CANVAS 1

Sunrise Hospital answered evidence canvas

Download .canvas source

The public-facing sequence: complaint, entity, money, staffing, safety, billing corrections, enforcement, and verdict.

01

00 · START WITH THE NURSE'S COMPLAINT — THEN TEST IT

[Tier 2 / Allegation] THE COMPLAINT

A person identifying as a Sunrise nurse wrote that HCA was proposing **2.25% in year one and 2% in each of the next two years** and asked for help exposing HCA.

[Boundary] The message is a lead. It is not proof of the employer's written offer, who is covered, total compensation, or what occurred at the bargaining table.

ONE-LINE SPEAKING SEQUENCE

1. Start with the nurse's claimed raise offer, then say the written proposal is still needed.

2. Establish that Sunrise is a for-profit HCA hospital, so the relevant public records are state filings, CMS data and HCA SEC filings — not Form 990.

3. Put Sunrise's local profit and HCA's shareholder returns beside the alleged wage proposal without pretending parent cash is facility cash.

4. Test whether the hospital expanded property and construction while frontline capacity tightened.

5. Explain the historical C safety grade accurately, including both bad and favorable component measures.

6. Correct the billing claim: Sunrise ranked second for markup, while the study found zero court actions.

7. Close with the documented audit, ADA settlement and open labor allegations, then demand the missing contracts and ledgers.

01 · START HERE — IDENTITY & SCOPE

SUNRISE HOSPITAL & MEDICAL CENTER

Las Vegas, Nevada · HCA Healthcare

Evidence map as of August 25, 2026

[Confirmed] This canvas concerns Sunrise Hospital and Medical Center, LLC at 3186 S. Maryland Parkway, Las Vegas — not a Los Angeles hospital.

[Scope] Sunrise facility money, HCA consolidated money, reimbursement, capital, investments and accounting balances stay in separate ledgers.

sunrise aerial official.png

[Confirmed] The legal hospital

Legal name: Sunrise Hospital and Medical Center, LLC

DBA: Sunrise Hospital & Medical Center

CCN: 290003

NPI: 1861439952

TIN/EIN: 62-1762537

Entity: Delaware LLC registered in Nevada on Jan. 12, 1999.

Tax status: proprietary / for-profit. It is not a 501(c)(3).

Open cited source ↗

02 · ULTIMATE PARENT — HCA HEALTHCARE

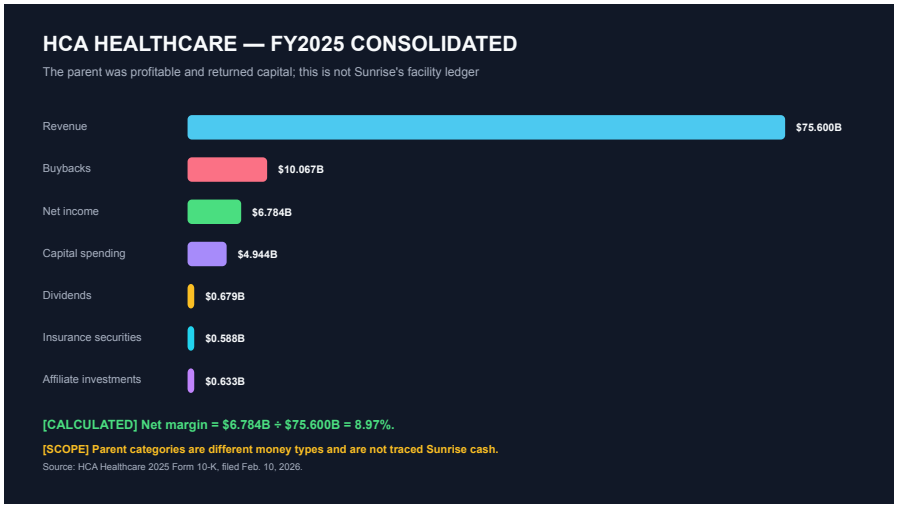
hca logo.png

[Confirmed] Public parent

HCA Healthcare, Inc. (NYSE: HCA) controls Sunrise through layered subsidiaries.

Ownership route: public company — not a nonprofit and not currently private-equity owned.

[Confirmed] HCA was sponsor-owned from 2006–2011; that history does not make Sunrise currently PE-owned.



hca 2025 consolidated money.svg

[Calculated] FY2025 parent result

Revenue: $75.600 billion

Net income attributable to HCA: $6.784 billion

Net margin: $6.784B ÷ $75.600B = **8.97%**

Buybacks: $10.067 billion

Dividends: $679 million

Capital spending: $4.944 billion

[Analysis] HCA was not broke. These figures show consolidated capacity; they do not trace a Sunrise dollar into a buyback or dividend.

[Confirmed] Parent investment pools

Insurance-subsidiary securities: $588M fair value at Dec. 31, 2025 — $103M current and $485M long-term.

Investments/advances to affiliates: $633M.

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[Scope] These are HCA balances, not Sunrise facility investments.

Open cited source ↗

Open cited source ↗

Connections: parent company FY2025 restricted vs affiliate holdings

04

03 · OWNERSHIP, CONTROL & PUBLIC FILINGS

[Confirmed] Full chain to the top

HCA Healthcare, Inc.

↓

HCA Inc.

↓

Healthtrust, Inc.–The Hospital Company

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AC Med, LLC

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Sunrise Hospital and Medical Center, LLC

[Analysis] HCA presents one operating brand, while legal filings preserve separate LLC layers. Entity shorthand is useful operationally but cannot prove which entity earned, paid or owed a dollar.

Open cited source ↗

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Connections: control mechanism

04 · SUNRISE'S LOCAL VALUE & 2025 ECONOMICS

[Confirmed] What the community gets

834 licensed beds

Level I trauma center

44,983 inpatient admissions in 2025

188,476 emergency visits in 2025

3,386 employed hospital FTE + 130 contracted FTE at Q4 2025

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[Scope] FTE is not unique headcount; transfer volume is not a mortality measure.

[Confirmed] Sunrise FY2025

Net patient revenue: $1,250,603,326

Total operating revenue: $1,256,316,034

Operating expense: $1,035,812,123

Net income: $220,503,911

[Calculated] **Facility margin:** $220,503,911 ÷ $1,256,316,034 **= 17.55%**.

[Analysis] This is a Sunrise facility accounting result. It is not cash in a local bank account and not HCA's consolidated profit.

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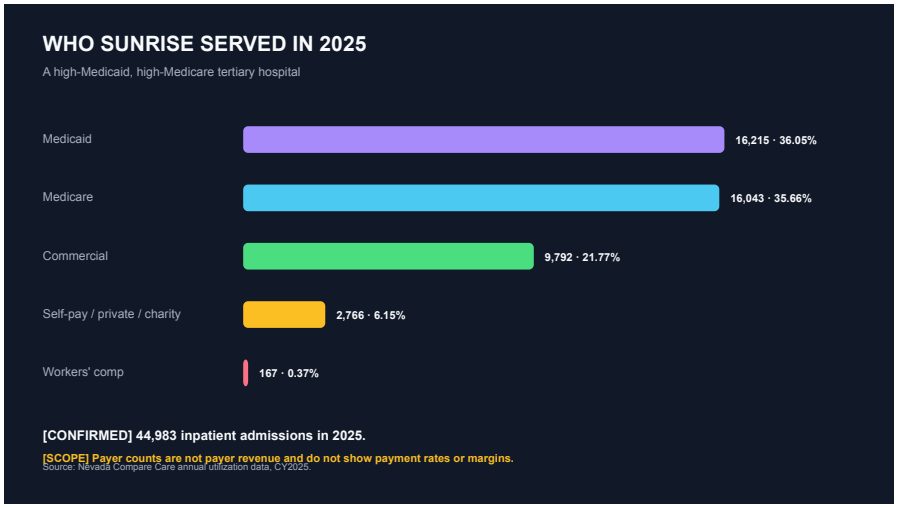

sunrise payer mix 2025.svg

[Analysis] Why the payer mix matters

[Confirmed] Medicaid and Medicare together represented **71.71% of 2025 admissions**.

[Analysis] Sunrise carries regional trauma and safety-net-like volume inside a for-profit chain. That can create legitimate rate and acuity pressure even when the facility and parent are profitable.

[Ethical mechanism] When staffed capacity falls behind demand, the cost is absorbed as waiting, boarding, floating and difficult assignments — not necessarily as measurable excess deaths.

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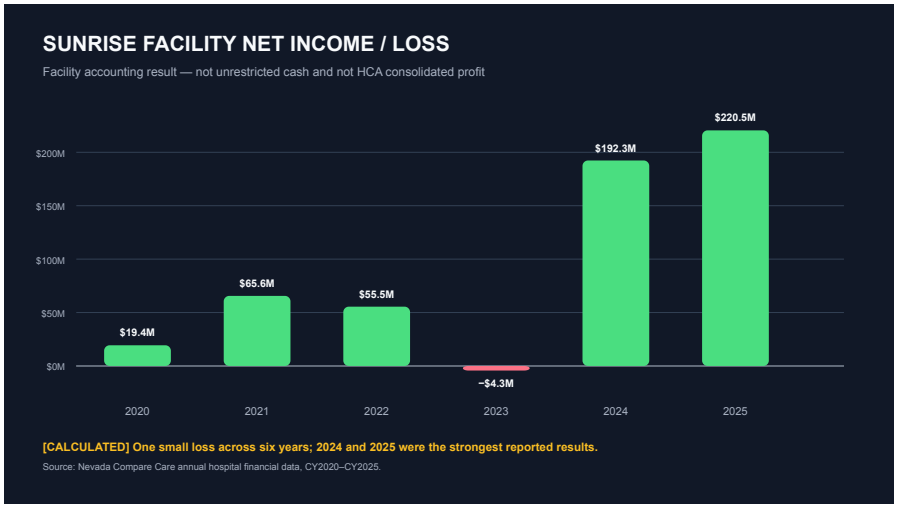
Connections: who is served

06

05 · SIX-YEAR FACILITY FINANCIAL TRAIL



sunrise profit trend 2020 2025.svg

[Confirmed] Broke or not?

Verdict: not broke on the public record.

Sunrise reported profits in 2020, 2021, 2022, 2024 and 2025, with a real but small **$4.29M loss in 2023**.

[Calculated] 2024→2025 revenue rose **5.40%** and profit rose **14.66%**.

[Innocent explanation tested] Rate changes, volume, acuity and Medicaid supplemental payments can move facility results sharply. The exact profit bridge is not public.

Open cited source ↗

Open cited source ↗

Connections: profit ≠ cash possible rate/program explanation

06 · WHERE THE MONEY WENT — AND WHAT IS NOT PUBLICLY DISCLOSED

[Confirmed] Parent-level beneficiaries

HCA shareholders: $10.067B buybacks + $679M dividends in 2025.

Sam Hazen: $26.457M total compensation in 2025.

Capital vendors systemwide: $4.944B HCA capital spending in 2025.

[Scope] These are consolidated HCA uses. No public journal traces Sunrise cash into them.

[Analysis] The tension is real — a profitable parent returned capital while local staffing pressure persisted — but the missing intercompany ledger prevents a diversion claim.

[Confirmed] Sunrise investment lines

For CY2023–CY2025, Sunrise's state workbooks reported:

Marketable securities: $0

Interest/investment income: $0

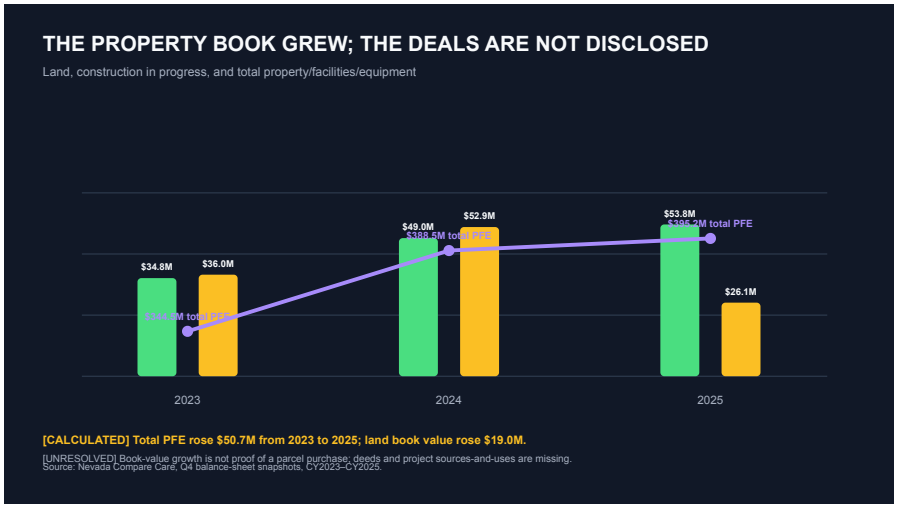
JV/minority-interest income: $0

Gain on sale of assets: $0

Total non-operating revenue: $0

[Analysis] No Sunrise investment pool is visible in the facility return. This does not prove HCA lacks investments or that no affiliate holds Sunrise-related assets.

07 · REAL ESTATE, CAPITAL & EXPANSION



sunrise property book values 2023 2025.svg

[Confirmed] Visible capital deployment

Sunrise reported **$47.304M** of 2023 capital:

- Expansions: $12.089M
- Equipment: $3.825M
- Other capital: $31.390M

[Calculated] $47.304M ÷ $39.728M depreciation = **119.07%** for 2023.

[Scope] Capital money is not automatically available for wages; restrictions and financing sources were not disclosed.

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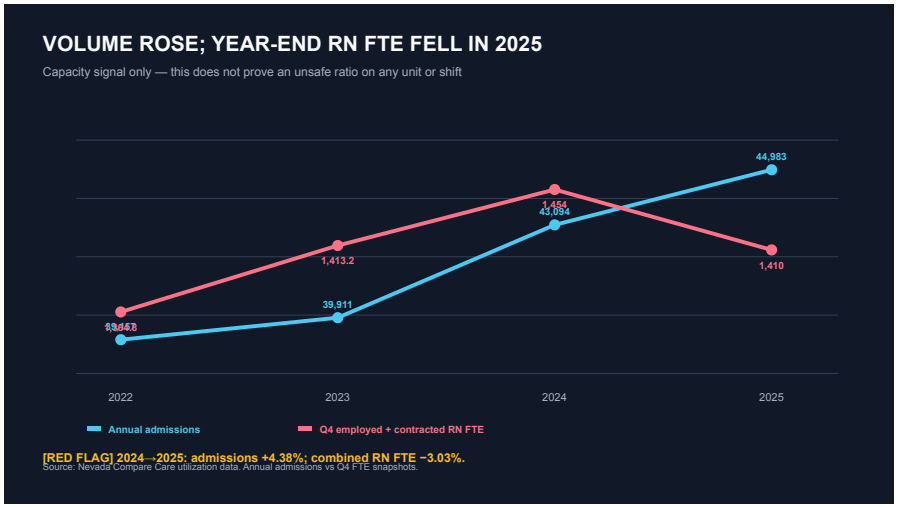
Connections: book growth ≠ acquisition proof

08 · STAFFING, QUALITY & THE HUMAN COST



sunrise staffing volume 2022 2025.svg

[Confirmed] Sunrise's own staffing record

2022: 28% RN vacancy rate and 465 openings reported.

2023: out-of-ratio assignments, overflow and floating to ED/satellite areas documented.

2024: vacancy improved to 5.77% / 63 openings; objection/refusal forms fell from 108 to 57.

2025: annual admissions rose 4.38% while Q4 combined RN FTE fell 3.03%.

[Analysis] Hiring improvements through 2024 and renewed 2025 capacity pressure can both be true.

[Confirmed] Current quality picture

CMS overall: 2 stars

Mortality: no condition measure worse than national; two better, six no different

Readmissions: two worse, six no different

Postoperative sepsis PSI: worse than national

ED median visit: 164 minutes

Lown: Outcomes A · Safety A · Satisfaction D

[Scope] CMS, Lown and historical Leapfrog grades use different periods and methods.

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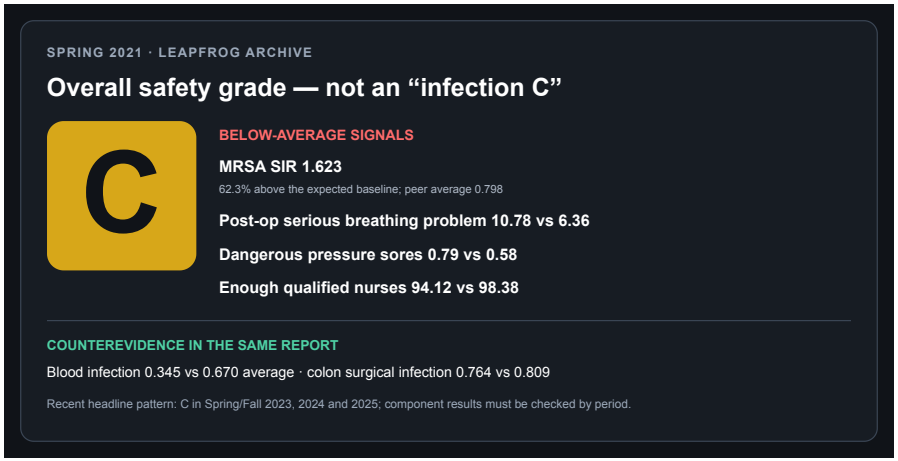
Connections: cross-check capacity mechanism

09 · SAFETY & PATIENT-BILLING CLAIM AUDIT



sunrise safety audit.svg

[Confirmed] What the C really means

Sunrise received an **overall Leapfrog Hospital Safety Grade of C in Spring 2021**. The grade combined infections, surgery, safety practices, safety problems and doctors/nurses/staff; it was **not a standalone infection grade**.

[Confirmed] The same archive showed MRSA, serious post-operative breathing problems, pressure sores and qualified-nurse scoring below average, while blood infection and colon surgical-infection measures were favorable.

[Boundary] A C grade is a safety signal, not a death count or proof that staffing caused a specific injury.

[Confirmed] Pattern and time boundary

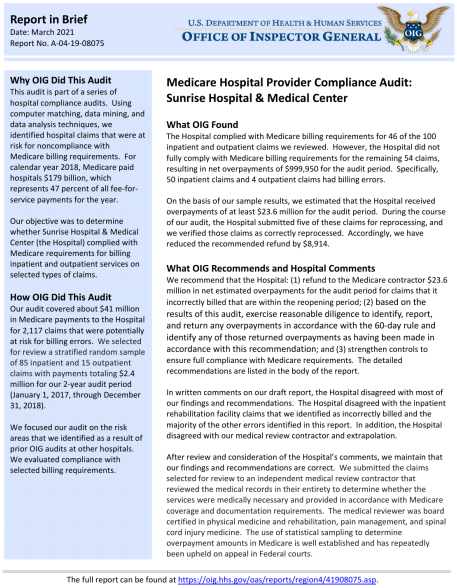
The official Leapfrog page shows C grades in both Spring and Fall of **2023, 2024 and 2025**.

[Analysis] Repeated middling headline grades justify asking what stayed unresolved, but 2021 component scores cannot be presented as current.

[Innocent explanation tested] Component measures and methods change; recent infection measures are not uniformly poor.

sunrise billing correction.svg

10 · CONTROVERSIAL DECISIONS & ENFORCEMENT — 2021–2025



Report in Brief
Date: March 2021
Report No. A-04-19-08075

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL

Why OIG Did This Audit
This audit is part of a series of hospital compliance audits. Using computer matching, data mining, and data analysis techniques, we identified hospital claims that were at risk for noncompliance with Medicare billing requirements. For calendar year 2018, Medicare paid hospitals $179 billion, which represents 47 percent of all fee-for-service payments for the year.

Our objective was to determine whether Sunrise Hospital & Medical Center (the Hospital) complied with Medicare requirements for billing inpatient and outpatient services on selected types of claims.

How OIG Did This Audit
Our audit covered about $41 million in Medicare payments to the Hospital for 2,117 claims that were potentially at risk for billing errors. We selected for review a stratified random sample of 85 inpatient and 15 outpatient claims with payments totaling $2.4 million for our 2-year audit period (January 1, 2017, through December 31, 2018).

We focused our audit on the risk areas that we identified as a result of prior OIG audits at other hospitals. We evaluated compliance with selected billing requirements.

Medicare Hospital Provider Compliance Audit: Sunrise Hospital & Medical Center

What OIG Found
The Hospital complied with Medicare billing requirements for 46 of the 100 inpatient and outpatient claims we reviewed. However, the Hospital did not fully comply with Medicare billing requirements for the remaining 54 claims, resulting in net overpayments of $999,950 for the audit period. Specifically, 50 inpatient claims and 4 outpatient claims had billing errors.

On the basis of our sample results, we estimated that the Hospital received overpayments of at least $23.6 million for the audit period. During the course of our audit, the Hospital submitted five of these claims for reprocessing, and we verified those claims as correctly reprocessed. Accordingly, we have reduced the recommended refund by $8,914.

What OIG Recommends and Hospital Comments
We recommend that the Hospital: (1) refund to the Medicare contractor $23.6 million in net estimated overpayments for the audit period for claims that it incorrectly billed that are within the reopening period; (2) based on the results of this audit, exercise reasonable diligence to identify, report, and return any overpayments in accordance with the 60-day rule and identify any of those returned overpayments as having been made in accordance with this recommendation; and (3) strengthen controls to ensure full compliance with Medicare requirements. The detailed recommendations are listed in the body of the report.

In written comments on our draft report, the Hospital disagreed with most of our findings and recommendations. The Hospital disagreed with the inpatient rehabilitation facility claims that we identified as incorrectly billed and the majority of the other errors identified in this report. In addition, the Hospital disagreed with our medical review contractor and extrapolation.

After review and consideration of the Hospital's comments, we maintain that our findings and recommendations are correct. We submitted the claims selected for review to an independent medical review contractor that reviewed the medical records in their entirety to determine whether the services were medically necessary and provided in accordance with Medicare coverage and documentation requirements. The medical reviewer was board certified in physical medicine and rehabilitation, pain management, and spinal cord injury medicine. The use of statistical sampling to determine overpayment amounts in Medicare is well established and has repeatedly been upheld on appeal in Federal courts.

The full report can be found at https://oig.hhs.gov/oas/reports/region4/41908075.asp.

oig audit brief page1.png

[Confirmed] 2021 Medicare audit

OIG sampled 100 claims from a $41M high-risk universe and found 54 noncompliant before five reprocessings.

Refund recommendation: $23,606,895.

Sunrise disputed medical-necessity findings and extrapolation.

As of July 22, 2026, OIG's tracker lists all three recommendations **Closed Implemented**.

[Verdict] A disputed audit and implemented refund recommendation — **not a criminal fraud judgment**.

2021

[Confirmed] Clark County imposed a **$9,000** penalty for failure to perform required burner-efficiency tests.

[Innocent explanation] An isolated environmental testing lapse; no patient-harm intent shown.

2025

[Confirmed] DOJ ADA settlement: **$30,000 damages + $5,000 civil penalty** after denial of effective ASL communication to a deaf father during his daughter's emergency visit.

[Allegation] NLRB case 28-CA-365427 remains open and alleges retaliation, discipline, unilateral changes, threats and surveillance. No merits finding.

[Confirmed] Historical HCA context — separate entity/time

DOJ described **$1.7B** in total government recoveries across HCA's 2000–2003 criminal/civil resolutions; subsidiaries entered guilty pleas in 2000.

[Scope] This is relevant to parent compliance credibility. It does not prove Sunrise committed the same conduct, and HCA's historical Corporate Integrity Agreement ended in 2009.

[Analysis] The pattern

The five-year record shows repeated contact with different oversight systems — billing, labor, disability access, environmental compliance and state reporting.

[Innocent explanation tested] These matters differ sharply in entity, legal posture and severity. The pattern supports scrutiny, not a single adjudicated corruption scheme.

Open cited source ↗

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Connections: entity/time boundary

11 · THE STORY, RED FLAGS & WHAT MUST BE DISCLOSED

THE ONE-PARAGRAPH STORY

[Confirmed] Sunrise is a large, high-Medicaid Level I trauma hospital inside HCA's profitable public-company chain. It was profitable in five of the last six reported years and earned $220.5M in 2025, while HCA earned $6.784B and repurchased $10.067B of stock. The safety record shows a repeated C-grade headline pattern, but the billing study contradicts the claim that Sunrise was a leading patient-lawsuit filer: it was second for list-price markup and recorded zero court actions in the study period. Current mortality data reject a sensational death narrative. The decisive missing mechanisms are the written wage proposal, post-July-2020 collection docket and intercompany ledger.

[Confirmed] RED FLAGS FOUND

- Layered parent/facility entity scope
- $151.58M home-office allocations, 2022–2025
- Near-zero facility cash with no cash-pool bridge
- 2025 admissions up while Q4 RN FTE fell
- Unit-level overflow/out-of-ratio events
- Overall Leapfrog C in 2021 and each Spring/Fall 2023–2025
- 12.94× list-price markup, second among 100 in the study
- OIG refund recommendation, disputed then implemented/closed
- Settled ADA communication failure
- Open labor allegations
- State report narrative-year contradiction
- Parent buybacks/dividends during local access pressure

[Confirmed] NOT FOUND

- Current PE ownership
- Nonprofit / IRS Form 990 status
- Verified sale-leaseback or PropCo
- Current service closure
- Going-concern warning
- Excess-mortality finding
- Verified immediate-jeopardy cluster
- Second-highest patient-lawsuit rank in the 100-hospital study
- Any Sunrise court action in the Jan. 2018–July 2020 study period
- Active Corporate Integrity Agreement
- Adjudicated labor-retaliation finding
- Proof Sunrise cash funded HCA buybacks

Connections: resolving documents

CANVAS 2

Sunrise Hospital comprehensive research canvas

Download .canvas source

The deeper Las Vegas research canvas with wage, contractor, benefit, financial-turnaround, and accountability materials.

01

01 · START HERE — SUNRISE 2023 LOSS → 2025 PROFIT-SOURCE AUDIT

PRIORITY 1 · SUNRISE-ONLY FINANCIAL AUDIT

What caused the 2023 loss—and where did the 2025 profit come from?

Plain answer: 2023 was primarily a **cost/revenue squeeze**, the 2024 rebound aligns strongly with a major increase in **Nevada Medicaid supplemental reimbursement**, and the 2025 **$220.5M** result came from operating patient-care revenue—not investment income. High list prices remain a serious audit question, but public summary data do **not** prove illegal patient overcharging.

Scope lock: every number in this section is Sunrise Hospital Las Vegas or HCA parent context. **No benefit or parking percentage from another institution is included.**

1A · Why did +$55.5M become −$4.3M in 2023?

Revenue: +$13.075M (**+1.50%**)

Expenses: +$72.869M (**+8.92%**)

Profit change: −$59.794M

Largest expense increases: other operating **+$24.739M**; salaries **+$18.893M**; benefits **+$10.118M**; supplies **+$6.333M**; professional fees **+$5.552M**. Together: **$65.635M**, or **90.1%** of the expense increase.

Verdict: the −$4.288M was the residual after expenses outran revenue—not a separate hidden $4.3M transaction.

1B · What most likely drove the 2024 rebound?

2023→2024 operating revenue increased **$306.246M**, expense increased **$109.640M**, and profit improved **$196.606M** to **+$192.318M**.

Nevada's combined-period supplemental-payment report shows Sunrise rising from **$27.511M** to **$216.202M**: **+$188.692M**, equal to **96.0%** of the profit improvement.

Boundary: this is compelling alignment, not audited causation. The state report mixes SFY fee-for-service and CY managed-care periods; assessments/provider taxes, patient volume, rates and acuity also matter.

1C · Where did the 2025 $220.5M profit come from?

Net patient revenue: $1.250603B

Other operating revenue: $5.713M

Operating revenue: $1.256316B

Operating expenses: $1.035812B

Net income: $220.504M (17.55%)

Inpatient net revenue was **$953.516M (76.24%)**; outpatient was **$297.087M (23.76%)**. Reported non-operating revenue was **$0**.

Conclusion: the profit is an operating patient-care margin. The public workbook does not disclose payer-level margins, cash collections, or service-line profitability.

1D · Overcharging test + what would 5% or 6% cost?

2025 list charges **$15.709B** minus deductions **$14.459B (92.04%)** left **$1.251B** net patient revenue (**7.96%** of list). This confirms extreme gross-to-net compression; it does **not** establish what individual patients paid or prove illegality.

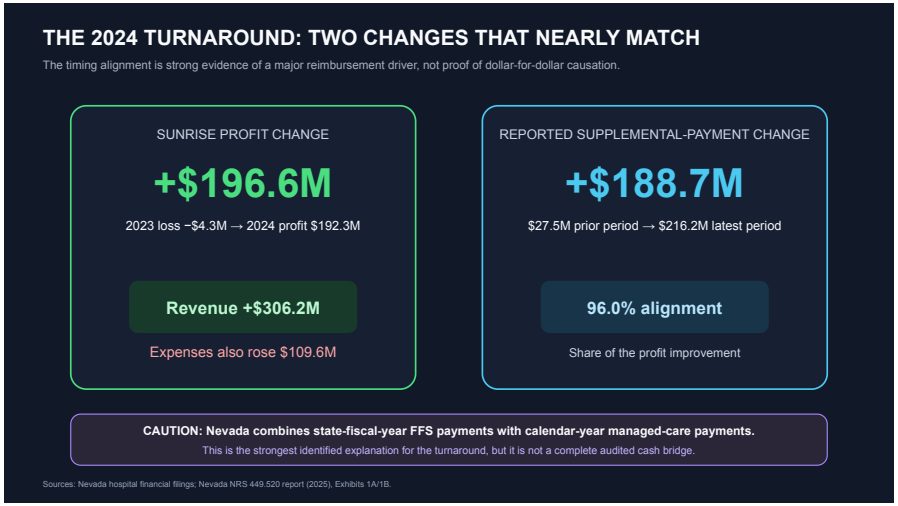
Using **1,375 employed RN FTE**, BLS median **$49.97/hr**, and 2,080 hours: estimated RN base-pay pool **$142.9M**.

5%: $7.15M direct; $8.93M with 25% burden.

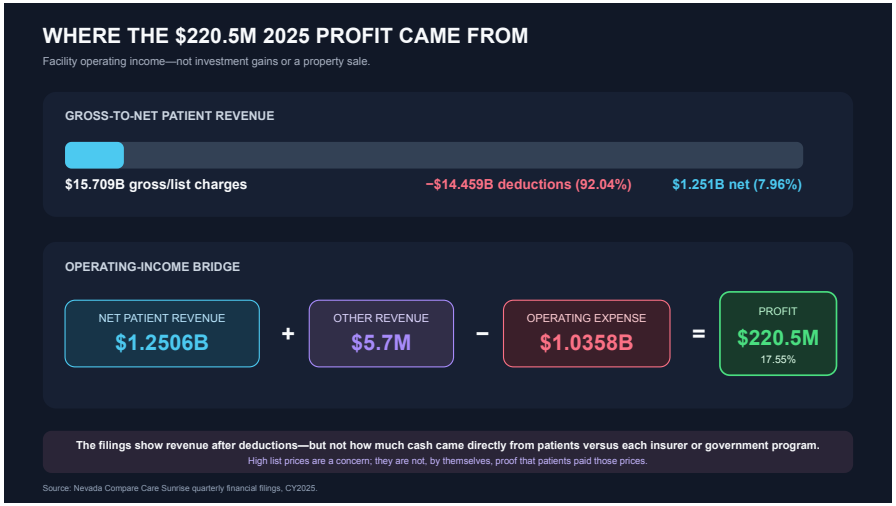
6%: $8.57M direct; $10.72M with burden.

Direct cost equals **3.24% / 3.89%** of 2025 profit. Extra above 2.2%: **$4.00M / $5.43M**. Agency RNs and non-RN classifications excluded.

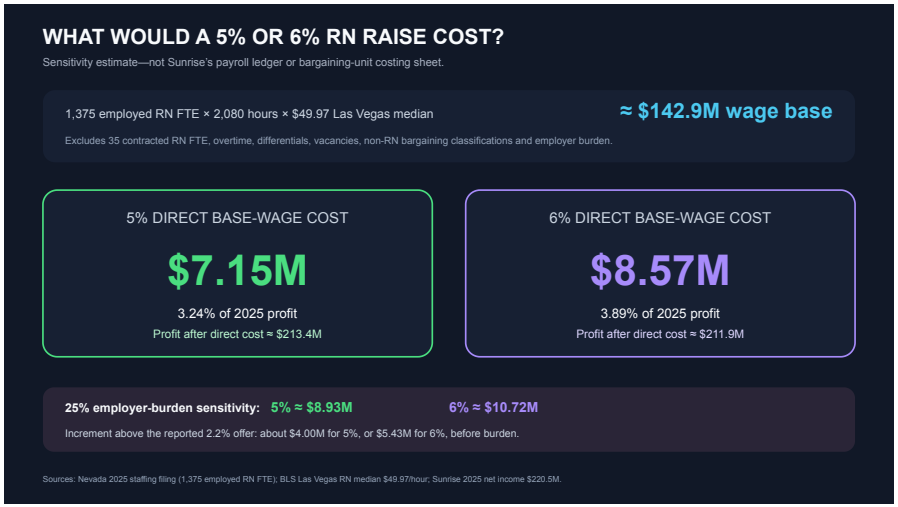
sunrise 2023 loss waterfall.svg



sunrise 2024 turnaround medicaid.svg



sunrise 2025 profit source audit.svg



sunrise rn raise cost 2025.svg

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Open cited source ↗

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Connections: 2023 squeeze 2024 rebound 2025 operating profit 5% / 6% affordability

02

02 · IDENTITY & SCOPE

SUNRISE HOSPITAL & MEDICAL CENTER

Las Vegas, Nevada · HCA Healthcare

Evidence map as of August 25, 2026

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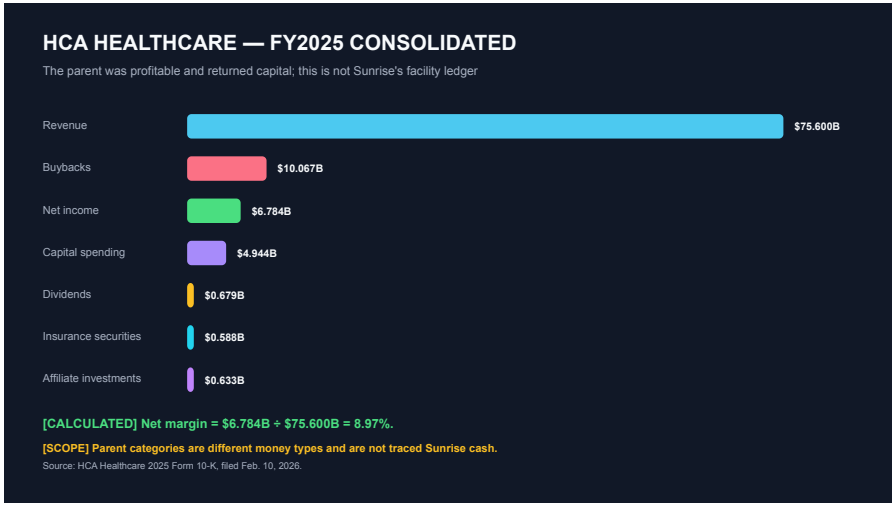

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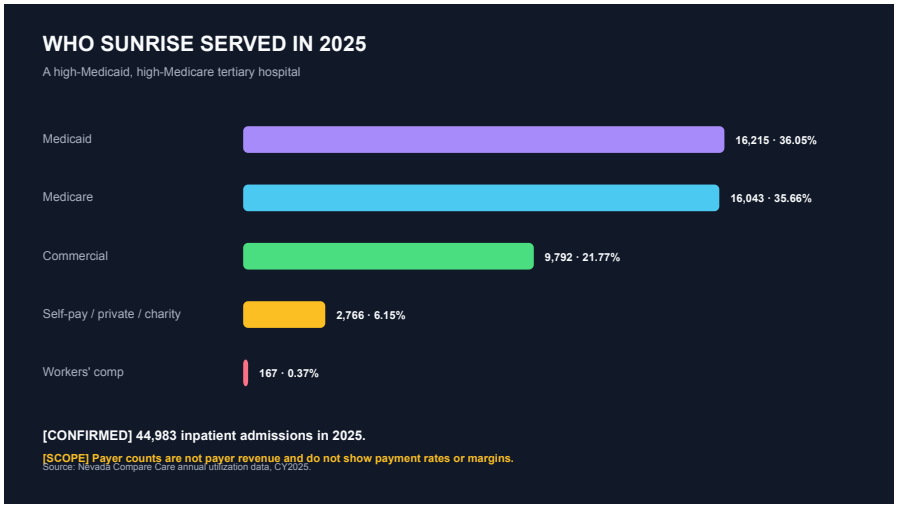
[Confirmed with period caveat] Definitive Healthcare ranked Sunrise **#8 among HCA hospitals** using **$799.754M of net patient revenue**. It did not call the figure gross revenue, and the underlying service year is unclear.

[Discrepancy] Nevada reports $880.051M of CY2023 net patient revenue; period/method differences prevent direct comparison.



sunrise payer mix 2025.svg

[Analysis] Why the payer mix matters

[Confirmed] Medicaid and Medicare together represented **71.71% of 2025 admissions**.

[Analysis] Sunrise carries regional trauma and safety-net-like volume inside a for-profit chain. That can create legitimate rate and acuity pressure even when the facility and parent are profitable.

[Ethical mechanism] When staffed capacity falls behind demand, the cost is absorbed as waiting, boarding, floating and difficult assignments — not necessarily as measurable excess deaths.

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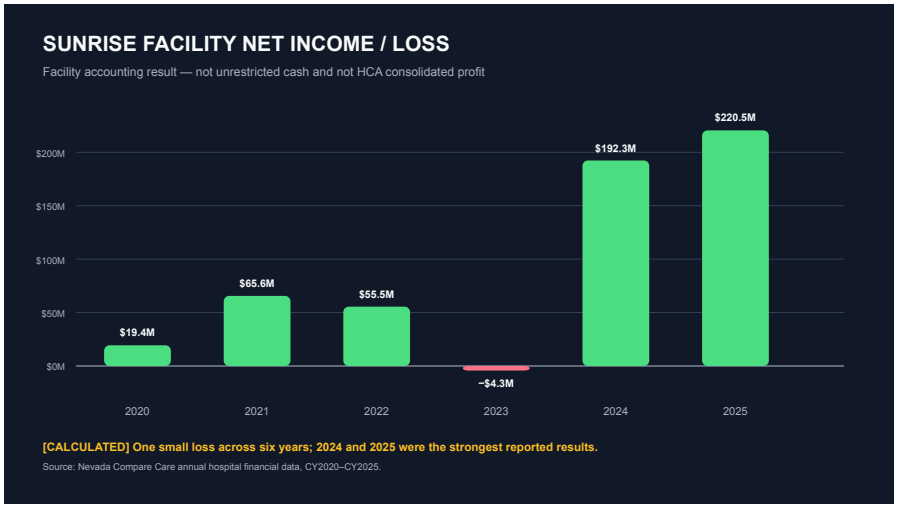
Connections: who is served

06

06 · SIX-YEAR FACILITY FINANCIAL TRAIL



sunrise profit trend 2020 2025.svg

[Confirmed] Medicaid reimbursement explains much of the rebound

Nevada's combined-period report shows Sunrise supplemental payments rising from **$27.511M** to **$216.202M** — an increase of **$188.692M**.

[Calculated] That equals **96.0%** of the **$196.606M** improvement from the 2023 loss to the 2024 profit.

[Scope] This is a strong accounting alignment, not dollar-for-dollar proof: the report combines state-fiscal-year FFS and calendar-year MCO periods. Assessments/provider taxes and other operating changes still require reconciliation.

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Connections: profit ≠ cash possible rate/program explanation

07

07 · WHERE THE MONEY WENT — AND WHAT IS NOT PUBLICLY DISCLOSED

[Confirmed] Parent-level beneficiaries

HCA shareholders: $10.067B buybacks + $679M dividends in 2025.

Sam Hazen: $26.457M total compensation in 2025.

Capital vendors systemwide: $4.944B HCA capital spending in 2025.

[Scope] These are consolidated HCA uses. No public journal traces Sunrise cash into them.

[Analysis] The tension is real — a profitable parent returned capital while local staffing pressure persisted — but the missing intercompany ledger prevents a diversion claim.

[Confirmed] Sunrise investment lines

For CY2023–CY2025, Sunrise's state workbooks reported:

Marketable securities: $0

Interest/investment income: $0

JV/minority-interest income: $0

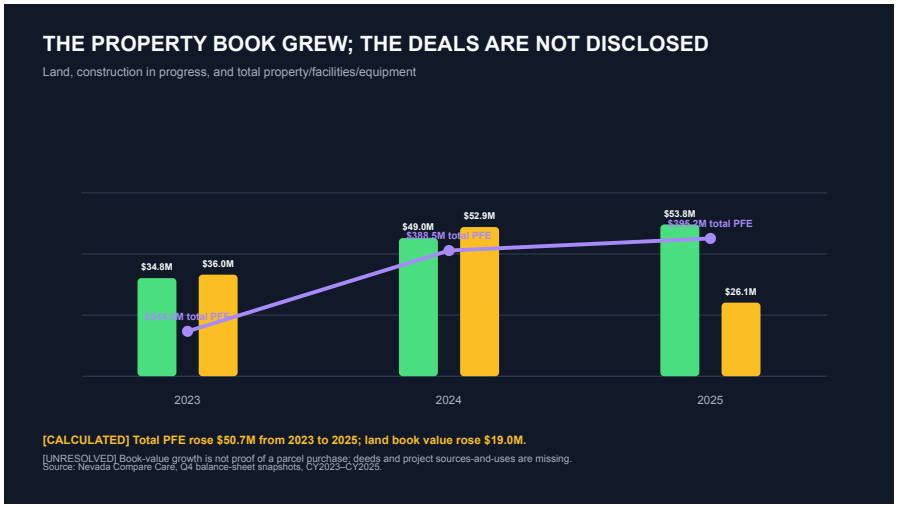
Gain on sale of assets: $0

Total non-operating revenue: $0

[Analysis] No Sunrise investment pool is visible in the facility return. This does not prove HCA lacks investments or that no affiliate holds Sunrise-related assets.

08

o8 · REAL ESTATE, CAPITAL & EXPANSION



sunrise property book values 2023 2025.svg

[Confirmed] Visible capital deployment

Sunrise reported **$47.304M** of 2023 capital:

- Expansions: $12.089M
- Equipment: $3.825M
- Other capital: $31.390M

[Calculated] $47.304M ÷ $39.728M depreciation = **119.07%** for 2023.

[Scope] Capital money is not automatically available for wages; restrictions and financing sources were not disclosed.

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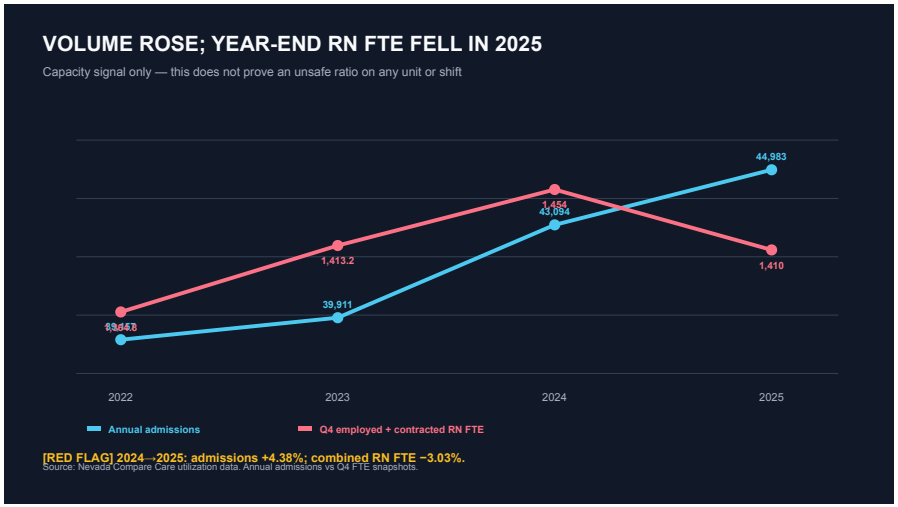
Connections: book growth ≠ acquisition proof

09

09 · STAFFING, QUALITY & THE HUMAN COST



sunrise staffing volume 2022 2025.svg

[Confirmed] Sunrise's own staffing record

2022: 28% RN vacancy rate and 465 openings reported.

2023: out-of-ratio assignments, overflow and floating to ED/satellite areas documented.

2024: vacancy improved to 5.77% / 63 openings; objection/refusal forms fell from 108 to 57.

2025: annual admissions rose 4.38% while Q4 combined RN FTE fell 3.03%.

[Analysis] Hiring improvements through 2024 and renewed 2025 capacity pressure can both be true.

[Confirmed] Current quality picture

CMS overall: 2 stars

Mortality: no condition measure worse than national; two better, six no different

Readmissions: two worse, six no different

Postoperative sepsis PSI: worse than national

ED median visit: 164 minutes

Lown: Outcomes A · Safety A · Satisfaction D

[Scope] CMS, Lown and historical Leapfrog grades use different periods and methods.

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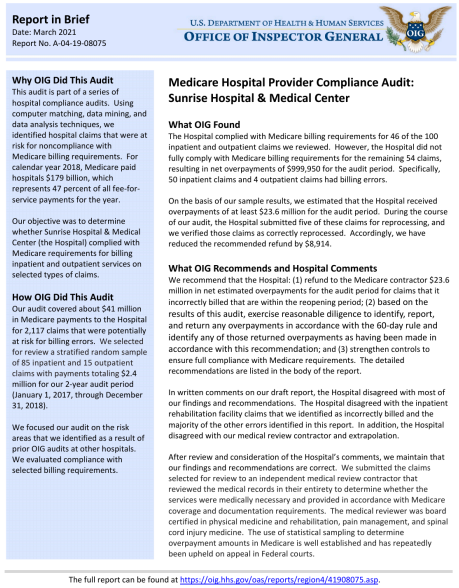
Connections: cross-check capacity mechanism

10 · CONTROVERSIAL DECISIONS & ENFORCEMENT — 2021–2025



Report in Brief
Date: March 2021
Report No. A-04-19-08075

U.S. Department of Health & Human Services
Office of Inspector General

Why OIG Did This Audit
This audit is part of a series of hospital compliance audits. Using computer matching, data mining, and data analysis techniques, we identified hospital claims that were at risk for noncompliance with Medicare billing requirements. For calendar year 2018, Medicare paid hospitals $179 billion, which represents 47 percent of all fee-for-service payments for the year.

Our objective was to determine whether Sunrise Hospital & Medical Center (the Hospital) complied with Medicare requirements for billing inpatient and outpatient services on selected types of claims.

How OIG Did This Audit
Our audit covered about $41 million in Medicare payments to the Hospital for 2,117 claims that were potentially at risk for billing errors. We selected for review a stratified random sample of 85 inpatient and 15 outpatient claims with payments totaling $2.4 million for our 2-year audit period (January 1, 2017, through December 31, 2018).

We focused our audit on the risk areas that we identified as a result of prior OIG audits at other hospitals. We evaluated compliance with selected billing requirements.

Medicare Hospital Provider Compliance Audit: Sunrise Hospital & Medical Center

What OIG Found
The Hospital complied with Medicare billing requirements for 46 of the 100 inpatient and outpatient claims we reviewed. However, the Hospital did not fully comply with Medicare billing requirements for the remaining 54 claims, resulting in net overpayments of $999,950 for the audit period. Specifically, 50 inpatient claims and 4 outpatient claims had billing errors.

On the basis of our sample results, we estimated that the Hospital received overpayments of at least $23.6 million for the audit period. During the course of our audit, the Hospital submitted five of these claims for reprocessing, and we verified those claims as correctly reprocessed. Accordingly, we have reduced the recommended refund by $8,914.

What OIG Recommends and Hospital Comments
We recommend that the Hospital: (1) refund to the Medicare contractor $23.6 million in net estimated overpayments for the audit period for claims that it incorrectly billed that are within the reopening period; (2) based on the results of this audit, exercise reasonable diligence to identify, report, and return any overpayments in accordance with the 60-day rule and identify any of those returned overpayments as having been made in accordance with this recommendation; and (3) strengthen controls to ensure full compliance with Medicare requirements. The detailed recommendations are listed in the body of the report.

In written comments on our draft report, the Hospital disagreed with most of our findings and recommendations. The Hospital disagreed with the inpatient rehabilitation facility claims that we identified as incorrectly billed and the majority of the other errors identified in this report. In addition, the Hospital disagreed with our medical review contractor and extrapolation.

After review and consideration of the Hospital's comments, we maintain that our findings and recommendations are correct. We submitted the claims selected for review to an independent medical review contractor that reviewed the medical records in their entirety to determine whether the services were medically necessary and provided in accordance with Medicare coverage and documentation requirements. The medical reviewer was board certified in physical medicine and rehabilitation, pain management, and spinal cord injury medicine. The use of statistical sampling to determine overpayment amounts in Medicare is well established and has repeatedly been upheld on appeal in Federal courts.

The full report can be found at https://oig.hhs.gov/oas/reports/region4/41908075.asp.

oig audit brief page1.png

[Confirmed] 2021 Medicare audit

OIG sampled 100 claims from a $41M high-risk universe and found 54 noncompliant before five reprocessings.

Refund recommendation: $23,606,895.

Sunrise disputed medical-necessity findings and extrapolation.

As of July 22, 2026, OIG's tracker lists all three recommendations **Closed Implemented**.

[Verdict] A disputed audit and implemented refund recommendation — **not a criminal fraud judgment**.

2021

[Confirmed] Clark County imposed a **$9,000** penalty for failure to perform required burner-efficiency tests.

[Innocent explanation] An isolated environmental testing lapse; no patient-harm intent shown.

2025

[Confirmed] DOJ ADA settlement: **$30,000 damages + $5,000 civil penalty** after denial of effective ASL communication to a deaf father during his daughter's emergency visit.

[Allegation] NLRB case 28-CA-365427 remains open and alleges retaliation, discipline, unilateral changes, threats and surveillance. No merits finding.

[Confirmed] Historical HCA context — separate entity/time

DOJ described **$1.7B** in total government recoveries across HCA's 2000–2003 criminal/civil resolutions; subsidiaries entered guilty pleas in 2000.

[Scope] This is relevant to parent compliance credibility. It does not prove Sunrise committed the same conduct, and HCA's historical Corporate Integrity Agreement ended in 2009.

[Analysis] The pattern

The five-year record shows repeated contact with different oversight systems — billing, labor, disability access, environmental compliance and state reporting.

[Innocent explanation tested] These matters differ sharply in entity, legal posture and severity. The pattern supports scrutiny, not a single adjudicated corruption scheme.

Connections: entity/time boundary

11 · THE STORY, RED FLAGS & WHAT MUST BE DISCLOSED

THE ONE-PARAGRAPH STORY

[Confirmed] Sunrise is a large, high-Medicaid Level I trauma hospital inside HCA's profitable public-company chain. It was profitable in five of the last six reported years and earned $220.5M in 2025, while HCA earned $6.784B and repurchased $10.067B of stock. Sunrise's own record also shows a 2025 staffing-volume divergence, earlier unit-level overflow, weaker readmission/satisfaction signals, an ADA access failure and recurring oversight. Current mortality data reject a sensational death narrative. The decisive missing mechanism is the intercompany ledger: who controlled Sunrise cash, how home-office costs were allocated, and whether local staffing and capital decisions competed with parent priorities.

[Confirmed] RED FLAGS FOUND

- Layered parent/facility entity scope
- $151.58M home-office allocations, 2022–2025
- Near-zero facility cash with no cash-pool bridge
- 2025 admissions up while Q4 RN FTE fell
- Unit-level overflow/out-of-ratio events
- OIG refund recommendation, disputed then implemented/closed
- Settled ADA communication failure
- Open labor allegations
- State report narrative-year contradiction
- Parent buybacks/dividends during local access pressure

[Confirmed] NOT FOUND

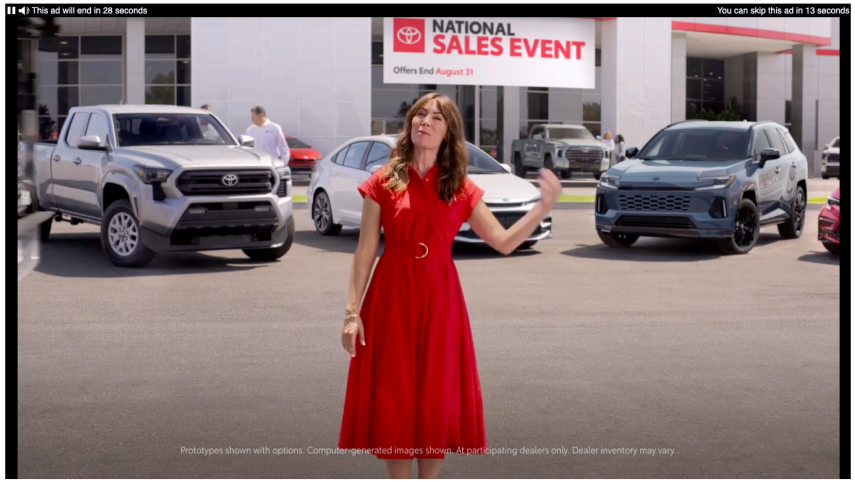
- Current PE ownership
- Nonprofit / IRS Form 990 status
- Verified sale-leaseback or PropCo
- Current service closure
- Going-concern warning
- Excess-mortality finding
- Verified immediate-jeopardy cluster
- Active Corporate Integrity Agreement
- Adjudicated labor-retaliation finding
- Proof Sunrise cash funded HCA buybacks

Connections: resolving documents

12 · NURSE PAY, COST OF LIVING & CONTRACT ACCOUNTABILITY — AUG. 2026

HCA Healthcare workers rally outside Las Vegas hospital over contract dispute

Union members demand higher wages, safer staffing from HCA Healthcare



Healthcare workers rallied outside Sunrise Hospital in Las Vegas as SEIU 1107 says talks with HCA Healthcare have stretched six months.

By FOX5 Staff

Published: Jul. 14, 2026 at 11:17 PM PDT | Updated: Jul. 15, 2026 at 9:39 AM PDT

fox5 sunrise contract rally 2026.png

Q1 · What is the normal RN wage at Sunrise?

[Verified public job ranges]

- Rehab / new graduate: **$44.38–$64.66/hr**
- Progressive / critical care: **$50.35–$73.63/hr**
- CVOR: **$51.27–$76.93/hr**

Answer: These postings show hiring ranges, not the actual pay of incumbent union nurses or the contract step scale. The ranges overlap the Las Vegas market, but cannot prove that current nurses are paid at market.

Source: HCA Sunrise job postings, checked Aug. 2026. **Missing:** current CBA wage grid and employee pay-step distribution.

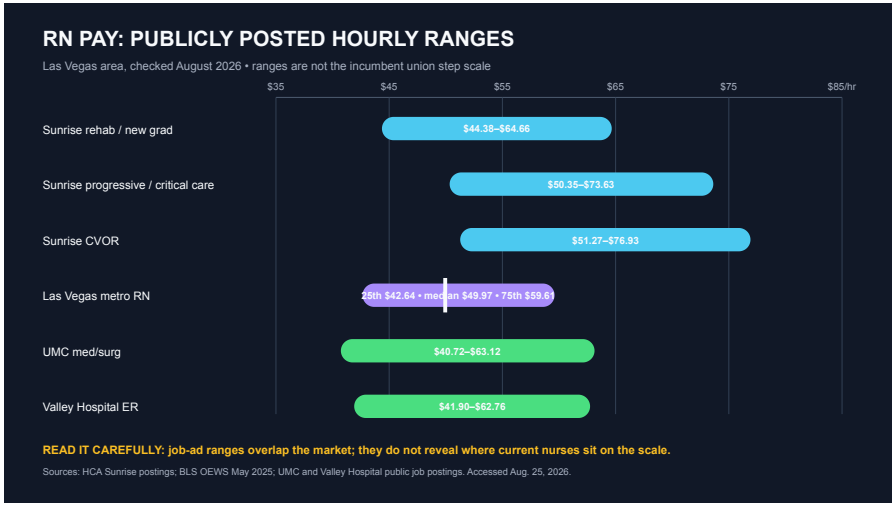
Q2 · What do Las Vegas nurses make, and what is inflation?

BLS Las Vegas RN pay (May 2025): 25th **$42.64**, median **$49.97**, 75th **$59.61**, 90th **$64.07/hr**. Peer postings: UMC med/surg **$40.72–$63.12**; Valley ER **$41.90–$62.76**.

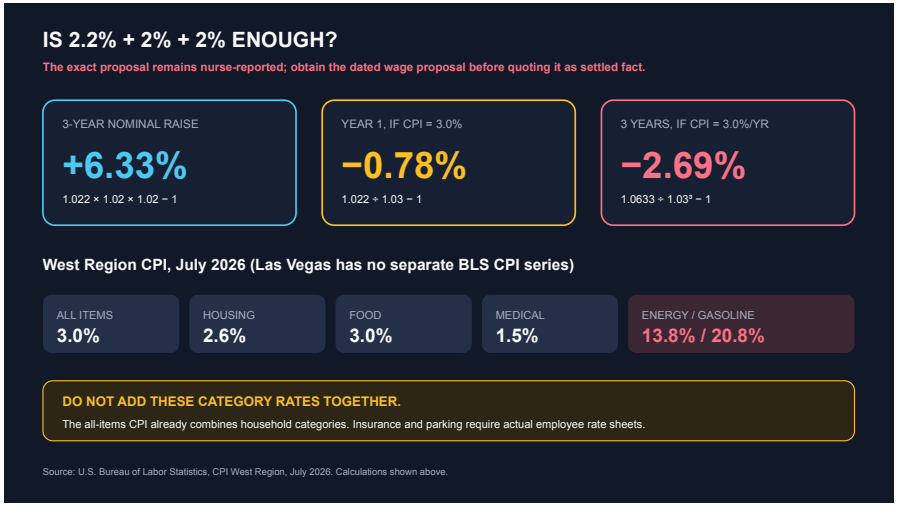
BLS does not publish a Las Vegas CPI. The best official proxy, **West Region CPI (July 2026)**, was **3.0%** overall; housing 2.6%, food 3.0%, medical care 1.5%, energy 13.8%, gasoline 20.8%.

Do not add category inflation rates together: the 3.0% index already combines them.

Sources: BLS OEWS; BLS CPI West; UMC/UHS postings.



nurse pay market comparison 2026.svg



raise vs inflation 2026.svg

Q4 · Is 2.2% / 2% / 2% enough?

[Calculated from the Sunrise nurse-reported proposal] Compounded nominal growth over three years is **6.33%**.

If inflation is 3.0%:

- Year 1 purchasing power: **−0.78%**
- Three-year purchasing power, if CPI stays 3% each year: **−2.69%**

Answer: On that scenario, the offer does not preserve purchasing power. Any Sunrise-specific insurance or parking change must be added only after the actual rate sheets are obtained.

Important: obtain the dated proposal; do not publish the percentages as a verified employer offer without it.

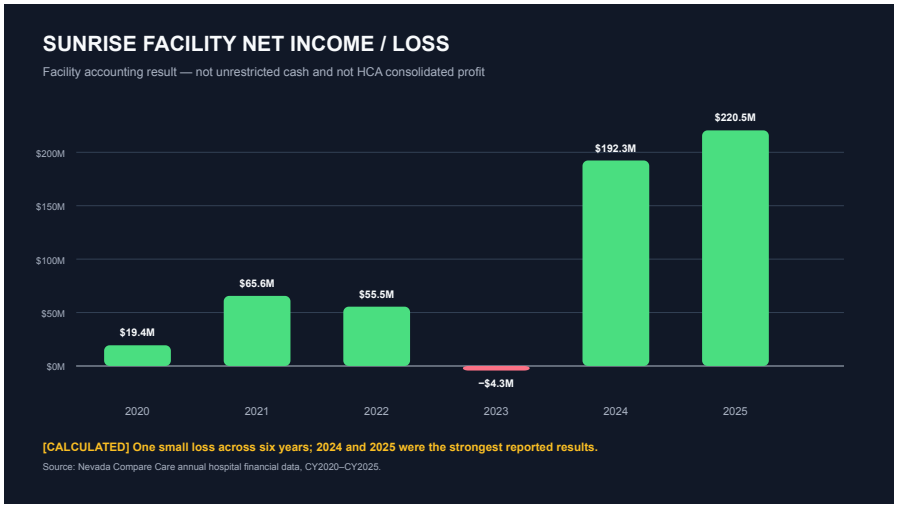
Q5 · Is Sunrise financially hanging by a thread?

[Verified facility accounting] 2025: revenue **$1.256B**; expenses **$1.036B**; net income **$220.5M**; margin **17.55%**.

Net income: 2020 **$19.4M**; 2021 **$65.6M**; 2022 **$55.5M**; 2023 **−$4.3M**; 2024 **$192.3M**; 2025 **$220.5M**. Sunrise was profitable in **5 of 6 years**.

2023 was a squeeze, not a hidden $4.3M: revenue rose **1.50%**, expenses rose **8.92%**. The biggest increases were other operating expense, salaries, benefits, supplies and professional fees.

Answer: The public figures show a strong rebound, not an institution on the edge of collapse. Net income is not unrestricted cash, but management should explain any contrary claim.



sunrise profit trend 2020 2025.svg

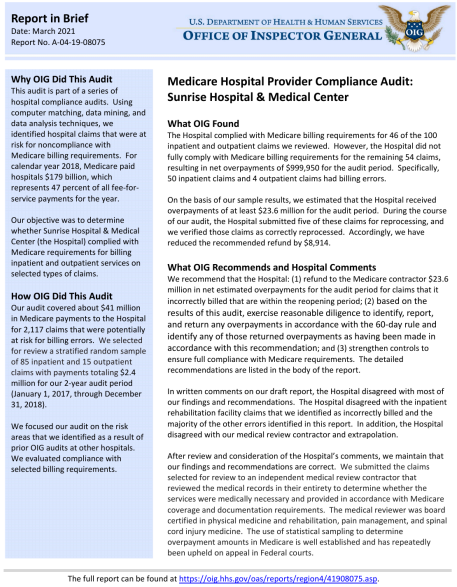
Q6 · Was there a $223M Medicare-fraud prosecution?

No public record located supports that wording. HHS OIG audit **A-04-19-08075** reviewed selected high-risk claims from 2017–2018. In a 100-claim sample, OIG found 54 noncompliant claims and recommended a **$23,606,895 extrapolated net refund**. The sampled overpayment was **$999,950**.

Sunrise disputed the findings. This was an **audit and refund recommendation**, not a $223M criminal fraud conviction or prosecution.

Source image below: first page of the official HHS OIG audit brief.

Rule: describe audit findings, management response and adjudicative status separately.



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The full report can be found at https://oig.hhs.gov/oas/reports/region4/41908075.asp.

oig audit brief page1.png

Q7 · What is Sunrise investing in? Is it extravagant?

2023 capital spending: $47.3M — expansions $12.1M, equipment $3.8M, other $31.4M. Property/facility/equipment book value rose **$344.5M** → **$395.2M** from 2023–2025; 2025 construction-in-progress was **$26.1M**.

A historical multi-phase expansion was reported at about **$200M**, including $131M for ED/trauma work. Sunrise gained adult **Level I trauma** designation in April 2026. The network also operates freestanding EDs and CareNow sites.

Answer: Much of this can plausibly be clinical/access capacity. Capital and wages are not perfectly interchangeable, but priorities and returns are fair bargaining questions.

Q8 · Is Sunrise heavily relying on temporary nurses?

Q4 employed / contracted RN FTE:

- 2022: **1,226.5 / 138.3**
- 2023: **1,333.2 / 80.0**
- 2024: **1,394.0 / 60.0**
- 2025: **1,375 / 35** — combined **1,410**

Counterevidence: contracted RN FTE fell **74.7%** from 2022 to 2025. That does not support a simple claim of rising agency dependence. But from 2024 to 2025, admissions rose **4.38%** while combined RN FTE fell **3.03%**, a workload signal worth examining.

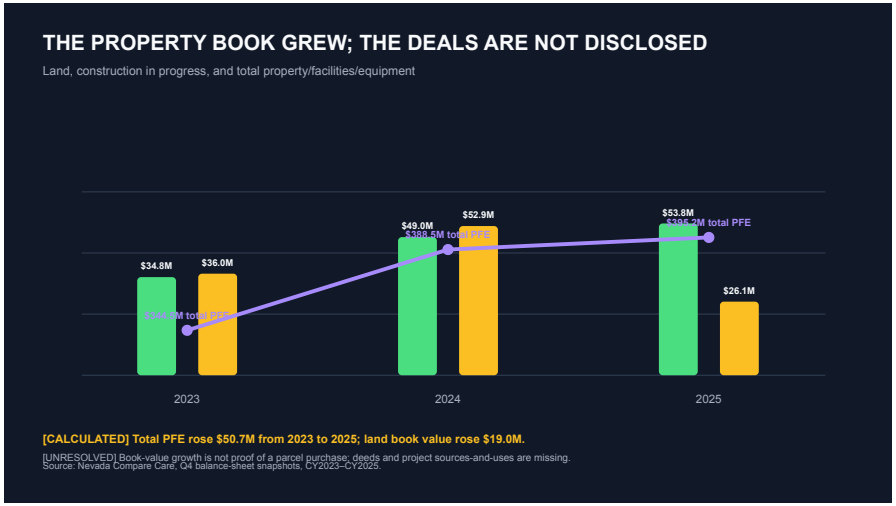
Sources: Nevada hospital staffing/volume filings. These are FTEs, not shift-level ratios.

Q9 · Which private-equity or related contractors are present?

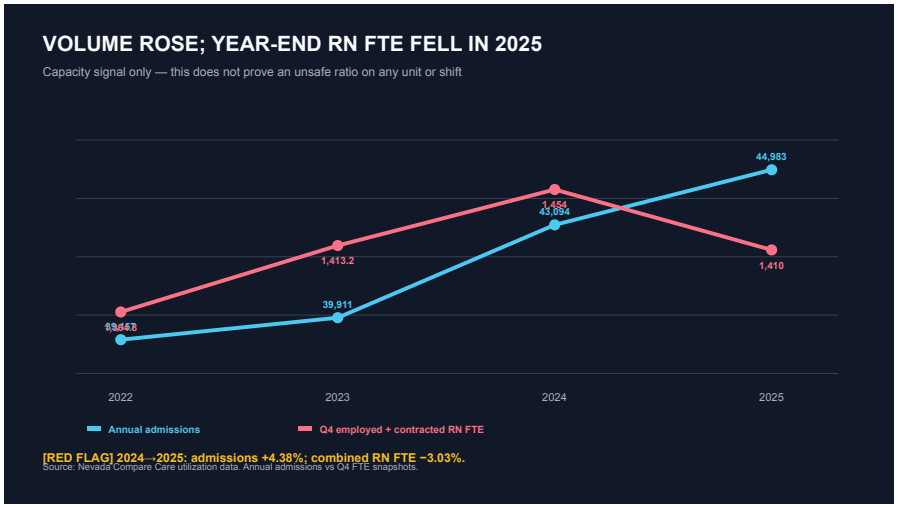
Verified service relationships:

- **TeamHealth / Blackstone:** emergency + hospital medicine
- **US Anesthesia Partners:** anesthesia; backed by WCAS/Berkshire/GIC
- **Red Rock Radiology / Radiology Partners:** radiology; institutional-investor backed
- **HealthTrust Workforce Solutions:** contingent staffing, but **HCA-owned—not PE**
- **Parallon:** HCA-owned revenue-cycle services, **not PE**

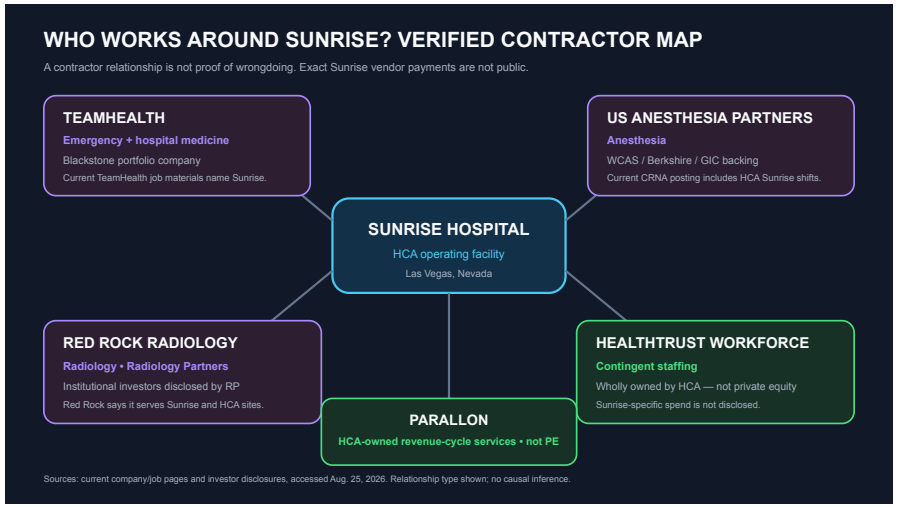
No PE-backed Sunrise parking vendor was identified. Exact Sunrise vendor dollars are not disclosed; professional fees and purchased services cannot be allocated by vendor from public filings.



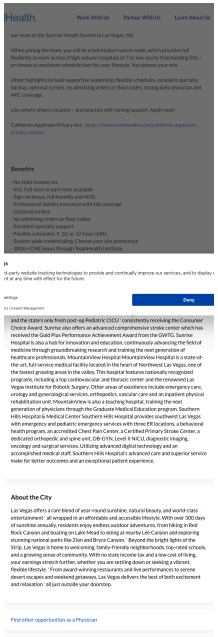
sunrise property book values 2023 2025.svg



sunrise staffing volume 2022 2025.svg



sunrise contractor map 2026.svg



teamhealth sunrise em job.png

Q10 · How important is Sunrise to HCA? What did the CEO make?

HCA 2025: revenue **$75.600B**; net income **$6.784B**; share repurchases **$10.067B**; dividends **$679M**; capital spending **$4.944B**. CEO Sam Hazen compensation: **$26,456,606**.

Sunrise operating revenue was approximately **1.66%** of HCA consolidated revenue, but that is a rough cross-scope comparison—not a cash-flow bridge. A third party placed Sunrise **#8** among HCA hospitals using a different, unclear-period revenue measure; treat it as indicative, not definitive.

Local Sunrise CEO compensation and the exact share of HCA profit attributable to Sunrise are not publicly disclosed.

Q11 · Did the 2025 profit come from overcharging patients?

2025 gross/list charges were **$15.709B**. Contractual/other deductions were **$14.459B (92.04%)**, leaving **$1.251B** net patient revenue — only **7.96%** of list charges. The **12.9×** markup is therefore a list-price signal, not the amount collected.

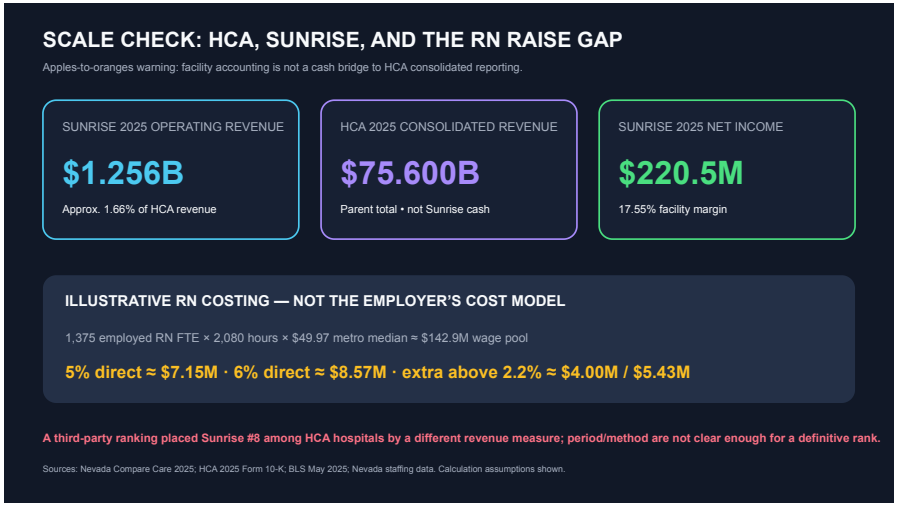
Private-pay gross charges were **$1.103B**; reported charity deductions **$418.3M**, bad debt **$91.3M**, and other contractual adjustments **$1.699B**. The filing's uninsured-discount line was **$0**, an audit question because discounts may be classified elsewhere.

Verdict: high prices warrant scrutiny, but summary filings do not prove the $220.5M profit came from unlawful patient overcharging.

Q12 · Quality, safety, and the final answer

Current CMS release (Apr. 2026): 2 stars. Mortality measures were generally better/no different; readmission was weaker. Lown grades: outcomes A, safety A, satisfaction D, equity C, social responsibility B. The 2021 Leapfrog C is historical; current Leapfrog staffing measures were listed as "did not measure."

Final answer: Public finances do not substantiate a blanket "unable to pay" claim. They support a demand for transparent costing and a priorities explanation. They do not, alone, prove fraud, unlawful bargaining, or that every capital project should have been redirected to wages.



sunrise revenue share and raise cost.svg

Attached source

Sunrise Nurse Pay and Accountability Addendum 2026-08-25.md