY 2022	SFY 2023
(15.16%)	**Public Hospitals**	$185.0	$170.1	$178.2	$241.7	$162.6
	% change from prior year	4.80%	(8.06%)	4.75%	35.65%	(32.72%)
(12.80%)	**Private Hospitals**	$118.2	$120.6	$93.1	$94.5	$103.8
	% change from prior year	22.50%	2.01%	(22.7%)	1.55%	9.82%
(14.24%)	**Total (Public + Private)**	$303.2	$290.6	$271.3	$336.2	$266.4
	% change from prior year	11.05%	(4.14%)	(6.65%)	23.94%	(20.76%)

The five-year percent change for supplemental payments received by Nevada Acute Care Hospitals demonstrates a decrease of 12.11% ($36.7 million) from $303.2 million in SFY 2019 to $266.4 million in SFY 2023. During that time, supplemental payments to Non-State Government Owned (Public) Hospitals decreased by 15.16% ($28.0 million) and supplemental payments to Private Hospitals decreased by 12.8% ($15.1 million).

Additional information regarding the supplemental payment programs administered by Nevada Medicaid may be found at: http://dhcfp.nv.gov/Pgms/SR/SupplementalPymtMain/.

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 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. Each state allotment is based on the higher of the 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).[1] 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). Centers for Medicare and Medicaid Services (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 and FFY 2023 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. However, several pieces of legislation have been enacted since 2010 that delayed the ACA's Medicaid DSH reduction schedule. As a result, the current schedule and amounts for the Medicaid DSH reductions are as follows:

- $8.0 billion in FY 2024;
- $8.0 billion in FY 2025;
- $8.0 billion in FY 2026; and
- $8.0 billion in FY 2027.

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 received by eligible hospitals.

[1] 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).

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 intergovernmental transfer (IGT) payments to DHCFP in support of the DSH program. Through NRS 428.285, revenue from a $0.01 ad valorem tax on each $100 of assessed value of taxable property is used as an offset to county contributions for 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.

Upper Payment Limit

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

Nevada currently has Inpatient (IP) Non-State Government Owned (Public) Hospital, Outpatient (OP) Non-State Government Owned (Public) Hospital, and IP Private Hospital UPL Supplemental Payment Programs. The formulas for calculating and distributing these payments are authorized pursuant to the Medicaid State Plan Attachment 4.19-A, Pages 32-33a (IP Hospital UPLs) and Attachment 4.19-B, Page 20 (OP Hospital UPL). In SFY 2023, $56,898,163 was distributed to IP Public Hospitals, $15,366,897 to OP Public Hospitals and $23,180,249 was distributed to IP Private Hospitals. This represents an overall decrease of 4.4% for all UPL hospital programs when compared to SFY 2022 distributions.

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 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 2023, $33,357,211 was distributed to Nevada hospitals through this program, a decrease of less than one percent (0.9%) from the $33,673,409 distributed through this program in SFY 2022.

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

Hospital Indigent Fund

The Hospital Indigent Fund (HIF), previously known as the Indigent Accident Fund (IAF) Supplemental Payment program is intended to preserve access to inpatient hospital services for needy individuals in Nevada. This supplemental payment is authorized by NRS 428.206. The formula for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan, Section 4.19-A, Pages 32b-32d. In SFY 2023, $78,105,150 was distributed to Nevada hospitals through this program, a 10.5% percent change increase from the $70,660,111 amount distributed through this program in SFY 2022.

Managed Care Organization (MCO) Directed Payments

In 2016, the Centers for Medicare and 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).[2]

Nevada implemented the MCO Directed Payment program on January 1, 2020. The program utilizes the directed payment option and provides three types of supplemental payments that is 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. DHCFP is currently pending approval from CMS for calendar year (CY) 2023 MCO State Directed Payments for Inpatient and Outpatient Services, and therefore, no payments have been distributed to the MCOs at this time. In SFY 2023, $41,242,718 was distributed to Nevada hospitals through this program, a decrease of (7.5%) from the $44,608,886 distributed through this program in SFY 2022.

Nevada Medicaid Rate Changes

Nevada Medicaid makes proposed changes to the Medicaid plans or payment methodologies using State Plan Amendments (SPAs). SPAs are vetted through public workshops and public hearings before being submitted to DHCFP Administration, the Director of DHHS, and CMS for final approval. The SPAs that have an effective date in CY 2021 or 2022 are listed in Table 3.

[2] June 2022. Directed Payments in Medicaid Managed Care. *Medicaid and CHIP Payment and Access Commission.*

Table 3: State Plan Amendments for Calendar Years 2021 and 2022

EFFECTIVE DATE	TITLE	INFORMATION
4/1/2021	Quarterly supplemental payments for Home and Community Based Services	• SPA 21-0019 (Disaster Relief SPA) • ARPA Section 9817, this SPA allows DHCFP to make short-term supplemental payments paid quarterly based on paid claim amounts for Home Health Care (PT 29, 15%), Personal Care (PT 30/83, 15% + 14% Rural Rate Differential), and Adult Day and Adult Day Health Care (PT 39, 15%). • Disaster SPA Section 7.4: Medicaid Disaster Relief for the COVID-19 National Emergency • This SPA was approved 1/7/22 with an effective date of 4/1/21.
8/27/2021	Doulas, Community Health Workers, Registered Pharmacists Policy & Rates	• SPA 21-0012 • This SPA adds doulas, community health workers, and registered pharmacists with corresponding reimbursement methodologies to the state plan. • SPA 3.1-A, pages 3a, 3a (continued), 6a; Attachment 4.19-B, pages 1c, 1c (continued), 1d (continued), 1e, 1e (continued) • This SPA was approved on 7/7/22 with an effective date of 8/27/21 (the effective date was based on the earliest effective date of any SPA page in the packet, which was 8/27/21. Effective dates vary for doula, CHW, and pharmacist services.
10/1/2021	Supplemental payments for Low-Cost Rates (short-term supplemental payments)	• SPA 22-0003 (Disaster Relief SPA) • ARPA Section 9817, this SPA allows DHCFP to make short-term supplemental payments paid monthly or quarterly for services that use a base wage lower than the current Nevada minimum wage. CPT/HCPCS codes included are H0038, H0038-HQ, S5100, S5102, and 96127 under provider types 14 (Outpatient Behavioral Health), 17-215 (Special Clinic - Substance Abuse Agency Model), 26 (Psychologist), and 39 (Adult Day Health Care). • Disaster SPA Section 7.4: Medicaid Disaster Relief for the COVID-19 National Emergency • This SPA was approved 2/11/22 with an effective date of 10/1/21.

EFFECTIVE DATE	TITLE	INFORMATION
11/1/2021	One-time supplemental payments for currently employed Home Care Staff	• SPA 21-0018 (Disaster Relief SPA) • ARPA Section 9817, this SPA allows DHCFP to make a second one-time supplemental payment of $500 to currently employed home care staff (as of 7/1/22) for personal care attendants and supportive living arrangement caregivers. This affects provider types 38 (ID Waiver), 48 (FE Waiver), 58 (PD Waiver), 30 (Personal Care Services - Provider Agency), and 83 (Personal Care Services - Intermediary Service Organization). • Disaster SPA Section 7.4: Medicaid Disaster Relief for the COVID-19 National Emergency • This SPA was approved 12/15/21 with an effective date of 11/1/21.
1/1/2022	Rate increase for Registered Behavior Technicians	• SPA 21-0011 • This SPA amends the reimbursement methodology for Registered Behavior Technicians providing services under Provider Type 85 (Applied Behavior Analysis). The resulting rates are equivalent to an hourly rate of at least $52 per hour, as required by Senate Bill 96 of the 2021 Legislative Session. • State Plan Attachment 4.19-B, page 1b (continued) • This SPA was approved 12/13/21 with an effective date of 1/1/22.
3/1/2022	Quarterly supplemental payments for Home and Community Based Services	• SPA 22-0010 (Disaster Relief SPA) • Under the American Rescue Plan Act (ARPA) Section 9817, this SPA allows DHCFP to make short-term supplemental payments paid quarterly based on paid claim amounts for Home Health Care (PT 29, 15%), Personal Care (PT 30/83, 15% + 14% Rural Rate Differential), and Adult Day and Adult Day Health Care (PT 39, 15%). • Disaster SPA Section 7.4: Medicaid Disaster Relief for the COVID-19 National Emergency • This SPA was approved on 6/22/22 with an effective date of 3/1/22.
7/1/2022	One-time supplemental payments for currently employed Home Care Staff	• SPA 22-0009 (Disaster Relief SPA) • Under the American Rescue Plan Act (ARPA) Section 9817, this SPA allows DHCFP to make a second one-time supplemental payment of $500 to currently employed home care staff (as of 7/1/22) for personal care attendants and supportive living arrangement caregivers. This affects provider types 38 (ID Waiver), 48 (FE Waiver), 58 (PD Waiver), 30

EFFECTIVE DATE	TITLE	INFORMATION
		(Personal Care Services - Provider Agency), and 83 (Personal Care Services - Intermediary Service Organization). • Disaster SPA Section 7.4: Medicaid Disaster Relief for the COVID-19 National Emergency • This SPA was approved 6/3/22 with an effective date of 7/1/22.
8/31/2022	Critical Access Hospitals	• SPA 22-0021 • 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. • State Plan Attachment 4.19-A, page 15-15a • This SPA was approved 9/27/22 with an effective date of 8/31/22.

Table 4: Other SPAs/Waivers (Pending Rates)

OTHER SPAS/WAIVERS	STATUS	DESCRIPTION
SPA-22-0005	Pending	This SPA establishes coverage policy/reimbursement for Crisis Stabilization Center services provided in hospitals.
1115 SUD DEMO WAIVER	Pending	This waiver allows DHCFP to reimburse for Substance Use Disorder services provided by an Institution for Mental Disease.
1115(A) DEMO WAIVER - COVID-19 RISK ADJUSTMENT	In progress, pending DHCFP Draft Evaluation Design	This waiver allows DHCFP to add or modify risk sharing mechanisms such as reinsurance, risk corridors, or stop-loss limits after the start of a rating period provided that the contract and rating period(s) begin or end during the COVID-19 PHE.

Summary Information and Analysis of Hospitals with 100 or More Beds

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

Charge Master Availability at Hospitals

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

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

Hospital Information

General hospital information concerning 20 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).

Policies and Procedures Regarding Discounts Offered to Patients and Review of Policies and Procedures Used to Collect 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 procedure in the emergency room, and review of any complaints in the emergency room,
- NRS 439B.420, reviewing of contractual arrangements between hospital and physicians or other medical care providers; and
- NRS 439B.430, reviewing of related party transactions and ensure appropriate allocation.

Summary of Compliance Issues from Required or Performed Engagements

NRS 449.520 requires a summary of any trends noted from these engagements to be reported. The reports covering July 1, 2019 through June 30, 2021, show the following:

Emergency Room Services

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

Contractual Arrangements

- No instances of non-conformance with rental or physician contract provisions were identified.

Reduction of Billed Charges

- One trend, at five separate hospitals, was noted as an exception to NRS 439B.260. Trend related to policies requiring maximum income levels for eligibility for self-pay patient discounts. This is a repeat finding from the July 1, 2017, through June 30, 2019, 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: http://www.nevadacomparecare.net/nv-reports.php. 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 services lines, major facility expansions and major equipment. To avoid duplication of reporting, no costs are reported for the addition of major service lines. The costs for major expansions do not include equipment. A threshold of $500,000 has been established for reporting major equipment additions. Capital improvements that do not meet the reporting thresholds are reported in aggregate under "Additions Not Required to be Reported Separately." Hospitals reported capital improvement costs for calendar year 2022 as follows:

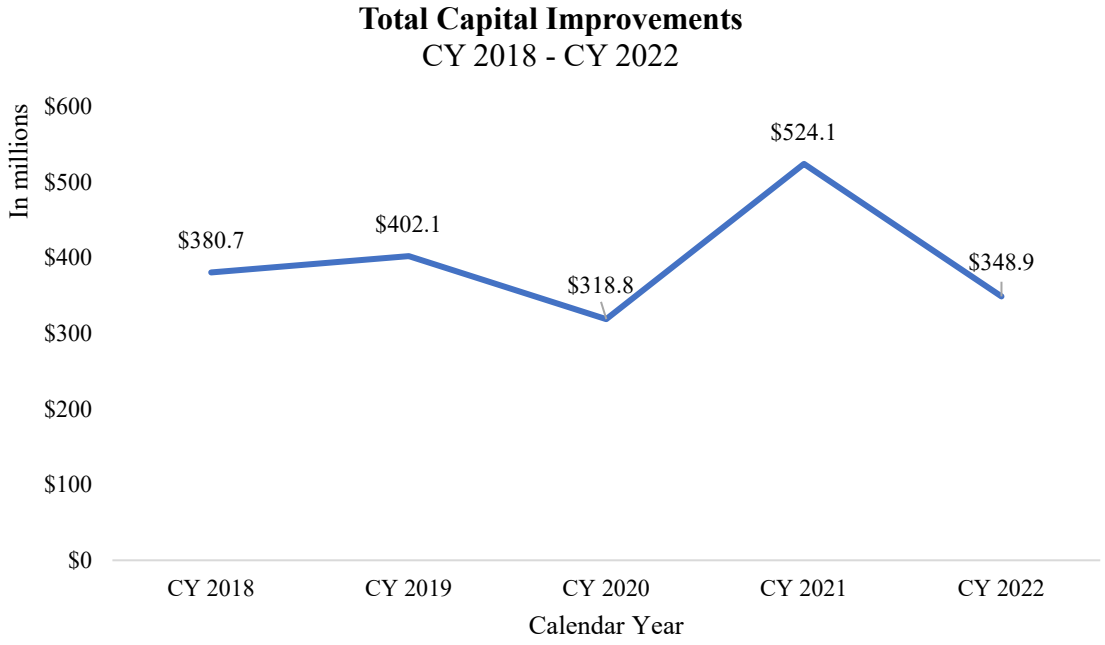
Table 5: Summary of Capital Improvement

CAPITAL IMPROVEMENT AREA	CY 2022 COST
Major Expansions	$153,171,655.00
Major Equipment	$57,521,076.00
Additions Not Required to be Reported Separately	$138,290,617.00
Total	$348,983,348.00

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

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Total Capital Improvements	$380.7	$402.1	$318.8	$524.1	$348.9
Percentage Change	(5.18%)	5.62%	(20.72%)	64.40%	(33.43%)

Chart 2: Total Capital Improvements



See *Exhibit 3* for details.

Expenses Incurred for Providing Community Benefits

The grand total of Community Benefits reported[3] for 2022 was $1,558,724,850. Key items reported are as follows:

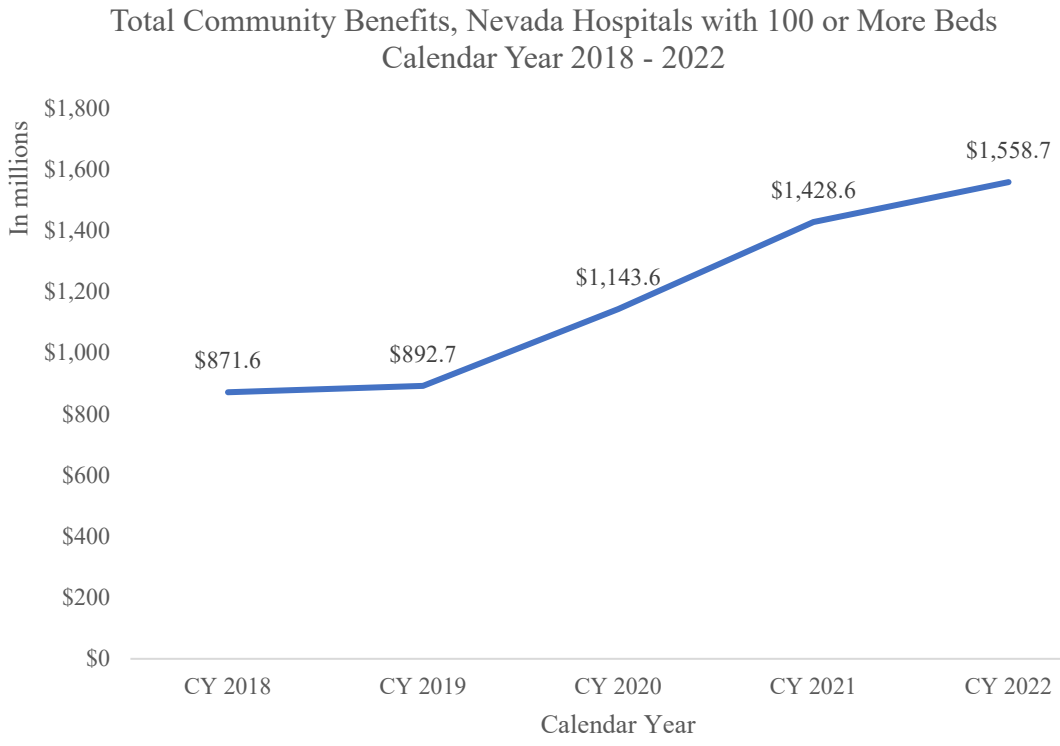
- Subsidized Health Care Services costs accounted for a total of $1,450,056,074,
- Health Professions Education was $50,006,094,
- Community Health Improvement Services was $24,088,091, and
- Other Categories was $30,024,490.

The reported Community Benefits for 2022 increased by 9.11% from 2021 continuing the significant increase over the average total amount for the previous 5+ years. See *Exhibit 4* for details.

Table 7: Total Community Benefits (in millions)

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Total Community Benefits	$871.6	$892.7	$1,143.6	$1,428.6	$1,558.7
Year Over Year Percentage Change	(4.30%)	2.42%	28.11%	24.92%	9.11%

Chart 3: Total Community Benefits for Nevada Hospitals with 100 or More Beds



[3] Information provided by Nevada Hospital Association

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's website is self-reported.

Hospital Groupings

Acute Care Hospitals are categorized regionally. 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.

- Washoe County/Carson City (Northern Region)
- Clark County (Southern Region)
- Rural (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 Comagine Health's reporting purposes.
- Data from the Rehabilitation/Specialty Hospitals and the Psychiatric Hospitals, none of which are located in a rural county, are reported separately.

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 in Sparks, 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, 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.

Please note: 39 Acute Care Hospitals, 14 Rehab/Long Term Care (LTC)/Specialty Hospitals, and 6 Psychiatric Hospitals reported data to Comagine Health in 2022. BHC West Hills Hospital closed effective March 7, 2022, but did not report data for 2021.

Financial Summaries

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

Common Size Statements

Common size statements are "vertical analyses" that use percentages to facilitate trend analysis and data comparison. The components of financial information are represented as percentages of a common base figure. Key financial changes and trends can be highlighted using common size statements. Common size statements are utilized in the *Five-Year Comparative Financial Summary* (*Exhibit 7*). Different financial information was represented as percentages of a common base figure. Total deductions and operating revenue were represented as a percentage of billed charges; other operating revenue, operating expenses, net operating income, non-operating revenue and non-operating expenses are also represented as percentages of total operating revenue.

Analysis

Acute Care Hospitals

The *Five-Year Comparative Financial Summary Tables* (*Exhibits 7A-D*) were prepared for the Acute Care Hospitals. 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 payer) for services received. Other operating revenue and non-operating revenue include non-patient related revenue such as investment income or tax subsidies.

Hospital Profitability

Thirty-seven Nevada Acute Care Hospital facilities reported net income from calendar year 2018 through 2022. The Comparative Financial Summary, Statewide Acute Care Hospitals Totals, shows the Hospital net profit margin as a percentage of total revenues.[4] The net profit margin shows the net income/loss[5] income/loss 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

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Net Profit Margin	5.59%	8.12%	2.70%	8.39%	0.76%

[4] The sum of *Total Operating Revenue* and *Non-Operating Revenues*

[5] Net of *Net Operating Income, Non-operating Revenue* and *Non-Operating Expense*

Nevada's Acute Care Hospitals reported a 0.76% net profit margin for 2022, a percent change decrease of (91%) from 2021. In CY 2022, these hospitals' collective net income was $58,840,667 and had total operating revenue of $7,733,851,449.

Eleven of the 18 Clark County Acute Care Hospitals reported a net income gain in 2022. The total net income for all Clark County Acute Care Hospitals was $117,245,407, a percent change decrease of (76.25%) from 2021. Sunrise Hospital and Medical Center had the highest net income gain of $55,505,935 and Desert Springs Hospital Medical Center had the largest net income loss of ($90,381,694).

Two of the six Washoe County/Carson City Acute Care Hospitals reported a net income gain in 2022. The total net income loss for all Washoe County/Carson City Acute Care Hospitals was ($146,806,451), a percent change decrease of (213.75%) from 2021. Northern Nevada Medical Center had the highest net income gain at $3,719,671 and Northern Nevada Sierra Medical Center had the largest net income loss of ($51,946,324).

Seven of the 14 Rural Acute Care Hospitals reported a net income gain in 2022. The total net income gain for all Rural Acute Care Hospitals was $9,062,216, which is a percent change decrease of (73.29%) from the net income gain seen in 2021. Northeastern Nevada Regional Hospital had the highest net income gain of $12,502,542 and Humboldt General Hospital had the largest net income loss of ($13,296,171).

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 10 inpatient Acute Care Hospitals, five free-standing emergency departments, one acute outpatient center, and three inpatient behavioral health care facilities in Nevada. On a combined basis, these facilities contributed 17% and 18% of their consolidated net revenues during 2022 and 2021, respectively. On a combined basis, after deducting an allocation for corporate overhead expense, these facilities generated 14% in 2022 and 24% in 2021, of their income from operations after net income attributable to noncontrolling interest. This excludes the impact of the $57.6 million provision for asset impairment recorded during 2022. Management's Discussion and Analysis of Financial Condition and Results of Operations - Provision for Asset Impairments, states that after deducting an allocation for corporate overhead expense, these facilities generated 18% of their income from operations after net income attributable to noncontrolling interest during 2022.

As of February 2023, six UHS Acute Care facilities have Green Globes® certifications, including Northern Nevada Sierra Medical Center. The West Henderson Hospital (currently under construction) is registered, requiring certification within four years. Spring Valley Hospital Medical Center in Las Vegas became a member of Practice Green Health.

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

that has many locations across the region and in Nevada rural communities. This includes Northern Nevada Medical Center, a 124-bed acute care hospital in Sparks, that offers primary care, and specialty care services through the affiliated Northern Nevada Medical Group.

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[6] post-acute, in-home care service since its launch in January 2022.[7]

UHS' Nevada hospitals posted a 60.4% decrease in net income in 2022 ($148.7M in 2021 to $58.9M in 2022) on an annual total operating revenue of $1.77B for a % net margin. Overall, in 2022, UHS experienced a 6.356% growth in net revenue ($12.6B in 2021 to $13.4B in 2022) and a 26.4% decrease in net income ($991.7M in 2021 to $730.2M in 2022[8].

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 Nevada hospitals posted a 16% decrease in net income in 2022 ($170.1M in 2021 to $146.6M in 2022) on an annual total operating revenue of $1.82B. Overall, in 2022, HCA experienced a 2.5% growth in net revenue ($58.75B in 2021 to $60.23B in 2022) and a 18.97% decrease in net income ($6.96B in 2021 to $5.64B in 2022).[9] 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; St. Rose Dominican Blue Diamond, St. Rose Dominican Craig Ranch, St. Rose Dominican Sahara, St. Rose Dominican West Flamingo designated by CommonSpirit as "Neighborhood Hospitals," along with their 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 Nevada hospitals experienced a 2.1% loss in net profit margin in 2022 on an annual total operating revenue of $795.8M. Overall, in 2022, CommonSpirit experienced a 1.98% growth in total operating revenue ($33.25B in 2021 to $33.91B in 2022) and a turnaround in excess of revenue

[6] BAYADA Home Health Care, Inc is a tax-exempt 501(c)(3) public charity.

[7,8] UHS Annual Report 2022 (10-K)

[9] HCA Health Care 2022 Annual Report to Shareholders

over expenses (from -$524M in 2020 to $5.45B in 2021). In Nevada, CommonSpirit's top performing hospital was St. Rose Dominican Siena Campus with a net income of $15.7M. 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.[10]

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 Health care Nevada hospitals experienced a 11.94% loss in net profit margin in 2022 on an annual total operating revenue of $342.3M. St. Mary's reported a net loss of ($51.9) while North Vista reported a net income of $13.6M combining for a total net loss of ($38.3.)[11] In addition to the two Nevada hospitals, Prime owns/operates 45 hospitals in 13 other states throughout the country.

[10] CommonSpirit Unaudited Pro Forma Annual Report for Years Ended June 30, 2021 and 2022

[11] Data extracted from Exhibits 9A-D.

Revenue and Expenses

Health Care Spending Growth

The American Hospital Association has stated, in recent years, health care spending growth has largely been driven by increased use and intensity of services. Steep increases in input prices, like rapidly escalating drug prices, can undermine hospitals' efforts to reduce the cost of care.

- Utilization has been largely driven by an increase in the number of people with insurance. The number of uninsured nonelderly Americans fell from 48 million in 2010 to 30 million in the first half of 2020.
- An aging population requires more health care providers, facilities, etc. Between 2000 and 2020, the U.S. population aged 65 and up increased 60% from 2020 to 2040, it is expected to increase another 44%.
- Over half of American adults have been diagnosed with at least one chronic condition such as diabetes and heart disease.
- Hospital price growth averaged 2.0% annually from 2010 until the beginning of the COVID-19 pandemic. Health insurance premiums, however, have increased 4.4% per year on average since 2010.[12]

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

Table 9 Nevada Median Hourly Wages

NEVADA MEDIAN WAGES	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Registered Nurses	$40.97	$42.02	$42.29	$38.16	$42.80
Percent change from prior year	0.64%	2.56%	0.64%	-9.77%	12.16%
Clinical Laboratory Technologists and Technicians	$29.19	$29.31	$29.53	$28.55	$28.43
Percent change from prior year	-16.22%	0.41%	0.75%	-3.32%	-0.42%

From 2018 to 2022, the Nevada median wage for Registered Nurses increased 4.47%. The highest year over year percent change increase occurred from 2021 to 2022, where the median hourly wage increased 12.16%. For Clinical Laboratory Technologists and Technicians, the Nevada Median wage decreased (2.60%) from 2018 to 2022. It also decreased (0.42%) from 2020 to 2021. The reason for these decreases is unknown at the time of publication.[13]

[12] American Hospitals Association, *The Cost of Caring, September 2021*

[13] Bureau of Labor Statistics, Occupational Employment Statistics (OES) Tables Created by BLS 2018 - 2022.

Billed Charges, Operating Revenue and Deductions

Hospitals determine what they will charge for items and services provided to patients and these charges are the amount the hospital bills for an item or service (Billed Charges). Statewide, Billed Charges have increased by 44.28% over the last five years. This represents an increase of $19.7 billion between 2018 and 2022. 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 CY2018 – CY2022 (in millions)

5 YR % CHANGE	BILLED CHARGES	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
	Clark County Hospitals	$36.5M	$40.9M	$41.6M	$50.3M	$54.8M
50.19%	% change from prior year	25.32%	12.24%	1.51%	21.02%	8.93%
	Washoe County/Carson City Hospitals	$7.0M	$7.5M	$7.3M	$8.1M	$8.2M
16.66%	% change from prior year	12.56%	6.62%	(1.85%)	9.83%	1.50%
	Rural Hospitals	$1.0M	$1.1M	$1.1M	$1.3M	$1.3M
23.30%	% change from prior year	8.13%	10.09%	(3.80%)	15.15%	1.12%
	Statewide Hospitals	$44.5M	$49.6M	$50.0M	$59.6M	$64.2M
44.28%	% change from prior year	22.67%	11.30%	0.88%	19.25%	7.75%

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 steadily decreased from 14.19% in 2018 to 11.62% in 2022, as outlined in Table 11. This decrease is visible across the state impacting hospitals in Clark County, Washoe County/Carson City and rural hospitals, as outlined in the following table. Total deductions on a statewide basis have gradually increased from 85.81% in 2018 to 88.38% in 2022.

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.

Table 11: Operating Revenue by County

COUNTY	OPERATING REVENUE*		TOTAL DEDUCTIONS*	
	CY 2018	CY 2022	CY 2018	CY 2022
Clark County	12.06%	9.75%	87.94%	90.25%
Washoe County/Carson City	22.18%	20.84%	77.82%	79.16%
Rural Hospitals	34.56%	32.80%	65.44%	67.20%
Statewide	14.19%	11.62%	85.81%	88.38%

*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 millions)

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
BILLED CHARGES	**$44.6**	**$49.6**	**$50.0**	**$59.6**	**$54.3**
Inpatient	$28.4	$31.5	$33.0	$38.7	$41.4
Outpatient	$16.1	$18.0	$17.0	$20.9	$22.9
DEDUCTIONS	**$38.2**	**$42.9**	**$43.5**	**$52.1**	**$56.8**
Inpatient	$24.2	$27.2	$28.5	$33.8	$36.6
Outpatient	$14.0	$15.7	$15.0	$18.3	$20.2
OPERATING REVENUE	**$6.3**	**$6.7**	**$6.5**	**$7.5**	**$7.4**
Inpatient	$4.2	$4.4	$4.4	$4.9	$4.8
Outpatient	$2.1	$2.3	$2.1	$2.6	$2.6
OTHER OPERATING REVENUE	**$1.5**	**$1.8**	**$3.9**	**$2.8**	**$2.6**
TOTAL OPERATING REVENUE	**$6.4**	**$6.8**	**$6.9**	**$7.8**	**$7.7**
Operating Expenses	$6.1	$6.4	$6.7	$7.2	$7.6
NET OPERATING INCOME	**$3.6**	**$4.3**	**$2.3**	**$6.0**	**$9.9**
Non-Operating Revenue	$8.3	$2.3	$9.6	$1.4	$4.1
Non-Operating Expenses	$8.0	$1.0	$1.4	$9.1	$8.0
NET INCOME / (LOSS)	**$3.6**	**$5.6**	**$1.9**	**$6.6**	**$6.6**
NET MARGIN	**5.52%**	**7.86%**	**2.66%**	**8.24%**	**8.45%**

Chart 4: Statewide Acute Care Hospitals - Revenue

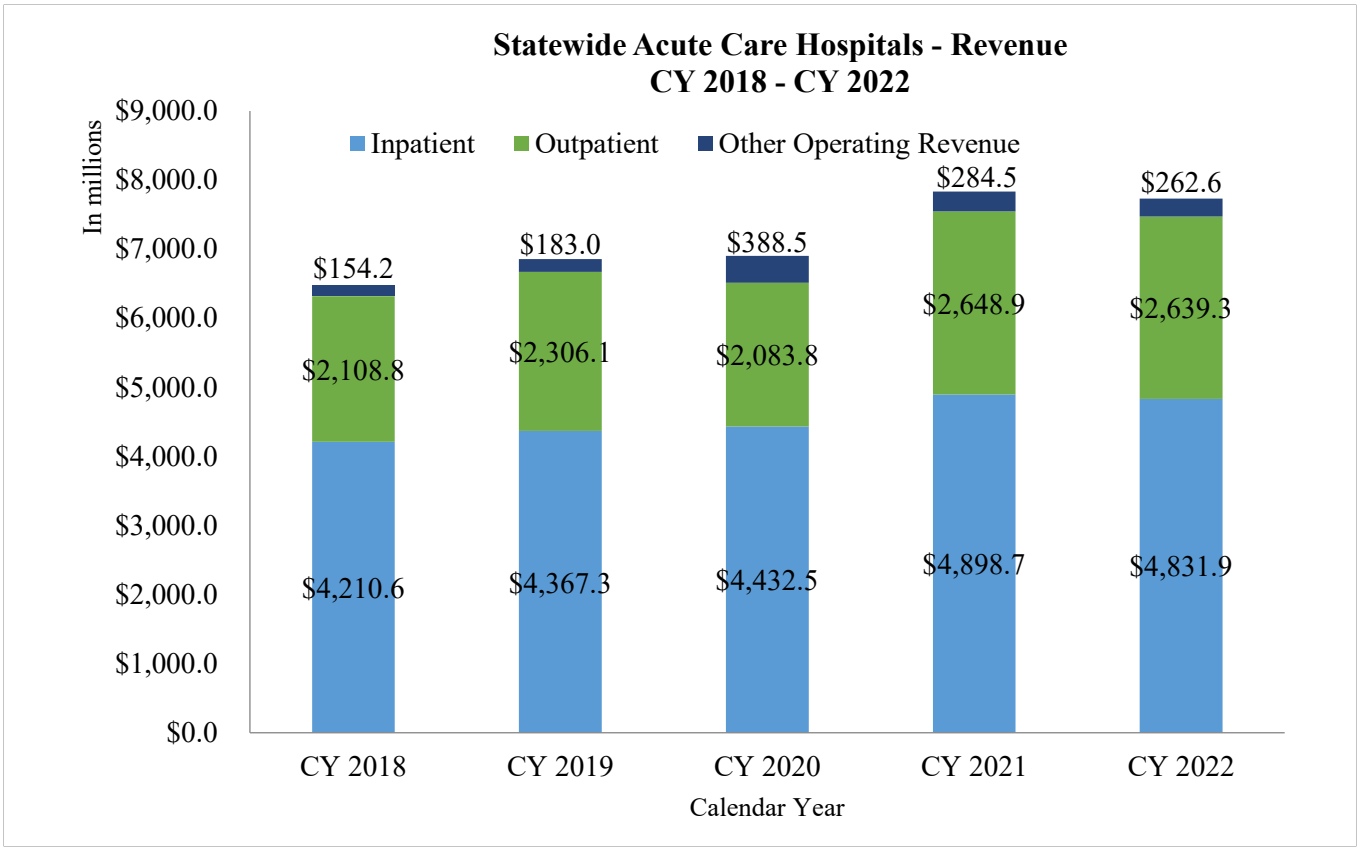


Chart 5: Statewide Acute Care Hospitals - Expense

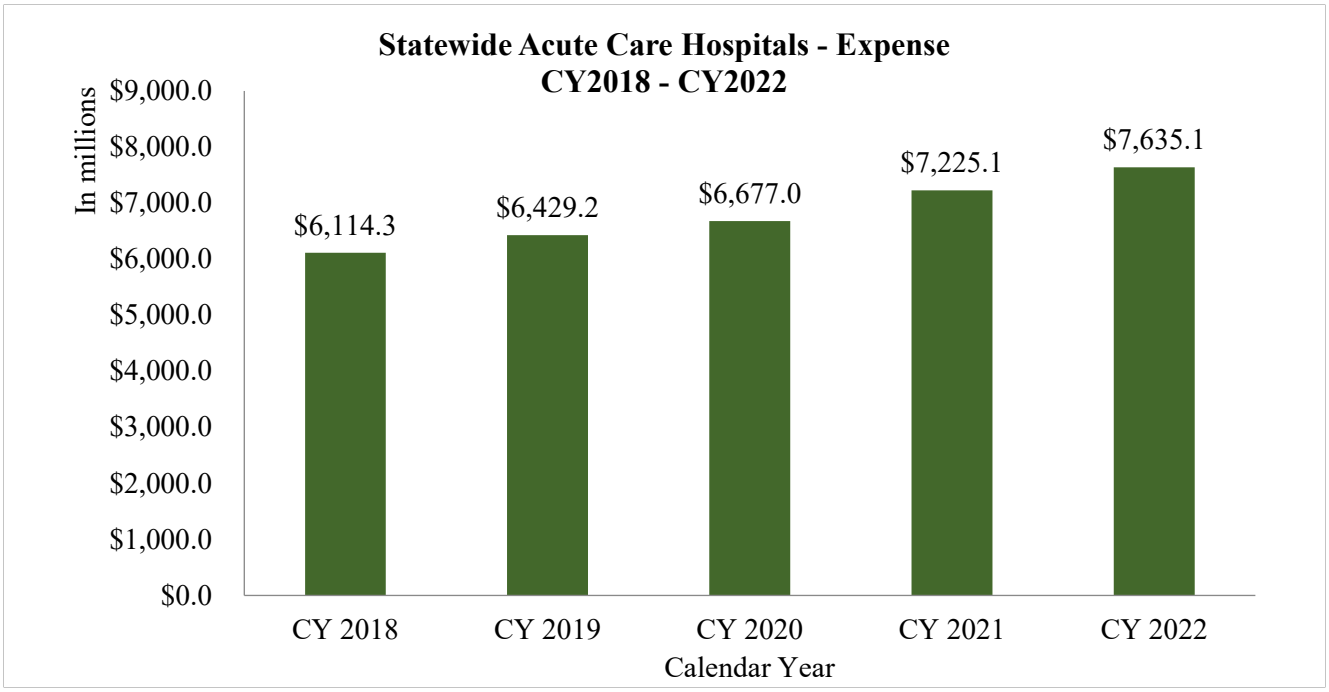
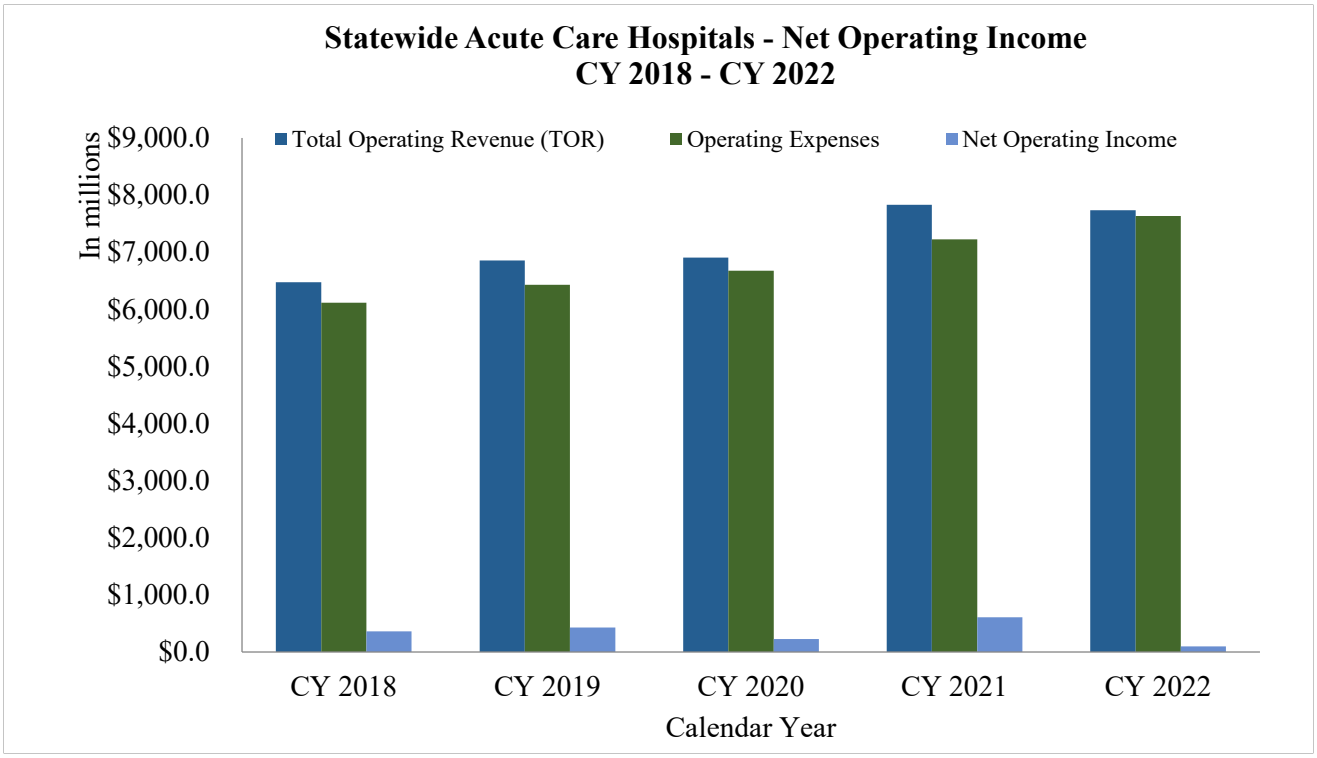


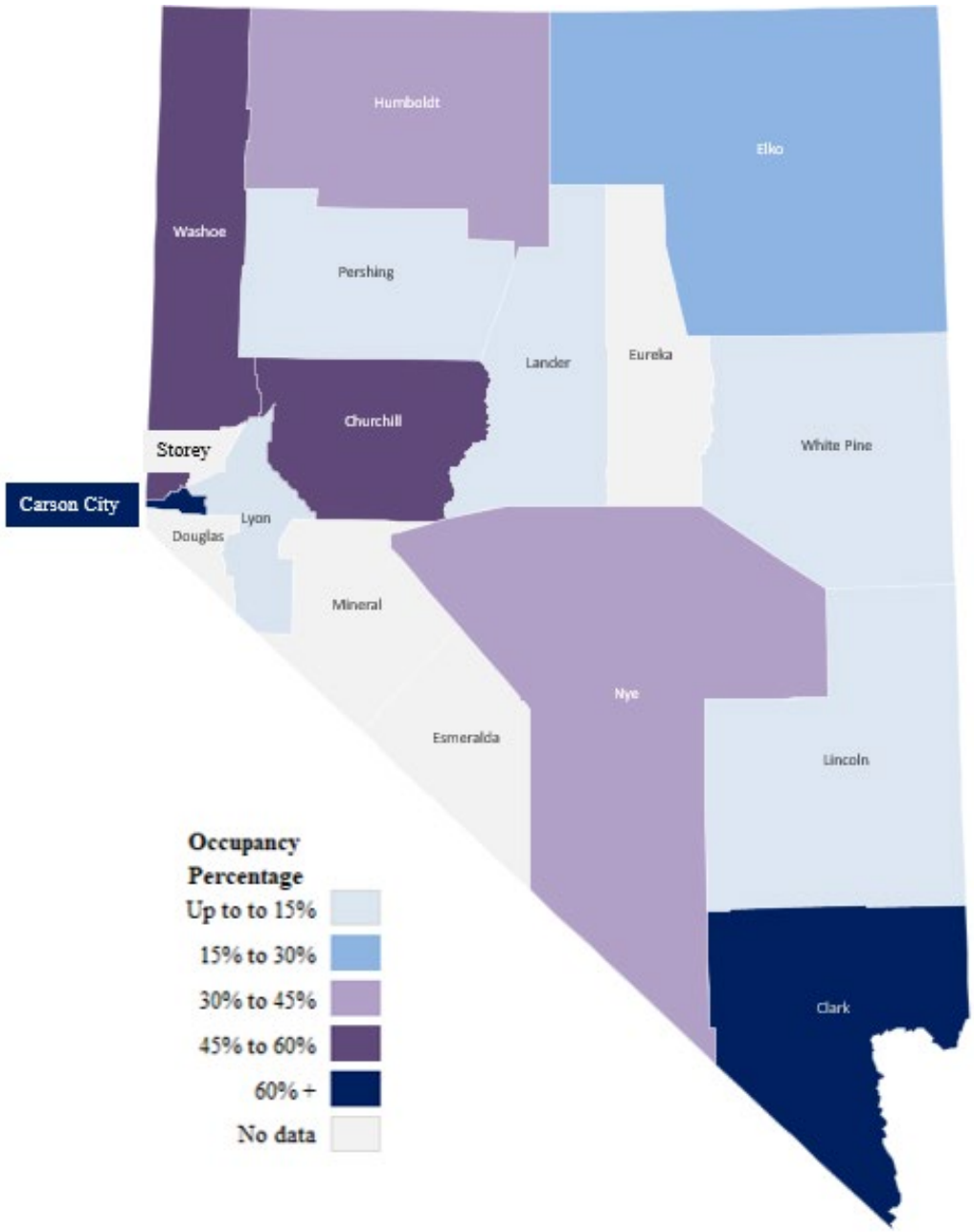
Chart 6: Statewide Acute Care Hospitals – Net Operating Income



2022 Acute Care Hospital Occupancy Percentage by County

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. Data were not reported by hospitals located in Douglas or Mineral counties.*

Acute Care Hospital Occupancy Percentage County Map, 2022



Rehabilitation/Long-Term Care/Specialty Hospitals

The Rehabilitation/Long-Term Care/Specialty Hospitals reported a net income of $17,026,659 from total operating revenue of $312,415,219 or 5.45% net margin. Seven of the 14 Rehabilitation/Long-Term Care/Specialty Hospitals reported profits in 2022. 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)

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Total Operating Revenue	$304.6M	$225.0M	$239.3M	$250.7M	$312.4M
Net Income	$27.4M	$26.8M	$3.6M	$4.2M	$17.0M
NET MARGIN	**9.0%**	**11.9%**	**1.5%**	**1.7%**	**5.4%**

Critical Access Hospitals (CAH)

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

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

Nevada has 13 hospitals designated as CAHs. In Nevada, hospitals designated as CAHs by CMS are reimbursed by Nevada Medicaid through a retrospective cost reimbursement process for Fee-for-service inpatient services. Fee-for-service outpatient services provided by CAHs are reimbursed based on the Medicaid Outpatient Hospital fee schedule.

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

Psychiatric Hospitals

Only one of six psychiatric hospitals reported profits for 2022. BHC West Hills Hospital closed in March 2022 but did not report income data for 2021. As a group, they reported a net income loss of ($8,466,453) from total operating revenue of $91,238,043 (-9.28% Net Margin). The comparison of 2018 through 2022 net income loss for each facility is reported below:

Table 14: Psychiatric Hospital Net Income/Loss

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
BHC West Hills Hospital	($572,956)	($2.4M)	($2.4M)	($2.4M)	NR
Desert Parkway Behavioral Health Care Hospital	$25,046	$115,561	$186,542	$57,412	NR
Desert Winds Hospital	NR	NR	NR	NR	($1.9M)
Montevista Hospital	$2.3M	$2.3M	NR	NR	NR
Reno Behavioral Health Care	($2.1M)	($2.7M)	($2.3M)	($103,735)	($379,840)
Seven Hills Behavioral Institute	$6.5M	$2.3M	$1.9M	($169,079)	($1.3M)
Spring Mountain Sahara	$1.4M	$1.2M	($18,460)	$154,732	$230,180
Spring Mountain Treatment Center	$1.8	$914,396	($645,680)	($3.2)	($2.5)
Willow Springs Center	($3.7M)	($4.6M)	($5.6)	($2.8M)	($2.6)
TOTAL	**$5.6M**	**($2.9M)**	**($8.9M)**	**($8.4M)**	**($8.5M)**

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 2018	CY 2019	CY 2020	CY 2021	CY 2022
Total Operating Revenue	$151.3M	$121.6M	$121.4M	$110.9M	$90.6M
Net Income	$5.6M	($5.2M)	($8.9M)	($6.0M)	($8.5M)
NET MARGIN	**3.7%**	**-4.3%**	**-7.3%**	**-5.4%**	**-9.4%**

Appendix A. Exhibit Data

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

Exhibit 1A Chart: Nevada Acute Care Hospital SFY 2023 Supplemental Payment Program Distribution by County

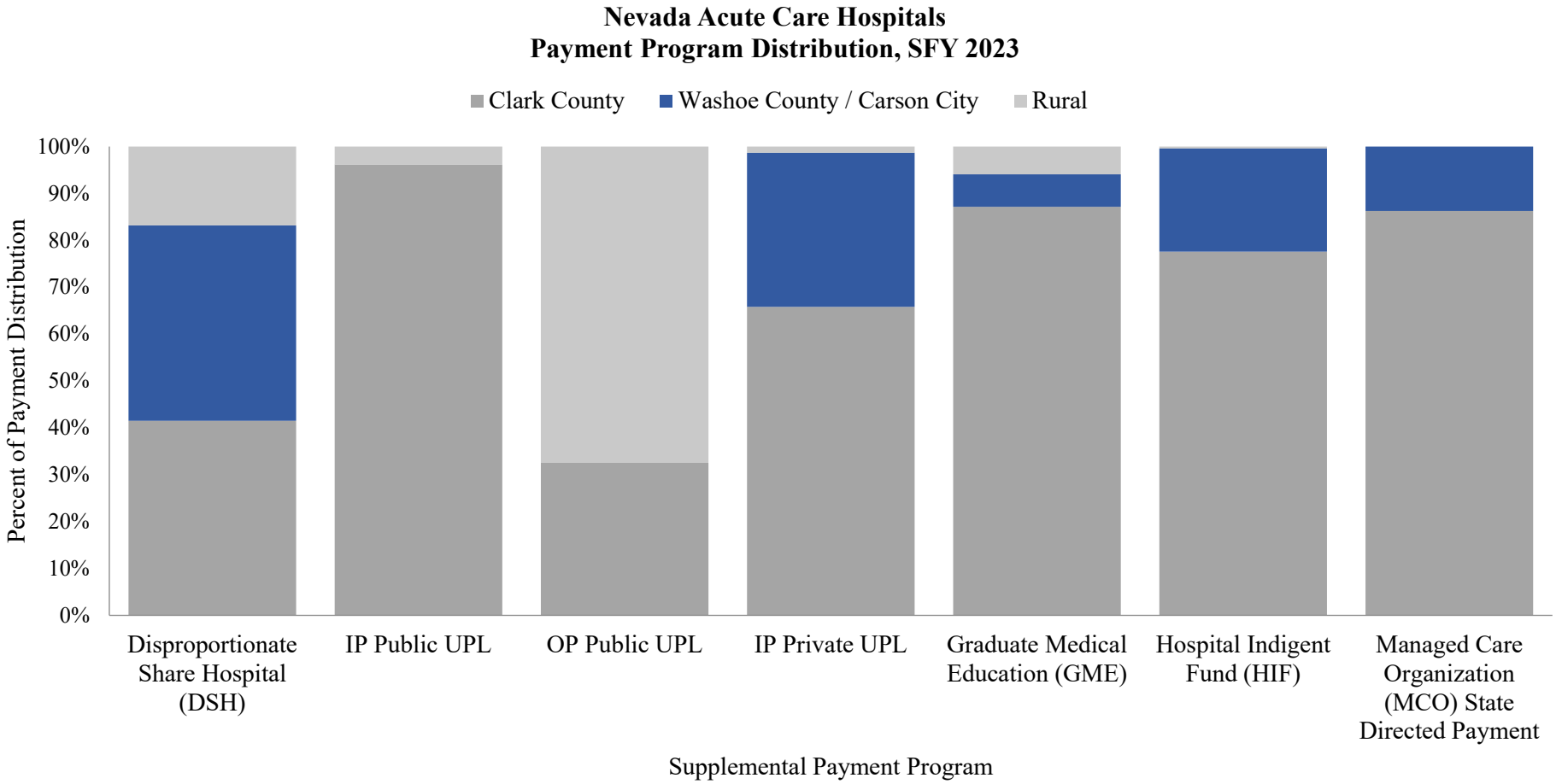


Exhibit 1A Table: Nevada Acute Care Hospital SFY 2023 Supplemental Payment Program Distribution by Hospital and County

SFY 2023 Hospital Supplemental Payment Program	Disproportionate Share Hospital (DSH)	IP Public UPL	OP Public UPL	IP Private UPL	Graduate Medical Education (GME)	Hospital Indigent Fund (HIF)	Managed Care Organization (MCO) State Directed Payment	Total
Nevada	**$18,317,766**	**$56,898,163**	**$15,366,897**	**$23,180,249**	**$33,357,211**	**$78,105,150**	**$41,242,718**	**$266,468,154**
Clark County	**$7,603,353**	**$54,722,808**	**$4,999,983**	**$15,259,233**	**$29,072,913**	**$60,604,750**	**$35,592,054**	**$207,855,094**
Centennial Hills Hospital Medical Center	$95,613	$0	$0	$989,184	$0	$1,630,782	$0	**$2,715,579**
Desert Springs Hospital Medical Center	$0	$0	$0	$1,351,002	$0	$2,738,615	$0	**$4,089,617**
Henderson Hospital	$130,162	$0	$0	$0	$0	$1,436,288	$0	**$1,566,449**
Mountainview Hospital	$163,511	$0	$0	$2,020,503	$0	$4,874,970	$0	**$7,058,984**
North Vista Hospital	$60,845	$0	$0	$331,071	$0	$6,503,510		**$6,895,427**
Southern Hills Hospital & Medical Center	$98,217	$0	$0	$855,835	$0	$3,067,069	$0	**$4,021,122**
Spring Valley Hospital Medical Center	$98,508	$0	$0	$1,081,205	$0	$3,424,109	$0	**$4,603,822**
St Rose Dominican Hospital - De Lima	$337,080	$0	$0	$603,872	$0	$44,560	$0	**$985,512**
St Rose Dominican Hospital - San Martin	$132,162	$0	$0	$1,121,036	$0	$787,786	$0	**$2,040,984**
St Rose Dominican Hospital - Siena	$96,632	$0	$0	$1,228,181	$0	$1,750,837	$0	**$3,075,650**
Summerlin Hospital Medical Center	$72,493	$0	$0	$906,667	$0	$2,853,238	$0	**$3,832,398**
Sunrise Hospital & Medical Center	$230,902	$0	$0	$3,192,849	$0	$12,741,484	$0	**$16,165,235**
University Medical Center	$5,945,947	$54,722,808	$4,999,983	$0	$29,072,913	$11,045,994	$35,592,054	**$141,379,700**
Valley Hospital Medical Center	$141,280	$0	$0	$1,577,828.13	$0	$7,705,507	$0	**$9,424,615**
Washoe County / Carson City	**$7,637,294**	**$0**	**$0**	**$7,612,750**	**$2,317,332**	**$17,223,512**	**$5,650,664**	**$40,441,552**
Carson Tahoe Regional Medical Center	$1,610,749	$0	$0	$0	$0	$4,783,608	$0	**$6,394,357**
Northern Nevada Medical Center	$0	$0	$0	$419,291	$0	$713,520	$0	**$1,132,810**

SFY 2023 Hospital Supplemental Payment Program	Disproportionate Share Hospital (DSH)	IP Public UPL	OP Public UPL	IP Private UPL	Graduate Medical Education (GME)	Hospital Indigent Fund (HIF)	Managed Care Organization (MCO) State Directed Payment	Total
Renown Regional Medical Center	$6,026,545	$0	$0	$7,056,108	$2,317,332	$8,478,833	$0	**$23,878,818**
Renown South Meadows Medical Center	$0	$0	$0	$137,352	$0	$308,557	$0	**$445,909**
St Mary's Regional Medical Center	$0	$0	$0	$0	$0	$2,938,995	$0	**$2,938,995**
Sierra Surgery & Imaging LLC	$0	$0	$0	$0	$0	$0	$0	**$0**
University of Nevada, Reno	$0	$0	$0	$0	$0	$0	$5,650,664	**$5,650,664**
Rural	**$3,077,119**	**$2,175,355**	**$10,366,914**	**$308,266**	**$1,966,966**	**$276,888**	**$0**	**$18,171,508**
Banner Churchill Community Hospital	$932,112	$0	$0	$0	$0	$0	$0	**$932,112**
Battle Mountain General Hospital	$0	$16,826	$1,639,594	$0	$0	$0	$0	**$1,656,420**
Boulder City Hospital	$80,950	$0	$0	$0	$0	$0	$0	**$80,950**
Carson Valley Medical Center	$0	$0	$0	$0	$0	$0	$0	**$0**
Desert View Regional Medical Center	$412,264	$0	$0	$0	$0	$0	$0	**$412,264**
Grover C. Dils Medical Center	$0	$141,819	$317,913	$0	$0	$0	$0	**$459,732**
Humboldt General Hospital	$0	$1,338,865	$3,574,274	$0	$1,966,966	$0	$0	**$6,880,104**
Incline Village Community Hospital	$0	$0	$0	$0	$0	$0	$0	**$0**
Mesa View Regional Hospital	$0	$0	$0	$0	$0	$0	$0	**$0**
Mount Grant General Hospital	$0	$252,389	$1,653,372	$0	$0	$0	$0	**$1,905,761**
Northeastern Nevada Regional Hospital	$571,045	$0	$0	$308,266	$0	$276,888	$0	**$1,156,199**
Nye Regional Medical Center	$0	$0	$0	$0	$0	$0	$0	**$0**
Pershing General Hospital	$0	$141,819	$756,969	$0	$0	$0	$0	**$898,788**
South Lyon Health Center	$511,667	$7,211	$797,278	$0	$0	$0	$0	**$1,316,156**
William Bee Ririe	$569,081	$276,426	$1,627,515	$0	$0	$0	$0	**$2,473,022**

Exhibit 1B Chart: Nevada Acute Care Hospital SFY 2023 Supplemental Payment Program, SFY 2018 – SFY 2023

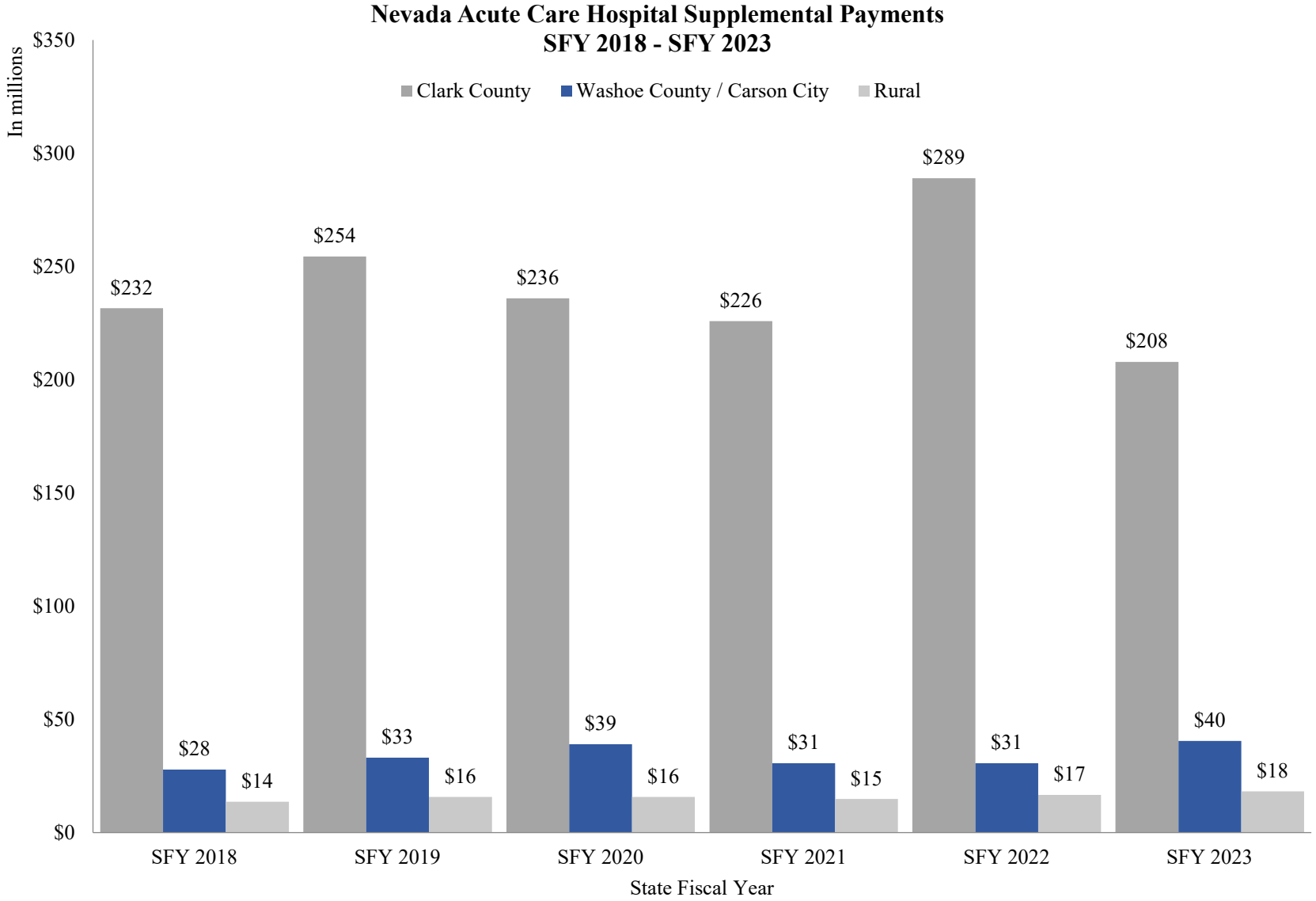


Exhibit 1B Table: SFY 2023 Nevada Medicaid Supplemental Payments by Hospital

5-YEAR COMPARISON OF HOSPITAL SUPPLEMENTAL PAYMENT PROGRAM	SFY 2018	SFY 2019	SFY 2020	SFY 2021	SFY 2022	SFY 2023	5-YR % CHANGE
NEVADA	**$273,007,544**	**$303,182,828**	**$290,650,332**	**$271,303,899**	**$336,264,342**	**$266,468,154**	**(12.11%)**
CLARK COUNTY	**$231,560,337**	**$254,345,309**	**$235,877,210**	**$225,892,621**	**$289,002,225**	**$207,855,094**	**(18.28%)**
Centennial Hills Hospital Medical Center	$2,747,503	$3,183,744	$2,885,836	$2,406,433	$2,782,560	$2,715,579	**(14.70%)**
Desert Springs Hospital Medical Center	$6,484,140	$7,421,242	$7,509,288	$3,358,311	$4,089,617	$4,089,617	**(44.89%)**
Henderson Hospital	$0	$198,311	$806,262	$933,686	$1,246,694	$1,566,449	**689.89%**
Mountainview Hospital	$5,204,950	$5,759,011	$6,030,750	$5,021,741	$5,928,746	$7,058,984	**22.57%**
North Vista Hospital	$4,882,633	$6,185,597	$7,663,270	$5,522,745	$5,029,894	$6,895,427	**11.48%**
Southern Hills Hospital & Medical Center	$2,055,835	$2,468,872	$2,336,908	$1,992,635	$3,478,656	$4,021,122	**62.87%**
Spring Valley Hospital Medical Center	$3,740,835	$4,216,013	$5,625,950	$3,852,138	$4,222,558	$4,603,822	**9.20%**
St Rose Dominican Hospital - De Lima	$2,518,606	$2,021,885	$2,102,841	$1,404,487	$1,153,398	$985,512	**(51.26%)**
St Rose Dominican Hospital - San Martin	$2,058,563	$1,601,816	$1,918,765	$1,756,539	$1,879,611	$2,040,984	**27.42%**
St Rose Dominican Hospital - Siena	$3,695,617	$3,137,510	$3,272,358	$2,618,019	$2,528,402	$3,075,650	**(1.97%)**
Summerlin Hospital Medical Center	$4,806,937	$5,265,110	$5,650,671	$4,405,975	$4,213,170	$3,832,398	**(27.21%)**
Sunrise Hospital & Medical Center	$18,896,927	$21,313,618	$20,908,982	$16,207,096	$15,838,938	$16,165,235	**(24.16%)**
University Medical Center	$165,301,083	$172,126,046	$157,179,208	$165,881,679	$227,526,534	$141,379,700	**(17.86%)**
Valley Hospital Medical Center	$9,166,707	$19,441,282	$11,975,057	$10,531,136	$9,083,447	$9,424,615	**(51.52%)**
WASHOE COUNTY / CARSON CITY	**$27,812,605**	**$33,049,943**	**$38,973,310**	**$30,613,086**	**$30,582,320**	**$40,441,552**	**22.36%**
Carson Tahoe Regional Medical Center	$4,666,541	$6,181,855	$7,495,803	$5,915,344	$5,941,161	$6,394,357	**3.44%**
Northern Nevada Medical Center	$1,285,321	$1,331,870	$1,463,473	$715,772	$676,353	$1,132,810	**(14.95%)**
Renown Regional Medical Center	$19,731,167	$22,457,648	$27,404,961	$21,980,013	$21,084,878	$23,878,818	**6.33%**
Renown South Meadows Medical Center	$374,592	$554,340	$496,202	$274,831	$356,587	$445,909	**(19.56%)**
St Mary's Regional Medical Center	$1,754,984	$2,524,230	$2,112,870	$1,727,126	$2,523,341	$2,938,995	**16.43%**
Sierra Surgery & Imaging LLC	$0	$0	$0	$0	$0	$0	**N/A**
University of Nevada, Reno	$0	$0	$0	$0	$0	$5,650,664	**N/A**
RURAL	**$13,634,602**	**$15,787,577**	**$15,799,813**	**$14,798,192**	**$16,679,797**	**$18,171,508**	**15.10%**
Banner Churchill Community Hospital	$953,390	$1,206,022	$1,222,675	$874,114	$777,474	$932,112	**(22.71%)**
Battle Mountain General Hospital	$1,421,626	$1,207,489	$1,331,286	$1,025,714	$975,432	$1,656,420	**37.18%**
Boulder City Hospital	$93,278	$84,139	$69,516	$48,587	$71,698	$80,950	**(3.79%)**
Carson Valley Medical Center	$0	$0	$0	$0	$0	$0	**N/A**
Desert View Regional Medical Center	$582,627	$714,845	$607,993	$522,465	$544,053	$412,264	**(42.33%)**

5-YEAR COMPARISON OF HOSPITAL SUPPLEMENTAL PAYMENT PROGRAM	SFY 2018	SFY 2019	SFY 2020	SFY 2021	SFY 2022	SFY 2023	5-YR % CHANGE
Grover C. Dils Medical Center	$194,885	$223,394	$237,323	$289,778	$396,813	$459,732	**105.79%**
Humboldt General Hospital	$4,571,617	$6,121,195	$6,371,875	$6,417,664	$7,110,434	$6,880,104	**12.40%**
Incline Village Community Hospital	$0	$0	$0	$0	$0	$0	**N/A**
Mesa View Regional Hospital	$0	$0	$0	$0	$0	$0	**N/A**
Mount Grant General Hospital	$861,923	$575,111	$671,561	$761,488	$970,547	$1,905,761	**231.37%**
Northeastern Nevada Regional Hospital	$753,614	$889,433	$978,755	$1,054,138	$1,112,819	$1,156,199	**29.99%**
Nye Regional Medical Center	$0	$0	$0	$0	$0	$0	**N/A**
Pershing General Hospital	$774,925	$721,079	$979,015	$679,066	$860,715	$898,788	**24.64%**
South Lyon Health Center	$605,999	$976,593	$1,228,076	$1,008,523	$989,738	$1,316,156	**34.77%**
William Bee Ririe	$2,820,718	$3,068,277	$2,101,737	$2,116,656	$2,870,072	$2,473,022	**(19.40%)**

Exhibit 2 Table: Nevada Hospital Information

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
CLARK COUNTY HOSPITALS								
HCA Holdings Inc. Hospitals								
Mountainview Hospital	12/31/22	425	For Profit	Yes	Yes	Yes	Yes	No
Southern Hills Hospital & Medical Center	12/31/22	265	For Profit	No	No	Yes	No	No
Sunrise Hospital & Medical Center	12/31/22	834	For Profit	No	No	Yes	Level II	Yes
Universal Health Systems Hospitals (UHS)								
Centennial Hills Hospital Medical Center	12/31/22	336	For Profit	No	No	Yes	No	No
Desert Springs Hospital Medical Center	12/31/22	282	For Profit	No	No	No	No	No
Henderson Hospital	12/31/22	297	For Profit	No	No	No	No	No
Spring Valley Hospital Medical Center	12/31/22	364	For Profit	No	No	No	No	No
Summerlin Hospital Medical Center	12/31/22	485	For Profit	No	No	No	No	Yes
Valley Hospital Medical Center	12/31/22	326	For Profit	No	No	Yes	No	No
CommonSpirit Health								
Saint Rose Dominican Hospitals								
- Rose de Lima Campus	6/30/22	110	Nonprofit	Yes	Yes	No	No	No
- San Martin Campus	6/30/22	147	Nonprofit	Yes	Yes	No	No	No
- Siena Campus	6/30/22	326	Nonprofit	Yes	Yes	No	Level III	No
Prime Health Care Inc								
North Vista Hospital	12/31/22	177	For Profit	Yes	No	No	No	No
Clark County Owned Hospitals								
University Medical Center of Southern Nevada	6/30/22	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
WASHOE COUNTY/CARSON CITY HOSPITALS								
Carson Tahoe Regional Health Care								
Carson Tahoe Regional Medical Center	12/31/22	211	Nonprofit	No	Yes	No	No	No
Universal Health Systems Hospitals (UHS)								
Northern Nevada Medical Center	12/31/22	124	For Profit	No	No	No	No	No
Northern Nevada Medical Center Sierra	12/31/22	158	For Profit	No	No	No	No	N/A
Prime Health Care Inc								
St. Mary's Regional Medical Center	12/31/22	380	For Profit	No	Yes	No	No	No
Renown Health								
Renown Regional Medical Center	6/30/22	808	Nonprofit	Yes	Yes	Yes	Level II	Yes
Renown South Meadows	6/30/22	115	Nonprofit	Yes	Yes	Yes	No	Yes

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
CLARK COUNTY HOSPITALS					
HCA Holdings Inc. Hospitals					
Mountainview Hospital	12/31/22	$902,812	$3,734,576	$10,322,556	$14,959,944
Southern Hills Hospital & Medical Center	12/31/22	$19,028,394	$1,785,556	$6,733,672	$27,547,622
Sunrise Hospital & Medical Center	12/31/22	$5,706,348	$8,354,992	$17,494,002	$31,555,342
Universal Health Systems Hospitals (UHS)					
Centennial Hills Hospital Medical Center	12/31/22	$0	$7,030,589	$17,202,427	$24,233,016
Desert Springs Hospital Medical Center	12/31/22	$0	$0	$0	$0
Henderson Hospital	12/31/22	$12,452,047	$0	$9,482,109	$21,934,156
Spring Valley Hospital Medical Center	12/31/22	$1,240,226	$12,093,756	$1,923,721	$15,257,703
Summerlin Hospital Medical Center	12/31/22	$0	$1,258,125	$15,667,615	$16,925,740
Valley Hospital Medical Center	12/31/22	$611,744	$0	$9,933,567	$10,545,311
CommonSpirit Health					
Saint Rose Dominican Hospitals					
- Rose de Lima Campus	6/30/22	$0	$0	$715,870	$715,870
- San Martin Campus	6/30/22	$0	$0	$1,234,583	$1,234,583
- Siena Campus	6/30/22	$0	$1,297,793	$3,349,805	$4,647,598
Prime Health Care Inc					
North Vista Hospital	12/31/22	$759,578	$582,370	$1,271,399	$2,613,347
Clark County Owned Hospitals					
University Medical Center of Southern Nevada	6/30/22	$8,304,618	$3,098,620	$11,829,672	$23,232,910
TOTAL CLARK COUNTY HOSPITALS		**$49,005,767**	**$39,236,377**	**$107,160,998**	**$195,403,142**

NEVADA HOSPITALS CAPITAL IMPROVEMENTS	Data as of	Major Expansions	Major Equipment	Capital Additions Not Required to be Reported Separately	Total Capital Improvement
WASHOE COUNTY/CARSON CITY HOSPITALS					
Carson Tahoe Regional Health Care					
Carson Tahoe Regional Medical Center	12/31/22	$3,195,497	$24,827	$4,943,371	$8,163,695
Universal Health Systems Hospitals (UHS)					
Northern Nevada Medical Center	12/31/22	$0	$0	$7,781,633	$7,781,633
Northern Nevada Medical Center Sierra	12/31/22	$61,866,871	$0	$770,219	$62,637,090
Prime Health Care Inc					
St. Mary's Regional Medical Center	12/31/22	$0	$0	$1,346,724	$1,346,724
Renown Health					
Renown Regional Medical Center	6/30/22	$20,075,126	$16,474,316	$9,553,999	$46,103,441
Renown South Meadows	6/30/22	$19,028,394	$1,785,556	$6,733,673	$27,547,623
TOTAL WASHOE COUNTY/CARSON CITY HOSPITALS		**$104,165,888**	**$18,284,699**	**$31,129,619**	**$153,580,206**
GRAND TOTALS		**$153,171,655**	**$57,521,076**	**$138,290,617**	**$348,983,347**

Exhibit 4 Table: Community Benefits

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvements Services	Other Categories	Total Community Benefits
CLARK COUNTY HOSPITALS						
HCA Holdings Inc. Hospitals						
Mountainview Hospital	12/31/22	$85,205,122	$16,175,257	$1,362,600	$2,169,223	$104,920,061
Southern Hills Hospital & Medical Center	12/31/22	$27,900,304	$4,301,748	$448,332	$972,153	$33,622,537
Sunrise Hospital & Medical Center	12/31/22	$169,880,776	$1,374,234	$2,315,538	$3,565,863	$177,136,411
Universal Health Systems Hospitals (UHS)						
Centennial Hills Hospital Medical Center	12/31/22	$64,851,641	$87,187	$1,610,431	$1,244,735	$67,793,994
Desert Springs Hospital Medical Center	12/31/22	$70,089,341	$2,749,398	$373,144	$862,232	$74,074,115
Henderson Hospital	12/31/22	$56,077,093	$2,749,905	$3,705,207	$1,067,337	$63,644,542
Spring Valley Hospital Medical Center	12/31/22	$60,018,879	$2,788,152	$1,531,571	$1,565,612	$65,904,214
Summerlin Hospital Medical Center	12/31/22	$75,480,312	$2,834,013	$633,224	$1,904,845	$80,852,394
Valley Hospital Medical Center	12/31/22	$45,440,811	$7,650,975	$1,276,977	$1,260,538	$55,629,301
CommonSpirit Health						
Saint Rose Dominican Hospital						
- Rose de Lima Campus	6/30/22	$13,859,195	$0	$0	$35,607	$13,894,802
- San Martin Campus	6/30/22	$53,716,748	$137,975	$0	$620,293	$54,475,016
- Siena Campus	6/30/22	$126,588,780	$1,881,052	$3,262,029	$2,443,795	$134,175,656
Prime Health Care Inc						
North Vista Hospital	12/31/22	$11,605,098	$0	$0	$395,837	$12,000,935
Clark County Owned Hospital						
University Medical Center of Southern Nevada	6/30/22	$131,663,679	$2,293,654	$3,225,712	$3,378,415	$140,561,460
TOTAL CLARK COUNTY HOSPITALS		**$992,377,779**	**$45,023,550**	**$19,744,765**	**$21,486,485**	**$1,078,685,438**

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvements Services	Other Categories	Total Community Benefits
WASHOE COUNTY/CARSON CITY HOSPITALS						
Carson Tahoe Regional Health Care						
Carson Tahoe Regional Medical Center	12/31/22	$35,681,798	$370,430	$1,834,385	$1,111,373	$38,997,986
UHS						
Northern Nevada Medical Center	12/31/22	$18,071,338	$97,973	$662,857	$383,775	$19,215,943
Northern Nevada Medical Center Sierra	12/31/22	$26,293,310	$25,820	$118,640	$0	$26,437,770
Prime Health Care Inc						
St. Mary's Regional Medical Center	12/31/22	$115,287,035	$32,640	$632,733	$1,141,361	$117,093,769
Renown Health						
Renown Regional Medical Center	6/30/22	$228,753,130	$4,455,681	$5,429,318	$5,739,678	$244,377,807
Renown South Meadows	6/30/22	$33,592,082	$0	$162,237	$161,818	$33,916,137
TOTAL WASHOE COUNTY/CARSON CITY HOSPITALS		**$457,678,693**	**$4,982,544**	**$8,840,170**	**$8,538,005**	**$480,039,412**
GRAND TOTALS		**$1,450,056,472**	**$50,006,094**	**$28,584,935**	**$30,024,490**	**$1,558,724,850**

Exhibit 5 Table: Basic Formula for Allocation

NEVADA HOSPITALS	BASIC FORMULA FOR ALLOCATION
CLARK COUNTY HOSPITALS	
HCA Holdings Inc. Hospitals MountainView Hospital Southern Hills Hospital & Medical Center Sunrise Hospital & Medical Center	To reduce costs, it is common for health care 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 health care industry. The fee charged to HCA's wholly owned hospitals is calculated at 6.5% of net revenues. Services provided under this management agreement include: consulting services in areas such as long-range planning, budget control systems, financial reporting systems and practices, contractual agreements, accounts receivable management, government reimbursement (including cost report preparation and filing), capital planning, internal audit, managed care contracting, legal services, and human resources services (including employee benefit design and management). Corporate office prepares and files federal, state and local tax returns and reports as well as tax audit and appeals management. 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.
Universal Health Systems Hospitals (UHS) Centennial Hills Hospital Desert Springs Hospital Henderson Hospital Spring Valley Hospital Summerlin Hospital Valley Hospital	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.

NEVADA HOSPITALS	BASIC FORMULA FOR ALLOCATION
CommonSpirit Health Saint Rose Dominican Hospital - Rose de Lima Campus - San Martin Campus - Siena Campus	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. 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. 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.
Prime Healthcare Inc *North Vista Hospital*	Home Office Costs are allocated across all hospitals by ratio of net revenues for the areas of management, overhead, and central business office.
Clark County Owned Hospital 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. *UMC has an Indirect Cost Allocation Plan but pursuant to NRS was not subject to a Compliance Audit*.
WASHOE COUNTY/ CARSON CITY HOSPITALS	
Carson Tahoe Regional Healthcare 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.
UHS 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.
Prime Healthcare Inc St. Mary's Regional Medical Center	Allocation of Corporate operating expenses based on % of Hospital Net Patient Revenue to total.
Renown Health 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 in Comagine

Acute Hospitals	*Non-Acute Hospitals*	*Other Facilities*
Financial Reports	**Financial Reports**	**Utilization Reports**
Produced on August 1, 2022	*Produced on August 1, 2022*	*Produced on August 1, 2022*
Section A: Revenue and Expenses	**Section A: Revenue and Expenses**	**Section A: Skilled Nursing Facilities**
A01: Revenue and Expenses Totals	A01: Revenue and Expenses Totals	A01: Inpatient Days by Payer
A02: Inpatient Operating Revenue	A02: Inpatient Operating Revenue	A02: Discharges
A03: Outpatient Operating Revenue	A03: Outpatient Operating Revenue	A03: Bed Occupancy
A04: Long Term Care Operating Revenue	A04: Long Term Care Operating Revenue	**Section B: Intermediate Care Facilities**
A05: Clinic Operating Revenue	A05: Clinic Operating Revenue	B01: Inpatient Days
A06: Sub-Acute Operating Revenue	A06: Sub-Acute Operating Revenue	B02: Discharges
A07: Operating Expenses	A07: Operating Expenses	B03: Beds
A08: Non-Operating Revenue and Expenses	A08: Non-Operating Revenue and Expenses	**Section C: Hospice Facilities**
Section B: Assets and Liabilities	**Section B: Assets and Liabilities**	C01: Hospice Overview
B01: Assets and Liabilities Totals	B01: Assets and Liabilities Totals	**Section D: Patient Census**
B02: Current Assets	B02: Current Assets	D01: Patients by Gender and Race
B03: Property, Facilities, and Equipment Assets	B03: Property, Facilities, and Equipment Assets	D02: Patients by County
B04: Intangible and Other Assets	B04: Intangible and Other Assets	D03: Patients by Referral Source
B05: Liabilities	B05: Liabilities	D04: Patients by Primary Diagnosis
Utilization Reports	**Utilization Reports**	**Section E: Days of Care by Payer**
Produced on August 1, 2022	*Produced on August 1, 2022*	E01: Total Days of Care by Payer (Does not include Nursing Home Room and Board Days)
A01: Licensed Beds by Service	A01: Licensed Beds by Service	E02: Routine Home Care Days by Payer (Private Residence)
A02: FTE's	A02: FTE's	E04: Routine Home Care Days by Payer (Group)
A03: Admissions by Payer	A03: Admissions by Payer	E05: Acute Inpatient Days by Payer
A04: Days by Payer	A04: Days by Payer	E06: Inpatient Respite Days by Payer
A05: Observation Hours by Payer	A05: Observation Hours by Payer	E07: Continuous Care Days by Payer
A06: Surgeries and Procedures	A06: Surgeries and Procedures	E08: Nursing Home Room and Board Days by Payer
A07: Other Services	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

	CY2018	%	CY2019	%	CY2020	%	CY2021	%	CY2022	%
BILLED CHARGES	**$44,549,170,364**	**100**	**$49,584,143,985**	**100**	**$50,021,593,670**	**100**	**$59,649,777,403**	**100**	**$64,562,789,637**	**99.86**
Inpatient	$28,443,555,884		$31,543,042,282		$32,971,487,329		$38,733,054,535		$41,573,256,795	
Outpatient	$16,105,614,480		$18,041,101,703		$17,050,106,341		$20,916,722,868		$22,989,532,842	
DEDUCTIONS	**$38,229,685,857**	**85.81**	**$42,910,735,897**	**86.54**	**$43,505,274,493**	**86.97**	**$52,102,113,426**	**87.35**	**$57,038,325,551**	**88.35**
Inpatient	$24,232,912,437		$27,175,739,184		$28,539,003,393		$33,834,383,379		$36,699,235,628	
Outpatient	$13,996,773,420		$15,734,996,713		$14,966,271,100		$18,267,730,047		$20,339,089,923	
OPERATING REVENUE	**$6,319,484,506**	**14.19**	**$6,673,408,089**	**13.46**	**$6,516,319,180**	**13.03**	**$7,547,663,978**	**12.65**	**$7,524,464,086**	**11.52**
Inpatient	$4,210,643,447		$4,367,303,099		$4,432,483,938		$4,898,671,156		$4,874,021,167	
Outpatient	$2,108,841,060		$2,306,104,990		$2,083,835,242		$2,648,992,822		$2,650,442,919	
OTHER OPERATING REVENUE	**$154,193,972**	**2.38**	**$183,060,210**	**2.67**	**$388,522,618**	**5.63**	**$284,544,537**	**3.63**	**$110,534,146**	**1.42**
Total Operating Revenue	**$6,473,678,478**	**100**	**$6,856,468,298**	**100**	**$6,904,841,798**	**100**	**$7,832,208,515**	**100**	**$7,788,208,335**	**100.00**
Operating Expenses	$6,114,275,289	94.45	$6,429,217,838	93.77	$6,677,013,885	96.70	$7,225,110,236	92.25	$7,704,328,637	98.92
NET OPERATING INCOME	**$359,403,189**	**5.55**	**$427,250,460**	**6.23**	**$227,827,913**	**3.30**	**$607,098,278**	**7.75**	**$83,879,697**	**1.08**
Non-Operating Revenue	$82,781,104	1.28	$231,031,087	3.37	$95,793,358	1.39	$141,021,384	1.80	$40,512,875	0.52
Non-Operating Expenses	$80,016,617	1.31	$101,521,881	1.58	$137,534,036	2.06	$90,795,932	1.26	$78,330,870	1.01
NET INCOME/(LOSS)	**$362,167,676**	**5.59**	**$556,759,667**	**8.12**	**$186,087,235**	**2.70**	**$657,323,731**	**8.39**	**$46,061,702**	**0.59**

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

Clark County Acute Care Hospital Totals

	CY2018	%	CY2019	%	CY2020	%	CY2021	%	CY2022	%
BILLED CHARGES	**$36,732,799,114**	**100**	**$41,034,631,565**	**100**	**$41,601,191,514**	**100**	**$50,313,972,303**	**100**	**$54,804,531,954**	**99.96**
Inpatient	$24,524,787,779		$27,406,017,779		$28,783,006,842		**$34,230,950,892**		$37,045,877,011	
Outpatient	$12,208,011,335		$13,628,613,786		$12,818,184,672		**$16,083,021,411**		$17,758,654,943	
DEDUCTIONS	**$32,290,527,961**	**87.91**	**$36,363,888,897**	**88.57**	**$37,042,026,063**	**88.99**	**$44,961,041,114**	**89.32**	**$49,461,086,221**	**90.21**
Inpatient	$21,317,804,552		$24,056,651,863		$25,368,444,203		**$30,359,714,417**		$33,205,223,102	
Outpatient	$10,972,723,409		$12,307,237,034		$11,673,581,860		**$14,601,326,697**		$16,255,863,119	
OPERATING REVENUE	**$4,442,271,152**	**12.09**	**$4,692,184,910**	**11.43**	**$4,578,563,365**	**11.01**	**$5,373,614,727**	**10.68**	**$5,343,455,733**	**9.75**
Inpatient	$3,206,983,226		$3,349,365,266		$3,414,562,639		**$3,871,236,475**		$3,840,663,909	
Outpatient	$1,235,287,926		$1,342,819,644		$1,164,000,726		**$1,502,378,252**		$1,502,791,824	
OTHER OPERATING REVENUE	**$42,359,522**	**0.94**	**$54,296,721**	**1.14**	**$211,431,678**	**4.41**	**$99,578,869**	**1.82**	**$19,899,779**	**0.36**
Total Operating Revenue	**$4,484,630,674**	**100**	**$4,746,481,631**	**100**	**$4,789,995,043**	**100**	**$5,473,193,596**	**100**	**$5,454,571,797**	**100**
Operating Expenses	$4,306,657,426	96.03	$4,509,753,350	95.01	$4,656,084,274	97.20	**$5,013,289,938**	**91.60**	$5,309,041,603	97.33
NET OPERATING INCOME	**$177,973,248**	**3.97**	**$236,728,281**	**4.99**	**$133,910,769**	**2.80**	**$459,903,657**	**8.40**	**$145,530,194**	**2.67**
Non-Operating Revenue	$42,696,278	0.95	$142,693,757	3.01	$29,156,294	0.61	**$97,038,186**	**1.77**	$33,581,690	0.62
Non-Operating Expenses	$61,225,729	1.37	$66,233,322	1.40	$62,502,830	1.30	**$63,221,445**	**1.16**	$61,866,477	1.13
NET INCOME/(LOSS)	**$159,443,797**	**3.52**	**$313,188,716**	**6.41**	**$100,564,233**	**2.09**	**$493,720,399**	**8.86**	**$117,245,407**	**2.14**

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

Washoe/Carson City Counties Acute Care Hospital Totals

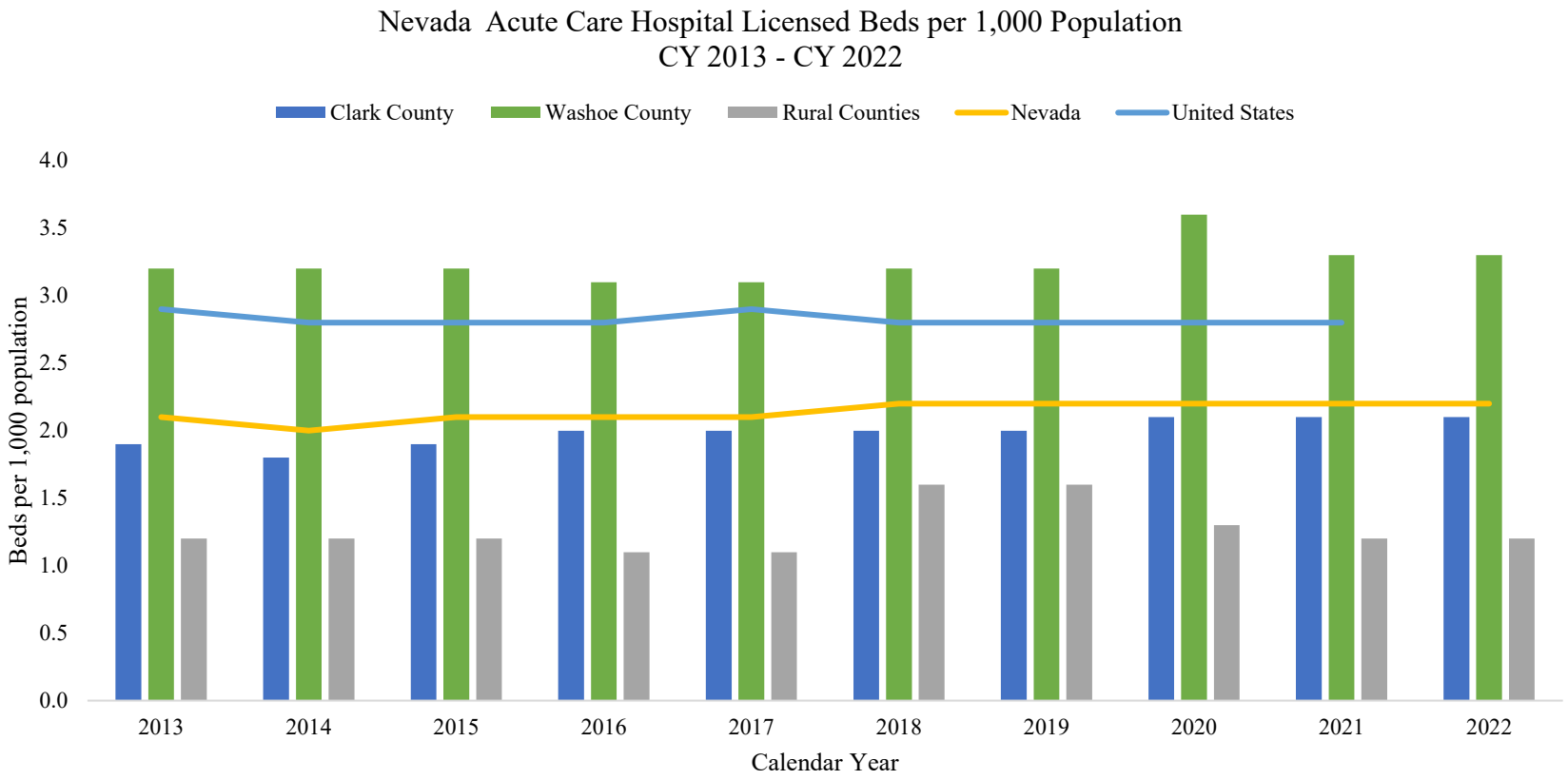
	CY2018	%	CY2019	%	CY2020	%	CY2021	%	CY2022	%
BILLED CHARGES	**$7,014,602,659**	**100**	**$7,478,845,388**	**100**	**$7,340,619,769**	**100**	**$8,062,517,718**	**100**	**$8,470,826,689**	**99.89**
Inpatient	$3,779,901,061		$3,945,940,486		$3,946,161,594		$4,202,010,414		$4,255,972,300	
Outpatient	$3,234,701,598		$3,532,904,902		$3,394,458,175		$3,860,507,304		$4,214,854,388	
DEDUCTIONS	**$5,458,455,946**	**77.82**	**$5,839,890,343**	**78.09**	**$5,747,644,114**	**78.30**	**$6,316,560,390**	**78.34**	**$6,712,051,099**	**79.24**
Inpatient	$2,862,799,374		$3,022,791,995		$3,011,725,418		$3,285,249,586		$3,327,241,425	
Outpatient	$2,595,656,572		$2,817,098,348		$2,735,918,696		$3,031,310,804		$3,384,809,674	
OPERATING REVENUE	**$1,556,146,713**	**22.18**	**$1,638,955,045**	**21.91**	**$1,592,975,655**	**21.70**	**$1,745,957,328**	**21.66**	**$1,758,775,590**	**20.65**
Inpatient	$917,101,686		$923,148,491		$934,436,176		$916,760,828		$928,730,876	
Outpatient	$639,045,027		$715,806,554		$658,539,479		$829,196,500		$830,044,714	
OTHER OPERATING REVENUE	**$32,018,523**	**2.02**	**$35,042,488**	**2.09**	**$79,418,397**	**4.75**	**$89,025,383**	**4.85**	$12,664,998	0.69
Total Operating Revenue	**$1,588,165,236**	**100**	**$1,673,997,533**	**100**	**$1,672,394,052**	**100**	**$1,834,982,711**	**100**	**$1,824,028,190**	**100**
Operating Expenses	$1,424,133,411	89.67	$1,517,716,052	90.66	$1,587,336,920	94.91	$1,702,008,842	92.75	$1,873,828,971	102.73
NET OPERATING INCOME	**$164,031,825**	**10.33**	**$156,281,481**	**9.34**	**$85,057,132**	**5.09**	**$132,973,869**	**7.25**	**($49,800,781)**	**(2.73)**
Non-Operating Revenue	$12,677,604	0.80	$30,517,595	1.82	$25,867,677	1.55	$12,027,753	0.66	($21,675,994)	(1.19)
Non-Operating Expenses	$12,001,867	0.84	$27,751,138	1.83	$67,706,116	4.27	$15,935,040	0.94	$8,769,145	0.48
NET INCOME/(LOSS)	**$164,707,562**	**10.37**	**$159,047,938**	**9.50**	**$43,218,693**	**2.58**	**$129,066,582**	**7.03**	**($80,245,921)**	**(4.45)**

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

Rural Counties Acute Care Hospital Totals

	CY2018	%	CY2019	%	CY2020	%	CY2021	%	CY2022	%
BILLED CHARGES	**$1,044,066,816**	**100**	**$1,149,355,933**	**100**	**$1,105,734,638**	**100**	**$1,273,287,382**	**100**	**$1,287,420,995**	**100**
Inpatient	$254,427,259		$267,442,741		$268,271,144		$300,093,229		$271,397,484	
Outpatient	$789,639,557		$881,913,192		$837,463,494		$973,194,153		$1,016,023,511	
DEDUCTIONS	**$683,187,700**	**65.44**	**$772,717,409**	**67.23**	**$736,291,133**	**66.59**	**$824,511,921**	**64.75**	**$865,188,232**	**67.20**
Inpatient	$149,439,633		$160,684,803		$179,520,590		$189,419,376		$166,771,102	
Outpatient	$533,748,067		$612,032,606		$556,770,543		$635,092,545		$698,417,131	
OPERATING REVENUE	**$360,879,117**	**34.56**	**$376,638,525**	**32.77**	**$369,443,506**	**33.41**	**$448,775,462**	**35.25**	**$422,232,763**	**32.80**
Inpatient	$104,987,626		$106,757,938		$88,750,555		$110,673,853		$104,626,383	
Outpatient	$255,891,490		$269,880,586		$280,692,951		$338,101,608		$317,606,380	
OTHER OPERATING REVENUE	**$58,432,544**	**13.94**	**$71,298,334**	**15.92**	**$78,274,629**	**17.48**	**$75,256,747**	**14.36**	**$87,375,585**	**17.15**
Total Operating Revenue	**$419,311,660**	**100**	**$447,936,859**	**100**	**$447,718,135**	**100**	**$524,032,208**	**100**	**$509,608,348**	**100**
Operating Expenses	$406,472,507	96.94	$437,483,844	97.67	$447,521,780	99.96	$509,811,456	97.29	$521,458,063	102.33
NET OPERATING INCOME	**$12,839,153**	**3.06**	**$10,453,015**	**2.33**	**$196,355**	**0.04**	**$14,220,752**	**2.71**	**($11,849,716)**	**(2.33)**
Non-Operating Revenue	$27,407,222	6.54	$28,922,338	6.46	$40,769,387	9.11	$31,955,445	6.10	$28,607,179	5.61
Non-Operating Expenses	$6,789,021	1.67	$7,537,421	1.72	$7,325,090	1.64	$11,639,448	2.28	$7,695,248	1.48
NET INCOME/(LOSS)	**$33,457,354**	**7.98**	**$31,837,933**	**7.11**	**$33,640,652**	**7.51**	**$34,536,749**	**6.59**	**$9,062,216**	**1.78**

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



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
CLARK COUNTY	1.9	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1
WASHOE COUNTY	3.2	3.2	3.2	3.1	3.1	3.2	3.2	3.6	3.3	3.3
RURAL COUNTIES	1.2	1.2	1.2	1.1	1.1	1.6	1.6	1.3	1.2	1.2
NEVADA	2.1	2.0	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.2
UNITED STATES	2.9	2.8	2.8	2.8	2.9	2.8	2.8	2.8	2.8	NR

Please note that national (United States) data are not available for 2022 at the time of publication.

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

CALENDAR YEAR	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
UNITED STATES												
TOTAL STAFFED BEDS*	924,333	920,829	914,513	902,202	897,961	894,574	931,203	924,107	919,559	924,107	919,649	*
Population Estimate**	311,721,632	314,112,078	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
Staffed Beds Per 1,000	3.0	2.9	2.9	2.8	2.8	2.8	2.9	2.8	2.8	2.8	2.8	NR
NEVADA												
LICENSED BEDS***	5,729	5,648	5,758	5,743	5,985	6,241	6,304	6,578	6,771	6,847	6,801	6,871
Population Estimate**	2,718,586	2,755,245	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
Licensed Beds Per 1,000	2.1	2.0	2.1	2.0	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.2
CLARK COUNTY												
LICENSED BEDS***	3,840	3,755	3,859	3,823	4,063	4,349	4,412	4,490	4,644	4,665	4,718	4,790
Population Estimate**	1,967,159	1,998,646	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
Licensed Beds Per 1,000	2.0	1.9	1.9	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1
WASHOE COUNTY/ CARSON CITY												
LICENSED BEDS***	1,571	1,571	1,577	1,577	1,592	1,583	1,583	1,643	1,682	1,737	1,638	1,638
Population Estimate**	479,649	483,664	487,885	494,600	501,424	508,358	515,332	521,149	527,435	487,674	494,281	496,745
Licensed Beds Per 1,000	3.3	3.2	3.2	3.2	3.2	3.1	3.1	3.2	3.2	3.6	3.3	3.3
RURAL COUNTIES												
LICENSED BEDS***	318	322	322	343	330	309	309	445	445	445	445	443
Population Estimate**	271,778	272,935	274,293	274,818	274,620	276,036	278,628	281,596	286,006	353,240	356,927	358,042
Licensed Beds Per 1,000	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.6	1.6	1.3	1.2	1.2

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 2021 Annual Survey contained in the AHA Hospital Statistics
** U.S. Census Bureau, Quick Facts
*** Licensed Beds from Nevada Healthcare Quarterly Reports

Exhibit 9A Table: Clark County Comparative Financial Summary for CY 2022

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	**$3,692,120,053**	**$2,407,064,501**	**$127,201,390**	**$275,615,341**	**$139,166,816**	**$81,934,369**	**$4,003,017,986**
Inpatient	$2,676,499,238	$1,653,778,403	$8,437,978	$3,271,117	$3,118,268	$10,551,474	$2,646,562,216
Outpatient	$1,015,620,815	$753,286,098	$118,763,412	$272,344,224	$136,048,548	$71,382,895	$1,356,455,770
DEDUCTIONS	**$3,387,060,844**	**$2,224,980,794**	**$110,801,637**	**$251,281,660**	**$128,562,903**	**$71,794,680**	**$3,680,765,264**
Inpatient	$2,455,286,486	$1,528,606,417	$7,499,531	$2,924,600	$2,868,651	$9,390,206	$2,433,460,503
Outpatient	$931,774,358	$696,374,377	$103,302,106	$248,357,060	$125,694,252	$62,404,474	$1,247,304,761
OPERATING REVENUE	**$305,059,210**	**$182,083,707**	**$16,399,753**	**$24,333,681**	**$10,603,913**	**$10,139,689**	**$322,252,722**
Inpatient	$221,212,753	$125,171,986	$938,447	$346,517	$249,617	$1,161,268	$213,101,713
Outpatient	$83,846,457	$56,911,721	$15,461,306	$23,987,164	$10,354,296	$8,978,421	$109,151,009
OTHER OPERATING REVENUE	**$2,283,498**	**$1,142,085**	**$389,171**	**$567,257**	**$314,943**	**$289,776**	**$1,752,842**
TOTAL OPERATING REVENUE	**$307,342,707**	**$183,225,792**	**$16,788,924**	**$24,900,938**	**$10,918,856**	**$10,429,465**	**$324,005,564**
Operating Expenses	$296,520,239	$264,817,627	$12,120,616	$19,198,789	$12,439,956	$10,162,775	$294,957,041
NET OPERATING INCOME	**$10,822,468**	**($81,591,835)**	**$4,668,308**	**$5,702,149**	**($1,521,100)**	**$266,690**	**$29,048,524**
Non-Operating Revenue	$0	$0	$2,491	$7,081	$2,085	$2,741	$0
Non-Operating Expenses	$14,774,554	$8,789,859	$0	$0	$83,121	$0	$19,413,935
NET INCOME/(LOSS)	**($3,952,086)**	**($90,381,694)**	**$4,670,799**	**$5,709,230**	**($1,602,136)**	**$269,431**	**$9,634,589**
NET MARGIN	**-1.29%**	**-49.33%**	**27.82%**	**22.93%**	**-14.67%**	**2.58%**	**2.97%**

CLARK COUNTY HOSPITALS	MOUNTAIN VIEW HOSPITAL	NORTH VISTA HOSPITAL	SOUTHERN HILLS HOSPITAL AND MEDICAL CENTER	SPRING VALLEY HOSPITAL MEDICAL CENTER	ST. ROSE DOMINICAN HOSPITALS - ROSE DE LIMA CAMPUS	ST. ROSE DOMINICAN HOSPITALS - SAN MARTIN CAMPUS
BILLED CHARGES	**$6,311,716,635**	**$765,817,572**	**$3,275,691,988**	**$3,909,802,559**	**$207,085,896**	**$1,456,823,850**
Inpatient	$4,062,265,859	$444,041,753	$1,900,950,673	$2,776,636,021	$16,493,835	$870,214,025
Outpatient	$2,249,450,776	$321,775,820	$1,374,741,315	$1,133,166,538	$190,592,061	$586,609,825
DEDUCTIONS	**$5,700,253,248**	**$648,481,351**	**$2,947,880,016**	**$3,581,916,046**	**$179,267,598**	**$1,261,616,993**
Inpatient	$3,625,858,098	$348,127,734	$1,696,383,812	$2,543,453,534	$6,918,361	$741,246,845
Outpatient	$2,074,395,150	$300,353,618	$1,251,496,204	$1,038,462,512	$172,349,237	$520,370,148
OPERATING REVENUE	**$611,463,387**	**$117,336,221**	**$327,811,972**	**$327,886,513**	**$27,818,298**	**$195,206,857**
Inpatient	$436,407,761	$95,914,019	$204,566,861	$233,182,487	$9,575,474	$128,967,180
Outpatient	$175,055,626	$21,422,202	$123,245,111	$94,704,027	$18,242,824	$66,239,677
OTHER OPERATING REVENUE	**$7,844,271**	**$2,134,357**	**$2,880,627**	**$2,511,135**	**$504,929**	**$4,330,019**
TOTAL OPERATING REVENUE	**$619,307,658**	**$119,470,578**	**$330,692,599**	**$330,397,649**	**$28,323,227**	**$199,536,876**
Operating Expenses	$566,092,070	$105,887,751	$292,690,272	$320,881,152	$31,552,760	$217,408,848
NET OPERATING INCOME	**$53,215,588**	**$13,582,827**	**$38,002,327**	**$9,516,497**	**($3,229,533)**	**($17,871,972)**
Non-Operating Revenue	$0	$0	$0	$0	$2,636,880	$3,950,883
Non-Operating Expenses	$0	$0	$0	$9,612,769	($411,335)	$41,000
NET INCOME/(LOSS)	**$53,215,588**	**$13,582,827**	**$38,002,327**	**($96,272)**	**($181,318)**	**($13,962,089)**
NET MARGIN	8.59%	11.37%	11.49%	-0.03%	-0.64%	-7.00%

CLARK COUNTY HOSPITALS	ST. ROSE DOMINICAN - SIENA CAMPUS	SUMMERLIN HOSPITAL MEDICAL CENTER	SUNRISE HOSPITAL AND MEDICAL CENTER	UNIVERSITY MEDICAL CENTER OF SOUTHERN NEVADA	VALLEY HOSPITAL MEDICAL CENTER	CLARK COUNTY TOTAL
BILLED CHARGES	**$3,895,688,784**	**$5,276,388,114**	**$10,921,671,331**	**$4,042,021,885**	**$4,015,712,883**	**$54,804,541,954**
Inpatient	$2,364,288,618	$3,845,163,380	$7,973,642,880	$2,798,586,782	$2,991,384,491	$37,045,887,011
Outpatient	$1,531,400,166	$1,431,224,734	$2,948,028,451	$1,243,435,103	$1,024,328,392	$17,758,654,943
DEDUCTIONS	**$3,403,937,920**	**$4,826,848,525**	**$10,054,236,829**	**$3,282,276,826**	**$3,719,123,087**	**$49,461,086,220**
Inpatient	$2,034,945,096	$3,517,467,969	$7,292,663,997	$2,187,704,074	$2,770,417,188	$33,205,223,102
Outpatient	$1,368,992,824	$1,309,380,556	$2,761,572,832	$1,094,572,752	$948,705,899	$16,255,863,119
OPERATING REVENUE	**$491,750,864**	**$449,539,589**	**$867,434,502**	**$759,745,059**	**$296,589,796**	**$5,343,455,733**
Inpatient	$329,343,522	$327,695,411	$680,978,883	$610,882,708	$220,967,303	$3,840,663,909
Outpatient	$162,407,342	$121,844,178	$186,455,619	$148,862,351	$75,622,493	$1,502,791,824
OTHER OPERATING REVENUE	**$13,194,641**	**$4,140,632**	**$5,187,276**	**$60,202,177**	**$1,446,428**	**$111,116,064**
TOTAL OPERATING REVENUE	**$504,945,505**	**$453,680,221**	**$872,621,778**	**$819,947,236**	**$298,036,224**	**$5,454,571,797**
Operating Expenses	$501,233,361	$397,406,551	$817,115,843	$839,033,064	$309,522,888	$5,309,041,603
NET OPERATING INCOME	**$3,712,144**	**$56,273,669**	**$55,505,935**	**($19,085,828)**	**($11,486,664)**	**$145,530,194**
Non-Operating Revenue	$2,245,024	$0	$0	$24,734,505	$0	$33,581,690
Non-Operating Expenses	($9,737,402)	$10,255,640	$0	$536,351	$8,507,986	$61,866,477
NET INCOME/(LOSS)	**$15,694,570**	**$46,018,029**	**$55,505,935**	**$5,112,326**	**($19,994,650)**	**$117,245,407**
NET MARGIN	**3.11%**	**10.14%**	**6.36%**	**0.62%**	**-6.71%**	**2.15%**

Exhibit 9B Table: Washoe County/Carson City Comparative Financial Summary for CY 2022

WASHOE COUNTY/CARSON CITY HOSPITALS	CARSON TAHOE REGIONAL MEDICAL CENTER	NORTHERN NEVADA MEDICAL CENTER	NORTHERN NEVADA SIERRA MEDICAL CENTER	RENOWN REGIONAL MEDICAL CENTER	RENOWN SOUTH MEADOWS MEDICAL CENTER	SAINT MARY'S REGIONAL MEDICAL CENTER	WASHOE COUNTY/ CARSON CITY TOTAL
BILLED CHARGES	**$1,400,706,900**	**$1,348,044,181**	**$575,127,464**	**$3,930,865,566**	**$576,042,089**	**$1,188,875,656**	**$9,019,661,856**
Inpatient	$553,941,206	$675,674,778	$328,667,472	$2,116,787,549	$185,167,130	$698,108,822	$4,558,346,957
Outpatient	$846,765,694	$672,369,404	$246,459,992	$1,814,078,017	$390,874,959	$490,766,834	$4,461,314,899
DEDUCTIONS	**$1,059,630,293**	**$1,208,329,998**	**$513,378,173**	**$3,019,889,312**	**$432,548,196**	**$970,475,087**	**$7,204,251,058**
Inpatient	$454,184,409	$605,630,087	$293,528,123	$1,584,246,222	$127,180,594	$534,837,714	$3,599,607,149
Outpatient	$605,445,884	$602,699,911	$219,850,050	$1,435,643,090	$305,367,602	$435,637,372	$3,604,643,909
OPERATING REVENUE	**$341,076,607**	**$139,714,184**	**$61,749,291**	**$910,976,254**	**$143,493,893**	**$218,400,569**	**$1,815,410,798**
Inpatient	$99,756,797	$70,044,691	$35,139,349	$532,541,327	$57,986,536	$163,271,108	$958,739,808
Outpatient	$241,319,810	$69,669,493	$26,609,941	$378,434,927	$85,507,357	$55,129,462	$856,670,990
OTHER OPERATING REVENUE	**$11,570,306**	**$1,321,389**	**$57,102**	**$46,721,451**	**$1,046,224**	**$4,407,710**	**$65,124,182**
TOTAL OPERATING REVENUE	**$352,646,913**	**$141,035,573**	**$61,806,393**	**$957,697,705**	**$144,540,117**	**$222,808,279**	**$1,880,534,980**
Operating Expenses	$329,922,231	$134,109,263	$118,803,718	$986,134,307	$143,696,776	$270,648,958	$1,983,315,252
NET OPERATING INCOME	**$22,724,682**	**$6,926,310**	**($56,997,325)**	**($28,436,602)**	**$843,341**	**($47,840,678)**	**($102,780,272)**
Non-Operating Revenue	($24,040,358)	$0	$0	$2,223,231	$50,730	$90,403	($21,675,994)
Non-Operating Expenses	$0	$3,206,640	$13,594,750	$1,008,171	$344,575	$4,196,049	$22,350,185
NET INCOME/(LOSS)	**($1,315,676)**	**$3,719,671**	**($70,592,075)**	**($27,221,542)**	**$549,496**	**($51,946,324)**	**($146,806,451)**
NET MARGIN	**-0.37%**	**2.64%**	**-114.21%**	**-2.84%**	**0.38%**	**-23.31%**	**-7.81%**

Exhibit 9C Table: Rural Counties Comparative Financial Summary for CY 2022

RURAL HOSPITALS	BANNER CHURCHILL COMMUNITY HOSPITAL	BATTLE MOUNTAIN GENERAL HOSPITAL	BOULDER CITY HOSPITAL	CARSON VALLEY MEDICAL CENTER	DESERT VIEW HOSPITAL	GROVER C DILS MEDICAL CENTER	HUMBOLDT GENERAL HOSPITAL
BILLED CHARGES	**$129,171,690**	**$14,909,717**	**$65,293,062**	**$259,624,353**	**$192,582,464**	**$7,164,712**	**$112,335,582**
Inpatient	$31,932,241	$886,792	$19,427,652	$31,362,866	$28,285,267	$1,349,293	$34,286,935
Outpatient	$97,239,449	$14,022,925	$45,865,410	$228,261,487	$164,297,197	$5,815,419	$78,048,647
DEDUCTIONS	**$76,979,801**	**$7,460,321**	**$34,571,518**	**$180,893,792**	**$157,963,568**	**$3,532,452**	**$64,143,429**
Inpatient	$12,071,013	$394,415	$10,533,961	$19,400,042	$23,166,504	$708,363	$22,103,694
Outpatient	$64,908,788	$7,065,906	$24,037,557	$161,493,750	$134,797,065	$2,824,089	$42,039,735
OPERATING REVENUE	**$52,191,889**	**$7,449,396**	**$30,721,544**	**$78,730,561**	**$34,618,896**	**$3,632,260**	**$48,192,153**
Inpatient	$19,861,228	$492,377	$8,893,691	$11,962,824	$5,118,763	$640,930	$12,183,241
Outpatient	$32,330,661	$6,957,019	$21,827,853	$66,767,738	$29,500,133	$2,991,330	$36,008,912
OTHER OPERATING REVENUE	**$18,476,161**	**$4,744,943**	**$5,871,931**	**$6,580,609**	**$170,396**	**$2,935,355**	**$5,557,799**
TOTAL OPERATING REVENUE	**$70,668,050**	**$12,194,339**	**$36,593,474**	**$85,311,170**	**$34,789,291**	**$6,567,615**	**$53,749,952**
Operating Expenses	$64,657,925	$16,861,948	$34,850,060	$78,588,507	$38,333,718	$8,056,723	$74,637,438
NET OPERATING INCOME	**$6,010,125**	**($4,667,609)**	**$1,743,415**	**$6,722,663**	**($3,544,427)**	**($1,489,108)**	**($20,887,486)**
Non-Operating Revenue	$0	$9,225,567	$8,217	($3,609,800)	$0	$1,468,911	$7,673,377
Non-Operating Expenses	$0	$685,906	$0	$0	$4,245,530	$7,600	$82,062
NET INCOME/(LOSS)	**$6,010,125**	**$3,872,052**	**$1,751,632**	**$3,112,864**	**($7,789,956)**	**($27,797)**	**($13,296,171)**
NET MARGIN	**8.50%**	**31.75%**	**4.79%**	**3.65%**	**-22.39%**	**-0.42%**	**-24.74%**

RURAL HOSPITALS	INCLINE VILLAGE COMMUNITY HOSPITAL	MESA VIEW REGIONAL HOSPITAL	MOUNT GRANT GENERAL HOSPITAL	NORTHEASTERN NEVADA REGIONAL HOSPITAL	PERSHING GENERAL HOSPITAL	SOUTH LYON MEDICAL CENTER	WILLIAM BEE RIRIE HOSPITAL	RURAL TOTAL
BILLED CHARGES	**$34,048,360**	**$142,013,475**	**$19,578,502**	**$227,577,990**	**$12,365,314**	**$16,740,569**	**$54,015,206**	**$1,287,420,995**
Inpatient	$68,430	$29,803,891	$2,240,791	$81,700,643	$191,750	$606,034	$9,254,900	$271,397,484
Outpatient	$33,979,930	$112,209,584	$17,337,711	$145,877,347	$12,173,564	$16,134,534	$44,760,306	$1,016,023,511
DEDUCTIONS	**$18,388,824**	**$110,589,175**	**$12,786,347**	**$148,737,422**	**$7,156,681**	**$9,455,183**	**$32,529,719**	**$865,188,232**
Inpatient	$1,492,520	$20,636,372	$1,314,294	$51,290,161	($293,964)	($778,646)	$4,732,372	$166,771,102
Outpatient	$16,896,303	$89,952,803	$11,472,053	$97,447,261	$7,450,645	$10,233,829	$27,797,347	$698,417,131
OPERATING REVENUE	**$15,659,536**	**$31,424,300**	**$6,792,155**	**$78,840,568**	**$5,208,633**	**$7,285,385**	**$21,485,487**	**$422,232,763**
Inpatient	($1,424,090)	$9,167,519	$926,497	$30,410,482	$485,714	$1,384,680	$4,522,528	$104,626,383
Outpatient	$17,083,627	$22,256,781	$5,865,658	$48,430,086	$4,722,919	$5,900,706	$16,962,959	$317,606,380
OTHER OPERATING REVENUE	**$2,927,125**	**$5,256,423**	**$7,525,602**	**$4,050,780**	**$6,464,383**	**$6,551,837**	**$10,262,241**	**$87,375,585**
TOTAL OPERATING REVENUE	**$18,586,662**	**$36,680,723**	**$14,317,757**	**$82,891,348**	**$11,673,016**	**$13,837,222**	**$31,747,728**	**$509,608,348**
Operating Expenses	$16,060,834	$37,551,617	$16,686,910	$70,839,356	$14,114,795	$16,348,058	$33,870,175	$521,458,063
NET OPERATING INCOME	**$2,525,828**	**($870,894)**	**($2,369,153)**	**$12,051,992**	**($2,441,779)**	**($2,510,836)**	**($2,122,447)**	**($11,849,716)**
Non-Operating Revenue	$2,094,955	$170,535	$2,006,557	$450,550	$1,808,314	$1,778,543	$5,531,452	$28,607,179
Non-Operating Expenses	$0	$1,298,334	$0	$0	$0	$0	$1,375,816	$7,695,248
NET INCOME/(LOSS)	**$4,620,783**	**($1,998,693)**	**($362,596)**	**$12,502,542**	**($633,465)**	**($732,293)**	**$2,033,189**	**$9,062,216**
NET MARGIN	**24.86%**	**-5.45%**	**-2.53%**	**15.08%**	**-5.43%**	**-5.29%**	**6.40%**	**1.78%**