

**Nevada Hospital Reporting**  
(Pursuant to NRS 449.490, Sections 2 through 4)

**Demographic Information**

Name of Organization	University Medical Center
Location (City & State)	Las Vegas, NV
Fiscal Year Ended	6/30/2017
Governance/ Organizational Structure	Clark County / Non Profit Tax Exempt Hospital

**Description of Organization**

Number of Facilities	Licensed Beds	Staffed Beds	Major Services & Centers of Excellence
1	541	505	Trauma Level 1 Burn Care Transplant Childrens Hospital Clinic Network

**Capital Improvements**

New Service Lines (List each new service line offered)

**Major Facility Expansion:**

Description	Prior Year's Cost	Current Year Cost	R=Replace N= New	Construction in Progress
IT EQUIPMENT FOR HOSPITAL INFRASTRUCTURE UPGRADE	\$806,112	\$0	R	
DELTA POINT BUILD-OUT/FURNITURE	\$211,267	\$0	N	
FACILITIES MODERNIZATION - 2040 W. CHARLESTON BUILDING	\$0	\$3,163,255	R	X
ELECTRONIC HEALTH RECORD - LOW VOLTAGE CABLING & CONDUIT INSTALLATION	\$0	\$1,776,847	N	
	\$0	\$0		
<b>Total</b>	<b>\$1,017,379</b>	<b>\$4,940,102</b>		

**Major Equipment**

Description	Prior Year's Cost	Current Year Cost	R=Replace N= New	Expansion
EPIC SYSTEMS SOFTWARE	\$0	\$16,818,910	N	
WMTS - WIRELESS MEDICAL TELEMETRY SERVICE	\$0	\$2,118,491	N	
ULTRASOUND SYSTEMS	\$108,844	\$917,609	R	
PATIENT BEDS	\$750,000	\$625,375	R	
SURGICAL MICROSCOPES	\$0	\$539,411	R	
DIGITAL IMAGING EQUIPMENT	\$150,000	\$535,349	R	
<b>Total</b>	<b>\$1,008,844</b>	<b>\$21,555,145</b>		

**Other Additions and Total Additions for the Period:**

Other capital additions for the period not included above	\$6,335,946
<b>Total Additions for the Period (Sum of Expansion, Equipment &amp; Other Additions)</b>	<b>\$32,831,193</b>

## Home Office Allocation

Describe the methodology used to allocate home office costs to the hospital
Clark County Government Methodology Used: The Clark County Indirect Cost Allocation 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.

## Community Benefits Structure

Hospital Mission Statement	To serve our community by providing patient-centered care in a fiscally responsible and learning focused environment.
Hospital Vision	To be the premier academic health center.
Hospital Values	Compassion Accountability Integrity Respect
Hospital Community Benefit Plan (groups to target, decision makers, goals)	

## Mission Mapping (these are not required fields)

	Yes	No
Does your mission map to your strategic planning process?	Yes	
Do you have a dedicated community benefits coordinator?		No
Do you have a charitable foundation?	Yes	
Do you conduct teaching and research?	Yes	
Do you operate a Level I or Level II trauma center?	Yes, Level I	
Are you the sole provider in your geographic area of any specific clinical services? (If Yes, list services.)	Burn Care & Transplant	

## Community Health Improvements Services

	Benefit \$
Community Health Education	\$60,178
Community-Based Clinical Services	\$3,187,868
Health Care Support Services	\$6,564,535
<b>Total</b>	<b>\$9,812,581</b>

## Health Professions Education

	Benefit \$
Physicians/Medical Students (net of Direct GME payments)	\$7,149,492
Nurses/Nursing Students	\$202,409
Other Health Professional Education	\$866,359
Scholarships/Funding for Professional Education	\$0
<b>Total</b>	<b>\$8,218,260</b>

## Subsidized Health Services

	Benefit \$
Total Uncompensated Cost from Uncompensated Cost Report filed with DHCFP - Line 1	\$233,464,521
Less: Medicaid Disproportionate Share Payments received for the Period - Line 2	\$68,006,054
Less: Other Payments Received for these Accounts (County Supplemental Funds, etc.) - Line 3	\$157,707,148
Net Uncompensated Care - Line 4	\$7,751,319
Uncompensated SCHIP (Nevada Checkup) Cost - Line 5	\$479,499
Uncompensated Medicare Cost (see instructions) - Line 6	\$25,076,663
Uncompensated Clinic or Other Cost - Line 7	\$9,696,786
Other Subsidized Health Services - Line 8	\$0

Less: Cost Reported in Another Category - Line 9	\$15,291,541
Add: IGT Paid by Clark County on UMC's behalf	\$101,890,630
<b>Total Subsidized Health Services</b>	<b>\$129,603,356</b>

### Research

Benefit \$	
Clinical Research	\$84,521
Community Health Research	\$0
Other	\$0
<b>Total</b>	<b>\$84,521</b>

### Financial Contributions

Benefit \$	
Cash Donations	\$0
Grants	\$0
In-Kind Donations	\$0
Cost of Fund Raising for Community Programs	\$62,798
<b>Total</b>	<b>\$62,798</b>

### Community Building Activities

Benefit \$	
Physical Improvements and Housing	\$0
Economic Development	\$0
Community Support	\$61,984
Environmental Improvements	\$0
Leadership Development and Leadership Training for Community Members	\$0
Coalition Building	\$98,457
Community Health Improvement Advocacy	\$0
Workforce Development	\$0
<b>Total</b>	<b>\$160,441</b>

### Community Benefit Operations

Benefit \$	
Dedicated Staff	\$0
Community Health Needs/Health Assets Assessment	\$0
Other Resources	\$0
<b>Total</b>	<b>\$0</b>

### Other Community Benefits

Benefit \$	
(Briefly explain other community Benefits provided but not captured in sections above)	\$0
Unmet Free Care Obligation (Assessment for not meeting minimum care obligation of NRS 439B.340)	\$388,830
<b>Other Community Benefits Subtotal</b>	<b>\$388,830</b>

### Total Community Benefit

Benefit \$	
<b>Total</b>	<b>\$148,330,787</b>

### Other Community Support

Benefit \$	
Property Tax	\$0

Sales and Use Tax	\$0
Modified Business Tax	\$0
Commerce Tax	\$0
State UI Tax + NV Bond Factor	\$0
	\$0
<b>Total Other Community Support</b>	<b>\$0</b>

**Total Community Benefits & Other Community Support**

<b>\$148,330,787</b>
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List and briefly explain educational classes offered

List and briefly describe other community benefits provided to the community for which the costs cannot be captured

**Discounted Services & Reduced Charges Policy & Procedures**

<b>Charity Care Policy: (attach copies of actual policies if first filing or policy changed)</b>	<b>Policy Effective Date:</b>	
Does the hospital have a policy? (Yes or No)		Yes
Policy covers up to what % of Federal Poverty Level?		500%
Discounts given up to what %?		70%
Amount of time to make arrangements (in days or months)		24 Months
Other comments		
<b>Prompt Pay or Other Discounts: (attach copies of actual policies if first filing or policy changed)</b>	<b>Policy Effective Date:</b>	
Does the hospital have a policy? (Yes or No)		Yes
Discounts given up to what %?		Inpatient: Per Diems, Carve Outs, & Case Rates, min of 30%
Amount of time to make arrangements? (in days or months)		24 Months
Other comments		

**Collection of Accounts Receivable Policies & Procedures**

<b>Effective Date of Policy</b>		
	Yes	No
Does hospital have established policy?	Yes	
Does hospital make every reasonable effort to help patient to obtain coverage? (Yes or No)	Yes	
Is collection policy consistent with the Fair Debt Collection Practices Act? (Yes or No)	Yes	
Is the patient notified in writing of referral to collection agency?	Yes	
Is the patient notified in writing prior to a lawsuit being begun?		N/A - UMC does not sue patients
Methods of communication with patient (e.g. phone, letter, etc.)		Phone, Letter
Number of patient contacts before referral to collection agency		4
Number of days prior to referral to collection agency		120 days
Other comments		Collection agencies may pursue legal action

**Chargemaster**

	Yes	No
Is hospital chargemaster available in accordance with NRS 449.490 (4) requirements? (Yes or No)	Yes	
Is the chargemaster updated at least monthly? (Yes or No)	Yes	
How is the chargemaster made available? (E.g. format, location, etc.)		
	Viewable on laptop in Admitting	

**Addendum to Nevada Hospital Report:**

(Complete all shaded areas.)

**Hospital: UNIVERSITY MEDICAL CENTER****FYE: JUNE 30, 2017**

Line #			
1	Net Income (from NHQR for FYE, Tab A01, last column-including non-operating gain/loss)		\$32,107,426
<b>Operating Margin:</b>			
2	Net Operating Income (from NHQR tab A01, column Q)		-\$2,393,096
3	Total Operating Revenue (from NHQR, Tab A01, column M)		\$637,901,827
4	Operating Margin (Line 2 divided by Line 3)		-0.38%
<b>Calculation of Total Ratio of Cost to Charges:</b>			
5	Total Operating Cost (from NHQR, Tab A01, column O)		\$640,294,923
6	Inpatient Billed Charges (from NHQR, Tab A02, column I)	\$ 1,894,920,334	
7	Outpatient (from NHQR, Tab A03, column I)	\$ 873,423,947	
8	Long Term Care (from NHQR, Tab A04, column I)	\$ -	
9	Clinic (from NHQR, Tab A05, column I)	\$ 118,811,019	
10	Sub Acute (from NHQR, Tab A06, column I)	\$ -	
11	Total Billed Charges (Sum of lines 6 through 10)		2,887,155,300
12	Total Ratio of Cost to Charges (Line 5 divided by Line 11)		0.2218
<b>Average Daily Occupancy:</b>			
13	Patient Days (from NHQR Utilization Report, Tab A02, column I)		123,645
14	Observation hours	325,224	
15	Hours in the day	24	
16	Equivalent observation patient days (Line 14 divided by Line 15)		13,551
17	Total Patient Days (Line 13 + Line 16)		137,196
18	Days in the Reporting Period		365
19	Average Daily Occupancy (Line 17 divided by Line 18)		376
20	Total Community Benefits (from Nevada Hospital Report Total Community Benefit Line)		\$148,330,787
21	Community Benefits as a % of Net Operating Revenue (Line 18 divided by Line 3)		0.2325
22	Is the hospital owned by a consolidated corporation? Yes or No		No
23	Is the net income of the consolidated corporation publicly available? Yes or No		N/A
24	If you answered "Yes" to both of the questions on lines 20 and 21, report the net income of the consolidated corporation on this line and attach the annual report.		N/A
25	<b>Medicare Ratio of Cost to Charges</b>		0.195978

## Home Office Services

If you are provided services from the home office, please mark the type of services provided below:

	<b>"X" those which apply</b>
Information Technology	
Hospital Management	X
Cash Management	
Insurance Administration (including professional & general liability, workers comp & property)	X
Risk management	X
Risk management	
Human Resources	
Medicare & Medicaid Reimbursement Services	
Accounting & management reporting, accounts payable	
Decision support	
Taxation	
Internal Audit	X
Finance	X
Patient Billing & Collection-Centralized business office	
Design & Construction	
Equipment/Supplies Purchasing	
Marketing & Public Relations	
Physician Recruitment	
Issuance of equity or long-term debt, shareholder relations	X
Payroll & related taxes	
Employee benefits & pensions	X
Property/Facilities Management	
Continuing Education	
Other (Specify)	

**Calculation of Amount to Remove from Subsidized Health Section as "Included in Other Categories"**

This worksheet provides a consistent method for preventing duplicate costs in the various community benefit sections of the report, which were also already embedded in the subsidized health section. If your hospital has already developed a method you are comfortable with, there is no need to revise that method. If you do not have a method, the attached worksheet allows you to calculate this amount as simply as possible.

Line No.	Complete shaded areas.		
	<b>"Benefit Total" from Each Category:</b> (not including "Other Community Support")		
1	Community Health Improvement Services	\$9,812,581	
2	Health Professions Education	8,218,260	
3	Research	84,521	
4	Financial Contributions	62,798	
5	Community Building Activities	160,441	
6	Community Benefit Operations	0	
7	Other Community Benefits	388,830	
8	<b>Total Community Benefits (not including Subsidized Health)</b> (Sum of lines 1-7)	<b>\$18,727,431</b>	
	<b>Less: Costs Removed to Determine RCC which are Directly Assigned:</b> (1) (From Uncompensated Cost Report, Part I)		
9	GME	\$ 37,328,827	
10	Eligibility Vendors	4,349,301	
11	Amount paid to another provider to accept patients into proper level of care (e.g.	0	
12	Other Directly Assigned Cost		
13			
14			
15	<b>Total Costs to be Removed</b> (Sum of lines 9-14)	<b>\$ 41,678,128</b>	
16	<b>Total Community Benefits included in RCC</b> (line 8 minus line 15)	<b>(\$22,950,697)</b>	
	<b>Allocation of this amount for subsidized patients included in community benefits (based on charges):</b> (2)		
17	Billed charges from Uncompensated Cost Report, Part II, Line 7, Column 1	\$ 1,419,453,566	
18	Medicare billed charges	741,025,568	
19	Total subsidized health patients billed charges (line 17 + line 18)	\$ 2,160,479,134	
20	Total facility billed charges (from Uncompensated Cost Report, Part I, line 16)	2,786,650,608	
21	<b>Percent of subsidized health patient billed charges to total billed charges</b>	<b>77.53%</b>	
22	<b>Community benefits for subsidized patients included in RCC</b> (line 16 X line 21)	<b>(\$17,793,584)</b>	
23	<b>Total directly assigned and included in RCC</b> (line 15 + line 22)	<b>\$23,884,544</b>	
	(1) Do not include ER Physician on-call cost because this cost remains in Subsidized Health Section		
	(2) If your hospital is not subsidizing care for Medicare, Medicaid or any other block of business, do not include those charges		
24	<b>Total Cost Included in Subsidized Healthcare (Hospital Methodology)</b>	<b>\$ 15,291,541</b>	From Dup tab
25	<b>Lesser of Line 23 or Line 24</b>	<b>\$ 15,291,541</b>	To AB342 report
	Transfer to Subsidized Health Section, line for Cost Reported in Another Category		



# UNCOMPENSATED COST REPORT

HOSPITAL:

Period:

7/1/2016 to 6/30/2017

**Line PART I - Calculate Ratio of Cost to Charges (RCC)**

1	Total Operating Expenses (A)	\$ 640,294,923
2	Non - Operating Expense (A)	\$ 1,330,702
3	Total Hospital Expenses (sum of oper & non-oper exp)	\$ 641,625,625
<u>Less Cost Directly Assigned to Uninsured Patients</u>		
4	Graduate Medical Education Cost (B)	\$ (37,328,827)
5	Emergency Room Physician Professional Fees (C)	\$ (5,963,788)
Other Directly Assigned Cost (list) - (D)		
6	1) ELIGIBILITY COST	\$ (4,349,301)
7	2)	\$ -
8	3)	\$ -
9	4)	\$ -
10	5)	\$ -
<u>Less Cost Prohibited by CMS for DSH Purposes</u>		
11	Offsite Clinic Cost (E)	\$ (38,909,644)
Other Excluded Cost (list) - (F)		
12	1)	\$ -
13	2)	\$ -
14	Total Expenses Excluded from Cost Pool	\$ (86,551,560)
15	Adjusted Cost Pool (Total expenses less excluded items)	\$ 555,074,065
16	Billed Charges (G)	\$ 2,786,650,608
17	Average Ratio of Cost to Charges ( adj cost / charges)	<u><u>19.92%</u></u>

(A) From the Nevada Hospital Quarterly Reports found at:

[http://www.unlv.edu/Research\\_Centers chia/utilizationandfinancial.htm](http://www.unlv.edu/Research_Centers chia/utilizationandfinancial.htm)

(B) Resident /Faculty Salaries and other costs in support of GME from hospital records.

Exclude allied health education programs.

(C) ER / Trauma /Anesthesiology on-call coverage and compensation to physicians for indigent patient care.

From hospital records. Exclude directorship fees and other services not directly related to patient care.

(D) Any identifiable cost that is solely related to uninsured patients from hospital records.

Examples include payments to nursing homes for placement of patients without pay source, and eligibility workers in excess of standard social services staff.

(E) All costs associated with operating clinics not on hospital campus from hospital records.

(F) Any other cost category specifically prohibited for DSH by regulation or policy

(G) From NHQR for your hospital for the reporting period.

**Note: Cost reported as AB342 community benefits are included either in pool or directly assigned.**

**UNCOMPENSATED COST REPORT  
HOSPITAL:**

**Period:** 7/1/2016 to 6/30/2017

**Line PART II - Calculate Uncompensated Care**

Line	Description	19.92%	Billed Charges From Hospital Records	Cost = Charges X RCC	Patient & 3rd Party Payments	Uncompensated Cost	Prior Year
1	Adjusted RCC from Part I	19.92%					
2	State and Local Assistance Programs (H)		\$ 7,896,382	\$ 1,572,884	\$ -	\$ 1,572,884	\$ 568,639
3	Self-Pay / Uninsured Patients (I)		\$ 162,263,542	\$ 32,321,341	\$ 3,633,619	\$ 28,687,722	\$ 29,340,665
4	Underinsured Patients (J)		\$ 25,877,896	\$ 5,154,629	\$ 41,984	\$ 5,112,645	\$ 3,571,392
5	Subtotal Uninsured Care = "U"		\$ 196,037,820	\$ 39,048,854	\$ 3,675,603	\$ 35,373,251	\$ 33,480,696
6	Medicaid - Title XIX = "M" (K)		\$ 1,223,415,746	\$ 243,692,679	\$ 264,310,486	\$ (20,617,807)	\$ 109,080,595
7	Total Uncompensated Care M + U		\$ 1,419,453,566	\$ 282,741,533	\$ 267,986,089	\$ 14,755,444	\$ 142,561,291
8	Cost Directly Assigned to Uninsured Patients (L)					\$ 47,641,916	\$ 45,032,406
9	Less: Payments Related to Directly Assigned Cost (M)					\$ 30,179,335	\$ 18,675,048
10	Total Uncompensated Cost Based on Charges					\$ 32,218,025	\$ 168,918,648

(H) Includes all charges billed to county social services, Indigent Accident Fund, Victims of Crime, and community based charity programs.

Exclude SIIS, Indian Health Services, and other non-indigency based programs from this line.

Exclude from payments, amounts received directly from state or local governments (e.g. IAF, county Supplemental Fund) other than for Medicaid.

(I) Includes accounts for which there is no 3rd party pay source even if pending Medicaid or County approval.

Exclude those accounts where patient payments exceeds the cost of providing the care.

(J) Refers to those accounts where payments are less than cost of providing care calculated based on application of above RCC.

Exclude Medicaid, SCHIP, Medicare, prisoners, all contracted payers, and accounts already reflected in the other uninsured categories.

(K) Include all Title XIX ( Out-of-State, HMO, demonstration wavers, etc) except for SCHIP programs. Medicaid payments include UPL but Exclude DSH & GME.

(L) Must reconcile to amounts excluded in Part I, and be directly related to indigent care. See notes (3), (4), & (5)

(M) Include Medicaid & Medicare direct GME payments for medical education cost and any other revenues specific to directly assigned cost .

**Note: The following patient populations should not be included in the uncompensated cost reporting in any category:**

**Prisoner programs, SCHIP, Medicare, and all contracted payers.**