Joe Lombardo
Governor

NEVADA HEALTH AUTHORITY
4070 Silver Sage Drive
Caron City, Nevada
NVHA.NV.GOV

Stacie Weeks, Director

October 1, 2025

Interim Finance Committee
Nevada State Legislature
Attn: Senator Marilyn Dondero-Loop, Chair
401 S. Carson Street
Carson City, NV 89701

Dear Chair Dondero-Loop:

Enclosed please find the annual Report on Activities and Operations of Nevada Hospitals. Nevada Revised Statutes (NRS) 449.520 requires submission of the report to the Governor, the Joint Interim Standing Committee on Health and Human Services and the Interim Finance Committee on or before October 1st each year.

Pursuant to NRS 449.450 through 449.530, this report provides an update on the status of Nevada's hospital system and supports. The report includes information related to recent trends through a review of hospital finance data, labor statistics, census data, compliance findings and corporate filings for calendar year 2024.

If you have any questions about this report, please contact me at the Nevada Health Authority, at L.aaron@dhcfp.nv.gov.

Sincerely,

Lynnette Aaron
Lynnette Aaron (Oct 1, 2025 10:36:16 PDT)

Lynnette Aaron,
Deputy Director of Health Care Financing and Budgets,
Nevada Health Authority

Cc: Stacie Weeks, Director, Nevada Health Authority

Report on Activities and Operations of Nevada Hospitals

(Pursuant to NRS 449.450 through 449.530)

October 1, 2025

Nevada Health Authority
Director's Office

Joseph Lombardo
Governor
State of Nevada

Stacie Weeks, JD, MPH
Director
Nevada Health Authority

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Authority and Overview

Prior to July 1, 2025, the responsibility for compiling and submitting the "Annual Report on Activities and Operations in Nevada Hospitals" was held by the Division of Health Care Financing and Policy under the Department of Health and Human Services. Beginning in Fiscal Year 2025, this responsibility has transitioned to the newly established Nevada Health Authority (NVHA).

The NVHA was created during the 2025 Nevada State Legislative Session through the enactment of Senate Bill 494. This legislation consolidated several health-related functions under a single authority to improve coordination, efficiency, and oversight of health services across the state.

The Health Care Financing and Budget Unit within the Director's Office of the NVHA has prepared the annual report on activities and operations related to "Medical and Other Related Facilities", as outlined in Nevada Revised Statutes (NRS) 449.450 through 449.530, inclusive. This report is a statutory requirement designed to ensure transparency and accountability in the operations of Nevada hospitals that receive public funding. It provides a comprehensive overview of hospital activities, financial operations, and compliance with applicable state regulations for the preceding fiscal year.

In accordance with NRS 449.520, the report must be submitted annually on or before October 1 of each year to the following entities:

- The Governor of Nevada,
- The Joint Interim Standing Committee on Health and Human Services, and
- The Interim Finance Committee.

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.

Note for Definitions of Specific Titles and Terminology in Report

The specific titles and terminology in this report refer to the newly established NVHA in cases that reference the Division of Health Care Financing and Policy and the Department of Health and Human Services as used in NRS 449.450 through 449.530.

Key Terms and Definitions

KEY TERM	DEFINITION
FEE FOR SERVICE (FFS)	The Division of Nevada Medicaid (Nevada Medicaid) sets rates and pays providers directly for services provided to recipients. A fee for service (FFS) rate is reimbursement for specific services provided, like an office visit or lab test. These payments are made after the service is provided to the recipient. FFS is available to people who live outside urban counties or members who are part of the child welfare system, members who are participating in a waiver program, or members who are aged, blind, and/or disabled.
MANAGED CARE ORGANIZATION (MCO)	A Managed Care Organization (MCO) is a health care company that manages and coordinates health care services for its members. Medicaid managed care plans are contracted with Nevada Medicaid and paid a per member per month rate (capitated rate) based on client demographics, projected utilization, and plan administrative costs. Monthly capitated payments are made to the MCOs in advance, creating a pool of funds from which the MCO reimburses for provided services and uses to cover administrative costs.
CRITICAL ACCESS HOSPITAL (CAH)	A Critical Access Hospital (CAH) is a designation given to eligible rural hospitals by the Centers for Medicare & Medicaid Services (CMS). To qualify as a CAH, a hospital must have 25 or fewer beds, be located more than 35 miles from another hospital, maintain an average length of stay of 96 hours or less for acute care patients, and provide 24/7 emergency care services. For this report, CAHs are included under "Acute Care Hospitals."
LONG TERM ACUTE CARE FACILITY (LTAC)	A Long Term Acute Care Facility (LTAC) provides specialized, hospital level care for patients with complex medical conditions requiring extended recovery periods.
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*).

Introduction and Background

NVHA plays an important financial role in Nevada's health care system. NVHA is structured with a centralized Director's Office, which provides oversight and strategic direction for the agency. Under the Director's Office, NVHA is comprised of the following divisions:

1. Nevada Medicaid (formerly the Division of Health Care Financing and Policy),
2. Health Care Facilities and Regulation,
3. Consumer Health Services, and
4. Public Employee's Benefits Program.

Nevada Medicaid reimburses enrolled health care providers for providing qualified services in either a FFS or Managed Care structure. Under the FFS model, each service provided is paid for separately in accordance with the Nevada Medicaid State Plan and fee schedule. Under the Managed Care model, Nevada Medicaid pays a capitated rate to a MCO, and the MCO contracts with health care providers and makes payments to contracted providers for services rendered to members based on negotiated rates.

Qualified providers are also eligible to receive additional support through supplemental payment programs. The supplemental payment programs are managed in NVHA's Director's Office in the Health Care Financing and Budget Unit. The supplemental payment program methodology and payment amounts are specific to each program and are outlined in the Medicaid State Plan.

There are three types of supplemental payment programs for hospitals to preserve access to inpatient and outpatient hospital services provided by public and private hospitals in Nevada:

1. **Upper Payment Limit Programs (UPL)** allow state Medicaid agencies to pay hospitals under a FFS environment an amount equal to what Medicare would have paid for the same services. This concept is referred to as the UPL and the projected Medicare rate is the "cap" or limit for Medicaid base payments plus supplemental payments.

2. **MCO State Directed Payments (SDP)** allow state Medicaid agencies to direct MCOs to make large additional payments to MCO providers similar to supplemental payments in FFS. The average commercial rate (ACR) is what private insurers would have paid for services based on procedure and revenue codes. The ACR is the "cap" or limit for Medicaid base payments plus state directed payments.

3. **Disproportionate Share Hospital Program (DSH)** allow state Medicaid agencies to pay hospitals that serve a high number of low-income patients, including those on Medicaid and the uninsured. Hospitals eligible to participate in the DSH program can receive supplemental payments up to their individual uncompensated care amount. Hospitals qualifying for DSH must submit an annual uncompensated care report (UCCR) to the State. The UCCR is used to project the uncompensated care costs for each hospital, which is the "cap" or limit for Medicaid base payments plus supplemental payments.

Supplemental Payment Programs

Nevada administers its Medicaid supplemental payment programs through a FFS and Managed Care model. These programs are designed to enhance provider reimbursement and support the financial sustainability of hospitals and other healthcare providers serving Medicaid beneficiaries.

Supplemental payment programs are financed through a combination of:

- Non-federal share (state share) dollars, and
- Federal matching funds.

While Medicaid is jointly funded by the state and federal governments, it is important to note that Nevada's state share does not come from the General Fund. Instead, the state share is derived from:

- Provider Tax Programs,
- Grant Funds, and
- Intergovernmental Transfers (IGTs) from counties and public entities.

These funds are then matched with federal dollars in accordance with state law and federal regulations, allowing Nevada to leverage additional federal resources without impacting the State General Fund.

Table 1: Supplemental Payment Programs

SUPPLEMENTAL PAYMENT PROGRAM	FUNDING SOURCE	SPA REFERENCE/PREPRINT
Private MCO SDP – Inpatient and Outpatient	IGT	Preprint[1]
Private UPL Outpatient		4.19 pg. 20a
Private UPL Inpatient	Provider Tax	4.19A pg. 33b Pending (CAHs)
Private UPL Inpatient	Grant Funds	4.19A pg. 33b
UPL Indigent Accident Fund (IAF)	$1.5 ad-valorem tax and Unmet free care assessments	4.19A pg. 32b
Public UPL Inpatient		4.19A pg. 33
Public UPL Outpatient		4.19 B pg. 20
Public MCO SDP Inpatient		Preprint
Public MCO SDP Outpatient	IGT	Preprint
Academic Medical Center (AMC) MCO SDP		4.19B, pgs. 8-9a
Graduate Medical Education (GME)		4.19-A, pgs. 31 - 32
Indirect Medical Education (IME)		Pending
Practitioner UPL		4.19-B, Pgs. 8 - 9a.3.
Disproportionate Share Hospital (DSH)	$0.01 ad-valorem Tax	4.19A pg. 21

[1] State Directed Payments receive federal approval through funding applications known as preprints.

A summary of total supplemental payments received by Nevada acute care hospitals and CAHs for SFY 2025 and CY 2024 may be found in Exhibit 1A, and a five-year summary of the total supplemental payments received by acute care hospitals may be found in Exhibit 1B.[2] Please note, SDP are paid on a calendar year and FFS payments are paid on a state fiscal year.

Acute care hospitals and CAHs received an increase of $1.25 billion in supplemental payments, an increase of 452.1% from SFY 2021 to SFY 2025. In this five-year period supplemental payments to Non-State Government Owned (NSGO) or public hospitals increased by 118.7% ($215.4 million), and payments to privately owned hospitals increased by 1,086.4%, a net increase of $1.04 billion. This is due to the newly implemented Hospital Provider Tax Program which distributed $1.032 billion in SFY 2025.

Table 2: Acute Care & Critical Access Hospital Supplemental Payment Amounts (in millions)

HOSPITAL TYPE	SFY 2021	SFY 2022	SFY 2023	SFY 2024	SFY 2025	5-Year $ Difference (2021 – 2025)
PUBLIC	181.5	257.7	214.9	344.4	396.9	$215.4
PRIVATE	95.4	105	117.4	270.8	1,131.9	$1,036.5
TOTAL	276.9	362.8	332.2	615.2	1,528.8	$1,251.9

Table 3: Acute Care & Critical Access Hospital Supplemental Payments Percentage Change

HOSPITAL TYPE	SFY 2021 - 2022	SFY 2022 - 2023	SFY 2023 - 2024	SFY 2024 - 2025	5-Year % change (2021 – 2025)
PUBLIC	42.0%	(16.6%)	60.3%	15.2%	118.7%
PRIVATE	10.1%	11.8%	130.7%	318%	1,086.4%
TOTAL	31%	(8.4%)	85.2%	148.5%	452.1%

Please note, on the tables above, the state directed payments are paid on calendar year. For example, CY 2024 SDP are included in the SFY 2025 spend.

Private Hospital Provider Tax Program

NVHA implemented the Private Hospital Provider Tax Program on July 1, 2023, in accordance with Nevada Revised Statutes (NRS) 422.3794. Under this law, the State may levy an assessment on private hospitals if these providers concur with such an assessment by an affirmative vote of at least 67%. On September 1st,

[2] Additional information may be found by clicking on these links:
Supplemental Payment Programs
Provider Assessments

2023, approximately 80% of Nevada hospitals voted to approve an assessment on inpatient and outpatient services.

In SFY 2025, the program generated over $397.1 million in assessment revenues from private hospitals. Fifteen percent of these revenues, totaling $59.1 million, were set aside to fund administrative costs and children's behavioral health services. Three percent of the assessment revenues, totaling $2.5 million, were set aside as a reserve to fund supplemental payments. Of the remaining, $316.8 million was matched with federal Medicaid funds, resulting in a total of $1.227 billion in supplemental payments to private hospitals. These payments comprise of inpatient and outpatient UPL payments and inpatient and outpatient MCO SDP.

Detailed payment distributions to acute care hospitals and CAHs may be found in Exhibits 1A and 1B.

Table 4: Hospital Provider Tax Payments by Class, SFY 2025

HOSPITAL TYPE	FFS UPL AMOUNT	SDP AMOUNT	TOTAL
Acute Care	139,422,559	982,342,187	$1,121,764,746
Critical Access Hospitals	34,225,545	3,786,163	$38,011,708
Long Term Care	12,371,093	10,548,494	$22,919,586
Psych	3,528,440	28,956,240	$32,484,680
Rehab	5,548,117	6,800,659	$12,348,776
TOTAL	**$195,095,754**	**$1,032,433,743**	**$1,227,529,497**

MCO SDP

CMS allows states to direct 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 FFS.[3]

In accordance with federal requirements, CMS mandates that states submit an annual application for SDP funding approval, commonly referred to as a "Pre-print." These applications are submitted and approved on a calendar year basis.

For CY 2024, Nevada received CMS approval for multiple SDP initiatives, including:

- Public Academic Medical Centers (AMC)
- Public Hospital Inpatient and Outpatient (IP/OP) Services
- Private Hospital IP/OP Services

During CY 2024, Nevada disbursed over $1.2 billion in SDP funding to participating hospitals for program years, CY 2022 – 2024.

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

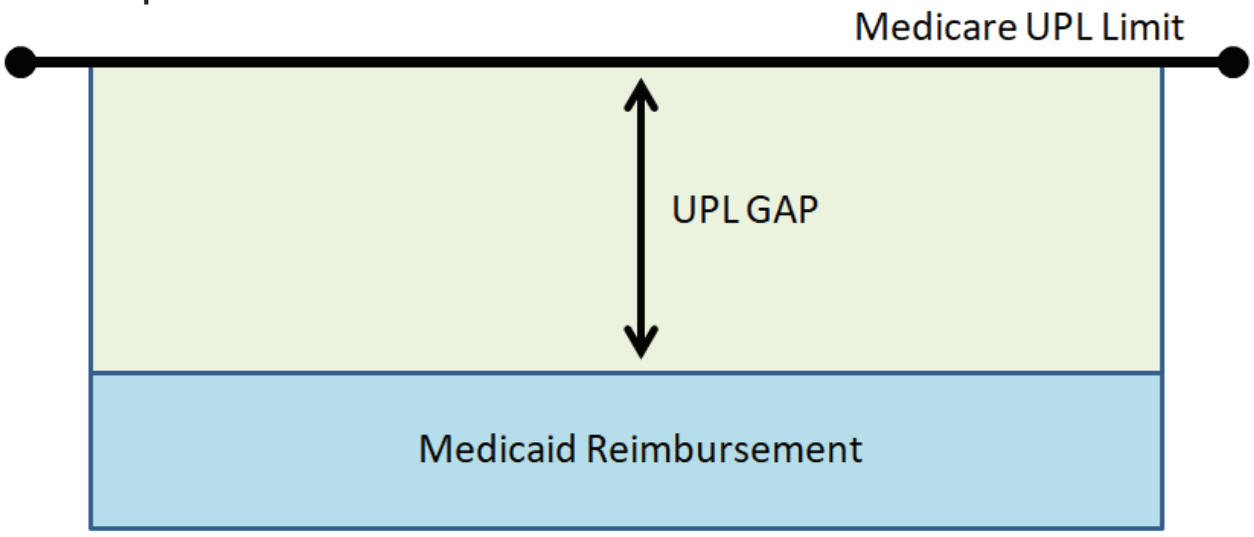
Table 5: MCO SDP Payment Breakdown by Program, CY 2024

PROGRAM NAME	CY 2022	CY 2023	CY 2024	TOTAL PAID IN CY 2024
PUBLIC	**22,964,595**	**19,033,582**	**116,004,471**	**$158,002,648**
Academic Medical Centers		19,033,582		19,033,582
Inpatient	22,964,595		74,809,171	97,773,766
Outpatient			41,195,301	41,195,301
PRIVATE			**892,212,397**	**$892,212,397**
Inpatient			489,630,692	489,630,692
Outpatient			402,581,705	402,581,705
Total	**45,929,190**	**38,067,164**	**1,124,221,340**	**$1,208,217,694**

UPL Programs

States are allowed to make supplemental payments on FFS claims up to the "UPL" in accordance with federal regulations (42 CFR 447.272 and 447.321).[4] The UPL gap is the difference between what Medicaid pays for a service and what Medicare would have paid for the same service. To demonstrate the UPL gap available for supplemental payments, the state completes an annual "Demonstration" which applies trends to actual claims data (Medicaid costs) and hospital cost report information (Medicare costs) to project the "gap" for the upcoming fiscal year. The demonstrations are submitted annually to CMS for approval. The UPL is the amount Medicare would have paid for services in aggregate.

Figure 1: UPL Gap



[4] Upper Payment Limit Supplemental Payments, MACPAC November 2021

The table below shows the FFS supplemental payments for program year 2025. NVHA is currently awaiting SPA approval for the SFY 2025 Indigent Accident Program, and therefore payments have not yet been distributed. For the SFY 2025 Practitioner UPL Program, the amounts reflected below are payments for quarters one and two. Quarters three and four have not yet been calculated since the program obtains claims data (based on date of service) six months after the quarter ends.

Table 6: FFS Payment Breakdown by Program, SFY 2025

DEMONSTRATION/LIMIT	PROGRAM	TOTAL AMOUNT
Uncompensated Care Limit	Disproportionate Share Hospital	25,138,225
Inpatient Private	Hospital Provider Tax	114,702,851
	Inpatient Private Hospital	20,386,884
	Graduate Medical Education	2,990,414
	Indigent Accident Fund	55,233,055
Outpatient Private	Hospital Provider Tax	80,363,579
Inpatient Public	Graduate Medical Education	26,442,248
	Inpatient Public Hospitals	51,159,037
	Indigent Accident Fund	10,130,512
Outpatient Public	Outpatient Public Hospitals	6,048,785
Average Commercial Rate	Practitioner UPL	11,258,215
TOTAL		**$388,715,723**

Inpatient Private Hospital UPL Program

Under the Nevada Medicaid State Plan, private hospitals offering inpatient and outpatient services to Medicaid members are eligible to receive supplemental payments. There are three inpatient private supplemental payments:

- **Grant Funded Inpatient Private UPL:** This program provides supplemental payments to only acute care private hospitals. The state share of this program is funded by grant dollars.
- **Hospital Provider Tax Inpatient Private UPL:** This program provides supplemental payments to private acute care hospitals, CAHs, freestanding psychiatric hospitals, rehabilitation hospitals, and LTACs. Supplemental payments for program year SFY 2025 to CAHs are currently pending CMS approval. Therefore, payments have not yet been distributed to CAHs. The state share of this program is funded by provider tax dollars.
- **Indigent Accident Fund UPL:** With the exception to the above programs, this program funds both private and public acute care hospitals. The Fund for Hospital Care to indigent persons was created to allow State funds to be used as the nonfederal share of Medicaid supplemental payments. This supplemental payment utilizes two funding sources: a 1.5 cent ad valorem tax collected from Nevada counties, and the Unmet “Free Care” assessed on hospitals in Nevada annually.

Inpatient and Outpatient Public Hospital UPL Program

Non-state governmentally owned (NSGO), or public hospitals are qualified to receive FFS supplemental payments under a UPL methodology. The state share for these programs is funded by IGT from the hospital's respective counties.

- **Inpatient Public UPL:** This program provides supplemental payments to one public acute care hospital and seven public critical access hospitals for inpatient services.
- **Outpatient Public UPL:** This program provides supplemental payments to one public acute care hospital and seven public critical access hospitals for outpatient services.

Practitioner UPL Program

In recognition of the higher cost of providing practitioner services in a teaching environment, enhanced payments were made for services provided by Designated Practitioners through one of three public teaching entities. At the request of CMS, the methodology approved for calculating these payments used the Average Commercial Rate for each specific procedure code rather than the Medicare fee schedule.

The following services are excluded from the enhanced payment:

- Services delivered to Medicaid eligible recipients enrolled in Medicaid Managed Care Organizations or Pre-Paid Ambulatory Health Plans (PAHP).
- Clinical diagnostic lab procedures
- Services provided to Medicaid recipients also eligible for Medicare
- The technical component of radiological services
- Services provided by practitioners/practitioner groups not designated by one of the eligible public teaching entities as Designated Practitioners for the entire Claims Payment Period.

Graduate Medical Education Program

Non-state government owned and certain private hospitals[5] that participate in the Medicaid program are eligible for additional reimbursement related to the provision of Direct Graduate Medical Education (GME) activities. To qualify for these additional Medicaid payments, the hospital must also be eligible to receive GME payments from the Medicare program under the provision of 42 C.F.R. 413.75. The Nevada GME methodology is based upon teaching hospital interns and residents, not Medicare slots.

[5] Private Hospitals located in a county in which there is no Non-State Government Owned (Public) Hospital offering GME services.

Disproportionate Share Hospital Program

Title XIX of the Social Security Act authorizes federal grants to states for Medicaid programs that provide medical assistance to low-income families, the elderly, and persons with disabilities. Section 1902(a)(13)(A)(iv) of the Act requires that states make Medicaid payment adjustments for hospitals that serve a disproportionate share of low-income patients with special needs.

Through the enactment of Senate Bill 452, the 2013 Legislature directed revenue from a $0.01 ad valorem tax on each $100 of assessed value of taxable property to be used as an offset to county contributions to the DSH program. However, because of NAC changes effective July 2022, funding for the DSH program was limited to the $0.01 ad valorem tax on real property collected from all 17 Nevada counties. The DSH program allows Medicaid to match these tax funds with federal funds to bring eligible hospitals up to their Uncompensated Care limits (UCCR).

Nevada Medicaid Rates

Hospitals receive payments from NVHA in accordance with the provisions outlined in the Nevada Medicaid State Plan, as authorized under Titles XIX and XXI of the Social Security Act, all applicable federal regulations, and official issuances from the U.S. Department of Health and Human Services (HHS).

The allocation of funding for inpatient and outpatient hospital services is determined through State Plan Amendments (SPAs), which are submitted to CMS for approval. These SPAs define the methodologies and payment structures and are located under Attachments 4.19-A through 4.19-E of the Nevada Medicaid State Plan.

The Nevada Medicaid State Plan may be found at: Complete SPA 09-24-25 978 pages

Nevada Medicaid implements proposed changes to its Medicaid plans and payment methodologies through the submission of SPAs. SPAs are vetted through public workshops and public notice and comment period before being submitted to NVHA Administration, the Director of HHS, and CMS for final approval. SPAs are publicly announced and accessible through the Nevada Medicaid website: Nevada Medicaid (nv.gov).

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

Listed below are the SPAs relevant to hospital providers with an effective date in CY 2024.

Table 7: State Plan Amendments

EFFECTIVE DATE	TITLE	SPA #	INFORMATION
1/1/2024	Rural Emergency Hospitals AB277	24-0003	This amendment establishes provisions governing Rural Emergency Hospitals (REHs).
1/1/2024	Critical Access Hospital OP	24-0013	This amendment updates the payment methodology for CAHs.
1/1/2024	LARC, CAH IP and Swing-bed	24-0014	This amendment updates inpatient reimbursement methodologies from cost-settled rates for CAHs to cost-based rates, unbundles long-acting reversible contraceptives from general acute and CAH per diems, and allows cost settled rates for swing-bed providers.
1/1/2024	Physician Assistant	24-0018	This amendment updates the payment methodology for Physician Assistant (PA) services to align with Physician payment for the testing, prevention, or treatment of human immunodeficiency virus (HIV) or hepatitis C.
7/1/2024	DSH	24-0020	This amendment updates the DSH payment time period to the current fiscal year, the fiscal year amount, and the payment frequency.
7/31/2024	1115 Waiver Residential SUD	24-0023	This amendment defines residential services for substance use treatment and expand the type of providers who can render services.
7/31/2024	BH Collaborative Care Model	24-0025	This amendment establishes a new payment for Collaborative Care Model services under the Physician and Other Licensed Practitioner benefits.

Health Care Provider Reporting

Pursuant to NRS. 449.485 and 449.490, hospitals are required to submit hospital discharge forms and other financial information at the direction of the Department. NVHA contracts with Comagine Health to maintain data reporting processes to improve transparency pursuant to NRS. 439A.270 and NRS 439A.082.

Monthly Reporting

Hospitals are required to upload patient discharge forms (Universal Billing, UB-04) to the Comagine Health website in the "Provider Portal." The monthly 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. Limited data sets are available to researchers through a data sharing/use agreement (DSA/DUA). To request limited data sets, please contact data@dhhs.nv.gov. Additional information is included under the *Published Reports* section.

Pursuant to NRS 439A.220, the Department is directed to establish and maintain a program to increase public awareness of health care information. This information is accessible to Nevada consumers through a public website. Diagnostic-Related Groupings (DRGs), diagnoses and treatments, physician name, as well as the nationally recognized quality indicators *Potentially Preventable Readmissions* and *Provider Preventable Conditions*, are examples of information posted on the website 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. Nevada Hospital Quarterly Reports NHQRs are submitted in accordance with the *Generally Accepted Accounting Principles* (GAAP) issued by the Financial Accounting Standards Board (FASB).

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. NVHA actively works with Comagine Health, the Nevada Hospital Association, and other stakeholders to continually update medical provider reporting, ensure consistency, and to create a more functional tool for users.

Published Reports

NVHA also contracts with Comagine Health to publish 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 Diagnostic Related Groups (DRGs), diagnosis, and procedures.[6]

The monthly patient discharge forms are the data source for the *Personal Health Choices* publications. There are six reports available online:

- **Book 1** – General Acute Care Hospitals, Inpatient Admissions
- **Book 2** – Specialty Care Hospitals, Inpatient Admissions
- **Book 3** – General Acute Hospitals, Outpatient Emergency Department Visits
- **Book 4** – General Acute Care Hospitals, Outpatient Surgeries
- **Book 5** – General Acute Care Hospitals, Other Outpatient Services
- **Preventable Readmissions Report**

[6] The latest edition of *Personal Health Choices* was published in July 2024.

Additional Reports Required by Statute

Hospitals with 100 or more beds are required to submit financial statements and reports to the Department pursuant to NRS 449.490. These reports include the community benefits report, home office allocation methodologies, discount and collection policies and the availability of a complete current Charge Master.

Charge Master

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. The Charge Master is a comprehensive listing of items billable to a hospital patient or a patient's health insurance provider. This requirement is subject to be reviewed by the Director, any state agency that is authorized to review such information, and any payor.

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

Hospital Information

General hospital information concerning 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 service in their area.

Committee on Hospital Quality of Care

Pursuant to NRS 449.476, 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.

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

Pursuant to NRS 439B.440, the Director must engage an auditor to conduct an examination to determine whether hospitals are in compliance with provisions of NRS 439B. Reports of audit engagements performed biennially by an independent contractor detail information regarding compliance with non-county-owned hospitals that have 100 beds or more in the state. University Medical Center, being a county-owned hospital, is exempt from this requirement.

The engagement audits test hospitals for compliance with:

- NRS 439B.260, requiring a 30% discount for uninsured patients.

- NRS 439B.410, reviewing appropriateness of emergency room patient logs, transfers into or out of the hospital, review of policies and procedures in the emergency room, and review of any complaints in the emergency room.
- NRS 439B.420, reviewing of contractual arrangements between hospitals and physicians or other medical care providers.
- NRS 439B.430, reviewing related party transactions and ensuring appropriate allocation.

Summary of Compliance Issues from Required or Performed Engagements

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

Emergency Room Services

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

Contractual Arrangements

- Compliance issues were noted at five separate hospitals regarding Rental and Non-Rental Contracts per NRS 439B.420. This is a new finding.

Reduction of Billed Charges

- Compliance issues were noted at five separate hospitals regarding NRS 439B.260.

Corrective action plans are required for 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. Annual individual compliance reports can be found on the transparency website: Nevada Compare Care. A brief description of each home office allocation methodology may also be found in Exhibit 5.

Capital Improvement Reports and Community Benefits

Capital improvements include new major service lines, major facility expansions and major equipment purchases. The costs for major expansions do not include routine equipment. A threshold of $500,000 has been established for reporting major equipment additions. Capital improvements that do not meet the reporting thresholds are reported in aggregate under “Additions Not Required to be Reported Separately.” Hospital specific information may be found in Exhibit 3.

Table 8: Summary of Capital Improvement, CY 2024

CAPITAL IMPROVEMENT AREA	CY 2024
Major Expansions	443,049,817
Major Equipment	68,229,768
Additions Not Required to be Reported Separately	227,154,868
Total	$738,434,453

Table 9: Capital Improvements Five-Year Trend (in millions)

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Total Capital Improvements	$318.8	$524.1	$348.9	$667.3	$738.4
Percentage Change	20.72%	64.40%	(33.43%)	91.26%	10.65%

Expenses Incurred for Providing Community Benefits

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

The table below shows the reported Community Benefits for the past five years. The five-year percentage change for Community Benefits shows a decrease of 8.33% (from CY 2020 to CY 2024). Hospital specific information may be found in Exhibit 4.

Table 10: Total Community Benefits (in billions)

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Community Benefits	$1.2	$1.4	$1.6	$1.4	$1.1
Percentage Change	33.42%	14.39%	14.41%	(9.14%)	(25.5%)

Summary Information and Analysis of All Hospitals

The Comagine Health website contains both financial and utilization information. The data on the Comagine Health website is self-reported by the hospitals.

Hospital Classification and Reporting Structure

The summary information contains financial and utilization reporting from:

- 37 acute care/CAHs
- 14 LTAC/specialty hospitals

- 7 psychiatric hospitals
- 2 rehabilitation hospitals

For reporting and analysis purposes, acute care hospitals and CAHs are categorized into three geographic regions:

- Northern Region: Washoe County and Carson City
- Southern Region: Clark County
- Rural/Frontier Region: Churchill, Douglas, Elko, Eureka, Esmeralda, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine Counties

Hospitals located in rural areas of Washoe and Clark counties are included in the Rural/Frontier category for reporting purposes. In addition to regional categorization, rehabilitation/specialty hospitals and psychiatric hospitals are reported separately, as none are in rural counties.

Nevada has five government-operated hospitals (federal and state), which are excluded from standard financial performance reporting due to their non-traditional cost and revenue structures.

Additionally, Nevada operates two maximum-security psychiatric facilities: Lake's Crossing Center in Sparks and Stein Hospital in Las Vegas. Financial performance data for these forensic psychiatric facilities is not included in this report.

Financial Summaries

The five-year financial summary in Exhibits 7A-D presents condensed hospital reported financial and utilization information for acute care hospitals in Nevada. Detailed information for the individual acute care hospitals may be found in Exhibits 9A-E.

Comparative Financial Indicators

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.

Acute Care and Critical Access Hospitals

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

Hospital Profitability

Thirty-seven acute care hospitals reported net income from CY 2019 through 2024. *The Comparative Financial Summary, Statewide Acute Care/Critical Access Hospitals Totals*, shows the Hospital net profit margin as a percentage of total revenues.[7] The net profit margin shows the net income/loss[8] 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.

Acute care hospitals reported a 9.91% net profit margin for CY 2024, which is a 6.92% gain from CY 2023, a year where hospitals collectively had a net income increase of approximately 3%. In CY 2024, these hospitals' collective net income was $941.3 million and had total operating revenue of $9.5 billion.

Table 11: Statewide Hospital Profitability

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Net Profit Margin	2.70%	8.39%	(0.26%)	2.99%	9.91%

Fifteen of the seventeen Clark County acute care hospitals reported a net income gain in CY 2024. The total net income for all Clark County acute care hospitals was $733.5 million, an increase of 421% from CY 2023. Dignity Health St. Rose Dominican Craig Ranch had the highest net margin of 38.69% and St. Rose Dominican Hospitals-San Martin had the lowest net margin of (8.37%).

Four of the six Washoe County/Carson City acute care hospitals reported a net income gain in CY 2024. Collectively, Washoe County/Carson City hospitals experienced a net income gain of $131.7 million, an increase of 619% from the previous year. Carson Tahoe Hospital had the highest net margin of 13.36% and Northern Nevada Sierra Medical Center had the lowest net margin of (39.49%).

Eleven of the fourteen rural CAHs reported a net income gain in CY 2024. The total net income gain for all rural CAHs was $76.1 million, an increase of 358% from the previous year. Battle Mountain General Hospital had the highest net margin of 51.49% and Grover C Dils Medical Center had the lowest net margin of (3.36%).

Corporate Affiliated Hospitals

The information presented below was extracted and summarized from publicly available corporate hospital and health care websites.

Universal Health Services (UHS)

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

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

UHS[9] owns fifteen inpatient Acute Care Hospitals, eleven free-standing emergency departments, two urgent care centers, one inpatient behavioral health care facility, and five specialty and rehab centers in Nevada.

Northern Nevada Medical Center is part of Northern Nevada Medical Group, a regional multi-facility health system with many locations across the region and in Nevada rural communities. This includes Northern Nevada Medical Center, an acute care hospital in Sparks, offering primary care and specialty care services through the affiliated Northern Nevada Medical Group. Northern Nevada and Sierra Medical Center have merged. As of January 1, 2025, all beds formerly licensed under Northern Nevada Sierra Medical Center (NNSMC) on Longley Lane, Reno, are listed under the license for Northern Nevada Medical Center on Prater Way, Sparks.

In Las Vegas, UHS acquired a stake in the Las Vegas Institute for Advanced Surgery. This care center has been integrated into The Valley Health System. In December 2024, West Henderson opened.

UHS experienced a net revenue increase of 10.6% from $14.28 billion in 2023 to $15.8 billion in 2024.[9]

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 1,634.

HCA Health Care experienced a net revenue increase of 8.78% from $64.9 billion in 2023 to $70.6 billion in 2024.[10]

CommonSpirit Health

CommonSpirit operates seven hospitals in Nevada, all located in Clark County. Four hospitals are designated by CommonSpirit as “Neighborhood Hospitals”: St. Rose Dominican Blue Diamond, St. Rose Dominican Craig Ranch, St. Rose Dominican Sahara, St. Rose Dominican West Flamingo. Neighborhood hospitals are designed to increase access to high quality health care in metropolitan areas. They also operate three major facilities: St. Rose Dominican Rose de Lima Campus, St. Rose Dominican San Martin Campus, and St. Rose Dominican Siena Campus. The total number of beds in the seven hospitals is 627. 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] HCA Health Care 2024 Annual Report to Shareholders.

CommonSpirit hospitals had a total operating revenue of $37.5 billion, a 10% increase from 2023. CommonSpirit hospitals experienced a 7.9% growth in total operating expenses from $35.3 billion in 2023 to $38.1 billion in 2024.[11]

Prime HealthCare

Prime HealthCare (Prime) operates two hospitals in Nevada, 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 553. Prime Healthcare Foundation is a 501©(3) public charity with 30 Prime Healthcare Services Hospitals and 14 Prime Healthcare Foundation Hospitals in 14 states.

Prime Healthcare hospitals in Nevada collectively experienced an 18.14% net profit margin gain in 2024.[12]

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 59.60% from CY 2020 to CY 2024. This represents an increase of charges in the amount of $29.8 billion dollars from 2020 to 2024. Changes in Billed Charges are seen in Clark County, Washoe County/Carson City and Rural Hospitals, as outlined in the table below:

Table 12: Nevada Acute Care Hospital Billed Charges (in billions), CY 2020 – CY 2024

REGION	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Clark County	41.6	50.3	54.8	60.0	67.2
Washoe County/ Carson City	7.3	8.1	9.0	9.9	11
Rural/Frontier	1.1	1.3	1.3	1.4	1.5
STATEWIDE	50.0	59.6	65.1	71.3	79.8

Table 13: Acute Care & Critical Access Hospital Supplemental Payments Percentage Change

REGION	CY 2020 - 2021	CY 2021 - 2022	CY 2022 - 2023	CY 2023 - 2024	5-Year % change (2020 – 2024)
Clark County	21.0%	8.9%	9.5%	12.0%	61.5%

[11] CommonSpirit Unaudited Annual Report

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

Washoe County/ Carson City	9.8%	11.9%	10.0%	11.1%	50.7%
Rural/Frontier	15.2%	1.1%	11.0%	7.1%	36.4%
STATEWIDE	19.3%	9.2%	9.6%	11.9%	59.6%

The billed charges when compared to operating revenue (the amount patients or third-party payers pay) and deductions (contractual allowances and bad debts), provide insight into the market competition among health care providers.

Operating revenue on a statewide basis has shown significant growth of 17.9% from CY 2023 to CY 2024.

The total deductions as a percentage of billed charges for Clark County Hospitals, Washoe County/Carson City Hospitals and Rural Hospitals are outlined in the table below. Total deductions on a statewide basis have gradually increased from 86.97% in CY 2020 to 88.29% in CY 2024.

Table 14: Operating Revenue by County

COUNTY	OPERATING	REVENUE	TOTAL	DEDUCTIONS
	CY 2020	CY 2024	CY 2020	CY 2024
Clark County	10.95%	9.59%	89.05%	90.41%
Washoe County/ Carson City	21.70%	21.48%	78.30%	78.52%
Rural/Frontier	33.41%	33.96%	66.59%	66.04%
STATEWIDE	13.03%	11.70%	86.97%	88.30%

Hospital specific information may be found at Exhibits 7A-D for details.

Operating revenues at rural hospitals have a larger percentage in billed charges, although a similar decline as 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 and CAH 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.

Rehabilitation, Long-Term Care, and Specialty Hospitals

The rehabilitation, LTACs, and specialty hospitals reported a net income of $77.2 million from total operating revenue of $394.8 million or 19.57% net margin.

Hospital specific information may be found at Exhibit 9D for details.

Psychiatric Hospitals

The psychiatric hospitals reported a net income of $11.3 million from total operating revenue of $171.7 million or 6.56% net margin.

Hospital specific information may be found at Exhibit 9E for details.

Acute Care Hospital Occupancy Percentage by County

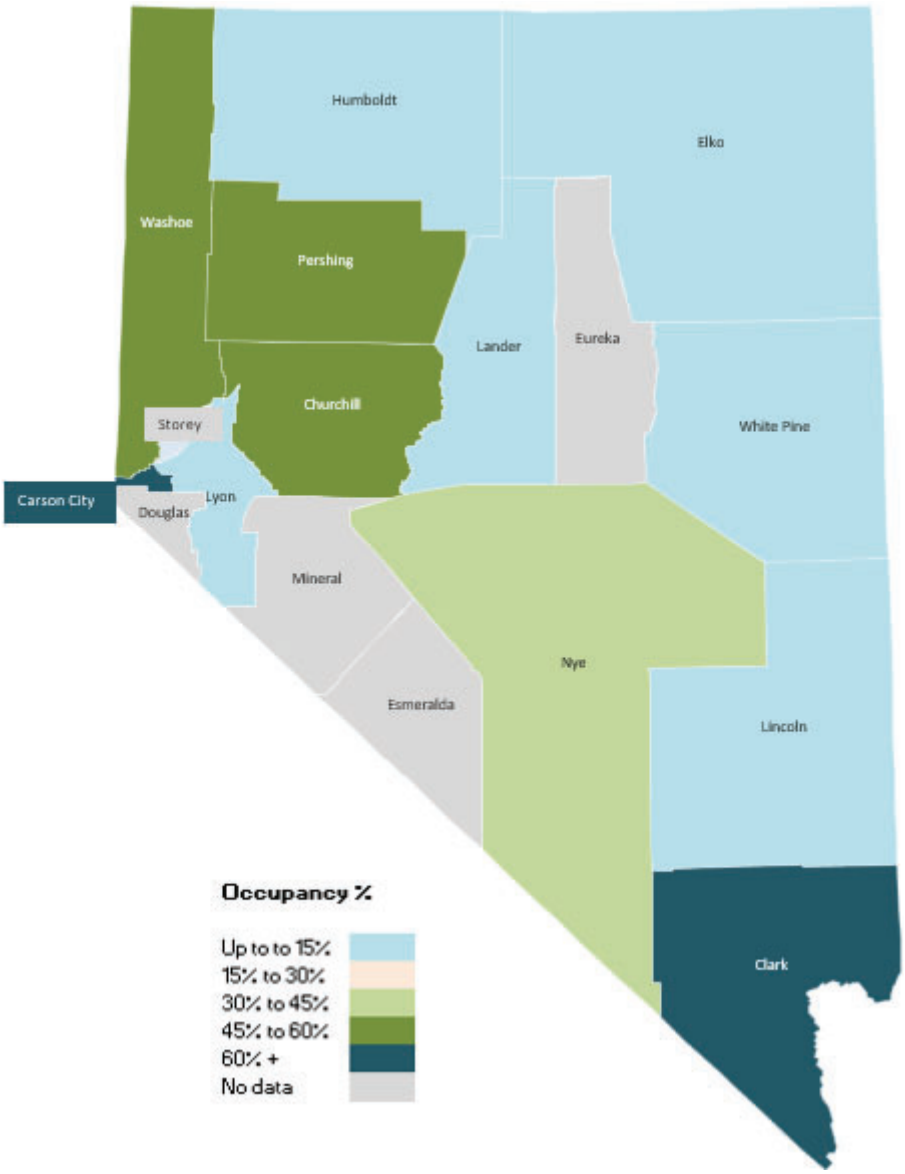
The occupancy figures in the table below show the total number of bed days by region and by payor types. Clark County inpatient stays account for 78.86% of all hospital days in the state. Medicaid recipients comprised 31.17% of the total bed-days in Clark County while Medicaid recipients comprised 21.29% of the bed days in Washoe/Carson City which equals 19.91% of the total bed days in the state.

Table 15: Acute Care Hospital Occupancy Table, CY 2024

	MEDICAID	MEDICARE	COMMERCIAL INSURANCE	SELF-PAY, PRIVATE, CHARITY CARE	WORKER'S COMP	TOTAL
NEVADA	475,446	742,758	355,279	59,570	6,570	1,639,623
CLARK	403,006	569,771	275,328	39,970	4,954	1,293,029
WASHOE /CARSON CITY	69,526	161,833	75,137	18,432	1,584	326,512
RURAL COUNTIES	2,914	11,154	4,814	1,168	32	20,082
COUNTY OCCUPANCY %						
CLARK	84.76%	76.71%	77.50%	67.10%	75.40%	78.86%
WASHOE /CARSON CITY	14.62%	21.79%	21.15%	30.94%	24.11%	19.91%
RURAL COUNTIES	0.61%	1.50%	1.35%	1.96%	0.49%	1.22%
PAYOR OCCUPANCY %						
CLARK COUNTY	31.17%	44.06%	21.29%	3.09%	0.38%	100.00%
WASHOE /CARSON CITY	21.29%	49.56%	23.01%	5.65%	0.49%	100.00%
RURAL COUNTIES	14.51%	55.54%	23.97%	5.82%	0.16%	100.00%

The map below shows the occupancy rate of acute care hospitals in the state. The occupancy percentages are calculated by applying the total inpatient days per hospital grouped into their respective county and dividing by the number of available daily hospital beds (365 days). *Please note, there are no acute care hospitals in Esmeralda, Eureka, or Storey counties, therefore data are not applicable for those counties. Douglas and Mineral counties were not required to report occupancy data as these hospitals have less than 49 beds.*

Map 1: Acute Care Hospital Occupancy Percentage County Map, CY 2024



Health Insurer Administration Fee

Pursuant to NRS 449.465, the Director has the authority to impose fees on admitted health care insurers to cover the costs of carrying out the provisions of NRS 449.450 to 449.530. Additionally, the Director has the authority to impose a fee of $50 each year upon admitted health insurers for the support of the Joint Interim Standing Committee on Health and Human Services. NVHA performs a fee analysis annually to determine the amount owed by each insurer. This analysis applies 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, NVHA 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 SFY 2025 were $268,000.00.

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

Table 16: Administration Fee Revenue, SFY 2021-2025

	SFY 2021	SFY 2022	SFY 2023	SFY 2024	SFY 2025
Amount Authorized by Legislature	$1,042,294	$1,124,254	$1,124,253	$1,605,545	$1,377,363
Total Fees Collected	$1,230,336	$1,194,214	$1,067,781	$1,560,144	$1,715,672
Amount to Committee on HHS	$32,100	$32,500	$31,300	$32,150	$33,150
Number Of Health Insurers to Pay	642	659	638	669	667

Appendix A. Exhibit Data

Exhibit 1A Chart: Nevada Acute Care and Critical Access Hospitals SFY 2025 (DSH & UPL), CY 2024 (MCO SDP)

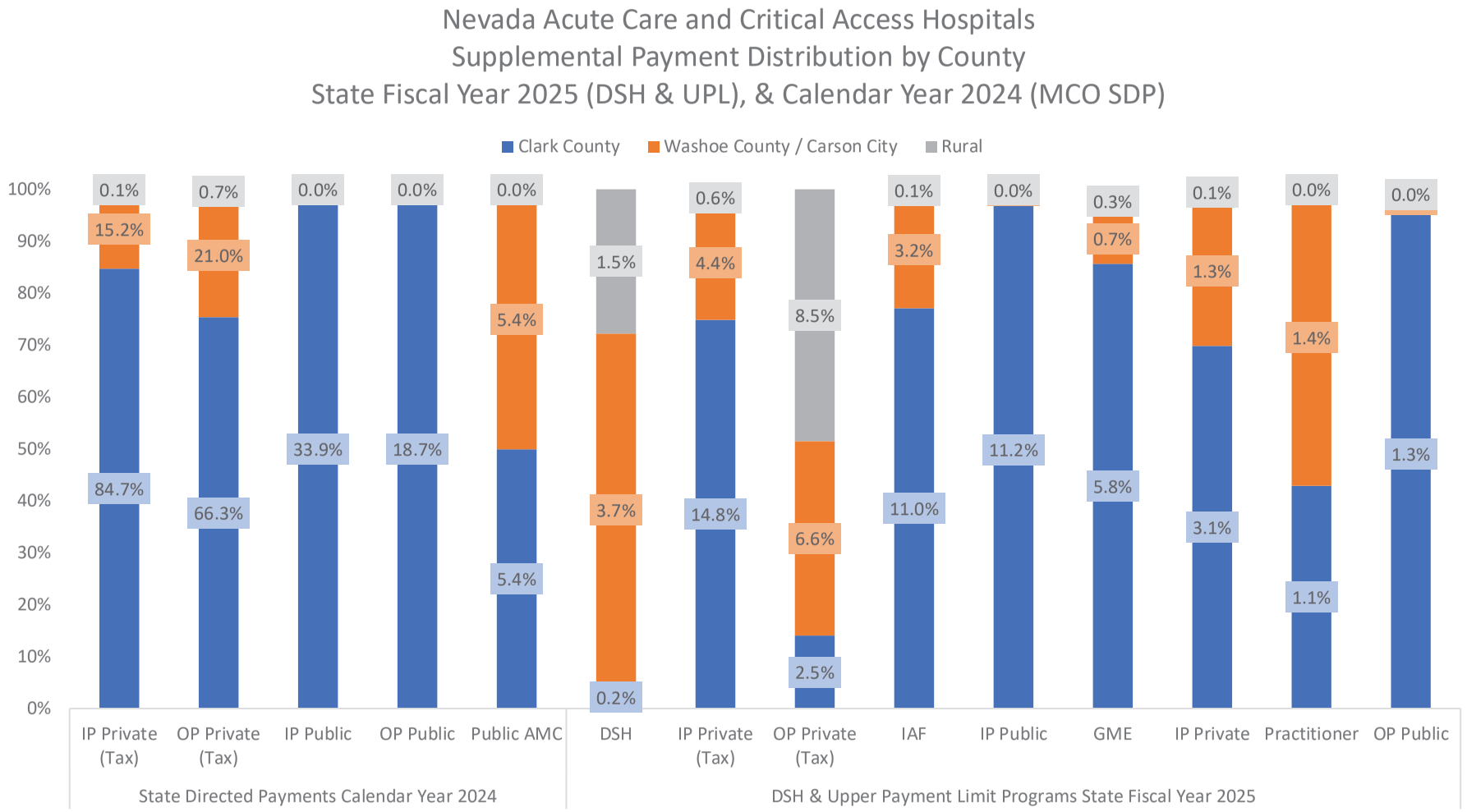


Exhibit 1A.1 Table: DSH & UPL Supplemental Payment Program Distribution by Hospital and County, SFY 2025

	DSH	IP NSGO UPL	OP NSGO UPL	IP PRIVATE UPL	PRAC UPL[1]	GME	IAF	IP UPL TAX	OP UPL TAX
NEVADA	**$25,138,225**	**$51,159,037**	**$6,048,785**	**$20,386,884**	**$11,258,215**	**$30,873,774**	**$65,363,564**	**$90,514,827**	**$80,363,579**
CLARK COUNTY	**$1,075,100**	**$51,011,167**	**$5,933,896**	**$14,236,481**	**$4,829,269**	**$26,442,248**	**$50,386,704**	**$67,751,162**	**$11,295,240**
Centennial Hills Hospital Medical Center				1,138,945			1,509,477	3,459,084	23,793
Harmon Hospital									
Henderson Hospital							1,566,204		726,925
Mountainview Hospital				189,783			3,463,763	7,742,371	1,058,700
North Vista Hospital				309,191			7,234,047	10,163,122	932,185
Southern Hills Hospital & Medical Center				1,531,520			1,933,348	3,729,476	652,908
Spring Valley Hospital Medical Center				1,065,006			2,403,233	4,573,771	674,191
St Rose Dominican - Micro Hospitals							22,155	11,069	713,919
St Rose Dominican Hospital - De Lima	585,858			412,377			734,530	64,695	302,452
St Rose Dominican Hospital - San Martin	489,242			652,493			132,200	776,787	228,908
St Rose Dominican Hospital - Siena				1,313,546			1,543,481	1,837,978	498,253
Summerlin Hospital Medical Center				1,255,719			2,914,021	6,209,274	857,932
Sunrise Hospital & Medical Center				4,780,467			11,083,441	20,149,952	2,961,616
University Medical Center		51,011,167	5,933,896		3,406,194	26,442,248	10,130,512		
University Of Nevada, Las Vegas					$1,423,075				
Valley Hospital Medical Center				1,587,433.03			5,716,292	9,033,583	1,163,458
WASHOE COUNTY / CARSON CITY	**$17,076,966**			**$5,900,438**	**$6,428,946**	**$2,990,414**	**$14,671,556**	**$19,897,127**	**$30,080,529**
Carson Tahoe Regional Medical Center	737,884						4,368,475	1,087,762	22,163,812
Northern Nevada Medical Center				304,514			386,134	889,591	516,698
Northern Nevada Sierra Medical Center							150,461	798,022	272,419

	DSH	IP NSGO UPL	OP NSGO UPL	IP PRIVATE UPL	PRAC UPL[1]	GME	IAF	IP UPL TAX	OP UPL TAX
Renown Regional Medical Center	16,339,082			5,497,913	4,274,334	2,990,414	6,924,774	13,504,204	5,713,715
Renown South Meadows Medical Center				98,012			251,498	598,056	580,783
St Mary's Regional Medical Center							2,590,214	3,019,492	833,102
University Of Nevada, Reno									
Western Emergency Physicians					2,154,612				
RURAL	**$6,986,159**	**$147,870**	**$114,890**	**$249,965**	**$0**	**$1,441,112**	**$305,304**	**$2,866,538**	**$38,987,811**
Banner Churchill Community Hospital								0	13,578,430
Battle Mountain General Hospital		2,054							
Boulder City Hospital	1,466,953							0	323,013
Carson Valley Medical Center								43,127	7,226,233
Desert View Regional Medical Center								111,062	7,372,301
Grover C. Dils Medical Center		98,580							
Humboldt General Hospital	1,651,141					1,441,112			
Incline Village Community Hospital								0	814,658
Mesa View Regional Hospital								44,528	4,712,192
Mount Grant General Hospital	1,231,242								
Northeastern Nevada Regional Hospital	44,129			249,965			305,304	2,667,821	4,960,984
Nye Regional Medical Center									
Pershing General Hospital		47,236							
South Lyon Health Center	986,996		35,139						
William Bee Ririe	1,605,698		79,751						

Exhibit 1A.2 Table: MCO SDP Distribution by Hospital and County, CY 2024

	SDP PUBLIC AMC	SDP PUBLIC IP	SDP PUBLIC OP	SDP IP TAX	SDP OP TAX	TOTAL
NEVADA	**$49,140,684**	**$154,854,983**	**$85,274,272**	**$456,630,557**	**$401,819,407**	**$1,147,719,904**
CLARK COUNTY	**$24,539,202**	**$154,854,983**	**$85,274,272**	**$386,827,808**	**$302,888,271**	**$954,384,535**
Centennial Hills Hospital Medical Center				$25,478,409	$15,958,413	**$41,436,822**
Harmon Hospital				$16,296,806		**$16,296,806**
Henderson Hospital				$30,116,530	$26,137,633	**$56,254,163**
Mountainview Hospital				$42,595,650	$29,865,506	**$72,461,156**
North Vista Hospital				$13,187,466	$22,675,256	**$35,862,722**
Southern Hills Hospital & Medical Center				$25,400,858	$22,050,228	**$47,451,085**
Spring Valley Hospital Medical Center				$26,192,245	$18,497,965	**$44,690,210**
St Rose Dominican - Micro Hospitals				$829,272	$31,345,952	**$32,175,224**
St Rose Dominican Hospital - De Lima				$202,303	$7,742,779	**$7,945,082**
St Rose Dominican Hospital - San Martin				$5,519,404	$5,878,800	**$11,398,204**
St Rose Dominican Hospital - Siena				$19,386,490	$14,923,682	**$34,310,172**
Summerlin Hospital Medical Center				$43,692,903	$19,146,197	**$62,839,100**
Sunrise Hospital & Medical Center				$105,526,619	$71,700,184	**$177,226,803**
University Medical Center	$17,714,421	$154,854,983	$85,274,272			**$257,843,677**
University Of Nevada, Las Vegas	$6,824,780					**$6,824,780**
Valley Hospital Medical Center				$32,402,853	$16,965,676	**$49,368,528**
WASHOE COUNTY / CARSON CITY	**$24,601,482**			**$69,412,470**	**$95,667,495**	**$189,681,448**
Carson Tahoe Regional Medical Center				$1,206,454	$865,906	**$2,072,360**
Northern Nevada Medical Center				$3,538,311	$8,044,034	**$11,582,345**
Northern Nevada Sierra Medical Center				$3,064,356	$5,694,867	**$8,759,223**
Renown Regional Medical Center	,			$44,785,499	$60,171,952	**$104,957,451**
Renown South Meadows Medical Center				$2,232,360	$7,295,028	**$9,527,387**
St Mary's Regional Medical Center				$14,585,491	$13,595,708	**$28,181,199**
University Of Nevada, Reno	$12,824,173					**$12,824,173**
Western Emergency Physicians	$11,777,309					**$11,777,309**
RURAL				**$390,279**	**$3,263,642**	**$3,653,921**

	SDP PUBLIC AMC	SDP PUBLIC IP	SDP PUBLIC OP	SDP IP TAX	SDP OP TAX	TOTAL
Banner Churchill Community Hospital				9,030	156,982	**$166,012**
Boulder City Hospital				141,721	1,964,168	**$2,105,888**
Carson Valley Medical Center				22,498	108,058	**$130,556**
Desert View Regional Medical Center				30,247	595,272	**$625,519**
Incline Village Community Hospital				103,339	83,299	**$186,637**
Mesa View Regional Hospital				50,885	215,832	**$266,718**
Northeastern Nevada Regional Hospital				32,559	140,030	**$172,590**

Exhibit 1B Chart Nevada Acute Care and Critical Access Hospitals Supplemental Payments by County

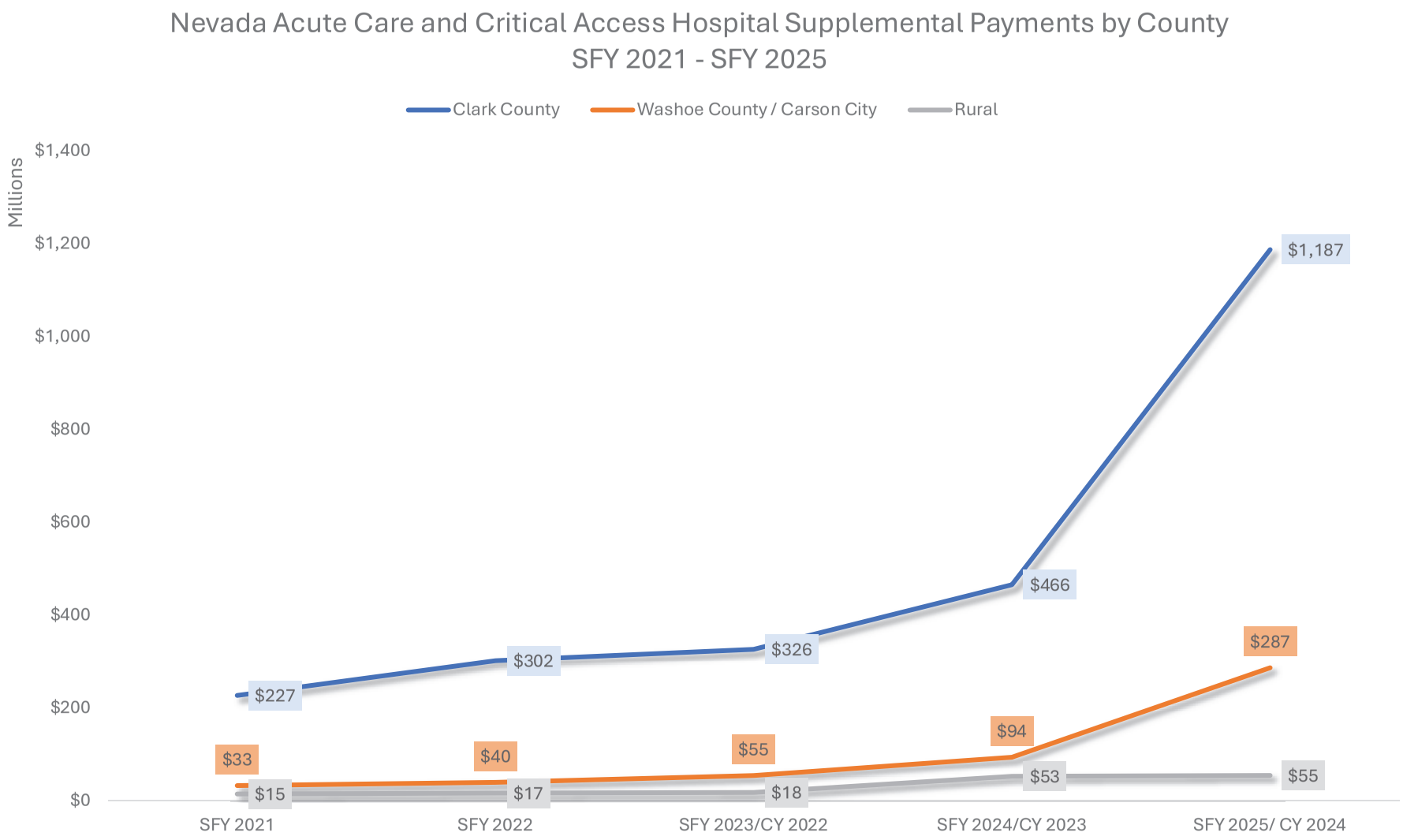


Exhibit 1B Table: UPL and DSH, MCO SDP Supplemental Payments by Hospital, SFY 2021 - 2025

5-YEAR TREND OF SUPPLEMENTAL PAYMENTS	SFY 2021	SFY 2022	SFY 2023/CY 2022	SFY 2024/CY 2023	SFY 2025/ CY 2024	5-YEAR % CHANGE
NEVADA	$274,758,238	$358,572,511	$399,038,688	$612,474,071	$1,528,826,795	106.9%
CLARK COUNTY	$227,062,337	$302,018,522	$326,282,460	$465,568,239	$1,187,345,801	95.7%
Centennial Hills Hospital Medical Center	2,406,433	2,909,308	2,715,579	4,577,526	48,068,121	58.6%
Desert Springs Hospital Medical Center	3,358,311	4,089,617	4,089,617			N/A
Harmon Hospital					16,296,806	
Henderson Hospital	933,686	1,407,819	1,566,449	4,552,287	58,547,292	464.6%
Mountainview Hospital	5,021,741	6,132,804	7,058,984	11,662,028	84,915,773	93.4%
North Vista Hospital	5,522,745	5,098,529	6,895,427	22,012,765	54,501,267	187.3%
Southern Hills Hospital & Medical Center	1,992,635	3,602,504	4,021,122	8,995,550	55,298,337	284.9%
Spring Valley Hospital Medical Center	3,852,138	4,387,837	4,603,822	5,976,680	53,406,411	6.2%
St Rose Dominican - Micro Hospitals				874,886	32,922,367	NA
St Rose Dominican Hospital - De Lima	1,404,487	1,504,168	985,512	3,173,001	10,044,994	50.9%
St Rose Dominican Hospital - San Martin	1,756,539	2,068,208	2,040,984	4,711,686	13,677,834	145.6%
St Rose Dominican Hospital - Siena	2,618,019	2,644,486	3,075,650	5,358,210	39,503,430	63.7%
Summerlin Hospital Medical Center	4,405,975	4,295,350	3,832,398	11,196,290	74,076,046	98.1%
Sunrise Hospital & Medical Center	16,207,096	16,119,142	16,165,235	27,510,695	216,202,279	31.6%
University Medical Center	167,051,395	238,556,588	259,807,066	303,915,496	354,767,693	90.9%
University Of Nevada, Las Vegas				10,902,962	8,247,856	N/A
Valley Hospital Medical Center	10,531,136	9,202,162	9,424,615	40,148,176	66,869,294	235.3%
WASHOE COUNTY / CARSON CITY	$32,897,709	$39,873,404	$54,584,720	$ 94,031,829	$286,727,425	122.0%
Carson Tahoe Regional Medical Center	5,915,344	5,881,622	6,394,357	25,627,576	30,430,293	241.9%
Northern Nevada Medical Center	715,772	676,353	1,132,810	2,307,549	13,679,282	57.7%
Northern Nevada Sierra Medical Center				61,700	9,980,125	
Renown Regional Medical Center	24,264,636	30,435,500	37,418,123	45,550,962	160,201,887	47.9%
Renown South Meadows Medical Center	274,831	356,587	445,909	1,591,021	11,055,736	220.6%
St Mary's Regional Medical Center	1,727,126	2,523,341	2,938,995	4,811,512	34,624,007	127.7%
University Of Nevada, Reno			6,254,526	14,081,509	12,824,173	N/A
Western Emergency Physicians					13,931,921	N/A

5-YEAR TREND OF SUPPLEMENTAL PAYMENTS	SFY 2021	SFY 2022	SFY 2023/CY 2022	SFY 2024/CY 2023	SFY 2025/ CY 2024	5-YEAR % CHANGE
RURAL	$14,798,192	$16,680,585	$18,171,508	$ 52,874,003	$54,753,569	234.6%
Banner Churchill Community Hospital	874,114	738,786	932,112	14,146,732	13,744,442	1057.0%
Battle Mountain General Hospital	1,025,714	975,432	1,656,420	1,453,401	2,054	9.2%
Boulder City Hospital	48,587	166,572	80,950	726,413	3,895,854	945.0%
Carson Valley Medical Center				6,255,387	7,399,916	N/A
Desert View Regional Medical Center	522,465	516,980	412,264	6,206,567	8,108,882	920.8%
Grover C. Dils Medical Center	289,778	396,813	459,732	354,679	98,580	49.4%
Humboldt General Hospital	6,417,664	7,110,434	6,880,104	5,635,387	3,092,253	-11.6%
Incline Village Community Hospital				783,250	1,001,295	N/A
Mesa View Regional Hospital				4,320,611	5,023,438	N/A
Mount Grant General Hospital	761,488	970,547	1,905,761	1,318,906	1,231,242	96.4%
Northeastern Nevada Regional Hospital	1,054,138	1,084,494	1,156,199	7,620,282	8,400,792	678.6%
Pershing General Hospital	679,066	860,715	898,788	814,060	47,236	-16.8%
South Lyon Health Center	1,008,523	989,738	1,316,156	968,600	1,022,135	-21.1%
William Bee Ririe	2,116,656	2,870,072	2,473,022	2,269,728	1,685,449	8.0%

Exhibit 2 Table: Nevada Hospital Information, CY 2024

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	12/31/24	489	Profit	Yes	Yes	Yes	No	No
Southern Hills Hospital & Medical Center	12/31/24	311	Profit	Yes	Yes	Yes	No	No
Sunrise Hospital & Medical Center	12/31/24	834	Profit	No	No	Yes	Level II	Yes
Universal Health Systems Hospitals (UHS)								
Centennial Hills Hospital Medical Center	12/31/24	339	Profit	No	No	Yes	No	No
Desert Springs Hospital Medical Center	12/31/24	CLOSED						
Henderson Hospital	12/31/24	315	Profit	No	No	Yes	No	No
Spring Valley Hospital Medical Center	12/31/24	364	Profit	No	No	Yes	No	No
Summerlin Hospital Medical Center	12/31/24	485	Profit	No	No	Yes	No	Yes
Valley Hospital Medical Center	12/31/24	306	Profit	No	No	Yes	No	No
CommonSpirit Health								
Saint Rose Dominican Hospitals								
- Rose de Lima Campus	6/30/24	110	Nonprofit	Yes	Yes	No	No	No
- San Martin Campus	6/30/24	147	Nonprofit	Yes	Yes	Yes	No	No
- Siena Campus	6/30/24	326	Nonprofit	Yes	Yes	Yes	Level III	No
Prime Healthcare Inc								
North Vista Hospital	12/31/24	201	Profit	No	No	No	No	No
Clark County Owned Hospitals								
University Medical Center of Southern Nevada	6/30/24	541	Nonprofit	No	Yes	Yes	Level I	Yes
WASHOE COUNTY/CARSON CITY HOSPITALS								

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
Carson Tahoe Regional Health Care								
Carson Tahoe Regional Medical Center	12/31/24	211	Nonprofit	Yes	Yes	No	No	Yes
Universal Health Systems Hospitals (UHS)								
Northern Nevada Medical Center	12/31/24	124	Profit	No	No	No	No	No
Northern Nevada Medical Center Sierra	12/31/24	170	Profit	No	No	No	No	No
Prime Health Care Inc								
St. Mary's Regional Medical Center	12/31/24	352	Profit	No	Yes	Yes	No	Yes
Renown Health								
Renown Regional Medical Center	6/30/24	826	Nonprofit	Yes	Yes	Yes	Level II	Yes
Renown South Meadows	6/30/24	115	Nonprofit	Yes	Yes	Yes	No	No

Exhibit 3 Table: Capital Improvement Costs

NEVADA HOSPITALS CAPITAL IMPROVEMENTS	HOSPITAL	FYE	MAJOR FACILITY CURRENT YEAR	MAJOR EQUIPMENT CURRENT YEAR	OTHER ADDITIONS CURRENT YEAR	TOTAL CAPITAL IMPROVEMENT
CLARK						
CLARK COUNTY OWNED HOSPITALS	UMC	6/30/2024	53,075,397	22,922,171	11,918,409	$87,915,977
***COMMONSPIRIT HEALTH* (ST ROSE DOMINICAN HOSPITALS)**	Rose De Lima Campus	6/30/2024			1,555,854	$1,555,854
	San Martin Campus	6/30/2024			6,700,738	$6,700,738
	Siena Campus	6/30/2024			42,105,187	$42,105,187
HCA HOLDINGS INC. HOSPITALS	MountainView Hospital	12/31/2024	10,548,270	5,494,434	21,169,703	$37,212,407
	Sunrise Hospital	12/31/2024	28,596,116	7,790,491	34,271,205	$70,657,812
	Southern Hills	12/31/2024	32,991,506	4,293,145	10,583,224	$47,867,875

NEVADA HOSPITALS CAPITAL IMPROVEMENTS	HOSPITAL	FYE	MAJOR FACILITY CURRENT YEAR	MAJOR EQUIPMENT CURRENT YEAR	OTHER ADDITIONS CURRENT YEAR	TOTAL CAPITAL IMPROVEMENT
PRIME HEALTHCARE INC	St Mary's	12/31/2024			1,149,850	$1,149,850
	North Vista Hospital	12/31/2024	1,240,640		511,254	$1,751,894
UNIVERSAL HEALTH SYSTEMS HOSPITALS (UHS)	Centennial Hills Hospital	12/31/2024			7,610,004	$7,610,004
	Henderson Hospital	12/31/2024			3,889,574	$3,889,574
	Valley Hospital	12/31/2024		883,756	7,950,905	$8,834,661
	Summerlin Hospital	12/31/2024	1,563,212	1,184,976	16,260,540	$19,008,728
	Spring Valley	12/31/2024		227,669	8,002,677	$8,230,346
	West Henderson	12/31/2024	287,869,668		29,783,082	$317,652,750
WASHOE/CARSON						
CARSON TAHOE REGIONAL HEALTH CARE	Carson Tahoe	12/31/2024	1,467	2,787,476	6,565,121	$9,354,064
RENOWN HEALTH	Renown Regional	6/30/2024	17,106,377	16,285,548	7,917,138	$41,309,063
	Renown South Meadows	6/30/2024	7,803,853	4,168,186	3,221,140	$15,193,179
UNIVERSAL HEALTH SYSTEMS HOSPITALS (UHS)	Northern Nevada Medical Center	12/31/2024			3,410,125	$3,410,125
	Northern Nevada Sierra Medical Center	12/31/2024	2,253,312	2,191,913	2,579,134	$7,024,359
			$443,049,818	**$68,229,765**	**$227,154,864**	**$738,434,447**

Exhibit 4 Table: Community Benefits

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvement Services	Other Categories	Total Community Benefits
CLARK COUNTY HOSPITALS						
HCA Holdings Inc. Hospitals						
Mountainview Hospital	12/31/24	32,353,607	17,951,327	1,179,610	2,379,058	$53,873,809
Southern Hills Hospital & Medical Center	12/31/24	15,691,828	5,326,096	3388,871	1,202,403	$22,749,846
Sunrise Hospital & Medical Center	12/31/24	66,904,281	3,057,621	0	3,850,881	$73,909,313
Universal Health Systems Hospitals (UHS)						
Centennial Hills Hospital Medical Center	12/31/24	31,122,740	808,914	2,269,966	1,345,356	$35,546,977
Desert Springs Hospital Medical Center	12/31/24					

NEVADA HOSPITALS COMMUNITY BENEFITS	Data as of	Subsidized Health Services	Health Professions Education	Community Health Improvement Services	Other Categories	Total Community Benefits
Henderson Hospital	12/31/24	543,270	1,020,093	4,121,988	1,317,429	$19,793,389
Spring Valley Hospital Medical Center	12/31/24	39,930,849	1,672,367	2,161,376	1,701,840	$45,466,432
Summerlin Hospital Medical Center	12/31/24	22,407,039	2,164,108	1,365,541	1,967,179	$27,903,867
Valley Hospital Medical Center	12/31/24	13,214,301	3,356,599	5,731,248	1,389,921	$23,692,069
CommonSpirit Health						
Saint Rose Dominican Hospital						
- Rose de Lima Campus	6/30/24	16,593,632	0	0	15,280	$16,622,667
- San Martin Campus	6/30/24	72,161,164	3,661,172	0	738,567	$76,676,118
- Siena Campus	6/30/24	129,350,247	835,785	4,326,135	1,642,461	$137,045,036
Prime Healthcare Inc						
North Vista Hospital	12/31/24	0	1,521	0	408,208	$419,729
Clark County Owned Hospital						
University Medical Center of Southern Nevada	6/30/24	148,106,383	2,473,954	7,907,534	4,301,688	$164,579,072
TOTAL CLARK COUNTY HOSPITALS		**601,713,219**	**42,329,558**	**29,452,270**	**22,260,271**	**$698,821,594**
WASHOE COUNTY/CARSON CITY HOSPITALS						
Carson Tahoe Regional Health Care						
Carson Tahoe Regional Medical Center	12/31/24	23,719,914	542,564	1,412,403	0	$26,785,272
UHS						
Northern Nevada Medical Center	12/31/24	16,781,645	185,553	2,384,335	428,404	$19,779,937
Northern Nevada Medical Center Sierra	12/31/24	36,383,433	96,254	637,271	0	$37,116,958
Prime Healthcare Inc						
St. Mary's Regional Medical Center	12/31/24	81,655,488	6,820	706,252	774,952	$83,256,040
Renown Health						
Renown Regional Medical Center	6/30/24	139,477,675	7,115,241	7,132,613	0	$156,857,818
Renown South Meadows	6/30/24	32,007,442	0	246,071	183,707	$32,675,353
TOTAL WASHOE COUNTY/CARSON CITY HOSPITALS		**$330,025,597**	**$7,946,432**	**$12,518,945**	**$1,387,063**	**$356,471,377**
GRAND TOTALS		**$931,738,816**	**$50,275,991**	**$41,971,215**	**$23,647,334**	**$1,055,292,971**

Exhibit 5 Table: Basic Formula for Allocation, CY 2024

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 might otherwise not be achieved. In return for providing these integral services to the hospitals, the management company 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 provide no additional reimbursement but do provide a safer environment for the patient. The preceding is 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 percentage 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.

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

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

1st Quarter 2024 - 4th Quarter 2024

Nevada Compare Care Website: Nevada Compare Care

Acute Hospitals	*Non-Acute Hospitals*	*Other Facilities*
Financial Reports	**Financial Reports**	**Utilization Reports**
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	**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	**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
		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: Statewide Acute Care Hospital, Five-Year Comparative Financial Summary

Statewide Acute Care Hospitals

	CY2020	%	CY2021	%	CY2022	%	CY2023	%	CY2024	%
BILLED CHARGES	**$50,021,593,672**	**100**	**$59,649,777,403**	**100**	**$65,111,624,804**	**100**	**$71,348,877,390**	**100**	**$79,836,335,570**	**100**
Inpatient	$32,971,487,331		$38,733,054,535		$41,875,631,451		$45,176,710,494		$50,793,052,036	
Outpatient	$17,050,106,341		$20,916,722,868		$23,235,993,353		$26,172,166,896		$29,043,283,534	
DEDUCTIONS	**$43,505,274,492**	**86.97**	**$52,102,113,425**	**87.35**	**$57,530,525,510**	**88.36**	**$63,427,757,714**	**88.90**	**$70,495,708,354**	**88.30**
Inpatient	$28,539,003,393		$33,834,383,379		$36,971,601,352		$40,246,956,521		$44,944,241,860	
Outpatient	$14,966,271,100		$18,267,730,046		$20,558,924,158		$23,180,801,193		$25,551,466,494	
OPERATING REVENUE	**$6,516,319,180**	**13.03**	**$7,547,663,978**	**12.65**	**$7,581,099,294**	**11.64**	**$7,921,119,676**	**11.10**	**$9,340,627,216**	**11.70**
Inpatient	$4,432,483,938		$4,898,671,156		$4,904,030,099		$4,929,753,973		$5,848,810,176	
Outpatient	$2,083,835,242		$2,648,992,822		$2,677,069,194		$2,991,365,703		$3,491,817,040	
OTHER OPERATING REVENUE	**$388,522,618**	**5.63**	**$284,544,537**	**3.63**	**$263,615,831**	**3.36**	**$130,369,925**	**1.62**	**$153,067,382**	**1.61**
Total Operating Revenue	**$6,904,841,798**	**100**	**$7,832,208,515**	**100**	**$7,844,715,124**	**100**	**$8,051,489,601**	**100**	**$9,493,694,598**	**100**
Operating Expenses	$6,677,013,885	96.70	$7,225,110,236	92.25	$7,813,814,918	99.61	$7,991,419,250	99.25	$8,737,267,981	92.03
NET OPERATING INCOME	**$227,827,913**	**3.30**	**$607,098,278**	**7.75**	**$30,900,206**	**0.39**	**$60,070,351**	**0.75**	**$756,426,617**	**7.97**
Non-Operating Revenue	$95,793,358	1.39	$141,021,384	1.80	$40,512,875	0.52	$120,507,700	1.50	$128,854,592	1.36
Non-Operating Expenses	$137,534,036	2.06	$90,795,932	1.26	$91,911,909	1.18	$91,193,553	1.14	$89,386,241	1.02
NET INCOME (LOSS)	**$186,087,235**	**2.70**	**$657,323,731**	**8.39**	**($20,498,828)**	**(0.26)**	**$240,865,769**	**2.99**	**$941,295,496**	**9.91**

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

Clark County Acute Care Hospital Totals

	CY2020		CY2021		CY2022		CY2023		CY2024	
BILLED CHARGES	**$41,575,239,264**	**100**	**$50,313,972,303**	**100**	**$54,804,541,953**	**100**	**$60,012,876,531**	**100**	**$67,288,559,479**	**100**
Inpatient	$28,757,054,592		$34,230,950,892		$37,045,887,010		$39,959,502,948		$45,076,742,561	
Outpatient	$12,818,184,672		$16,083,021,411		$17,758,654,943		$20,053,373,584		$22,211,816,918	
DEDUCTIONS	**$37,021,339,245**	**89.05**	**$44,961,041,114**	**89.36**	**$49,461,086,220**	**90.25**	**$54,610,392,207**	**91.00**	**$60,836,400,402**	**90.41**
Inpatient	$25,347,757,385		$30,359,714,417		$33,205,223,101		$36,143,002,708		$40,574,648,186	
Outpatient	$11,673,581,860		$14,601,326,697		$16,255,863,118		$18,467,389,499		$20,261,752,216	
OPERATING REVENUE	**$4,553,900,019**	**10.95**	**$5,352,931,189**	**10.64**	**$5,343,455,733**	**9.75**	**$5,402,484,324**	**9.00**	**$6,452,159,078**	**9.59**
Inpatient	$3,409,297,207		$3,871,236,475		$3,840,663,909		$3,816,500,239		$4,502,094,376	
Outpatient	$1,144,602,812		$1,481,694,714		$1,502,791,824		$1,585,984,085		$1,950,064,702	
OTHER OPERATING REVENUE	**$230,829,592**	**4.82**	**$120,262,407**	**2.20**	**$111,116,064**	**2.04**	**$35,962,066**	**0.66**	**$61,327,970**	**0.94**
Total Operating Revenue	**$4,784,729,611**	**100**	**$5,473,193,596**	**100**	**$5,454,571,797**	**100**	**$5,438,446,390**	**100**	**$6,513,487,048**	**100**
Operating Expenses	$4,642,155,185	97.02	$5,013,289,938	91.60	$5,309,041,603	97.33	$5,374,201,847	98.82	$5,868,327,776	90.10
NET OPERATING INCOME	**$142,574,426**	**2.98**	**$459,903,657**	**8.40**	**$145,530,194**	**2.67**	**$64,244,544**	**1.18**	**$645,159,272**	**9.90**
Non-Operating Revenue	$29,156,294	0.61	$97,038,186	1.77	$33,581,690	0.62	$60,740,866	1.12	$52,175,750	0.80
Non-Operating Expenses	$62,502,830	1.35	$63,221,445	1.26	$61,866,477	1.17	$60,599,530	1.13	$62,315,166	1.06
NET INCOME (LOSS)	**$109,227,890**	**2.28**	**$493,720,399**	**9.02**	**$117,245,407**	**2.15**	**$173,930,292**	**3.20**	**$733,539,191**	**11.26**

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

Washoe/Carson City Counties Acute Care Hospital Totals

	CY2020		CY2021		CY2022		CY2023		CY2024	
BILLED CHARGES	**$7,340,619,769**	**100**	**$8,062,517,718**	**100**	**$9,019,661,856**	**100**	**$9,906,956,160**	**100**	**$10,999,665,645**	**100**
Inpatient	$3,946,161,594		$4,202,010,414		$4,558,346,957		$4,947,721,579		$5,438,581,353	
Outpatient	$3,394,458,175		$3,860,507,304		$4,461,314,899		$4,959,234,581		$5,561,084,292	
DEDUCTIONS	**$5,747,644,114**	**78.30**	**$6,316,560,390**	**78.34**	**$7,204,251,058**	**79.87**	**$7,861,089,135**	**79.35**	**$8,636,921,291**	**78.52**
Inpatient	$3,011,725,418		$3,285,249,586		$3,599,607,149		$3,947,175,110		$4,213,843,397	
Outpatient	$2,735,918,696		$3,031,310,804		$3,604,643,909		$3,913,914,025		$4,423,077,894	
OPERATING REVENUE	**$1,592,975,655**	**21.70**	**$1,745,957,328**	**21.66**	**$1,815,410,798**	**20.13**	**$2,045,867,025**	**20.65**	**$2,362,744,354**	**21.48**
Inpatient	$934,436,176		$916,760,828		$958,739,808		$1,000,546,469		$1,224,737,956	
Outpatient	$658,539,479		$829,196,500		$856,670,990		$1,045,320,556		$1,138,006,398	
OTHER OPERATING REVENUE	**$79,418,397**	**4.75**	**$89,025,383**	**4.85**	**$65,124,182**	**3.46**	**$12,715,581**	**0.62**	**$8,909,283**	**0.38**
Total Operating Revenue	**$1,672,394,052**	**100**	**$1,834,982,711**	**100**	**$1,880,534,980**	**100**	**$2,058,582,606**	**100**	**$2,371,653,637**	**100**
Operating Expenses	$1,587,336,920	94.91	$1,702,008,842	92.75	$1,983,315,252	105.47	$2,065,254,038	100.32	$2,275,271,156	95.94
NET OPERATING INCOME	**$85,057,132**	**5.09**	**$132,973,869**	**7.25**	**($102,780,272)**	**-5.47**	**($6,671,431)**	**(0.32)**	**$96,382,481**	**4.06**
Non-Operating Revenue	$25,867,677	1.55	$12,027,753	0.66	($21,675,994)	-1.15	$22,689,850	1.10	$27,739,852	1.17
Non-Operating Expenses	$67,706,116	4.27	$15,935,040	0.94	$22,350,185	1.13	$23,202,998	1.12	$21,072,641	0.93
NET INCOME (LOSS)	**$43,218,693**	**2.58**	**$129,066,582**	**7.03**	**($146,806,451)**	**(7.81)**	**$25,239,885**	**1.23**	**$131,656,475**	**5.55**

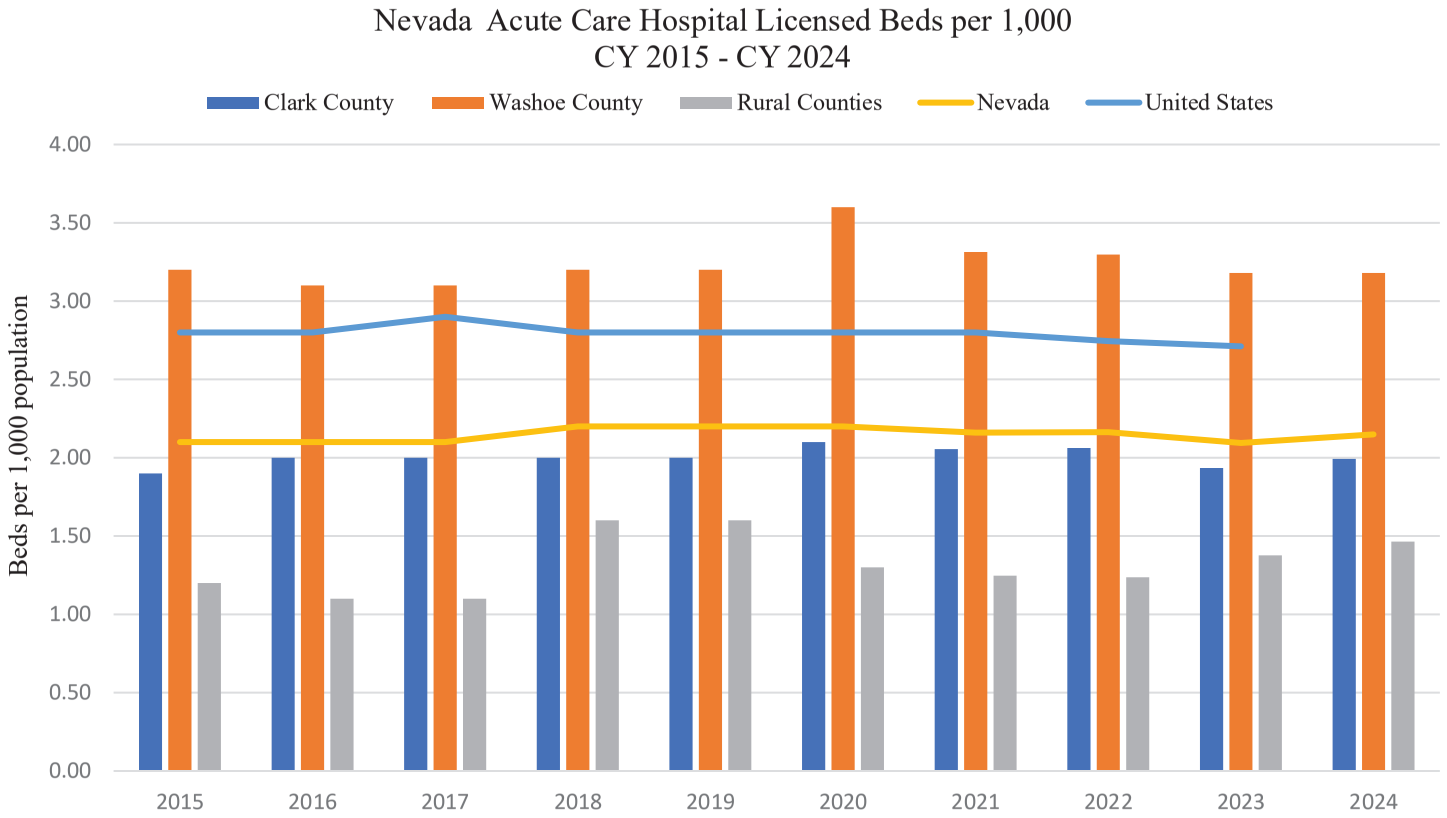
Exhibit 7D Table: Rural Counties Acute Care Hospital, Five-Year Comparative Financial Summary

Rural Counties Acute Care Hospital Totals

	CY2020		CY2021		CY2022		CY2023		CY2024	
BILLED CHARGES	**$1,105,734,638**	**100**	**$1,273,287,382**	**100**	**$1,287,420,995**	**100**	**$1,429,044,699**	**100**	**$1,548,110,445**	**100**
Inpatient	268,271,144		300,093,229		271,397,484		269,485,967		277,728,121	
Outpatient	837,463,494		973,194,153		1,016,023,511		1,159,558,731		1,270,382,324	
DEDUCTIONS	**$736,291,133**	**66.59**	**$824,511,921**	**64.75**	**$865,188,232**	**67.20**	**$956,276,372**	**66.92**	**$1,022,386,661**	**66.04**

Inpatient	$179,520,590		$189,419,376		$166,771,102		$156,778,703		$155,750,277	
Outpatient	$556,770,543		$635,092,545		$698,417,131		$799,497,670		$866,636,384	
OPERATING REVENUE	**$369,443,506**	**33.41**	**$448,775,462**	**35.25**	**$422,232,763**	**32.80**	**$472,768,326**	**33.08**	**$525,723,784**	**33.96**
Inpatient	$88,750,555		$110,673,853		$104,626,383		$112,707,265		$121,977,844	
Outpatient	$280,692,951		$338,101,608		$317,606,380		$360,061,062		$403,745,940	
OTHER OPERATING REVENUE	**$78,274,629**	**17.48**	**$75,256,747**	**14.36**	**$87,375,585**	**17.15**	**$81,692,278**	**14.73**	**$82,830,129**	**13.61**
Total Operating Revenue	**$447,718,135**	**100**	**$524,032,208**	**100**	**$509,608,348**	**100**	**$554,460,604**	**100**	**$608,553,914**	**100**
Operating Expenses	$447,521,780	99.96	$509,811,456	97.29	$521,458,063	102.33	$551,963,365	99.55	$593,669,049	97.55
NET OPERATING INCOME	**$196,355**	**0.04**	**$14,220,752**	**2.71**	**($11,849,716)**	**(2.3)**	**$2,497,239**	**(0.45)**	**$14,884,865**	**2.45**
Non-Operating Revenue	40,769,387	9.11	31,955,445	6.10	28,607,179	5.61	37,076,984	6.69	48,938,990	8.04
Non-Operating Expenses	7,325,090	1.64	11,639,448	2.28	7,695,248	1.48	7,391,025	1.34	5,998,433	1.01
NET INCOME (LOSS)	**$33,640,652**	**7.51**	**$34,536,749**	**6.59**	**$9,062,216**	**1.78**	**$41,695,592**	**7.52**	**$76,099,831**	**12.51**

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



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Clark County	1.9	2.0	2.0	2.0	2.0	2.1	2.06	2.06	1.93	1.99
Washoe County	3.20	3.10	3.10	3.20	3.20	3.60	3.31	3.30	3.18	3.18
Rural Counties	1.20	1.10	1.10	1.60	1.60	1.30	1.25	1.24	1.38	1.46
Nevada	2.10	2.10	2.10	2.20	2.20	2.20	2.16	2.16	2.09	2.15
United States	2.80	2.80	2.90	2.80	2.80	2.80	2.80	2.74	2.71	NR

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

Calendar Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
United States											
Total Staffed Beds (Note 1)	902,202	897,961	894,574	931,203	924,107	919,559	924,107	919,649	916,752	913,136	*
Population Estimate (Note 2)	318,857,056	321,418,820	323,127,513	325,719,178	327,167,434	328,239,523	331,577,720	332,099,760	334,017,321	336,806,231	340,110,988
Staffed Beds Per 1,000	2.80	2.80	2.80	2.90	2.80	2.80	2.80	2.80	2.74	2.71	NR
Nevada											
Licensed Beds (Note 3)	5,743	5,985	6,241	6,304	6,578	6,771	6,847	6,801	6,871	6,732	7,023
Population Estimate (Note 2)	2,839,099	2,890,845	2,940,058	2,998,039	3,034,392	3,080,156	3,116,967	3,148,141	3,176,116	3,214,363	3,267,467
Licensed Beds Per 1,000	2.00	2.10	2.10	2.10	2.20	2.20	2.20	2.16	2.16	2.09	2.15
Clark County											
Licensed Beds (Note 3)	3,823	4,063	4,349	4,412	4,490	4,644	4,665	4,718	4,790	4,521	4,781
Population Estimate (Note 2)	2,069,681	2,114,801	2,155,664	2,204,079	2,231,647	2,266,715	2,274,734	2,295,194	2,322,985	2,336,573	2,398,871
Licensed Beds Per 1,000	1.80	1.90	2.00	2.00	2.00	2.00	2.10	2.06	2.06	1.93	1.99
Carson City/Washoe County											
Licensed Beds (Note 3)	1,577	1,592	1,583	1,583	1,643	1,682	1,737	1,638	1,638	1,768	1,798
Population Estimate (Note 2)	494,600	501,424	508,358	515,332	521,149	527,435	487,674	494,281	496,745	556,058	565,428
Licensed Beds Per 1,000	3.20	3.20	3.10	3.10	3.20	3.20	3.60	3.31	3.30	3.18	3.18
Rural Counties											
Licensed Beds (Note 3)	343	330	309	309	445	445	445	445	443	443	444
Population Estimate (Note 2)	274,818	274,620	276,036	278,628	281,596	286,006	353,240	356,927	358,042	321,732	303,168
Licensed Beds Per 1,000	1.20	1.20	1.10	1.10	1.60	1.60	1.30	1.25	1.24	1.38	1.46

Please note: * United States Total Staffed Beds Not Available at Time of Publication

1. United States Total Staffed Beds from American Hospital Association 2022 Annual Survey contained in the AHA Hospital Statistics
   NOTE: Starting with 2019 edition of AHA Hospital Statistics, AHA no longer employs its own methodology to classify hospitals as registered. As a result, the number of hospitals in this edition of Hospital Statistics increased by approximately 700, with 400 being community hospitals. Hence the sharp increase in beds from 2016 to 2017.
2. U.S. Census Bureau, Quick Facts, Estimate as of July 1, 2024
3. Licensed Beds from Nevada Health care Quarterly Reports

Exhibit 9A Table: Clark County Comparative Financial Summary, CY 2024

CLARK COUNTY HOSPITALS	Centennial Hills 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	**$5,064,072,314**	**$148,890,627**	**$309,156,248**	**$199,455,988**	**$86,701,749**	**$5,602,315,297**
Inpatient	$3,852,032,338	$4,579,383	$10,636,741	$7,481,541	$4,282,411	$3,904,180,528
Outpatient	$1,212,039,976	$144,311,244	$298,519,507	$191,974,447	$82,419,338	$1,698,134,769
DEDUCTIONS	**$4,694,641,059**	**$126,334,874**	**$275,427,405**	**$182,036,047**	**$73,446,722**	**$5,200,807,722**
Inpatient	$3,571,014,423	$4,029,731	$9,574,220	$6,690,213	$3,717,606	$3,624,379,159
Outpatient	$1,123,626,636	$122,305,143	$265,853,185	$175,345,834	$69,729,116	$1,576,428,562
OPERATING REVENUE	**$369,431,255**	**$22,555,753**	**$33,728,843**	**$17,419,941**	**$13,255,027**	**$401,507,576**
Inpatient	$281,017,915	$549,652	$1,062,521	$791,328	$564,805	$279,801,369
Outpatient	$88,413,339	$22,006,101	$32,666,322	$16,628,613	$12,690,222	$121,706,206
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Operating Revenue	**$369,431,255**	**$22,555,753**	**$33,728,843**	**$17,419,941**	**$13,255,027**	**$401,507,576**
Operating Expenses	$322,650,088	$14,179,211	$21,119,412	$15,679,830	$11,624,830	$330,284,889
NET OPERATING INCOME	**$46,781,167**	**$8,376,542**	**$12,609,431**	**$1,740,111**	**$1,630,197**	**$71,222,686**
Non-Operating Revenue	$0	$1,012	$2,816	$1,181	$780	$0
Non-Operating Expenses	$14,617,444	$197,977	$30,103	$2,149	$3,753	$18,710,121
NET INCOME (LOSS)	**$35,205,624**	**$8,612,362**	**$13,048,662**	**$2,151,084**	**$2,008,004**	**$54,609,414**
NET MARGIN	**9.53**	**38.18**	**38.69**	**12.35**	**15.15**	**13.60**

CLARK COUNTY HOSPITALS	MountainView 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	**$8,054,029,016**	**$753,473,421**	**$4,404,442,989**	**$5,296,816,484**	**$225,874,651**	**$1,475,465,204**
Inpatient	$5,007,370,710	$473,525,330	$2,470,542,058	$3,921,801,841	$8,209,865	$718,354,353
Outpatient	$3,046,658,306	$279,948,091	$1,933,900,931	$1,375,014,643	$217,664,786	$757,110,851
DEDUCTIONS	**$7,284,968,948**	**$585,143,572**	**$3,934,186,313**	**$4,884,511,796**	**$191,931,727**	**$1,283,909,137**
Inpatient	$4,479,464,688	$327,945,746	$2,187,935,707	$3,616,524,637	$5,670,006	$617,712,723
Outpatient	$2,805,504,260	$257,197,826	$1,746,250,606	$1,267,987,160	$186,261,721	$666,196,414
OPERATING REVENUE	**$769,060,068**	**$168,329,849**	**$470,256,676**	**$412,304,688**	**$33,942,924**	**$191,556,067**
Inpatient	$527,906,022	$145,579,584	$282,606,351	$305,277,204	$2,539,859	$100,641,630
Outpatient	$241,154,046	$22,750,265	$187,650,325	$107,027,483	$31,403,065	$90,914,437
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Operating Revenue	**$769,060,068**	**$168,329,849**	**$470,256,676**	**$412,304,688**	**$33,942,924**	**$191,556,067**
Operating Expenses	$659,614,264	$124,197,234	$375,086,596	$350,591,226	$31,939,768	$223,255,312
NET OPERATING INCOME	**$109,445,804**	**$44,132,615**	**$95,170,080**	**$61,713,462**	**$2,003,156**	**($31,699,245)**
Non-Operating Revenue	$0	$0	$0	$0	$3,448,091	$12,097,822
Non-Operating Expenses	$0	$0	$0	$10,337,557	($223,238)	$285,025
NET INCOME (LOSS)	**$117,873,891**	**$45,146,696**	**$98,267,255**	**$54,330,339**	**$6,011,316**	**($16,031,884)**
NET MARGIN	**15.33**	**26.82**	**20.90**	**13.18**	**17.71**	**(8.37)**

CLARK COUNTY HOSPITALS	St. Rose Dominican Hospitals - 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	**$4,593,432,768**	**$6,428,166,700**	**$14,661,955,612**	**$4,963,479,663**	**$5,020,830,748**	**$67,288,559,479**
Inpatient	$2,778,813,184	$4,436,174,513	$10,562,239,665	$3,248,893,205	$3,667,624,895	$45,076,742,561
Outpatient	$1,814,619,584	$1,991,992,187	$4,099,715,947	$1,714,586,458	$1,353,205,854	$22,211,816,918
DEDUCTIONS	**$4,003,778,682**	**$5,915,432,626**	**$13,475,695,514**	**$4,051,514,744**	**$4,672,633,514**	**$60,836,400,402**
Inpatient	$2,390,851,766	$4,082,440,336	$9,643,635,439	$2,589,884,937	$3,413,176,849	$40,574,648,186
Outpatient	$1,612,926,916	$1,832,992,290	$3,832,060,075	$1,461,629,807	$1,259,456,665	$20,261,752,216
OPERATING REVENUE	**$589,654,086**	**$512,734,074**	**$1,186,260,098**	**$911,964,919**	**$348,197,235**	**$6,452,159,078**
Inpatient	$387,961,418	$353,734,177	$918,604,226	$659,008,268	$254,448,046	$4,502,094,376
Outpatient	$201,692,668	$158,999,897	$267,655,872	$252,956,651	$93,749,188	$1,950,064,702
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$61,327,970**	**$0**	**$61,327,970**
Total Operating Revenue	**$589,654,086**	**$512,734,074**	**$1,186,260,098**	**$973,292,889**	**$348,197,235**	**$6,513,487,048**
Operating Expenses	$582,416,399	$406,609,230	$999,624,359	$1,065,086,952	$334,368,176	$5,868,327,776
NET OPERATING INCOME	**$7,237,687**	**$106,124,844**	**$186,635,739**	**($91,794,063)**	**$13,829,059**	**$645,159,272**
Non-Operating Revenue	$16,207,460	$0	$0	$20,416,588	$0	$52,175,750
Non-Operating Expenses	($5,225,348)	$10,766,378	$0	$4,594,688	$8,218,557	$62,315,166
NET INCOME (LOSS)	**$39,183,939**	**$97,749,456**	**$192,318,037**	**($24,261,365)**	**$7,316,361**	**$733,539,191**
NET MARGIN	**6.65**	**19.06**	**16.21**	**(2.49)**	**2.10**	**11.26**

Exhibit 9B Table: Washoe County/Carson City Comparative Financial Summary, CY 2024

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	**$1,669,586,002**	**$1,591,630,128**	**$1,476,585,727**	**$4,822,984,897**	**$614,795,103**	**$824,083,787**	**$10,999,665,645**
Inpatient	$637,675,538	$843,211,101	$825,686,545	$2,486,277,030	$191,402,837	$454,328,302	$5,438,581,353
Outpatient	$1,031,910,465	$748,419,027	$650,899,182	$2,336,707,867	$423,392,266	$369,755,485	$5,561,084,292
DEDUCTIONS	**$1,265,175,596**	**$1,436,553,683**	**$1,324,761,501**	**$3,520,764,975**	**$447,258,771**	**$642,406,765**	**$8,636,921,291**
Inpatient	$516,606,743	$761,063,618	$740,785,339	$1,742,523,219	$127,025,705	$325,838,774	$4,213,843,397
Outpatient	$748,568,853	$675,490,065	$583,976,162	$1,778,241,756	$320,233,066	$316,567,992	$4,423,077,894
OPERATING REVENUE	**$404,410,407**	**$155,076,446**	**$151,824,226**	**$1,302,219,922**	**$167,536,332**	**$181,677,022**	**$2,362,744,354**
Inpatient	$121,068,795	$82,147,483	$84,901,206	$743,753,811	$64,377,132	$128,489,529	$1,224,737,956
Outpatient	$283,341,612	$72,928,962	$66,923,020	$558,466,111	$103,159,200	$53,187,493	$1,138,006,398
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$8,731,175**	**$178,108**	**$0**	**$8,909,283**
Total Operating Revenue	**$404,410,407**	**$155,076,446**	**$151,824,226**	**$1,310,951,097**	**$167,714,440**	**$181,677,022**	**$2,371,653,637**
Operating Expenses	$374,371,842	$145,730,026	$195,734,348	$1,209,007,690	$147,654,480	$202,772,771	$2,275,271,156
NET OPERATING INCOME	**$30,038,565**	**$9,346,420**	**($43,910,122)**	**$101,943,407**	**$20,059,960**	**($21,095,749)**	**$96,382,481**
Non-Operating Revenue	$18,480,200	$0	$0	$7,978,769	$1,114,277	$166,606	$27,739,852
Non-Operating Expenses	$0	$2,993,993	$16,320,759	$1,457,327	$8,367	$292,196	$21,072,641
NET INCOME (LOSS)	**$54,015,390**	**$6,687,449**	**($59,949,417)**	**$124,988,694**	**$21,953,341**	**($16,038,983)**	**$131,656,475**
NET MARGIN	**13.36**	**4.31**	**(39.49)**	**9.53**	**13.09**	**(8.83)**	**5.55**

Exhibit 9C Table: Rural Counties Comparative Financial Summary, CY 2024

RURAL HOSPITALS	Banner Churchill Community Hospital	Battle Mountain General Hospital	Boulder City Hospital	Carson Valley Medical Center	Desert View Hospital	Grover C Dils Medical Center	Humboldt General Hospital	Incline Village Community Hospital
BILLED CHARGES	**$144,064,218**	**$14,018,681**	**$73,391,836**	**$300,760,982**	**$231,397,242**	**$7,831,025**	**$128,265,187**	**$43,856,857**
Inpatient	$34,634,622	$333,952	$22,989,404	$32,083,824	$26,231,933	$1,266,536	$25,109,891	$12,414
Outpatient	$109,429,596	$13,684,729	$50,402,432	$268,677,158	$205,165,308	$6,564,489	$103,155,296	$43,844,443
DEDUCTIONS	**$80,079,478**	**$6,111,172**	**$36,531,267**	**$208,819,382**	**$185,572,384**	**$3,408,614**	**$67,497,479**	**$24,213,906**
Inpatient	$7,005,244	$55,650	$9,518,233	$20,790,624	$21,024,181	$535,446	$14,066,762	$1,015,284
Outpatient	$73,074,234	$6,055,522	$27,013,034	$188,028,758	$164,548,203	$2,873,168	$53,430,717	$23,198,622
OPERATING REVENUE	**$63,984,740**	**$7,907,509**	**$36,860,569**	**$91,941,600**	**$45,824,858**	**$4,422,411**	**$60,767,708**	**$19,642,951**
Inpatient	$27,629,378	$278,302	$13,471,171	$11,293,200	$5,207,753	$731,091	$11,043,129	($1,002,871)
Outpatient	$36,355,362	$7,629,207	$23,389,398	$80,648,400	$40,617,105	$3,691,321	$49,724,579	$20,645,822
OTHER OPERATING REVENUE	**$5,255,254**	**$4,163,794**	**$1,207,024**	**$15,295,067**	**$0**	**$3,138,538**	**$12,430,824**	**$958,555**
Total Operating Revenue	**$69,239,994**	**$12,071,303**	**$38,067,593**	**$107,236,668**	**$45,824,858**	**$7,560,949**	**$73,198,532**	**$20,601,506**
Operating Expenses	$68,465,348	$17,230,788	$37,678,648	$103,275,174	$39,855,868	$9,453,941	$75,529,518	$20,466,793
NET OPERATING INCOME	**$774,646**	**($5,159,485)**	**$388,945**	**$3,961,494**	**$5,968,990**	**($1,892,993)**	**($2,330,986)**	**$134,713**
Non-Operating Revenue	$2,198,429	$10,787,612	$208,176	$5,167,410	$0	$1,508,078	$8,569,720	$8,049,826
Non-Operating Expenses	$0	$26,201	$0	$0	$4,261,986	$19,454	$0	$0
NET INCOME (LOSS)	**$8,415,229**	**$6,215,434**	**$120,041**	**$12,397,364**	**$2,659,350**	**($253,836)**	**$6,927,532**	**$11,986,829**
NET MARGIN	**12.15**	**51.49**	**0.32**	**11.56**	**5.80**	**(3.36)**	**9.46**	**58.18**

RURAL HOSPITALS	Mesa View Regional Hospital	Mount Grant General Hospital	Northeastern Nevada Regional Hospital	Pershing General Hospital	South Lyon Medical Center	William Bee Ririe Hospital	Rural Total
BILLED CHARGES	**$208,184,051**	**$25,372,690**	**$279,076,814**	**$12,030,463**	**$17,503,194**	**$62,357,206**	**$1,548,110,445**
Inpatient	$39,927,448	$2,559,703	$81,958,957	$426,668	$955,938	$9,236,831	$277,728,121
Outpatient	$168,256,603	$22,812,987	$197,117,857	$11,603,795	$16,547,255	$53,120,375	$1,270,382,324
DEDUCTIONS	**$156,398,360**	**$13,836,056**	**$189,068,286**	**$6,324,840**	**$9,354,295**	**$35,171,143**	**$1,022,386,661**
Inpatient	$24,851,640	$1,385,757	$52,551,889	($119,695)	($1,548,320)	$4,617,583	$155,750,277
Outpatient	$131,546,720	$12,450,299	$136,516,397	$6,444,535	$10,902,615	$30,553,560	$866,636,384
OPERATING REVENUE	**$51,785,691**	**$11,536,634**	**$90,008,528**	**$5,705,623**	**$8,148,899**	**$27,186,063**	**$525,723,784**
Inpatient	$15,075,808	$1,173,946	$29,407,068	$546,363	$2,504,259	$4,619,248	$121,977,844
Outpatient	$36,709,883	$10,362,688	$60,601,460	$5,159,260	$5,644,640	$22,566,815	$403,745,940
OTHER OPERATING REVENUE	**$5,841,586**	**$5,476,092**	**$3,323,865**	**$9,843,102**	**$5,455,755**	**$10,440,673**	**$82,830,129**
Total Operating Revenue	**$57,627,277**	**$17,012,726**	**$93,332,393**	**$15,548,725**	**$13,604,654**	**$37,626,736**	**$608,553,914**
Operating Expenses	$50,424,971	$18,630,969	$78,395,723	$17,552,355	$18,016,635	$38,692,318	$593,669,049
NET OPERATING INCOME	**$7,202,306**	**($1,618,243)**	**$14,936,670**	**($2,003,630)**	**($4,411,981)**	**($1,065,582)**	**$14,884,865**
Non-Operating Revenue	$188,935	$1,208,687	$583,660	$1,843,546	$2,047,875	$6,577,036	$48,938,990
Non-Operating Expenses	$1,615,298	$0	$57,795	$0	$0	$17,700	$5,998,433
NET INCOME (LOSS)	**$5,801,173**	**($385,639)**	**$16,667,244**	**$216,744**	**($161,389)**	**$5,493,754**	**$76,099,831**
NET MARGIN	**10.07**	**(2.27)**	**17.86**	**1.39**	**(1.19)**	**14.60**	**12.51**

Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary, CY2024

Rehabilitation / Long Term Care / Specialty Hospitals	Dignity Health Rehabilitation Hospital	Encompass Health Rehabilitation - Desert Canyon	Encompass Health Rehabilitation - Henderson	Encompass Health Rehabilitation - Las Vegas	Harmon Hospital
BILLED CHARGES	**$172,079,245**	**$44,036,560**	**$57,725,829**	**$59,491,265**	**$64,677,769**
Inpatient	$172,079,245	$44,036,560	$57,725,829	$59,491,265	$64,677,769
Outpatient	$0	$0	$0	$0	$0
DEDUCTIONS	**$125,197,918**	**$14,582,890**	**$19,243,715**	**$27,288,727**	**$37,740,484**
Inpatient	$125,197,918	$14,582,890	$19,243,715	$27,288,727	$37,740,484
Outpatient	$0	$0	$0	$0	$0
OPERATING REVENUE	**$46,881,327**	**$29,453,670**	**$38,482,114**	**$32,202,538**	**$26,937,285**
Inpatient	$46,881,327	$29,453,670	$38,482,114	$32,202,538	$26,937,285
Outpatient	$0	$0	$0	$0	$0
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$0**	**$2,453,548**
Total Operating Revenue	**$46,881,327**	**$29,453,670**	**$38,482,114**	**$32,202,538**	**$29,390,833**
Operating Expenses	$30,486,305	$27,067,106	$35,680,269	$34,086,906	$23,327,783
NET OPERATING INCOME	**$16,395,022**	**$2,386,564**	**$2,801,845**	**($1,884,368)**	**$6,063,050**
Non-Operating Revenue	$994,180	$875	($22,596)	$5,185	$0
Non-Operating Expenses	$10,797,434	$0	$37,360	$0	$0
NET INCOME (LOSS)	**$6,641,391**	**$4,685,612**	**$5,969,456**	**$5,044,060**	**$13,423,692**
NET MARGIN	**14.17**	**15.91**	**15.51**	**15.66**	**45.67**

Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary, CY2024 (Continued)

Rehabilitation / Long Term Care / Specialty Hospitals	Horizon Specialty Hospital - Henderson	Horizon Specialty Hospital - Las Vegas	Kindred Hospital - Las Vegas Flamingo	Kindred Hospital - Las Vegas Sahara	Las Vegas-AMG Specialty Hospital
BILLED CHARGES	**$34,889,683**	**$31,003,444**	**$177,536,122**	**$175,893,276**	**$16,467,271**
Inpatient	$34,889,683	$31,003,444	$177,536,122	$169,705,732	$16,467,271
Outpatient	$0	$0	$0	$6,187,544	$0
DEDUCTIONS	**$19,126,472**	**$18,910,273**	**$149,672,402**	**$149,937,006**	**$7,289,826**
Inpatient	$19,126,472	$18,910,273	$149,672,402	$144,337,687	$7,289,826
Outpatient	$0	$0	$0	$5,599,319	$0
OPERATING REVENUE	**$15,763,211**	**$12,093,171**	**$27,863,720**	**$25,956,270**	**$9,177,445**
Inpatient	$15,763,211	$12,093,171	$27,863,720	$25,368,045	$9,177,445
Outpatient	$0	$0	$0	$588,225	$0
OTHER OPERATING REVENUE	**$0**	**$0**	**$0**	**$0**	**$2,468,592**
Total Operating Revenue	**$15,763,211**	**$12,093,171**	**$27,863,720**	**$25,956,270**	**$11,646,037**
Operating Expenses	$18,359,064	$14,285,821	$32,412,364	$23,187,421	$9,684,291
NET OPERATING INCOME	**($2,595,852)**	**($2,192,650)**	**($4,548,644)**	**$2,768,849**	**$1,961,746**
Non-Operating Revenue	$3,080	$0	$14,145,035	$14,141,911	$1,847
Non-Operating Expenses	$0	$0	$0	$0	$0
NET INCOME (LOSS)	**($1,123,895)**	**$2,599,757**	**$9,596,391**	**$11,338,058**	**$1,965,179**
NET MARGIN	**(7.13)**	**21.50**	**34.44**	**43.68**	**16.87**

Exhibit 9D - Rehabilitation/Long Term Care/Specialty Hospital Comparative Financial Summary, CY2024 (Continued)

Rehabilitation / Long Term Care / Specialty Hospitals	Renown Rehabilitation Hospital	PAM Rehabilitation Hospital Of Centennial Hills	PAM Specialty Hospital Of Las Vegas LLC	PAM Specialty Hospital of Reno, LLC	Rehab / Long Term Care / Specialty Total
BILLED CHARGES	**$118,255,629**	**$61,343,822**	**$0**	**$0**	**$1,013,399,915**
Inpatient	$78,004,146	$56,493,526	$0	$0	$962,110,592
Outpatient	$40,251,483	$4,850,296	$0	$0	$51,289,323
DEDUCTIONS	**$82,076,021**	**$23,156,175**	**$0**	**$0**	**$674,221,909**
Inpatient	$54,138,354	$19,170,173	$0	$0	$636,698,921
Outpatient	$27,937,667	$3,986,002	$0	$0	$37,522,988
OPERATING REVENUE	**$36,179,608**	**$38,187,647**	**$0**	**$0**	**$339,178,006**
Inpatient	$23,865,792	$37,323,353	$0	$0	$325,411,671
Outpatient	$12,313,816	$864,294	$0	$0	$13,766,335
OTHER OPERATING REVENUE	**$0**	**$0**	**$34,612,221**	**$16,095,086**	**$55,629,447**
Total Operating Revenue	**$36,179,608**	**$38,187,647**	**$34,612,221**	**$16,095,086**	**$394,807,453**
Operating Expenses	$34,025,491	$23,454,390	$31,465,687	$14,416,210	$351,939,107
NET OPERATING INCOME	**$2,154,117**	**$14,733,257**	**$3,146,534**	**$1,678,876**	**$42,868,346**
Non-Operating Revenue	$0	$317,268	$2,189,708	($25,888)	$31,750,604
Non-Operating Expenses	$1,911	$2,761,032	$2,964,186	$1,401,242	$17,963,165
NET INCOME (LOSS)	**$2,194,607**	**$12,289,493**	**$2,372,056**	**$251,746**	**$77,247,604**
NET MARGIN	**6.07**	**32.18**	**6.85**	**1.56**	**19.57**

Exhibit 9E - Psychiatric Hospital Comparative Financial Summary, CY2024

Psychiatric Hospitals	Desert Parkway Behavioral Healthcare Hospital LLC	Desert Winds Hospital	Reno Behavioral Healthcare Hospital, LLC	Seven Hills Behavioral Institute	Spring Mountain Sahara	Spring Mountain Treatment Center	Willow Springs Center	Psychiatric Total
BILLED CHARGES	**$83,970,150**	**$14,838,000**	**$51,614,193**	**$63,445,276**	**$14,964,080**	**$49,508,000**	**$33,482,294**	**$311,821,993**
Inpatient	$81,022,950	$14,838,000	$47,541,553	$59,093,900	$13,226,000	$49,508,000	$30,981,749	$296,212,152
Outpatient	$2,947,200	$0	$4,072,640	$4,351,376	$1,738,080	$0	$2,500,545	$15,609,841
DEDUCTIONS	**$23,054,882**	**$8,912,607**	**$29,584,675**	**$41,740,190**	**$7,324,222**	**$24,719,362**	**$14,504,746**	**$149,840,684**
Inpatient	$23,054,882	$8,912,607	$27,181,976	$38,782,786	$6,633,656	$24,719,362	$12,813,346	$142,098,615
Outpatient	$0	$0	$2,402,699	$2,957,404	$690,566	$0	$1,691,400	$7,742,069
OPERATING REVENUE	**$60,915,268**	**$5,925,393**	**$22,029,518**	**$21,705,086**	**$7,639,858**	**$24,788,638**	**$18,977,548**	**$161,981,309**
Inpatient	$57,968,068	$5,925,393	$20,359,577	$20,311,114	$6,592,344	$24,788,638	$18,168,403	$154,113,537
Outpatient	$2,947,200	$0	$1,669,941	$1,393,972	$1,047,514	$0	$809,145	$7,867,772
OTHER OPERATING REVENUE	**$0**	**$3,912,940**	**$0**	**$5,774,196**	**$0**	**$0**	**$0**	**$9,687,136**
Total Operating Revenue	**$60,915,268**	**$9,838,333**	**$22,029,518**	**$27,479,282**	**$7,639,858**	**$24,788,638**	**$18,977,548**	**$171,668,445**
Operating Expenses	$34,283,377	$10,846,431	$27,264,229	$22,262,424	$4,460,715	$25,716,936	$22,376,118	$147,210,229
NET OPERATING INCOME	**$26,631,891**	**($1,008,098)**	**($5,234,711)**	**$5,216,858**	**$3,179,144**	**($928,298)**	**($3,398,570)**	**$24,458,216**
Non-Operating Revenue	$0	$82	$0	$0	$0	$0	$0	$82
Non-Operating Expenses	$0	$0	$0	$1,777,027	$0	$0	$0	$1,777,027
NET INCOME (LOSS)	**$10,088,880**	**($1,008,016)**	**($735,381)**	**$3,497,169**	**$3,181,637**	**($896,522)**	**($2,859,855)**	**$11,267,912**
NET MARGIN	**16.56**	**(10.25)**	**(3.34)**	**12.73**	**41.65**	**(3.62)**	**(15.10)**	**6.56**