



UTAH DEPARTMENT  
OF HEALTH &  
HUMAN SERVICES  
*Office of Reimbursement,  
Coordinated Care &  
Audit*

Medicaid Reimbursement Rate  
Comparative Analysis – Hospital Services

Final  
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## Hospital Services Executive Summary

Hospital services are services provided by licensed institutions by or under the supervision of physicians and include diagnostic, therapeutic, medical, surgical, psychiatric, or rehabilitation services. Hospital services may be provided on an inpatient or outpatient basis. Utah Medicaid reimburses inpatient hospital services using a diagnosis related group (DRG) classification methodology and outpatient hospital services using the Medicare-based ambulatory payment classification (APC) methodology. Certain services are paid outside of these methodologies, including critical access hospital (CAH) services reimbursed a percentage of costs and outpatient hospital services not priced through the APC or CAH methodologies that are reimbursed through fee schedule rates.

The hospital services rate study compares Utah Medicaid reimbursement for inpatient hospital and outpatient hospital services to estimates of the Medicaid costs of these services using Medicare hospital cost report information. Table 1 provides a high-level summary of the hospital services rate study. We expand upon the details of these figures in the following sections of our report.

*Table 1. Summary of Hospital Services Reimbursement Comparison*

State	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
Arizona	\$3,313,332,734	\$3,803,779,809	(\$490,447,075)	87%
Colorado	\$2,352,331,750	\$3,114,179,429	(\$761,847,679)	76%
Idaho	\$971,649,582	\$989,501,320	(\$17,851,738)	98%
Kentucky	\$6,902,460,388	\$3,898,725,710	\$3,003,734,678	177%
Montana	\$689,858,247	\$620,391,120	\$69,467,127	111%
Nevada	\$887,474,963	\$1,317,148,769	(\$429,673,805)	67%
New Mexico	\$1,632,183,891	\$1,676,690,233	(\$44,506,342)	97%
Utah	\$1,381,073,730	\$986,635,851	\$394,437,879	140%
Wyoming	\$126,289,506	\$142,215,586	(\$15,926,079)	89%

- The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to change inpatient rates effective January 1, 2010 and outpatient rates effective October 1, 2020. The inflation from the appropriation to December 31, 2024 (midpoint of SFY 2025) is 48.6% for inpatient and 19.1% for outpatient. In addition to the outpatient rate change effective October 1, 2020, outpatient hospital rates were also decoupled from the Medicare OPPS inflation factor. Inflation was calculated using the Inpatient Hospital Market Basket Index published by the Centers for Medicare and Medicaid Services (CMS) and obtained from: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.



- Medicare hospital cost report information was obtained from the CMS Healthcare Cost Report Information System (HCRIS) published at: <https://www.cms.gov/data-research/statistics-trends-and-reports/cost-reports>.
- This table compares Medicaid reimbursement and cost for Utah and the surrounding states of Arizona, Colorado, Idaho, Nevada, New Mexico, and Wyoming, plus Kentucky and Montana. Kentucky was selected due to the availability of rates to the research team for other service categories in this rate study (see Background). Montana was selected due to proximity to Utah.

Based on the data compiled for this analysis, Utah Medicaid reimbursement for hospital services is in the aggregate higher than Medicaid cost and higher than the average reimbursement levels of most other states surveyed (when compared to cost). Utah Medicaid reimbursement is 140 percent of cost in the aggregate across all hospitals reporting Medicare hospital cost report data.



## Background

The Utah Department of Health and Human Services (DHHS), Office of Reimbursement, Coordinated Care and Audit engaged Myers and Stauffer LC (Myers and Stauffer) to review and compare Utah Medicaid reimbursement rates to certain reimbursement benchmarks, including Medicare reimbursement rates, reimbursement rates from other state Medicaid programs, or cost coverage based on provider costs of services (if available). As part of this project we have issued a series of separate reports by service category. This report provides the results for hospital services. This report is accompanied by an Excel workbook titled *Utah Rate Study 2024 - Hospital Services Exhibits* containing reimbursement comparisons for hospital services.

For hospital services, based on discussions with DHHS, it was determined that the hospital reimbursement analysis should compare Medicaid reimbursement for inpatient hospital services and outpatient hospital services to estimates of the Medicaid costs of these services using Medicare hospital cost report information. This data source contains publicly available information regarding Medicaid reimbursement levels and the estimated costs of Medicaid services and provides the ability to compare reimbursement and costs and identify whether Medicaid hospital costs are covered by Medicaid reimbursement.



## Data Sources

### Utah Medicaid Payment Data

Medicaid payment data was obtained from Worksheet S-10 of the Medicare hospital cost report from the CMS Healthcare Cost Report Information System (HCRIS) database published at:

<https://www.cms.gov/data-research/statistics-trends-and-reports/cost-reports>. We selected the most recent Medicare hospital cost report for each hospital in the database.

### Inflation

The inflation rate is calculated from the last legislative appropriations change, January 1, 2010 for Inpatient and October 1, 2020 for Outpatient, to December 31, 2024 (the midpoint of SFY 2025) using the Inpatient Hospital Market Basket Index published by the Centers for Medicare and Medicaid Services (CMS) at: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.

### Cost Data

Cost data was obtained from Worksheet S-10 of the Medicare hospital cost report from the CMS HCRIS database published at: <https://www.cms.gov/data-research/statistics-trends-and-reports/cost-reports>. We selected the most recent Medicare hospital cost report for each hospital in the database.

### Medicare Rates

This analysis compares Utah Medicaid reimbursement for hospital services to estimates of the Medicaid costs of these services. Medicare rates were not obtained or used.

### Other States

The comparative analysis compares Utah Medicaid reimbursement and cost to Medicaid reimbursement and cost from 8 other states as shown in Table 1 (Arizona, Colorado, Idaho, Kentucky, Montana, Nevada, New Mexico, and Wyoming). Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, and Wyoming were chosen based on their proximity to Utah. Kentucky was selected due to the availability of rates to the research team for other service categories in this rate study (see Background). This report also compares Medicaid reimbursement and cost for all states in Table 2.



## Reimbursement Comparisons

The Hospital services reimbursement comparisons are summarized in this section. These reimbursement comparisons serve as points of reference only, providing the opportunity to identify whether Medicaid reimbursement for hospital services appears high or low when compared to hospital costs.

The comparison of Utah Medicaid reimbursement to cost and inflation using the MEI since the last rate change is not intended to suggest a level of reimbursement. Healthcare payers, including Medicare and state Medicaid agencies, differ in how they determine benefits and define services, the limitations that they place on services, who is eligible for the services, who the providers are that deliver the services, and numerous other factors that affect reimbursement methodologies and amounts.

State legislation determines Medicaid agency budgets based on state revenues. Appropriations are authorized by the legislature and provide agencies with authority to expend funds. Therefore, state agencies are limited in amounts for reimbursement rates based on state budgets. In addition, the federal government's share of a state's expenditures through the Federal Medical Assistance Percentage (FMAP) varies by state and provides differing levels of federal support across states. Of the states included in the research sample, the highest FMAP rate for federal fiscal year 2025 is 71.68 percent for New Mexico, and the lowest is 50.00 percent for Colorado (the FMAP for Utah is 64.36 percent). Factors relating to state budgetary levels and federal financial assistance are not considered in this analysis.

It is important to consider the following limitations when comparing hospital reimbursement:

- Government payers maintain more detailed information about reimbursement and payment policies that may not be reflected in the reimbursement and cost information used for this analysis.
- Hospital reimbursement methodologies and payment levels are specific to their overall policies and economic environment, and it is important to understand there are policy decisions and unpublished context underlying these payments.
- The reimbursement comparisons presented in this report do not include a comparison of underlying reimbursement methodologies for Utah Medicaid or other states – or an analysis of broader state economic factors – as doing so would have been outside the scope of this project.
- The comparisons in this report serve to identify where Utah Medicaid reimbursement falls in comparison to estimated costs, both on an individual hospital basis and in the aggregate statewide compared to other states.
- Medicaid reimbursement for hospital services can be made through base payments and supplemental/directed payments. Base payments are payments for specific services typically



paid based on health care claims submitted to the payer by the hospital. Many state Medicaid programs, including Utah Medicaid, make additional supplemental/directed payments.

Supplemental/directed payments may be paid through fee-for-service or managed care delivery systems. The comparisons in this report represent total Medicaid reimbursement to hospitals—base and supplemental payments for both fee-for-service and managed care—as reported by hospitals on worksheet S-10 of the Medicare hospital cost report.

- Hospitals that did not complete worksheet S-10 of the Medicare hospital cost report (or who did not complete a Medicare hospital cost report at all) were not included in the worksheet S-10 analysis. Worksheet S-10 information is reported primarily by general acute care hospitals and critical access hospitals. The data generally does not represent other types of hospitals, such as psychiatric hospitals, rehabilitation hospitals, and long-term acute care hospitals.
- Another source of cost data is the annual Medicaid disproportionate share hospital (DSH) audit information. DSH audit information is available from the DHHS website, <https://medicaid.utah.gov/stplan/inpatientdsha/>. Cost information from the DSH audit is incomplete because not all hospitals respond to the state's request for data for the DSH audit. DSH audit information is not included in this report.
- As of the July 1, 2023 implementation of 2023 Senate Bill 126, for managed care related hospital reimbursement, DHHS is targeting 95% of average commercial rates (ACR) for privately owned hospitals, and 100% of ACR for state-owned hospitals.
- This comparison was limited in scope to comparing reimbursement levels to estimated costs. The comparison study and this report make no conclusions regarding the sufficiency of Utah Medicaid reimbursement levels or recommendations that Utah Medicaid take any specific action. Information is presented for comparison purposes only.

Medicaid reimbursement and Medicaid cost information was obtained from worksheet S-10 of the Medicare hospital cost report. Worksheet S-10 is a component of the Medicare hospital cost report that is filed by each hospital that received Medicare reimbursement from CMS. The worksheet collects information regarding the cost incurred by the hospital for providing hospital services to Medicaid, the Children's Health Insurance Program (CHIP), other programs, and uncompensated care (e.g., charity care). It collects Medicaid hospital reimbursement received by the hospital and calculates an estimate of the hospital's costs for providing hospital services.

CMS makes hospital cost reports publicly available through the HCRIS database. Myers and Stauffer obtained the most recently available Medicare hospital cost report from HCRIS, which consisted primarily of cost reports for hospital fiscal years ending in calendar year 2023. It should be noted that cost reports filed in HCRIS represent hospitals enrolled in the Medicare program and hospitals with data reported on worksheet S-10 represent hospitals providing services to Medicaid enrollees. Hospitals that



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are not Medicare enrolled and who do not file cost reports in HCRIS, and hospitals that did not complete worksheet S-10, are not included in the analysis.

Information for this analysis was obtained from lines 1 through 8 from Worksheet S-10. These lines capture the following information:

- A cost-to-charge ratio (CCR), which measures the relationship between a hospital's total costs and total charges. This ratio is calculated on a different worksheet within the Medicare hospital cost report (Worksheet C, Part I). This ratio can be multiplied by a hospital's Medicaid charges to estimate Medicaid cost.
- Net revenue received by the hospital from the Medicaid program. The cost report lines related to Medicaid revenue capture information about Medicaid supplemental/directed payments the hospital received (including DSH and non-DSH supplemental payments).
- Medicaid charges for hospital services. This information is used to calculate Medicaid cost.
- Medicaid cost, which is calculated on the cost report by multiplying the CCR by Medicaid charges.

Based on these data elements, worksheet S-10 contains estimates of the costs of inpatient hospital and outpatient hospital services, calculated by multiplying the cost-to-charge ratio (CCR) calculated within the Medicare hospital cost report times Medicaid charges reported on the cost report. These calculations are not intended to represent the totality of hospital costs and may not include costs that are not allowable under Medicare cost principles, such as costs unrelated to patient care and certain non-allowable corporate costs (lobbying, fundraising, etc.).

## Comparisons by State

We calculated two comparisons of Medicaid reimbursement to cost. The first comparison is a comparison by state. Table 2 shows the Medicaid payment and cost information from Worksheet S-10 for all states. The payment-to-cost differential shows the difference between Medicaid reimbursement and Medicaid cost. The payment-to-cost percentage shows the percentage of the hospital's Medicaid reimbursement relative to estimated Medicaid cost. Positive amounts in the payment-to-cost differential column and percentages above 100 percent the payment-to-cost percentage column indicate the hospital's Medicaid reimbursement exceeds estimated Medicaid cost.

As shown in Table 2, Utah Medicaid hospital reimbursement is 140 percent of cost in the aggregate across all hospitals reporting Medicare hospital cost report data. Kentucky has the highest percentage at 177%, and Vermont has the lowest percentage at 58%.



Table 2. Hospital Services Reimbursement Comparison to Other States

State	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
Kentucky	\$6,902,460,388	\$3,898,725,710	\$3,003,734,678	177%
Mississippi	\$1,696,097,519	\$1,139,406,194	\$556,691,325	149%
Georgia	\$4,456,559,627	\$3,012,570,072	\$1,443,989,555	148%
Alabama	\$1,892,880,473	\$1,332,843,934	\$560,036,539	142%
Utah	\$1,381,073,730	\$986,635,851	\$394,437,879	140%
Texas	\$12,297,721,732	\$9,100,606,615	\$3,197,115,117	135%
Virginia	\$5,523,437,401	\$4,135,356,335	\$1,388,081,066	134%
North Carolina	\$5,395,258,615	\$4,228,054,519	\$1,167,204,096	128%
Louisiana	\$4,091,444,142	\$3,245,913,648	\$845,530,493	126%
Pennsylvania	\$9,081,485,534	\$7,261,851,005	\$1,819,634,529	125%
Maryland	\$698,024,008	\$580,702,864	\$117,321,144	120%
Kansas	\$949,068,621	\$824,155,408	\$124,913,213	115%
Montana	\$689,858,247	\$620,391,120	\$69,467,127	111%
Iowa	\$1,719,058,851	\$1,578,409,325	\$140,649,526	109%
South Carolina	\$2,093,464,241	\$1,950,343,275	\$143,120,966	107%
Arkansas	\$854,625,685	\$827,942,130	\$26,683,555	103%
North Dakota	\$404,820,242	\$393,656,221	\$11,164,020	103%
Missouri	\$3,340,365,694	\$3,339,710,574	\$655,120	100%
Idaho	\$971,649,582	\$989,501,320	(\$17,851,738)	98%
Delaware	\$493,057,162	\$503,775,232	(\$10,718,070)	98%
Tennessee	\$2,775,911,946	\$2,838,552,176	(\$62,640,230)	98%
New Mexico	\$1,632,183,891	\$1,676,690,233	(\$44,506,342)	97%
Hawaii	\$709,248,859	\$750,009,467	(\$40,760,607)	95%
Maine	\$778,008,366	\$824,890,605	(\$46,882,239)	94%
Alaska	\$497,182,993	\$529,657,627	(\$32,474,634)	94%
Rhode Island	\$696,430,900	\$747,495,481	(\$51,064,581)	93%
Oklahoma	\$2,168,801,499	\$2,363,152,753	(\$194,351,254)	92%
Michigan	\$5,255,234,375	\$5,748,105,269	(\$492,870,894)	91%
Illinois	\$7,095,491,649	\$7,859,567,789	(\$764,076,140)	90%
Indiana	\$3,988,521,658	\$4,468,512,102	(\$479,990,444)	89%
Wyoming	\$126,289,506	\$142,215,586	(\$15,926,079)	89%
Arizona	\$3,313,332,734	\$3,803,779,809	(\$490,447,075)	87%
New Jersey	\$4,493,727,742	\$5,209,535,929	(\$715,808,187)	86%
California	\$27,474,774,352	\$32,372,370,809	(\$4,897,596,457)	85%



State	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
Florida	\$5,803,941,591	\$7,173,646,609	(\$1,369,705,018)	81%
Massachusetts	\$3,915,921,037	\$4,873,797,630	(\$957,876,593)	80%
New Hampshire	\$512,806,233	\$641,415,953	(\$128,609,720)	80%
South Dakota	\$278,849,253	\$353,296,879	(\$74,447,626)	79%
Minnesota	\$2,291,037,227	\$2,911,005,032	(\$619,967,805)	79%
Oregon	\$2,420,851,619	\$3,121,050,788	(\$700,199,169)	78%
Ohio	\$5,363,960,682	\$7,022,082,470	(\$1,658,121,788)	76%
Colorado	\$2,352,331,750	\$3,114,179,429	(\$761,847,679)	76%
Connecticut	\$2,015,266,597	\$2,719,691,492	(\$704,424,895)	74%
Nebraska	\$641,857,275	\$894,981,922	(\$253,124,647)	72%
New York	\$19,040,259,950	\$26,561,216,798	(\$7,520,956,848)	72%
West Virginia	\$1,124,869,614	\$1,600,944,829	(\$476,075,215)	70%
Washington	\$2,811,177,801	\$4,128,357,518	(\$1,317,179,716)	68%
Nevada	\$887,474,963	\$1,317,148,769	(\$429,673,805)	67%
Wisconsin	\$1,840,871,691	\$3,002,115,929	(\$1,161,244,237)	61%
Vermont	\$212,591,590	\$368,822,717	(\$156,231,127)	58%

## Comparisons by Hospital

The second comparison is a comparison by Utah hospital. Table 3 shows the Medicaid payment and cost information from Worksheet S-10 for all Utah hospitals with a Medicare hospital cost report in the CMS HCRIS database. As shown in Table 3, Utah Medicaid hospital reimbursement compared to cost varies by hospital. Ogden Regional Medical Center has the highest percentage at 222 percent of cost, and Milford Memorial Hospital has the lowest percentage at 40 percent of cost.

*Table 3. Hospital Services Reimbursement Comparison for Utah Hospitals*

Medicare Number	Hospital Name	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
460044	ALTA VIEW HOSPITAL	\$13,658,393	\$9,708,311	\$3,950,082	141%
460023	AMERICAN FORK HOSPITAL	\$22,168,879	\$13,524,582	\$8,644,297	164%
460030	ASHLEY REGIONAL MEDICAL CENTER	\$13,913,292	\$7,199,390	\$6,713,902	193%
460039	BEAR RIVER VALLEY HOSPITAL	\$4,406,926	\$3,174,734	\$1,232,192	139%
461335	BEAVER VALLEY HOSPITAL	\$1,767,794	\$1,535,261	\$232,533	115%
461310	BLUE MOUNTAIN HOSPITAL	\$7,440,157	\$7,100,236	\$339,921	105%



Medicare Number	Hospital Name	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
460017	BRIGHAM CITY COMMUNITY HOSPITAL	\$6,577,931	\$3,894,058	\$2,683,873	169%
460054	CACHE VALLEY HOSPITAL	\$5,132,121	\$2,534,522	\$2,597,599	202%
460011	CASTLEVIEW HOSPITAL	\$11,076,130	\$7,600,553	\$3,475,577	146%
460007	CEDAR CITY HOSPITAL	\$25,017,005	\$11,845,450	\$13,171,555	211%
461304	CENTRAL VALLEY MEDICAL CENTER	\$4,079,033	\$3,358,417	\$720,616	121%
461300	DELTA COMMUNITY HOSPITAL	\$2,229,723	\$1,930,167	\$299,556	116%
461301	FILLMORE COMMUNITY HOSPITAL	\$1,503,566	\$1,350,159	\$153,407	111%
461333	GARFIELD MEMORIAL HOSPITAL	\$1,933,505	\$1,803,419	\$130,086	107%
461306	GUNNISON VALLEY HOSPITAL	\$1,399,167	\$1,894,139	(\$494,972)	74%
461307	HEBER VALLEY HOSPITAL	\$5,863,801	\$2,673,675	\$3,190,126	219%
460041	HOLY CROSS HOSPITAL-DAVIS <sup>1</sup>	\$15,655,011	\$14,263,518	\$1,391,493	110%
460051	HOLY CROSS HOSPITAL-JORDAN VALLEY	\$41,198,305	\$35,092,092	\$6,106,213	117%
460010	INTERMOUNTAIN MEDICAL CENTER	\$176,826,266	\$105,835,111	\$70,991,155	167%
461309	KANE COUNTY HOSPITAL	\$2,600,957	\$2,928,457	(\$327,500)	89%
460042	LAKEVIEW HOSPITAL	\$11,191,463	\$6,397,974	\$4,793,489	175%
460061	LAYTON HOSPITAL	\$13,159,862	\$10,439,328	\$2,720,534	126%
460006	LDS HOSPITAL	\$61,864,453	\$38,946,240	\$22,918,213	159%
460015	LOGAN REGIONAL HOSPITAL	\$37,135,936	\$22,293,753	\$14,842,183	167%
460060	LONE PEAK HOSPITAL	\$6,468,807	\$4,745,003	\$1,723,804	136%
460004	MCKAY-DEE HOSPITAL	\$109,026,011	\$54,949,411	\$54,076,600	198%
461305	MILFORD MEMORIAL HOSPITAL	\$466,361	\$1,177,146	(\$710,785)	40%
461302	MOAB REGIONAL HOSPITAL	\$5,104,633	\$4,388,215	\$716,418	116%
460013	MOUNTAIN VIEW HOSPITAL	\$13,533,324	\$8,557,757	\$4,975,567	158%
460014	MOUNTAIN WEST MEDICAL CENTER	\$12,864,597	\$8,065,511	\$4,799,086	160%
460005	OGDEN REGIONAL MEDICAL CENTER	\$45,072,857	\$20,283,485	\$24,789,372	222%
460043	OREM COMMUNITY HOSPITAL	\$4,129,101	\$3,464,604	\$664,497	119%
460057	PARK CITY HOSPITAL	\$4,636,042	\$2,855,597	\$1,780,445	162%
460058	RIVERTON HOSPITAL	\$20,470,644	\$11,672,610	\$8,798,034	175%
460003	SALT LAKE REGIONAL MEDICAL CENTER	\$5,119,340	\$11,518,209	(\$6,398,869)	44%
461308	SAN JUAN HEALTH SERVICES DISTRICT	\$2,263,778	\$3,255,208	(\$991,430)	70%
461303	SANPETE VALLEY HOSPITAL	\$4,765,306	\$2,771,841	\$1,993,465	172%
460026	SEVIER VALLEY HOSPITAL	\$8,805,514	\$5,764,636	\$3,040,878	153%
460062	SPANISH FORK HOSPITAL	\$7,026,545	\$7,909,427	(\$882,882)	89%
460021	ST GEORGE REGIONAL HOSPITAL	\$95,552,444	\$62,341,782	\$33,210,662	153%
460047	ST MARKS HOSPITAL	\$80,863,821	\$37,220,919	\$43,642,902	217%



Medicare Number	Hospital Name	Total Medicaid Payments	Total Medicaid Cost	Payment-to-Cost Differential	Payment-to-Cost Percentage
460049	THE ORTHOPEDIC SPECIALTY HOSPITAL	\$1,522,357	\$1,318,352	\$204,005	115%
460052	TIMPANOGOS REGIONAL HOSPITAL	\$17,939,914	\$10,786,401	\$7,153,513	166%
460009	U OF U HOSPITALS & CLINICS	\$329,597,114	\$319,548,258	\$10,048,856	103%
460019	UINTAH BASIN MEDICAL CENTER	\$16,936,102	\$17,646,404	(\$710,302)	96%
460001	UTAH VALLEY HOSPITAL	\$108,984,244	\$64,829,152	\$44,155,092	168%

<sup>1</sup> Holy Cross Hospital – Davis changed ownership during the 2023 fiscal year. As the hospital's 2023 cost report information was not in line with the hospital's 2022 cost report, the 2022 cost report data is used in this table.

Our supporting Excel file provides data for these comparisons, including each of the tables in this report.