

# Fleeing Patients

Hospitals Charge Patients More Than  
Four Times the Cost of Care



# MEDICAL INVOICE

## COUNT SUMMARY

### SERVICES PROVIDED

### DESCRIPTION

Office Visit  
Lab Work  
X-Rays / Abdominal  
Surgery  
Anesthesia  
Pathology  
Medical/Surgical Supplies  
Post-Op Care

\$

125.00  
225.00  
350.00  
7,500.00  
1,000.00  
531  
35  
49

\$10

130

\$ 10 570-  
DOLLARS



# Fleecing Patients

Hospitals Charge Patients More Than Four Times the Cost of Care

## TABLE OF CONTENTS

---

Summary of Findings	5
Introduction	6
Health Expenditures and the U.S. Economy	8
Rising Hospital Profits	12
Rising Hospital Prices	13
Charge-to-Cost Ratio in the United States	14
Charge-to-Cost Ratio Among Hospital Systems	19
Higher CCRs Correspond to Higher Net Income	21
Highest CCRs by State and Region	23
Beyond Charges: Other Hospital Practices to Maximize Profit	24
Conclusion	26
Appendices	27
Endnotes	88

# LIST OF FIGURES AND APPENDICES

---

- Figure 1. U.S. Gross Domestic Product, 1999–2018 (page 8)
- Figure 2. National Health Expenditures, 1999–2018 (page 9)
- Figure 3. National Health Expenditure as Percentage of National Gross Domestic Product, 1999–2018 (page 9)
- Figure 4. National Health Expenditures Components, 2018 (page 10)
- Figure 5. National Hospital Expenditures, 1999–2018 (page 11)
- Figure 6. National Hospital Expenditures as Percentage of Health Expenditures, 1999–2018 (page 11)
- Figure 7. U.S. Hospitals' Net Income, 1999–2018 (page 12)
- Figure 8. U.S. Hospitals' Net Income, 1999–2018, Table (page 12)
- Figure 9. Consumer Price Index for Outpatient, Inpatient, and Medical Care, 1999–2018 (page 13)
- Figure 10. U.S. Hospitals' Average Charge-to-Cost Ratio, 1999–2018 (page 15)
- Figure 11. System Owners of the Top 100 Hospitals by CCR (page 16)
- Figure 12. Charge-to-Cost Ratio by Provider Control Type, 2018 (page 17)
- Figure 13. Provider Control Type: Hospitals with the 100 Lowest CCRs (page 17)
- Figure 14. System Owners of the 100 Hospitals with the Lowest CCRs (page 18)
- Figure 15. Percentage of Hospitals as Part of Hospital System, 1994–2018 (page 19)
- Figure 16. Top 15 U.S. Hospital Systems by Charge-to-Cost Ratios, 2018 (page 20)
- Figure 17. Hospital Deciles: CCR Levels and Net Income (page 21)
- Figure 18. Hospital Deciles: CCR Levels and Net Income, Table (page 21)
- Figure 19. Hospital Deciles: Inpatient Charges per Discharge and Net Income (page 22)
- Figure 20. Hospital Deciles: Inpatient Charges per Discharge and Net Income, Table (page 22)
- Figure 21. Ownership Type for Hospitals with Highest CCR in Each State (page 23)
- Appendix 1. Sources and Methods (page 27)
- Appendix 2. Average Charge-to-Cost Ratios, 1999–2018 (page 28)
- Appendix 3. 2018 Top 100 Hospitals—Charge-to-Cost Ratio (page 29)
- Appendix 4. 2018 Bottom 100 Hospitals—Charge-to-Cost Ratio (page 34)
- Appendix 5. The States of the Hospitals with the 100 Highest CCRs (page 39)
- Appendix 6. System Affiliation of the Hospitals with the 100 Highest CCRs (page 39)
- Appendix 7. Consumer Price Index for Medical Care, 1999–2018 (page 40)
- Appendix 8. Average Hospital Charge-to-Cost Ratio by State (page 41)
- Appendix 9. Average Hospital Charge-to-Cost Ratio by State, Table (page 42)
- Appendix 10. Average Charge-to-Cost Ratio by System (page 43)
- Appendix 11. Top 10 Hospitals by Charge-to-Cost Ratio for Each State (page 49)
- Appendix 12. Hospitals with the Highest Charge-to-Cost Ratios for Each Health Referral Region (page 75)

## SUMMARY OF FINDINGS

---

- » U.S. hospitals charge on average \$417 for every \$100 of their total costs, in statistical terms a 417 percent charge-to-cost ratio.
- » Hospital charges over costs have been climbing steadily over the past 20 years—in 1999 hospitals charged on average 200 percent of their costs; by 2018, hospital charges equaled 417 percent of their costs. The average charge-to-cost ratio more than doubled over this time period.
- » Over the last 20 years, hospital expenditures have grown faster than overall health care expenditures. Hospital expenditures as a percentage of national health expenditures have increased from 30.8 percent in 1999 to 32.7 percent in 2018. In 2018 hospital expenditures alone comprised close to 6 percent of the national GDP.
- » Of the 100 hospitals with the highest charges relative to their costs, for-profit corporations own or operate 95 of them. All of the top 100 hospitals are owned by hospital systems, as opposed to being independently operated community hospitals. The top system is HCA Healthcare, which owns 53 of these hospitals, including the hospital with the highest charge-to-cost ratio in the U.S. Community Health Systems was second with 18 hospitals in the top 100.
- » For the 100 hospitals with the lowest charge-to-cost ratios, nearly two-thirds do not belong to systems. Only two of the lowest 100 are operated by for-profit corporations, while 60 are owned by government agencies, including four hospitals whose charges do not exceed their costs.
- » Higher charge-to-cost ratios tend to be strongly associated with higher hospital profits.
- » U.S. hospital profits, pushed upward by high charges, hit a record \$88 billion in 2017, and fell slightly in 2018 to \$83.5 billion. Since 2013, hospital profits have increased by 21 percent. Over the last 20 years, hospital profits have increased by 411 percent. In total, hospitals have received nearly a trillion dollars in net income.

**Hospital charges over costs have been climbing steadily over the past 20 years.**

# INTRODUCTION

---

As Covid-19 rages across the United States, the importance of hospitals to the health and well-being of our communities has never been more apparent. Hospitals are a central part of a community's social fabric, providing care and treatment throughout our lifespan and seeing us at our most vulnerable—through the birth of a child, in ill-health, and at death. Life can begin, be saved, and end in a hospital. And, just as importantly, hospitals are a key factor in a community's economic foundation. They are major employers, providing well-paying, meaningful jobs and hiring local workers and contractors. In 2018, hospitals provided just under 5.2 million jobs to Americans, with tens of thousands of new positions added each month.<sup>1</sup> The health care sector is projected to have some of the fastest annual employment growth through 2028.<sup>2</sup> Hospitals also shape the overall economic forces within a community by augmenting the larger local economy through purchases, rentals, and indirect commerce to local businesses. Every dollar spent by hospitals results in \$2.81 of economic activity.<sup>3</sup> Moreover, each year, hospitals spend approximately \$852 billion on goods and services and generate over \$2.8 trillion in economic activity.<sup>4</sup>

Despite their prominence and importance to their communities, hospitals have been shifting away from their role as community anchor institutions and aggressively reinventing themselves as multi-million-dollar corporations focused on building up their financial wealth and assets through market share growth and consolidation. Nationally, hospitals and their executive staff consistently pull in large profits,<sup>5,6,7</sup> with hospitals receiving \$1 out every \$3 spent on health care.<sup>8</sup> One study revealed that for those with private insurance, spending on hospitals represents approximately 44 percent of personal health care expenses.<sup>9</sup> Yet, Americans are faced with a deteriorating health care system. Health care costs continue to rise out of the reach of millions of Americans to unsustainable levels: health insurance premiums are rising faster than both inflation and wage increases, with the average family paying nearly \$20,000 per year in insurance premiums, deductibles, and out-of-pocket expenses for health care.<sup>10</sup> Unsurprisingly, these costs are forcing people to delay or forgo needed care.<sup>11</sup> Indeed, in 2018, an estimated 44 percent of Americans said they didn't go to the doctor when sick because of cost; 40 percent skipped medical testing; and about 30 percent said they had to choose between paying for medical bills and basic necessities like food or housing.<sup>12,13</sup> Under pressure from the effects of the

Covid pandemic, the health care delivery system faces further unraveling. There were already millions of uninsured individuals, 27.9 million nonelderly individuals in 2018,<sup>14</sup> and now we are adding to that an estimated 27 million who have lost their insurance due to the Covid-related economic collapse.<sup>15</sup> Even before Covid, approximately 87 million people who had health insurance were underinsured.<sup>16</sup> Despite spending more than any other country on health care, Americans have some of the worst health outcomes among industrialized nations.<sup>17</sup>

Against this backdrop, this paper examines hospitals' charges, in relation to their costs, by looking at their charge-to-cost ratios (CCRs). CCRs as a metric help us better understand hospital pricing strategies and hospital profitability. While few patients end up paying the gross charges referenced in CCRs, they are a crucial variable in the negotiation of reimbursements from major payers, including insurance companies and government programs. The most current data available, through the end of 2018, shows that hospitals are charging on average over \$417 for every \$100 in their total costs. In addition, hospitals have dramatically increased their charges, in relation to their costs, over the last two decades. Since 1999, the average charge-to-cost ratio for all U.S. hospitals has more than doubled. Over this same period, hospital prices have tripled.

While charges and prices have risen dramatically, hospitals have consolidated at an unprecedented rate, now with more than two-thirds of hospitals belonging to systems. Likewise, profits have exploded, increasing by 411 percent over 20 years, from 1999 to 2018. At the same time, dubious hospital practices—such as surprise billing, charging exorbitant trauma and facility fees, slashing charity care, and filing medical debt lawsuits against patients too poor to pay—have become far too common. This paper demonstrates that instead of creating healthier and more vibrant communities, hospitals are forcing individuals and families to pay larger and larger amounts of their income for hospital services. It is clear that too many hospitals have failed their patients, their health care workers, and their communities. The first part of this report will place health care and hospital spending in the context of the nation's economy. From there, this paper examines hospitals' CCRs, how they have changed over time, and the relation of CCRs to hospital ownership, corporate structure, profits, and geography.

## HOSPITAL CHARGES IN THE AGE OF COVID-19

The fact that millions of Americans are struggling to afford the cost of health care is of particular concern right now as we face the global outbreak and deepening spread of a novel virus. Americans are not only worried about contracting Covid-19, but they are also increasingly worried about paying for the testing and unexpected health expenses that may arise as a result. According to a Commonwealth Fund survey, 68 percent of respondents said that “potential out-of-pocket costs would be very or somewhat important in their decision to seek care if they had symptoms of the coronavirus.”<sup>18</sup> Unfortunately, experience shows they are right to be worried. Both insured and uninsured patients have been hit with staggering bills connected to Covid treatment and testing, despite government attempts to limit such charges. Examples are numerous. One uninsured patient in New York was billed almost \$50,000 after he was admitted to a hospital for three days for Covid treatment.<sup>19</sup> Another uninsured Covid patient in Massachusetts was billed almost \$35,000 for medical care received in a hospital emergency room.<sup>20</sup> An insured patient in Kentucky, likely suffering from Covid, racked up \$180,000 in hospital and emergency department charges. Though the insurance company paid most of the bill, the patient ended up spending \$7,900 in out-of-pocket costs for the treatment.<sup>21</sup>

High hospital charges play a major role in driving up the costs of Covid treatment. According to a study by FAIR Health, a nonprofit that analyzes claims data, average charges for a Covid-19 patient requiring an inpatient stay can range from \$42,486 with no or few complications to \$74,310 with major complications.<sup>22</sup> Of course, hospital charges can and do go much higher. One Covid patient in Colorado was initially billed over \$840,000 after a two-week stay in the ICU at an HCA Healthcare facility. After much publicity the bill was reduced to zero.<sup>23</sup> Other Covid patients with severe symptoms have received hospital bills north of \$1 million.<sup>24,25</sup>

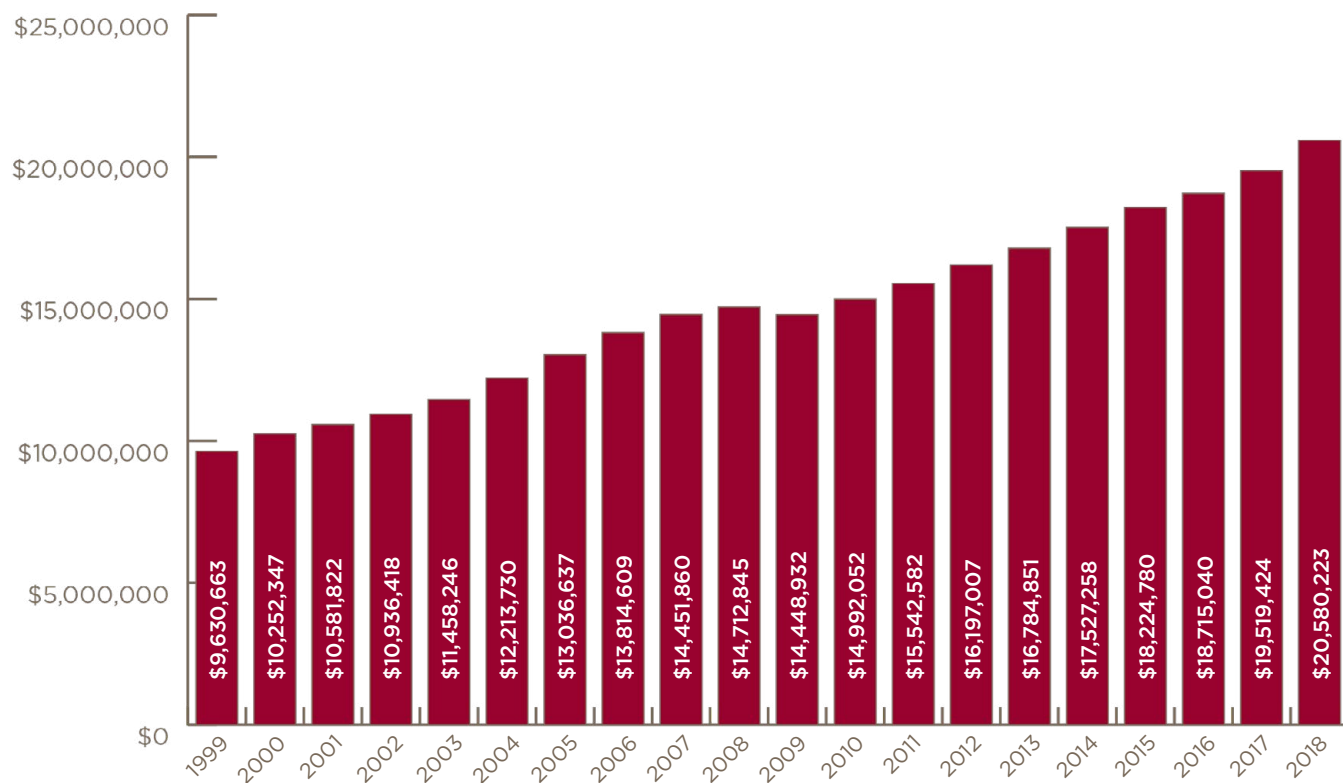
Beyond the high hospital charges for Covid-related treatments, the simple act of getting tested can also be cost prohibitive. Uninsured patients, who are often charged \$200 for a test, can be subjected to surprise medical bills. A woman in Alabama received a surprise \$1,000 bill from the lab processing her test.<sup>26</sup> Even with insurance, patients simply seeking a Covid diagnosis have ended up paying hundreds and even thousands of dollars in out-of-pocket costs. In one case, an insured patient in West Virginia suspected she was infected with Covid and visited her doctor to get checked, and ended up paying \$500 in out-of-pocket costs.<sup>27</sup> Another patient in Pennsylvania received a \$1,689 bill after unsuccessfully seeking a coronavirus test and getting a flu test and X-ray instead. In New Jersey, a patient reached out to his doctor because he thought he might have the coronavirus, and ended up paying \$1,528 out-of-pocket for a chest X-ray. A patient in Wisconsin visited a hospital triage tent to find out if she was infected with Covid, and was later billed \$1,186 for the visit.<sup>28</sup> Another patient in Florida, who visited an emergency room believing he had Covid and received a battery of tests, ended up being stuck with a bill for over \$2,700.<sup>29</sup>

Situations like these, which are widespread, raise serious red flags around the ability of our health system to respond to what has become the greatest health care emergency of our time. By failing to remove the cost penalty to Covid-related tests and treatments, our health system is actively discouraging individuals who may be infected from getting tested and treated, undermining our ability to track and contain the virus. This failure will only add to the already substantial damage inflicted on all of us by the current pandemic. As noted by health law scholar Jaime S. King in the *New England Journal of Medicine*: “Failure to receive testing and treatment because of cost harms everyone by prolonging the pandemic, increasing its morbidity and mortality, and exacerbating its economic impact.”<sup>30</sup>

As the Covid outbreak deepens, a simple truth remains: increasing hospital charges play a substantial role in our country’s skyrocketing health care costs and deteriorating health. Moving away from their focus on patient care and community service, hospitals have become increasingly fixated on profits, leaving millions of patients and families to suffer.

# HEALTH EXPENDITURES AND THE U.S. ECONOMY

Figure 1. **U.S. Gross Domestic Product, 1999 - 2018** (in Millions of Dollars)



Before examining health expenditure increases in the United States, it is important to understand the state of the U.S. economy and the important role health expenditures play in the economy. When examined through the lens of the gross domestic product (GDP), it is clear that prior to the economic collapse related to the Covid pandemic, the size of the nation's economy had been steadily growing over the last two decades. As Figure 1 demonstrates, the nation's GDP has more than doubled from \$9.6 trillion in 1999 to \$20.6 trillion in 2018. As Figure 1 further indicates, each year saw an increase in the GDP, aside from 2008 to 2009 when the GDP dropped slightly (less than 2 percentage change) due to the Great Recession. However, by 2010 it increased again and, overall, the GDP has witnessed a 113.7 percentage change between 1999 and 2018.

Meanwhile, the nation's health expenditures, a component of the nation's overall GDP, increased significantly faster. In 1999 (Figure 2), health expenditures totaled \$1.3 trillion. By 2018 they had grown to \$3.7 trillion. This is a 185.6 percentage change, meaning that the health expenditures in our country are increasing at a substantially faster rate than the nation's GDP. Notably, health expenditures steadily rose even during the Great Recession (2008-2009), when GDP fell.



Figure 2. **National Health Expenditures, 1999 – 2018 (in Millions of Dollars)**

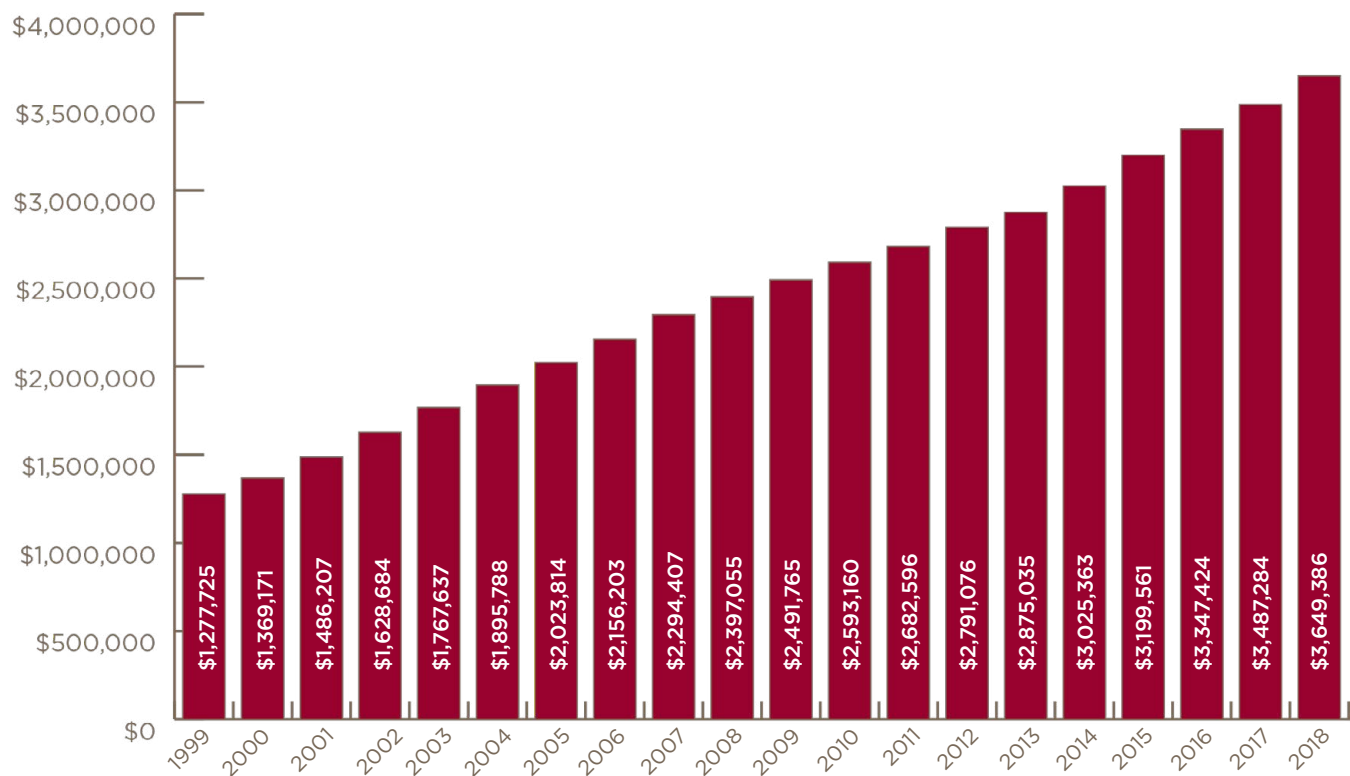


Figure 3. **National Health Expenditure as Percent of National Gross Domestic Product, 1999 – 2018**

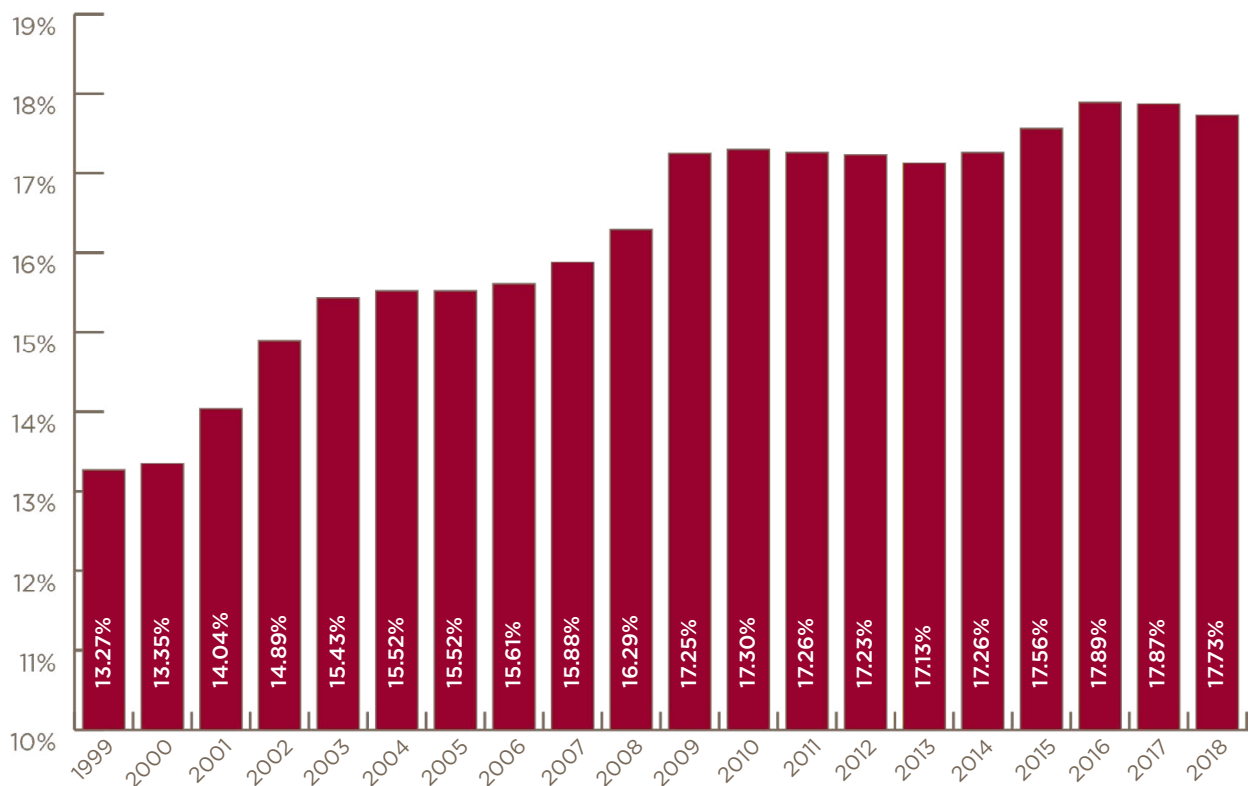


Figure 4. **National Health Expenditures Components, 2018**

	<b>Expenditures in Billions</b>	<b>Percent</b>
Hospital Services	\$1,191.80	33%
Physician and Clinical Services	\$725.60	20%
Drugs and Other Non-durable Products	\$401.40	11%
Other Health Residential and Personal Care	\$191.60	5%
Nursing Care Facilities & Continuing Care Retirement Communities	\$168.50	5%
Home Health Care	\$102.20	3%
Dental Services	\$135.60	4%
Other Professional Services	\$103.90	3%
Durable Medical Equipment	\$54.90	2%
Net Cost of Health Insurance	\$258.50	7%
Public Health Activity	\$93.50	3%
Government Administration	\$47.50	1%
Investment	\$174.40	5%
<b>Total Health Expenditures</b>	<b>\$3649.40</b>	<b>100%</b>

Health care constitutes an increasingly larger portion of the nation’s economy. As Figure 3 demonstrates, in 1999, national health expenditures as a percentage of GDP were 13.27 percent. By 2018, they had risen to 17.73 percent. No doubt there have been fluctuations, particularly between 2010 through 2015. These were the years of the slow recovery from the Great Recession and the implementation of the Affordable Care Act. While the hangover effects of the economic downturn may have reduced the national health expenditures as a percentage of GDP between 2010 and 2013, these were minor decreases and, by 2014 and moving forward, the percentage has increased. Current projections indicate that this percentage is expected to continue to increase in the coming years, and, at this current pace, health expenditures will account for 20 percent of the nation’s economy within several years.<sup>31</sup>

Looking at health care expenditures more closely, hospitals comprise the single largest component of total health care expenditures. As Figure 4 shows, in 2018, expenditures for hospitals totaled close to

\$1.2 trillion, or 33 percent. Physicians and clinical services constituted the second largest component of national health care expenditures at 20 percent. Together, hospital services and physician/clinical services accounted for over half of all health care expenditures.

A primary reason why hospital expenditures are such a large share of total national health care expenditures is because expenditures on hospital services have been rising dramatically over the last two decades. Figure 5 shows this rapid increase over the past two decades. Indeed, expenditures have increased over 202 percent.

The past 20 years have witnessed national hospital expenditures as a percentage of national health expenditures increase from 30.8 percent in 1999 to 32.7 percent in 2018 (Figure 6). Overall, hospital expenditures have grown more than overall health care expenditures. In 2018 hospital expenditures alone comprised close to 6 percent of the national GDP.

Figure 5. National Hospital Expenditures, 1999 - 2018 (in Millions of Dollars)

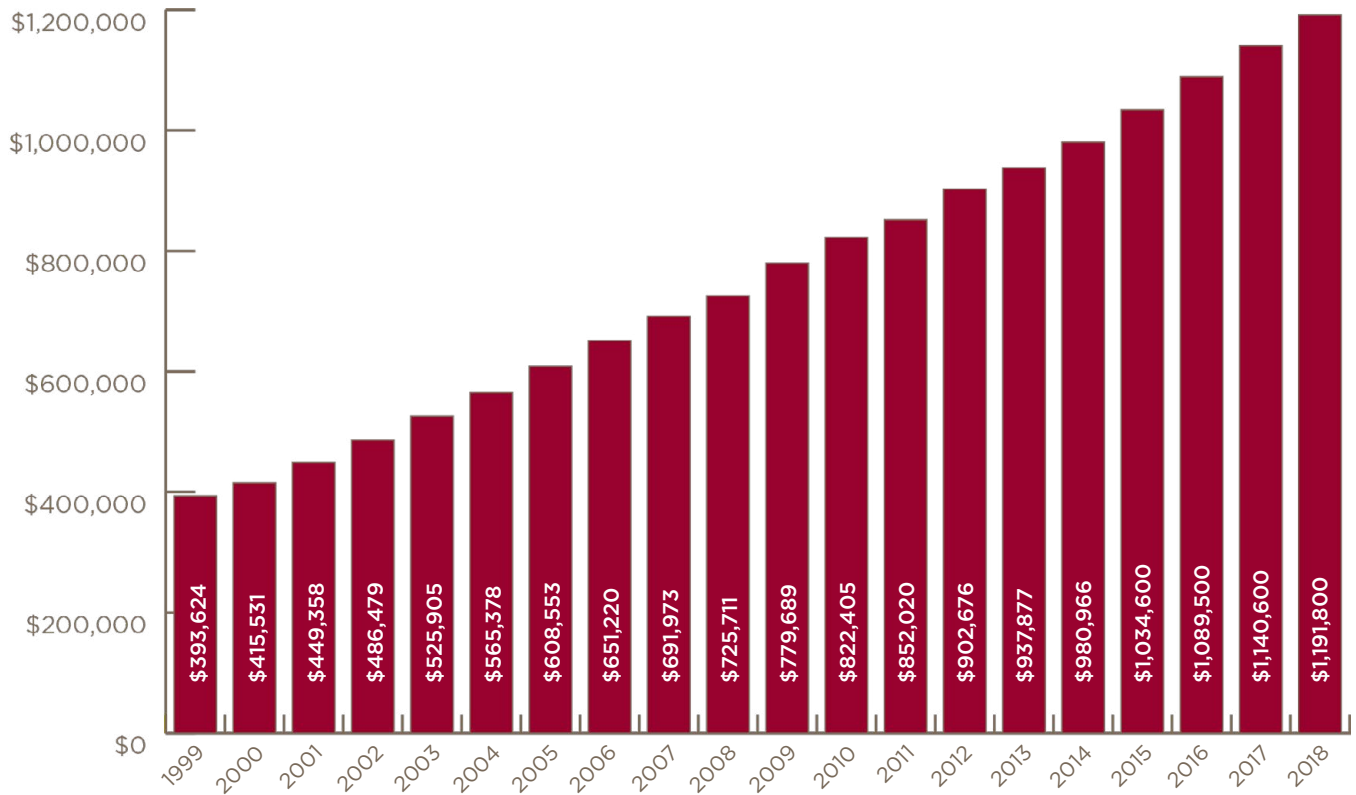
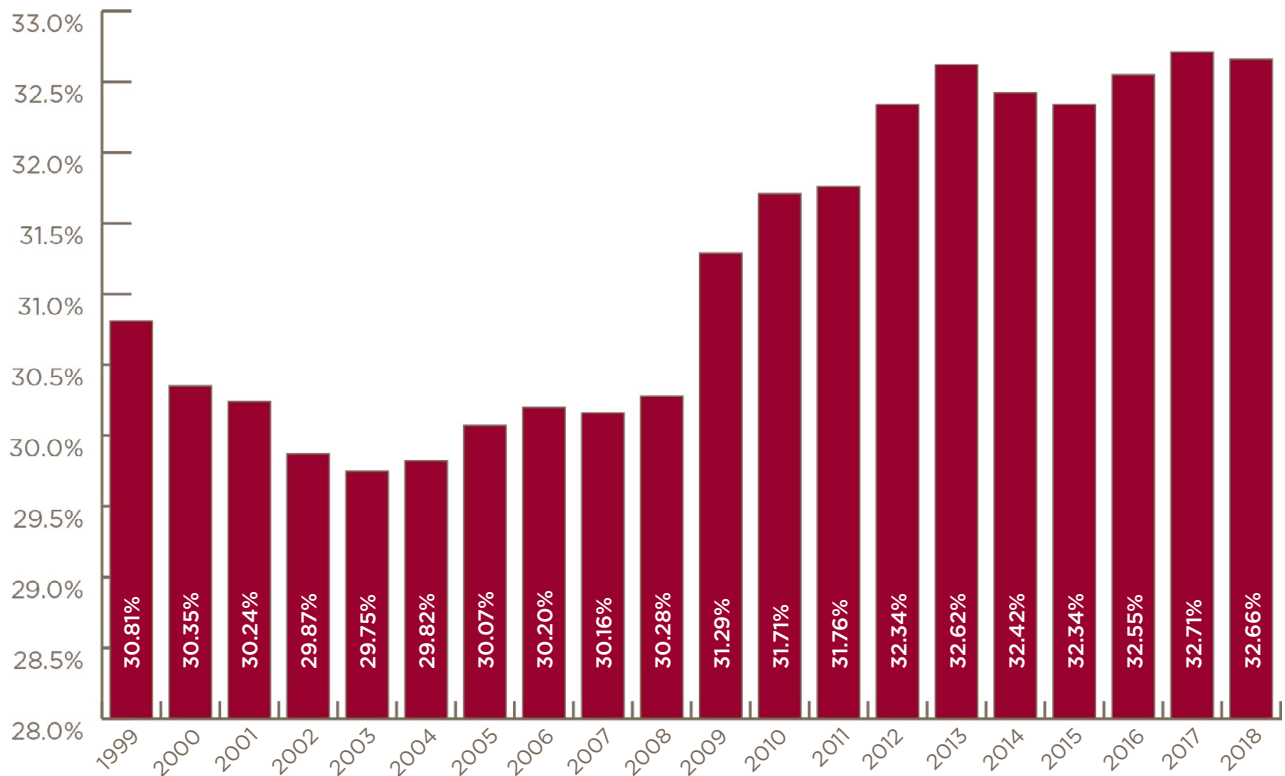


Figure 6. National Hospital Expenditures as Percent of Health Expenditures, 1999 - 2018



# RIISING HOSPITAL PROFITS

Figure 7. U.S. Hospitals' Net Income, 1999 – 2018 » Total \$917,254,684,447

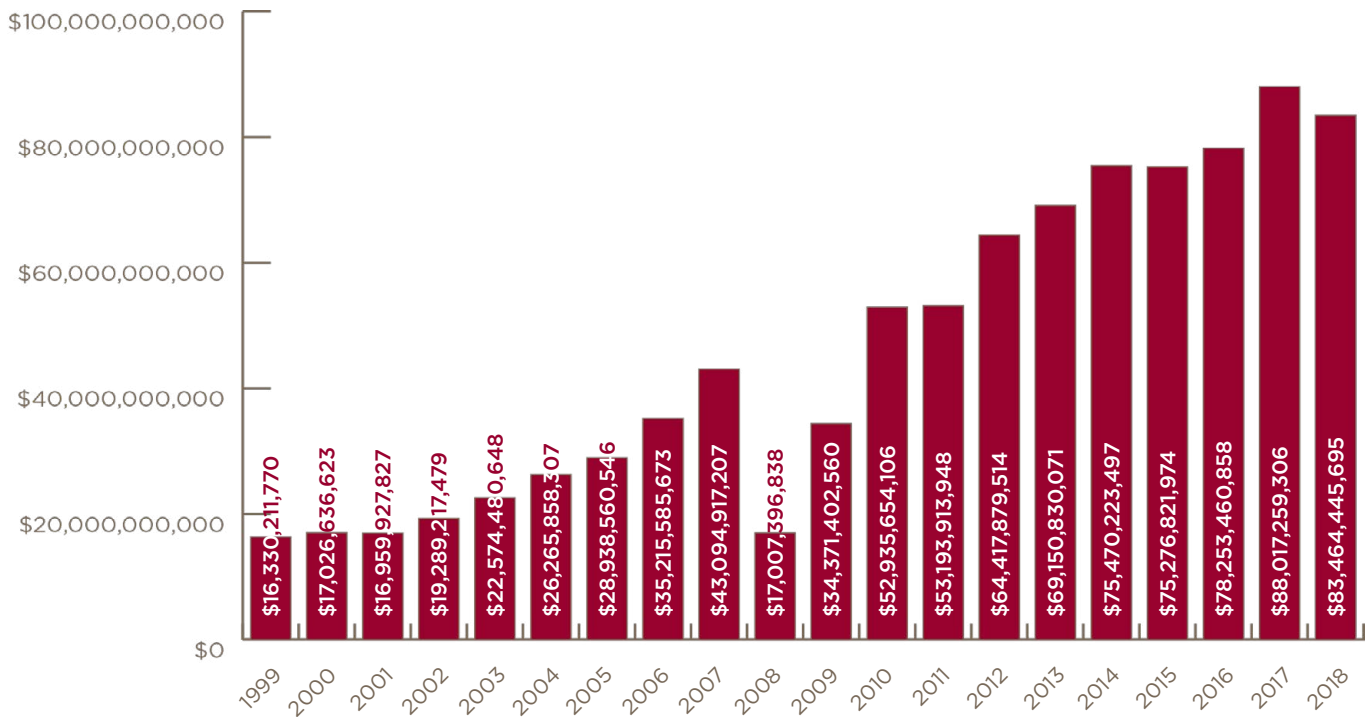


Figure 8. U.S. Hospitals' Net Income, 1999-2018

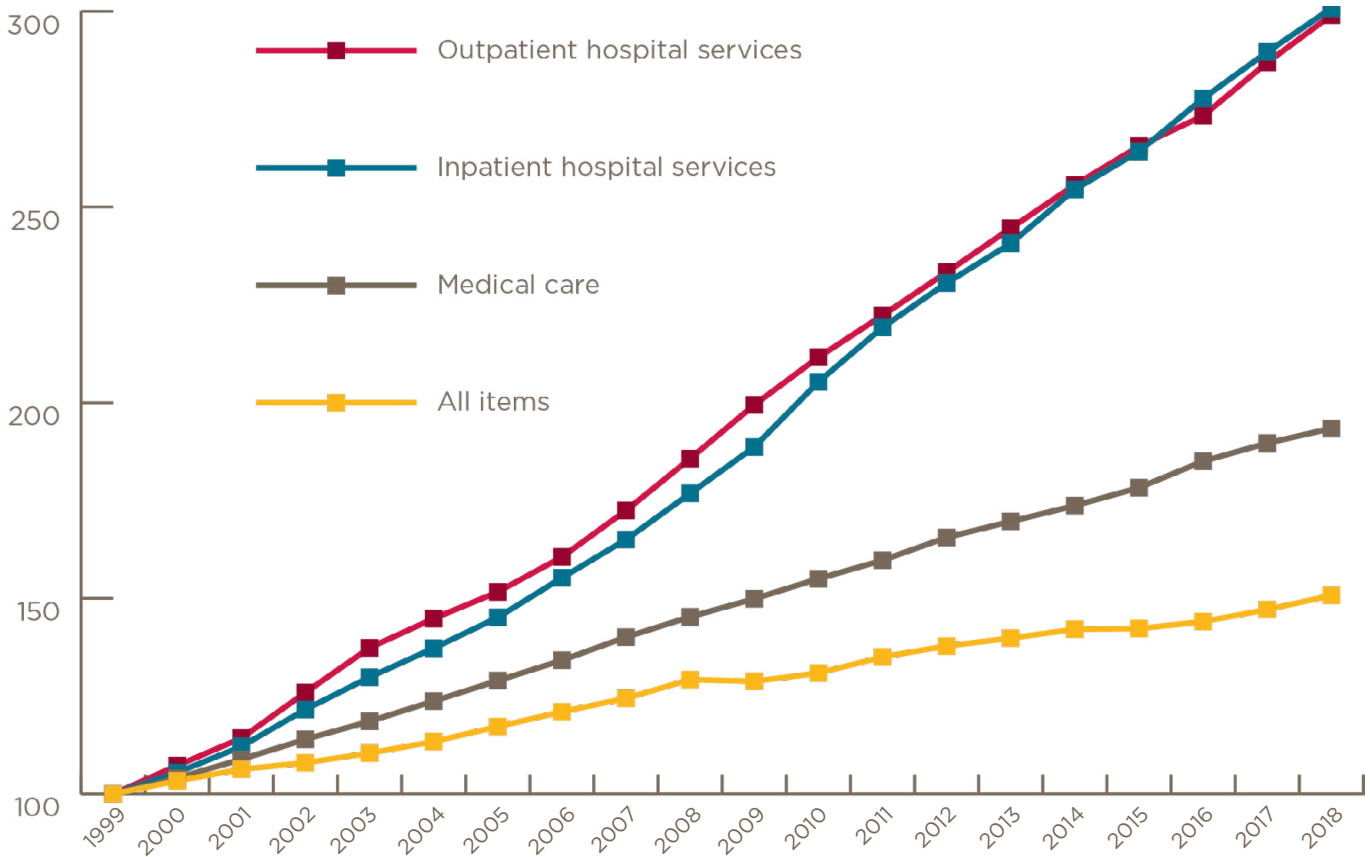
Year	Net Income	Year	Net Income
1999	\$16,330,211,770	2009	\$34,371,402,560
2000	\$17,026,636,623	2010	\$52,935,654,106
2001	\$16,959,927,827	2011	\$53,193,913,948
2002	\$19,289,217,479	2012	\$64,417,879,514
2003	\$22,574,480,648	2013	\$69,150,830,071
2004	\$26,265,858,307	2014	\$75,470,223,497
2005	\$28,938,560,546	2015	\$75,276,821,974
2006	\$35,215,585,673	2016	\$78,253,460,858
2007	\$43,094,917,207	2017	\$88,017,259,306
2008	\$17,007,396,838	2018	\$83,464,445,695
		<b>Total</b>	<b>\$917,254,684,447</b>

One partial explanation of the rise in hospital expenditures as a share of total health expenditures and the national GDP is that hospital profits have increased in dramatic fashion. U.S. hospital profits, or net income, have increased by an astounding 411 percent since 1999, rising from \$16.3 billion in 1999 to \$83.5 billion in 2018. Since the implementation of

the Affordable Care Act, hospital profits have soared by 21 percent, with hospitals receiving \$14.3 billion more in net income in 2018 than they did in 2013. Over the last 20 years, the profit rate for hospitals has increased by 75 percent, with hospitals receiving in aggregate more than \$917 billion in net income over the period (Figures 7 and 8).

# RISING HOSPITAL PRICES

Figure 9. **Consumer Price Index for Outpatient, Inpatient, and Medical Care, 1999 - 2018**  
(1999 = 100)



A key reason for the dramatic increase in health and hospital expenditures, as well as hospital profits, is overall rising hospital prices. Data from the United States Bureau of Labor Statistics reveals a threefold increase in both inpatient and outpatient hospital service prices between 1999 and 2018. This means that if a specific hospital service cost \$100 in 1999, that same service cost \$300 in 2018 (see blue and orange lines on Figure 9). These increases are particularly galling when compared to the price changes in other health care sectors. As Figure 9 demonstrates, hospital price level increases were the largest among components of health expenditures. From 1999 to 2018 overall medical expense prices (depicted by the yellow line, “All Items”) increased by 50 percent, while the health care prices

(depicted by the gray line, “Medical Care”) nearly doubled. For more details see Appendix 7 for the Consumer Price Index for health care expenditures.

One might argue that these price increases are justified if the costs to provide care are simultaneously increasing at the same rate. The next section discusses the relationship between charges and costs by focusing on the charge-to-cost ratio. While a one-to-one correspondence between the price increases (discussed above) and charges (discussed in the next section) does not exist, both highlight that hospital charges have been rapidly increasing with little justification other than revenue generation.

# CHARGE-TO-COST RATIO IN THE UNITED STATES

---

To better understand rising hospital prices, we now turn to an examination of the charge-to-cost ratio (CCR). Using Medicare cost reports (MCR) for fiscal year 2018 from the Centers for Medicare and Medicaid Services (CMS), this report examines 4,203 acute-care hospitals in the United States, including 351 hospital systems. MCRs present information on hospital charges and costs for various inpatient and outpatient services provided by the hospital. These charges are known as the charge master prices. Few patients pay the charge master price. Rather, the importance of the charge master price is that it establishes a baseline for negotiations between hospitals and health insurance companies over reimbursements (Medicare does not enter into these negotiations as it sets its rates administratively). Hospitals' costs include not only the cost of direct labor and supplies provided to patients, but also noncare costs, such as administration, general costs, housekeeping, and nursing administration.<sup>32</sup> These noncare costs are proportionate to patient services. The CCR reveals the relationship between charges and costs: if charges are higher than costs, the CCR will be greater than 100 percent; if the charges are lower than costs, the CCR will be less than 100 percent. Importantly, the CCR demonstrates whether or not charge master prices are increasing faster than costs over time. (If the CCR increases from one year to the next or over time, a hospital is increasing their charges to provide care faster than it is costing them to provide that care.)

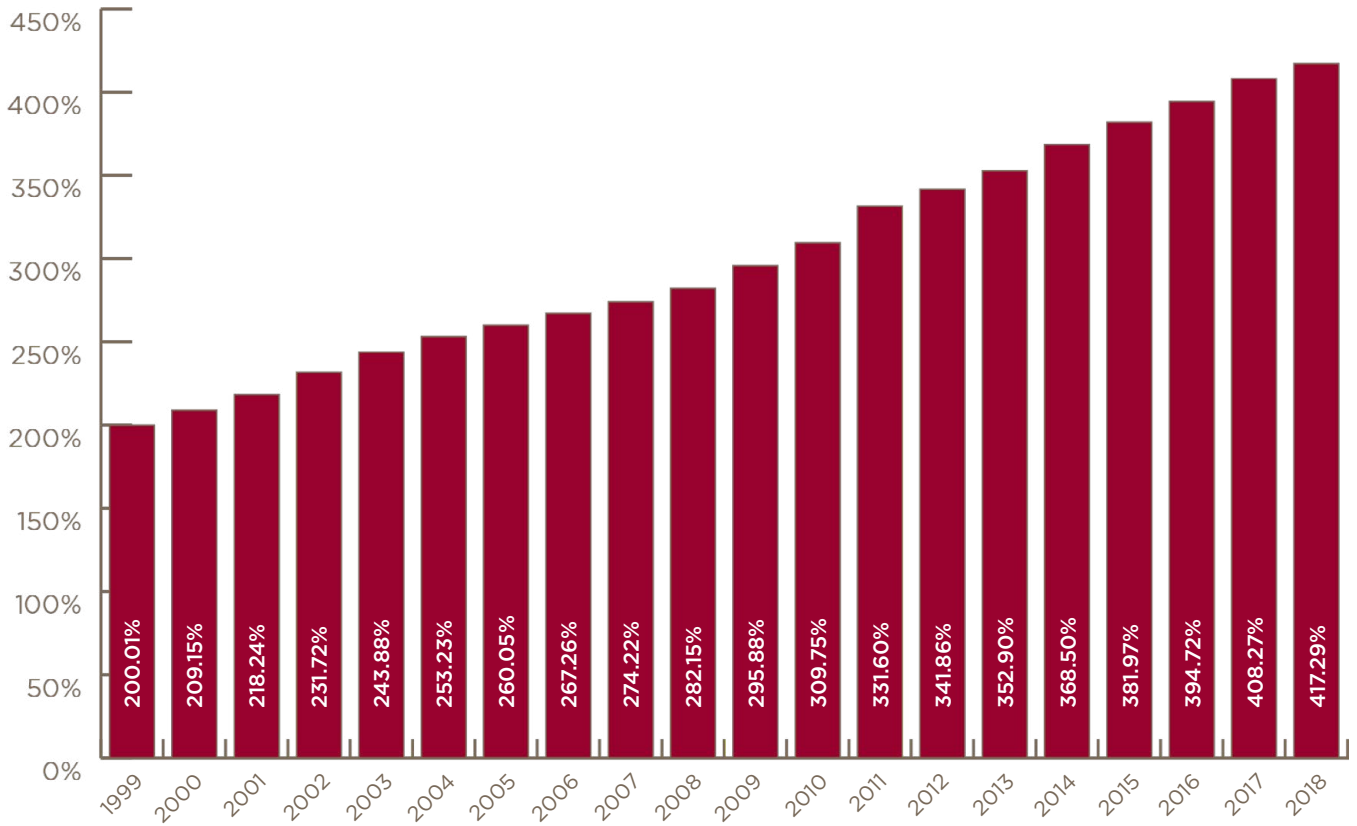
Hospitals often maintain that the charge master price does not matter and does not influence the price paid for services by private insurers. To prove this point, hospitals point out that private insurers usually pay a substantially discounted price from the charge master price.<sup>33</sup> Moreover, because price negotiations between insurers and hospitals are confidential and reimbursement data is often proprietary, neither the charge master price nor the exact price paid by insurers is made public.<sup>34</sup> Nevertheless, the fact remains that prices continue to increase and that, more importantly, CCRs continue to climb. It is also important to acknowledge that some patients are in fact billed the undiscounted charge master price by hospitals. Out-of-network patients are often subjected to the full charge and are forced to pay a large portion of it out-of-pocket. In many cases, the uninsured are also billed the full price, creating an absurd dynamic where those with the least ability to pay are forced to pay most.<sup>35</sup>

Several studies have shown the relationship between charge master price and hospital revenue, specifically that higher charge master markups result in higher profits.<sup>36,37,38,39</sup> A 2017 study found a striking relationship between the charge master prices and higher prices paid by private insurers: for each additional dollar increase in a list price, private insurers paid an additional 15 cents in payment to hospitals. It thus appears that hospitals employ a strategy of increasing charge master prices to generate additional revenue.<sup>40</sup> Testimony from hospital executives reveals that the outright goal of charge master prices is to ensure profitability.<sup>41</sup> If that is in fact the goal, then it appears that increasing charge master prices has been wildly successful, as the rate of profit received by hospitals has increased 75 percent since 1999.<sup>42</sup>

Charge-to-cost ratios across hospitals in the United States have increased dramatically over the past two decades. In 1999, the average CCR was 200.01 percent; by 2018 that number had climbed to 417.29 percent. Overall, as Figure 10 shows, hospital charge-to-cost ratios have more than doubled in 20 years (see Appendix 2 for table).

While the chart in Figure 10 shows average CCRs for all U.S. hospitals, there is wide variation in CCRs for individual hospitals. As Appendix 3 highlights, among the 100 hospitals with the highest CCRs in 2018, cases range from a high of 1,808 percent for Poinciana Medical Center in Kissimmee, FL (owned by HCA Healthcare, the largest for-profit hospital system in the U.S.), to a low of 1,129 percent for Tristar Hendersonville Medical Center in Hendersonville, TN (also owned by HCA). No doubt this is a huge discrepancy, but even more startling is the discrepancy between the hospital with the highest CCR (Poinciana at 1,808 percent) and the hospitals with the lowest CCRs. The lowest CCR hospitals—Harlem Hospital Center, Elmhurst Hospital Center, Metropolitan Health Center, and NYC + Hospital/Coney Island—all have CCRs of 100 percent, meaning for each \$100 in costs to provide care, hospitals charged \$100. Notably, these are all part of the same hospital system, NYC Health + Hospitals. Meanwhile, the top 100 hospitals all have CCRs over 1,000 percent. Hospitals with high CCRs have never provided any rationale for such high charges other than generating revenue. (See Appendices 3 and 4 for a full list of top 100 and bottom 100 hospitals ranked by their CCRs).

Figure 10. U.S. Hospitals' Average Charge-to-Cost Ratio, 1999 - 2018



## Hospitals with the Highest Charge-to-Cost Ratios

As mentioned above, the 100 hospitals with the highest charges relative to their costs, listed in Appendix 3, have CCRs that range from 1,808 percent at the high end to 1,129 percent at the low end. Of these 100 hospitals, for-profit corporations owned or operated 95 percent of them (as compared to only 20.6 percent of hospitals overall). All of the top 100 hospitals belong to hospital systems and are not independently operated. The top system is HCA Healthcare, which owns or operates 53 of the 100 hospitals with the highest CCRs (Figure 11). Community Health Systems had the second most with 18 hospitals. Most of the top 100 hospitals are located in states in the west and south. Florida had the highest number, with 40 hospitals. Other top states included Texas with 14 hospitals, Alabama with eight, Nevada with seven, and California with six (see Appendix 5).

Out of the 10 hospitals with the highest charge-to-cost ratios, HCA was again the largest system with six. Community Health Systems had two hospitals, and Capital Health and Quorum Health each had one.

Perhaps unsurprisingly, it is for-profit hospitals that tend to have the highest CCRs. As Figure 12 shows, these hospitals have an average CCR of 671.08 percent, the highest on the chart. The for-profit hospitals' CCRs are 78 percent higher than nonprofit facilities' average CCR, and 143 percent higher than governmental or public hospitals' average CCR.

Figure 11. **System Owners of the Top 100 Hospitals by CCR**

System Name	Hospitals within the Top 100 by Charge-to-Cost Ratio
HCA Healthcare	53
Community Health Systems, Inc.	18
Tenet Healthcare Corporation	7
Universal Health Services, Inc.	6
CarePoint Health	3
LifePoint Health	3
Capital Health	2
Quorum Health	2
AdventHealth	1
Emerus	1
Regional Medical Center	1
Temple University Health System	1
UPMC	1
West Tennessee Healthcare	1



Figure 12. **Charge-to-Cost Ratio by Provider Control Type, 2018**

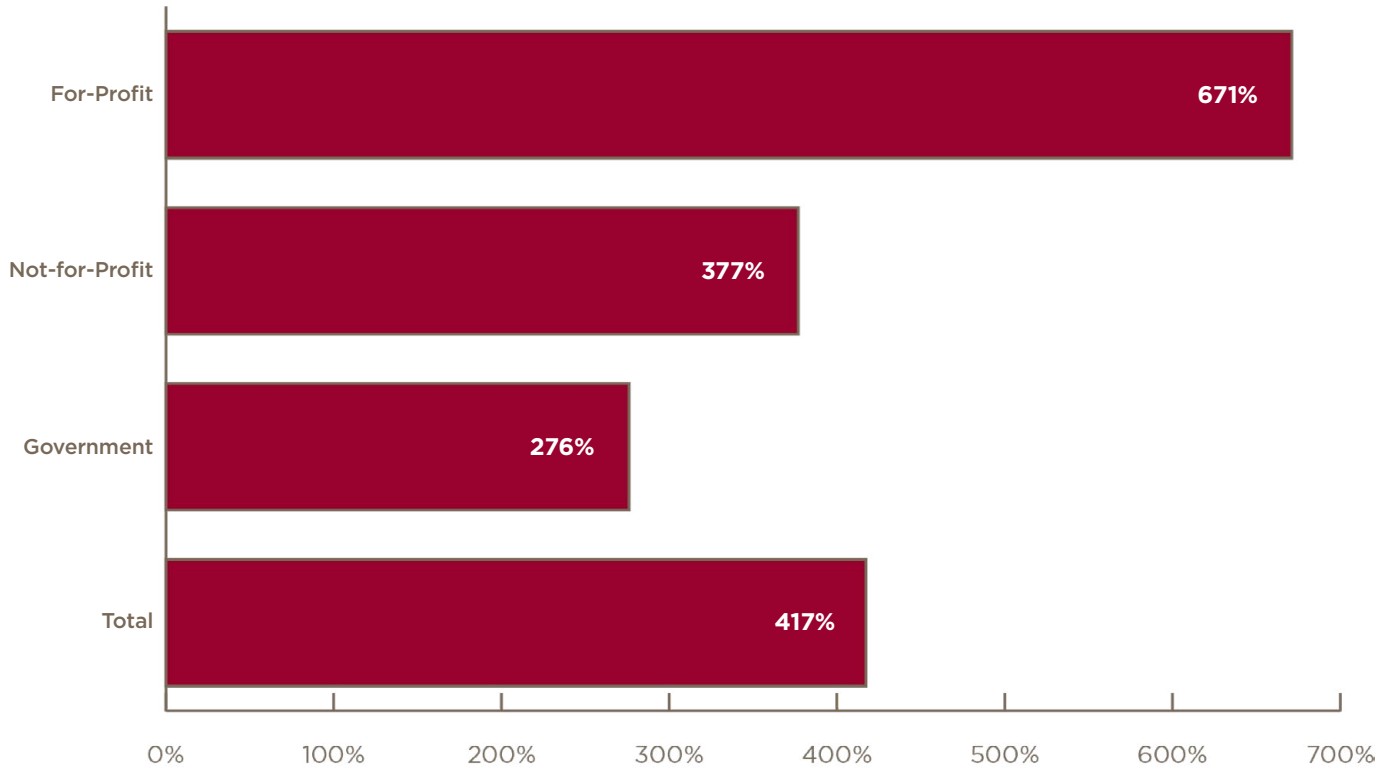
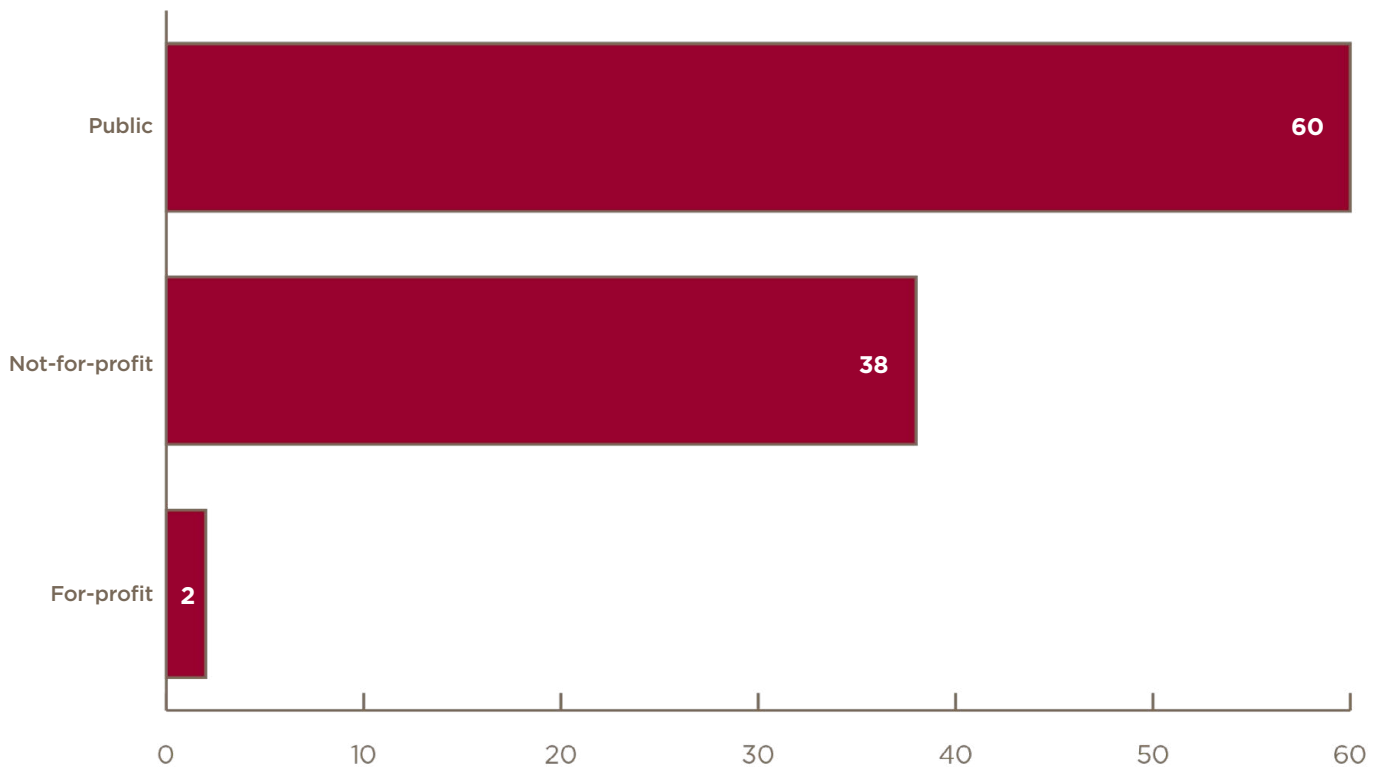


Figure 13. **Provider Control Type » Hospitals with the 100 Lowest CCRs**



## Hospitals with the Lowest Charge-to-Cost Ratios

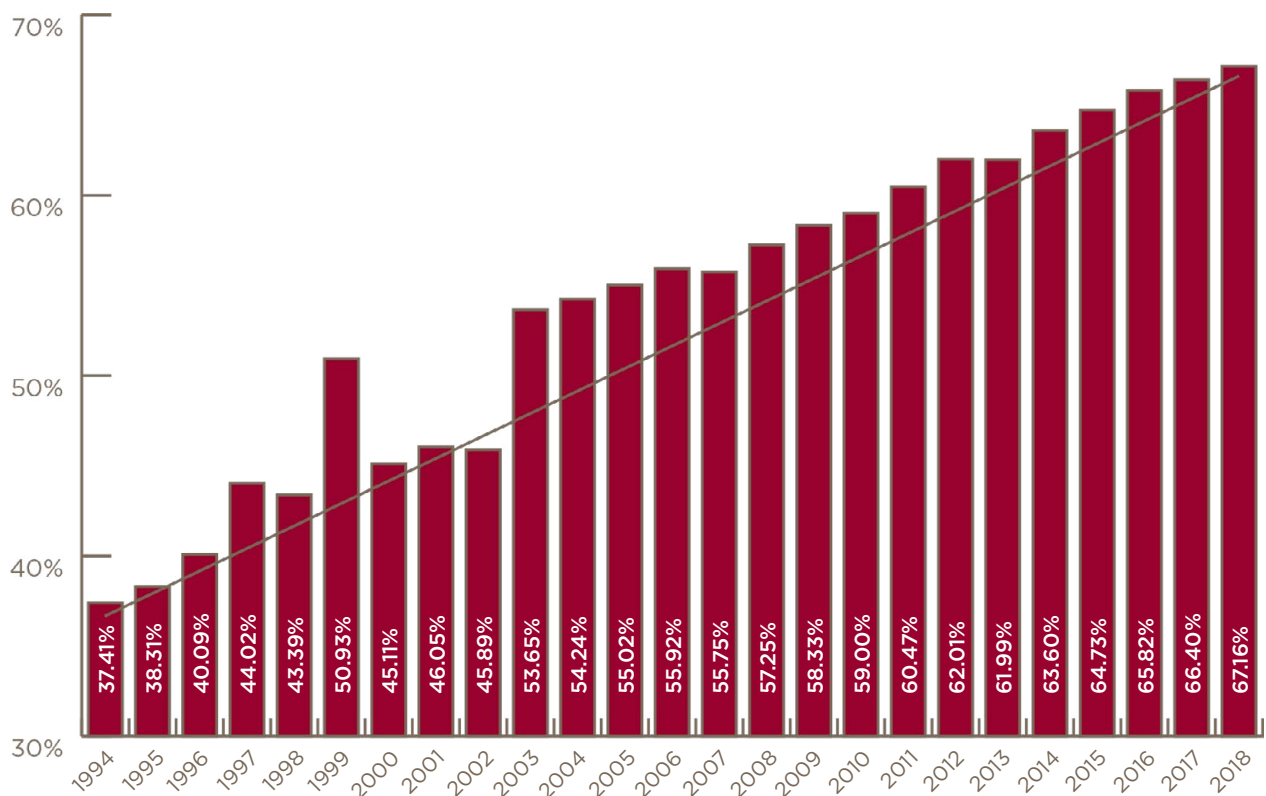
The hospitals with the 100 lowest charge-to-cost ratios are listed in Appendix 4. CCRs for this group range from a low of 100 percent for four hospitals that are a part of NYC Health + Hospitals, to a high of 128 percent for Fort Washington Medical Center in Fort Washington, MD. These hospitals, in contrast to those with the 100 highest CCRs, are mostly owned by public agencies or not-for-profits (Figure 13). In fact, only two hospitals in this group are operated by for-profit firms, as compared to 95 among those with the 100 highest CCRs. Likewise, 64 of the 100 hospitals with the lowest CCRs are independently operated, and only 36 belong to systems (Figure 14). This contrasts starkly with the 100 hospitals with the highest CCRs, which are owned or operated entirely by systems.

Figure 14. **System Owners of the 100 Hospitals with the Lowest CCRs**

System Name	Hospitals Within the Lowest 100 by Charge-to-Cost Ratio
Independent Community Hospitals (no system)	64
NYC Health + Hospitals	9
Great Plains Health Alliance, Inc.	3
CommonSpirit Health	2
MercyOne	2
QHR	2
UnityPoint Health	2
Ascension Healthcare	1
Bryan Health	1
Faith Regional Health Services	1
Hawaii Health Systems Corporation	1
Intermountain Healthcare, Inc.	1
Mayo Clinic	1
Mercy	1
Mosaic Life Care	1
Northern Light Health	1
Preferred Management Corporation	1
Providence St. Joseph Health	1
Puerto Rico Department of Health	1
Regional Health	1
Sisters of Mary of the Presentation Health System	1
Southwest Health Systems	1
Trinity Health	1

# CHARGE-TO-COST RATIOS AMONG HOSPITAL SYSTEMS

Figure 15. **Percentage of Hospitals as Part of Hospital System, 1994 - 2018**

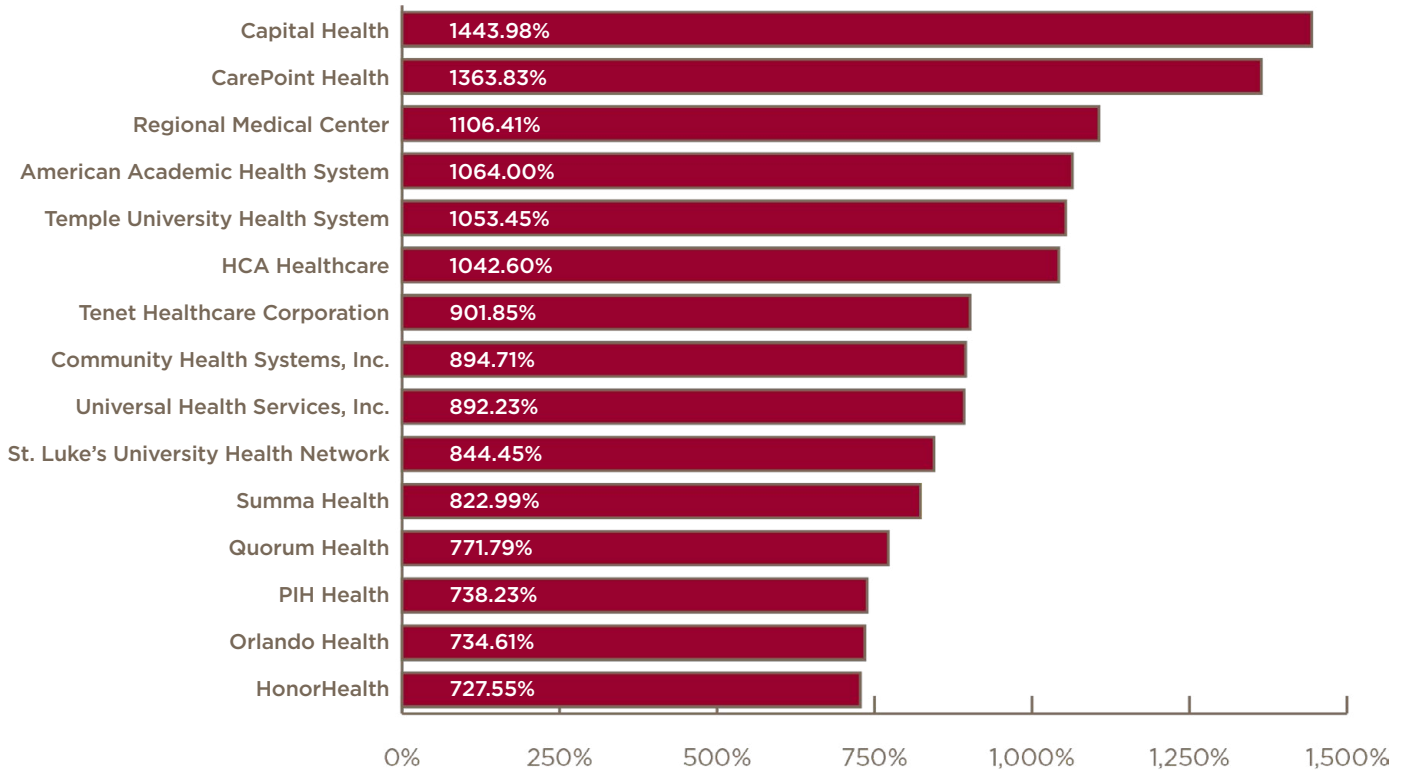


Over the last 25 years, hospitals have increasingly consolidated into multihospital systems, resulting in more concentrated and less competitive hospital markets in the United States. In 1994, a bit over one-third of hospitals (37.41 percent) belonged to a system, while the remainder were independent. By 2018, that number jumped to over two-thirds (67.16 percent) of hospitals belonging to systems (Figure 16). The ever-increasing dominance of multihospital systems represents a transformative restructuring of the industry, as independent community hospitals slowly disappear from the health care landscape.

It is important to note that all the hospitals in the top 100 by CCRs are part of health care systems (see Appendices 3 and 6). A small number of systems own the vast majority of these hospitals. Of the top 100 by CCR, 71 are owned by just two for-profit firms: HCA and Community Health Systems.

When looking at all hospitals owned by systems, the charge-to-cost ratios vary widely (see Appendix 10 for system CCR averages), from a low of 100.77 percent to an astronomical high of 1,443.98 percent. Figure 16 shows the top 15 highest CCR hospital systems in the country. Notably, all 15 hospital systems have significantly higher CCRs than the national average CCR of 417.29 percent. HCA Healthcare, the largest system in the country, has the sixth highest CCR at 1,042.6 percent.

Figure 16. **Top 15 U.S. Hospital Systems by Charge-to-Cost Ratios, 2018**



Mergers and acquisitions of hospitals have led to highly concentrated hospital markets. A study found that in 2016, 90 percent of all U.S. metropolitan statistical areas had highly concentrated hospital markets.<sup>43</sup> Such markets allow hospitals and systems to gain negotiating power relative to health insurance companies over hospital charges and reimbursements. The justification put forth by hospitals for consolidation is that doing so will lead to reduced costs. Yet, studies have found that mergers result in small cost savings.<sup>44,45</sup> There is no evidence that any savings are passed along to patients in lower charges. Rather, numerous studies have found mergers and acquisitions result in higher reimbursements for hospitals after a merger.<sup>46</sup> This is true for both consolidation within hospital markets<sup>47</sup> and across hospital markets.<sup>48,49</sup>

The overall impact has been that in highly concentrated markets, hospital charges and reimbursements are higher than in less concentrated markets. In a recent study comparing a more concentrated area (Northern California) to a less concentrated area (Southern California), prices in the more concentrated area were 70 percent higher for inpatient prices and 17 to 55 percent higher for outpatient prices.<sup>50</sup> There is little doubt that consolidation has contributed to hospitals' ability to increase their power relative to health insurance companies. Hospitals that belong to larger systems are able to manipulate their pricing strategies through the CCRs for their own benefit at the expense of patients.

# HIGHER CCRs CORRESPOND TO HIGHER NET INCOME

While the charge-to-cost ratios do not tell us how much hospitals are reimbursed beyond their costs, higher CCRs tend to be strongly associated with higher hospital profits, or net income. In Figures 17 and 18, we divided the hospitals into deciles based on their CCRs, from lowest to highest. For each decile, we include the average CCR and the average net income for the group. Though there is some variation in the lower deciles, there is a clear trend showing that the deciles with higher average CCRs are associated with higher net incomes. The more the hospital charges, the more the hospital makes in profits.

Figure 18. **Hospital Deciles » CCRs Levels and Net Income**

Hospital Deciles by CCR	Average Charge-to-Cost Ratio	Average 2018 Net Income
1	138.75%	\$3,636,777
2	185.90%	\$789,544
3	236.45%	\$5,318,052
4	286.01%	\$8,953,434
5	337.18%	\$16,078,914
6	388.40%	\$20,753,769
7	447.97%	\$20,876,950
8	523.95%	\$26,349,590
9	640.85%	\$27,024,535
10	987.66%	\$29,164,837
Total	417.29%	\$15,901,881

Figure 17. **Hospital Deciles » CCRs Levels and Net Income**

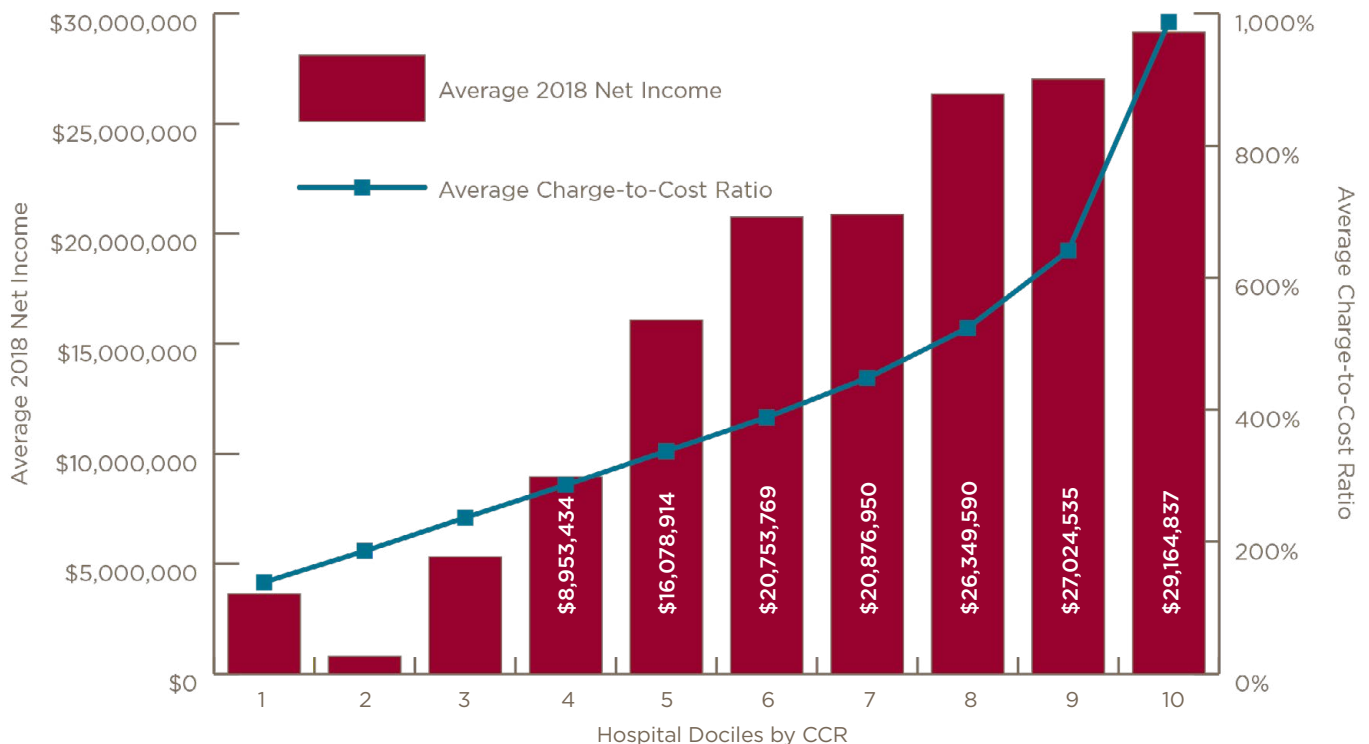
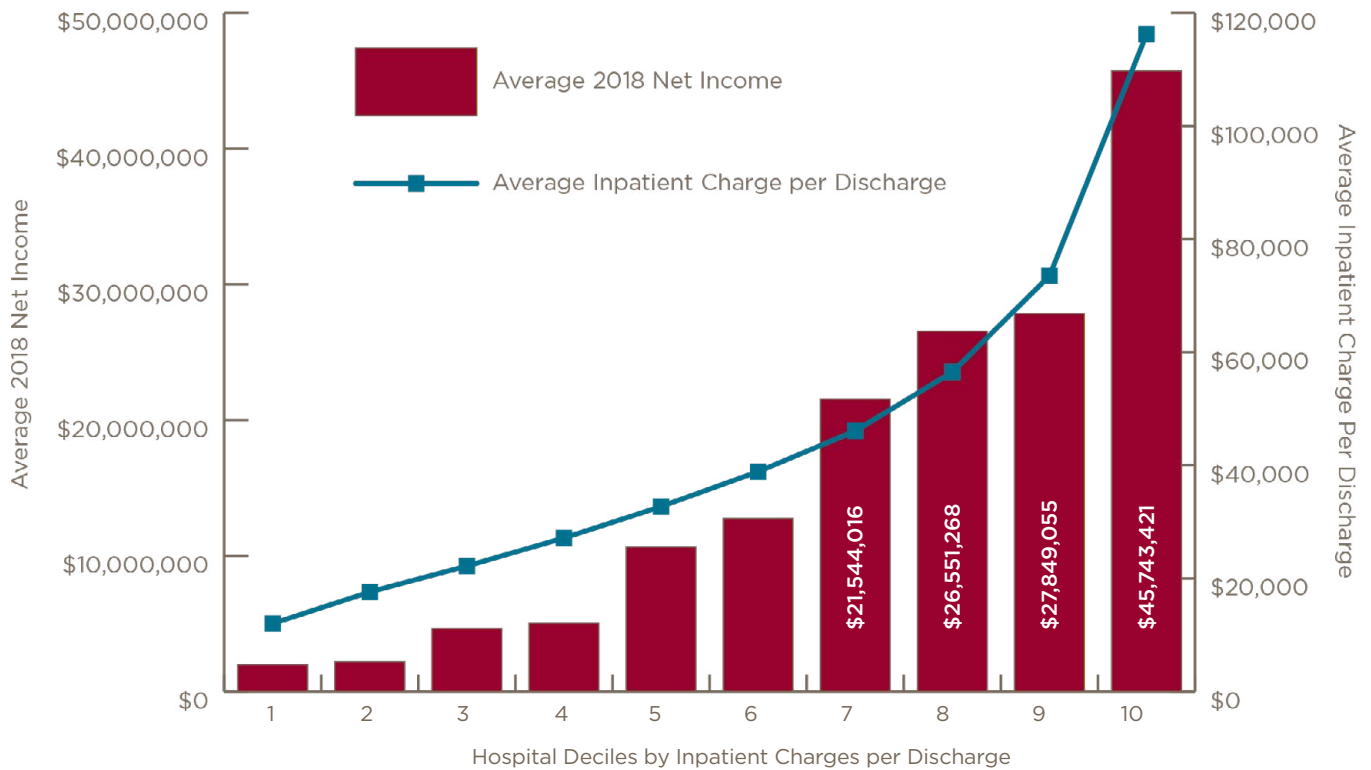


Figure 19. Hospital Deciles » Inpatient Charges Per Discharge and Net Income



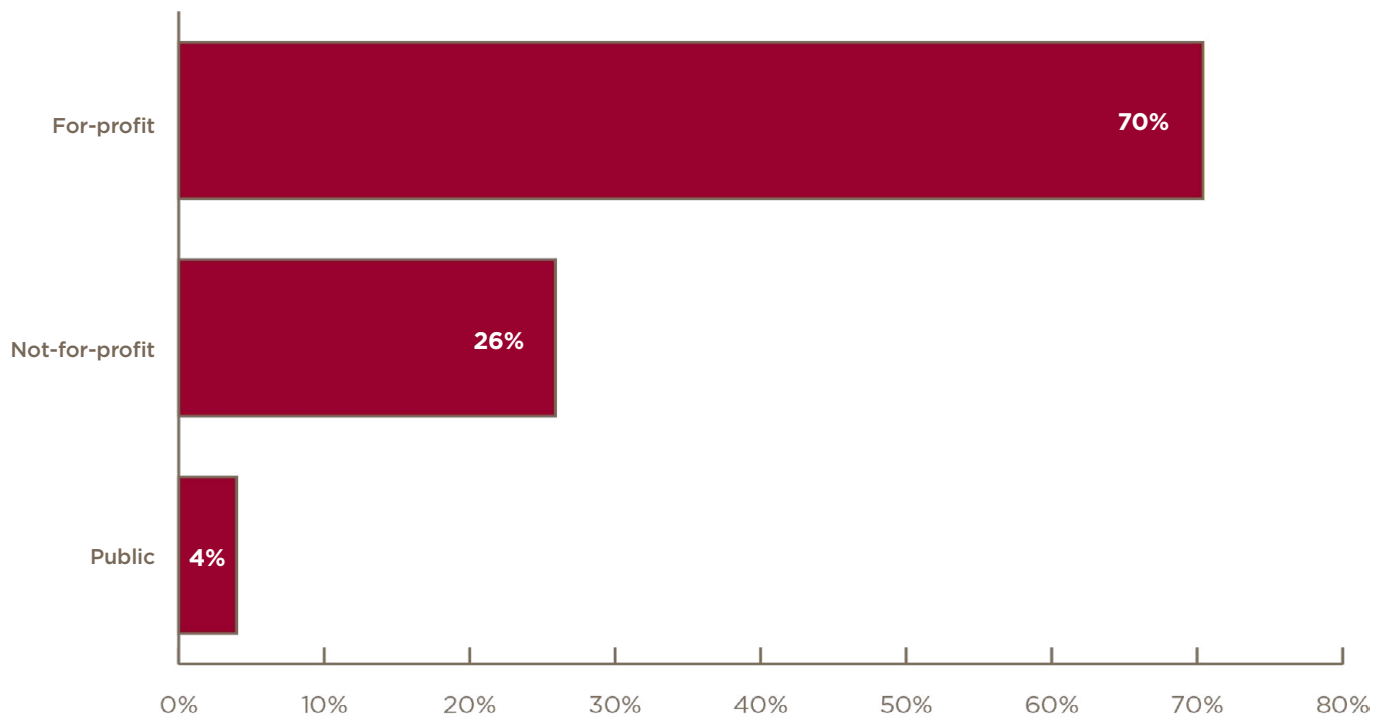
Similarly, higher charges per inpatient discharge are also strongly associated with higher hospital profits. Dividing the hospitals again into deciles in Figures 19 and 20, this time based on their average inpatient charges per discharge, we find that higher charges per discharge are directly correlated with higher net income. This relationship is especially pronounced for the hospitals in the decile with the highest charges per discharges—this group’s average net income was 64.3 percent larger than the next highest decile group, while its charges per discharge were 58.1 percent higher. The span between the decile group with the highest charges and those in the middle and those with the lowest charges per discharge was also substantial: the average net income for the highest decile group was 329 percent higher than that of the fifth decile group, and 2,207.8 percent higher than that of the group with the lowest charges per discharge.

Figure 20. Hospital Deciles » Inpatient Charges Per Discharge and Net Income

	Average Inpatient Charge per Discharge	Average 2018 Net Income
1	\$12,017	\$1,982,099
2	\$17,605	\$2,183,691
3	\$22,198	\$4,648,843
4	\$27,143	\$5,041,294
5	\$32,710	\$10,663,236
6	\$38,883	\$12,759,992
7	\$46,077	\$21,544,016
8	\$56,478	\$26,551,268
9	\$73,494	\$27,849,055
10	\$116,212	\$45,743,421
Total	\$44,277	\$15,901,881

# HIGHEST CCRs BY STATE AND REGION

Figure 21. **Provider Control Type for Hospitals with Highest CCR in Each State**



In Appendix 11 we provide a list of the 10 hospitals with the highest charge-to-cost ratio for each state and territory. Of the hospitals with the highest charge-to-cost ratios in their respective geographic area, 70.4 percent were owned or operated by for-profit companies, while 25.9 percent were owned by not-for-profits (Figure 21). More than four out of five of the top hospitals belonged to systems. Just five for-profit systems own or operate over half of the hospitals with the highest CCRs in their states. These systems include HCA (which owned 22.2 percent of the top-ranked hospitals by state), Community Health Systems (which owned 14.8 percent), LifePoint Health (7.4 percent), Quorum Health (5.6 percent), and Universal Health Services (3.7 percent).

For-profit companies also control most of the hospitals that made the top 10 list by CCR in each state, making up 51.8 percent of the total. Hospital systems account for 79.1 percent of the facilities that made the top 10 list in their respective states, with the for-profit firms HCA, Community Health Systems, and LifePoint topping the list. In the 19 states in which HCA operates, it owned the hospital with the highest CCR in 12 states, it owned one or more in the top three in 16 states, and had hospitals in the top 10 in all the states in which it operates.

Drilling down further, if we look at hospital regional markets, as defined by the Dartmouth Healthcare Atlas's Health Referral Regions, the facilities run by for-profit firms and hospital systems routinely have the highest charges in relation to their costs (see Appendix 12 for the full list of Health Referral Regions and the top hospital by CCR for each region). Of the hospitals with the highest charge-to-cost ratios within each of the 307 Health Referral Regions, 49.8 percent were owned or operated by for-profit businesses. Likewise, hospital systems controlled 85.3 percent of these hospitals, with the top five hospital systems accounting for 36.2 percent of the total. Not surprisingly, the top five systems are all operated as for-profit enterprises. Again, HCA tops the list, controlling more hospitals with the highest regional CCRs than any other system, with a total of 49 facilities. According to the American Hospital Association, HCA operates hospitals in 58 Health Referral Regions. That means HCA facilities have the highest charge-to-cost ratio in 86.0 percent of the regional markets in which they operate.

## BEYOND CHARGES: OTHER HOSPITAL PRACTICES TO MAXIMIZE PROFIT

---

The rise in charge-to-cost ratios is unfortunately only one of many tactics hospitals use to extract more revenue from their patients. One particularly noxious example is the increasingly common practice of surprise billing—when patients with health insurance find themselves liable for hundreds or even thousands of dollars in unforeseen medical bills, due to receiving health care from an out-of-network provider. This often occurs even when patients seek care at a hospital that is “in-network,” meaning it is a part of the approved provider network of the patient’s insurance company, but the doctors or other technicians providing care in the hospital are employed by a staffing firm that is not included within that network. Hospitals have by and large given the corporate staffing firms they contract with a green light to engage in surprise billing practices, which can result in windfall profits for those firms, because they are able to charge exorbitant rates to out-of-network patients. The practice has become commonplace, with studies indicating that four out of every 10 trips to the ER result in surprise medical bills. While the prime beneficiaries of this practice are the corporate physician staffing firms, hospitals are sharing in the profits as well. In one case, HCA formed a joint venture with EmCare (subsidiary of Envision Physician Services), in which EmCare would provide ER physicians for HCA hospitals and bill patients directly. In exchange, EmCare would split profits with HCA 50%–50%, once a certain margin was reached.<sup>51</sup>

Hospitals have also increased their revenues by elevating routine fees to exorbitant levels. According to a 2014 report by the Trauma Center Association of America, hospitals had increased “trauma fees” (charged on top of services, supplies, and facility fees) by 87 percent over six years. In Florida, trauma fees were reported to reach as high as \$33,000 and have showed no sign of slowing.<sup>52</sup> In another example, “facility fees,” which are extra charges tacked onto medical bills for care from emergency departments, nearly doubled on average from 2009 to 2016, according to the Health Care Cost Institute. In Colorado, a patient who had gone to the emergency room for dehydration, a visit lasting only 45 minutes and only requiring minimal treatment, said he was charged a facility fee of \$7,644—an amount characterized as “obscene” by a health care consumer rights group.<sup>53</sup> In California, Zuckerberg San Francisco General Hospital has nearly doubled its facility fees

over the last 10 years. In 2010, the emergency room fees at the hospital ranged from \$287 to \$6,118, depending on the severity. By 2019, those fees ranged from \$525 to \$11,958, more than double the average amount charged by other San Francisco hospitals.<sup>54</sup> Zuckerberg General has also taken advantage of excessively high trauma fees. In 2016, the hospital charged a couple \$15,666 in trauma fees for an ER visit that included no tests beyond a basic examination by a physician, which found the patient to be in good health. The national average for trauma fees, which usually involve actual physical trauma, was \$3,968 at the time (the hospital agreed to waive the \$15,666 trauma fee after it became the subject of numerous articles).<sup>55</sup>

Hospital systems have also sought higher revenues through market concentration. When systems are able to dominate local hospital markets—through mergers and acquisitions—their ability to demand higher prices from health insurance companies and other payers is greatly enhanced. Numerous studies have shown that hospital consolidation results in increased reimbursements for hospitals (see Endnotes 52–55). Recognizing this, hospital systems have been pursuing mergers and acquisitions with gusto: since 2004 there have been more than 2,000 instances of individual hospitals changing ownership.<sup>56</sup> Furthermore, as mentioned above, hospital systems have expanded from operating just 37.41 percent of hospitals in 1994 to 67.16 percent of hospitals in 2018.<sup>57</sup> In some cases, hospital systems have used their market power to raise prices to a degree that violates antitrust laws. In 2019, for example, Sutter Health in Northern California agreed to a settlement to a lawsuit brought by the state attorney general for illegally using its market dominance to stifle competition and drive up prices for its medical services. In the end, the hospital system agreed to end its most anticompetitive practices and paid \$575 million to settle the case.<sup>58</sup>

As the charges, fees, and profits of hospitals have surged in recent years, the burden of health care costs for patients is becoming much heavier. As many as 137.1 million Americans have reported struggling with medical debt over the last year.<sup>59</sup> Even as medical debt and medical bankruptcies become more common, hospitals have reduced the amount of financial assistance and charity care offered to patients around the country.<sup>60,61,62</sup> As more and more patients lack the resources to pay their medical debts, hospitals have resorted to



extraordinary collection practices, including suing their patients by the thousands. In Maryland, for example, hospitals have filed over 145,000 medical debt lawsuits over the last 10 years, seeking \$268.7 million in payments from patients, whose median debt was only \$944. The Johns Hopkins Health System alone filed nearly 22,000 cases over that time, seeking \$45.3 million in medical debt.<sup>63</sup> Media reports have exposed numerous other examples of hospitals suing patients who are too poor to pay medical debts: studies and articles have been published discussing this practice in Connecticut,<sup>64</sup> Virginia,<sup>65,66,67,68</sup> Oklahoma,<sup>69</sup> New Mexico,<sup>70</sup> and Tennessee.<sup>71,72,73</sup> These studies find that hospitals are suing thousands, if not tens of thousands of poor and low-income patients who need medical care, but are unable to pay due to being uninsured or underinsured. Once the hospitals receive a favorable judgment, they are able then to ensure payment through filing liens against patients' homes and garnishing the bank accounts or wages of their patients.

Though hospitals have been increasing their revenue through higher charges, fees, and aggressive collections, they do not seem to be reinvesting this money in patient care. As one example of this, hospitals have been abandoning rural America at alarming rates: 174 rural hospitals have closed since 2005,<sup>74</sup> and one in four currently in operation are at risk of closing.<sup>75</sup> Nearly 80 percent of rural America is designated by the federal government as medically underserved, putting patients in those areas at heightened risk due to lack of access to care.<sup>76</sup> Urban areas, especially serving the poor and communities of color, have also experienced a number of hospital closures in recent years. Examples from 2019 include the closings of Hahnemann University Hospital in downtown Philadelphia and Providence Hospital in eastern Washington, DC, both of which primarily served neighborhoods with high poverty rates and large Black communities.<sup>77</sup> More closures are likely, as the financial pressures faced by safety-net hospitals have been made significantly worse by the Covid pandemic. One recent casualty is Mercy Hospital & Medical Center, located on the South Side of Chicago, which announced that it will be closing in the coming months. Mercy's service area includes 55 percent of the city's impoverished residents and 62 percent of its Black residents.<sup>78</sup> The disappearance of hospitals such as these are increasingly leaving the poor and communities of color with limited access to health services. In fact, a recent study published in the *Journal of the American Medical Association* found that Black communities are now experiencing consistent disparities in geographic access to trauma centers.<sup>79</sup>

In addition, across the country, hospitals have failed to invest in maintaining adequate stockpiles of personal protective equipment (PPE), leading to shortages and rationing throughout the Covid crisis. In a survey conducted by National Nurses United, 87 percent of nurses working in hospitals reported being required to reuse single-use PPE, an unsafe practice in the midst of a pandemic that puts both nurses and patients at risk.<sup>80</sup> Seventeen HCA hospitals are the subject of an OSHA complaint filed by the union highlighting lack of PPE and other unsafe practices.<sup>81</sup> The needs for adequate supplies of PPE were well understood before the pandemic hit, yet hospitals chose to put the safety of their staff and patients at risk in order to minimize the expense of maintaining a stockpile.

## CONCLUSION

---

Hospitals have largely abandoned their once traditional roles as community-centered charitable organizations focused on patient care, transforming themselves into powerful corporations focused on maximizing profits. With little or no community accountability or stakeholder representation, hospitals effectively use their economic power to take advantage of their social importance and distort pricing systems. As this report has shown, charges, in relation to costs, have dramatically increased across hospitals over the last two decades. During this period, multihospital systems have dramatically expanded and increased their market power, hospital prices have tripled, and profits have skyrocketed. All the while, the public has been left with increasingly unaffordable health care, as millions of Americans forego needed medical treatment due to cost and millions more struggle with medical debt. This dynamic, intolerable under normal circumstances, has grown to crisis proportions as our nation faces the continuing health crisis of Covid-19.

This report illustrates the failure of the U.S. health care system to slow the ever-increasing charges for hospital services, and by extension, the increasing costs of health care in general. Our system for purchasing medical care—a fractured web of employer-provided insurance plans, government plans, and individual market plans—is incapable of addressing this problem. Our largely profit-driven health care industry remains the most expensive in the world. Attempts to rationalize the provision of health care in this country have been going on for decades. Rising health costs have been recognized as a problem since at least the 1970s, and have been the target of numerous reform efforts. These reforms, from the Health Maintenance Organization Act of 1973 to the Affordable Care Act of 2010, sought to use market mechanisms to slow cost growth. Nevertheless, health expenditures have continued to increase dramatically through the decades, rising from 8.9 percent of GDP in 1980, to 12.1 percent in 1990, to 17.7 percent in 2018, and they are projected to rise to 19.7 percent of GDP by 2028.<sup>82</sup> Market-based reforms, though they have in some cases reduced the amount of care Americans receive, have never slowed for any length of time the continual increase in health spending as a proportion of overall economic activity. If we are not able to alter this trajectory, one-fifth of the U.S. economy will be devoted to health care in less than 10 years. Last year, average health spending as a share of GDP for other industrialized nations was only 8.8 percent.<sup>83</sup>

The most viable solution to slowing the growth in hospital charges and the continued inflation of hospital prices is to bring all health care purchasers together under a public, nationwide single-payer plan. The straightforward way to achieve this goal is to expand Medicare to all Americans, regardless of age, creating a unified, equitable system for paying for health care. This simple, yet extraordinarily profound reform would dramatically inhibit the ability of hospitals and other providers to continue to increase their charges relative to their costs, and slow the ever-increasing portion of our national income going toward hospital profits and the enrichment of health care executives. It would also expand care to the millions of Americans who cannot afford it, eliminate the cost penalty for seeking care, and eradicate the national blight of medical debt and medical bankruptcies. We have seen single-payer health systems succeed at reducing costs and expanding care in nearly every other wealthy nation on the planet. The alternative, if we fail to take steps to slow the rising price of health care, will mean the costs of hospital care and other medical services will continue to grow to even more unsustainable and unaffordable levels, exacerbating the suffering and financial burdens of the millions who are already buckling under the weight of our overpriced health care system.

# APPENDICES

## Appendix 1. Sources and Methods

All charge-to-cost data is based on Medicare hospital cost report filings, current as of March 31, 2020. The Medicare hospital cost reports are also the basis for individual hospital net income figures, ownership type, total discharges, and city and state location.

Charge-to-cost ratios, as expressed as percentages, are calculated by dividing total facility charges by total facility costs and multiplying by 100. Both the total charges and costs are found in Worksheet C of the Medicare hospital cost reports.

Charges per inpatient discharge are calculated by dividing total inpatient charges for each hospital by total discharges.

For the purposes of calculating total charge-to-cost ratios, we included only short-term general acute care hospitals, and only those hospitals that had total charges equal to or greater than their total costs, net patient revenues greater than 0, and at least 100 patient discharges.

All hospital system data and Health Referral Region data come from the American Hospital Association Annual Survey. Aggregate hospital net income figures and total percentage of hospitals belonging to systems are based on the American Hospital Association's Hospital Statistics.

Sources for each table are listed below.

- » Figure 1: U.S. Gross Domestic Product, 1999–2018. Source: Bureau of Economic Analysis
- » Figure 2: National Health Expenditures, 1999–2018. Source: National Health Expenditures Data, provided by the Centers for Medicare and Medicaid Services
- » Figure 3: National Health Expenditure as Percentage of National Gross Domestic Product, 1999–2018. Source: National Health Expenditures Data, provided by the Centers for Medicare and Medicaid Services and Bureau of Economic Analysis
- » Figure 4: National Health Expenditures Components, 2018. Source: National Health Expenditures Data, provided by the Centers for Medicare and Medicaid Services
- » Figure 5: National Hospital Expenditures, 1999–2018. Source: National Health Expenditures Data, provided by the Centers for Medicare and Medicaid Services
- » Figure 6: National Hospital Expenditures as Percentage of Health Expenditures, 1999–2018. Source: National Health Expenditures Data, provided by the Centers for Medicare and Medicaid Services
- » Figure 7: U.S. Hospitals' Net Income, 1999–2018. Source: American Hospital Association's Hospital Statistics
- » Figure 8: U.S. Hospitals' Net Income, 1999–2018 (table). Source: American Hospital Association's Hospital Statistics
- » Figure 9: Consumer Price Index for Outpatient, Inpatient, and Medical Care, 1999–2018. Source: Bureau of Labor Statistics
- » Figure 10: U.S. Hospitals' Average Charge-to-Cost Ratio, 1999–2018. Source: Medicare cost reports
- » Figure 11: System Owners of the Top 100 Hospitals by CCR. Source: Medicare cost reports and AHA Annual Survey
- » Figure 12: Charge-to-Cost Ratio by Provider Control Type, 2018. Source: Medicare cost reports
- » Figure 13: Provider Control Type: Hospitals with the 100 Lowest CCRs. Source: Medicare cost reports
- » Figure 14: System Owners of the 100 Hospitals with the Lowest CCRs. Source: Medicare cost reports and AHA Annual Survey
- » Figure 15: Percentage of Hospitals as Part of Hospital System, 1994–2018. Source: AHA Hospital Statistics
- » Figure 16: Top 15 U.S. Hospital Systems by Charge-to-Cost Ratios for 2018. Source: Medicare cost reports and AHA Annual Survey
- » Figure 17: Hospital Deciles: CCR Levels and Net Income. Source: Medicare cost reports

- » Figure 18: Hospital Deciles: CCR Levels and Net Income (table). Source: Medicare cost reports
- » Figure 19: Hospital Deciles: Inpatient Charges per Discharge and Net Income. Source: Medicare cost reports
- » Figure 20: Hospital Deciles: Inpatient Charges per Discharge and Net Income (table). Source: Medicare cost reports
- » Figure 21: Ownership Type for Hospitals with Highest CCR in Each State. Source: Medicare cost reports
- » Appendix 2: Average Charge-to-Cost Ratios, 1999–2018 (table). Source: Medicare cost reports
- » Appendix 3: 2018 Top 100 Hospitals—Charge-to-Cost Ratio. Source: Medicare cost reports and AHA Annual Survey
- » Appendix 4: 2018 Bottom 100 Hospitals—Charge-to-Cost Ratio. Source: Medicare cost reports AHA Annual Survey
- » Appendix 5. The States of the Hospitals with the 100 Highest CCRs. Source: Medicare cost reports
- » Appendix 6: System Affiliation of the Hospitals with the 100 Highest CCRs. Source: Medicare cost reports and AHA Survey
- » Appendix 7: Consumer Price Index for Medical Care, 1999–2018. Source: Bureau of Labor Statistics
- » Appendix 8: Average Hospital Charge-to-Cost Ratio by State. Source: Medicare cost reports
- » Appendix 9: Average Hospital Charge-to-Cost Ratio by State (table). Source: Medicare cost reports
- » Appendix 10: Average Charge-to-Cost Ratio by System. Source: Medicare cost reports and AHA Annual Survey
- » Appendix 11: Top 10 Hospitals by Charge-to-Cost Ratio for Each State. Source: Medicare cost reports and AHA Annual Survey
- » Appendix 12: Hospitals with the Highest Charge-to-Cost Ratios for Each Health Referral Region. Source: Medicare cost reports and AHA Annual Survey

## Appendix 2. Average Charge-to-Cost Ratios 1999-2018

Year	Average Charge-to-Cost Ratio
1999	200.01%
2000	209.15%
2001	218.24%
2002	231.72%
2003	243.88%
2004	253.23%
2005	260.05%
2006	267.26%
2007	274.22%
2008	282.15%
2009	295.88%
2010	309.75%
2011	331.60%
2012	341.86%
2013	352.90%
2014	368.50%
2015	381.97%
2016	394.72%
2017	408.27%
2018	417.29%

### Appendix 3. 2018 Top 100 Hospitals — Charge-to-Cost Ratios

Rank by CCR (highest to lowest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
1	Poinciana Medical Center	HCA Healthcare	Kissimmee	FL	1,808%	\$7,266,981
2	North Okaloosa Medical Center	Community Health Systems, Inc.	Crestview	FL	1,761%	\$34,729,984
3	Oak Hill Hospital	HCA Healthcare	Spring Hill	FL	1,633%	\$68,933,194
4	Western Arizona Regional Medical Center	Community Health Systems, Inc.	Bullhead City	AZ	1,621%	\$46,303,852
5	Capital Health Regional Medical Center	Capital Health	Trenton	NJ	1,602%	(\$7,194,845)
6	Orange Park Medical Center	HCA Healthcare	Orange Park	FL	1,580%	\$76,021,057
7	Paul B. Hall Regional Medical Center	Quorum Health	Paintsville	KY	1,556%	\$4,040,640
8	St. Petersburg General Hospital	HCA Healthcare	St. Petersburg	FL	1,546%	\$18,392,779
9	Fort Walton Beach Medical Center	HCA Healthcare	Fort Walton Beach	FL	1,538%	\$98,136,146
10	Twin Cities Hospital	HCA Healthcare	Niceville	FL	1,538%	\$16,568,776
11	Gadsden Regional Medical Center	Community Health Systems, Inc.	Gadsden	AL	1,509%	(\$9,438,192)
12	AllianceHealth Durant	Community Health Systems, Inc.	Durant	OK	1,488%	\$16,243,624
13	Bayfront Health Brooksville	Community Health Systems, Inc.	Brooksville	FL	1,467%	(\$6,987,387)
14	Fawcett Memorial Hospital	HCA Healthcare	Port Charlotte	FL	1,448%	\$25,225,121
15	Medical Center Enterprise	Community Health Systems, Inc.	Enterprise	AL	1,446%	\$3,680,302
16	Citrus Memorial Health System	HCA Healthcare	Inverness	FL	1,418%	(\$976,765)
17	Osceola Regional Medical Center	HCA Healthcare	Kissimmee	FL	1,417%	\$84,125,153 *
18	Crestwood Medical Center	Community Health Systems, Inc.	Huntsville	AL	1,406%	\$25,969,832
19	Regional Medical Center Bayonet Point	HCA Healthcare	Hudson	FL	1,397%	\$81,602,710

\* Because of a likely error, the 2017 net income figure was used for this hospital.

Rank by CCR (highest to lowest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
20	Brandon Regional Hospital	HCA Healthcare	Brandon	FL	1,387%	\$148,765,775
21	RMC-Stringfellow Memorial Hospital	Regional Medical Center	Anniston	AL	1,375%	(\$1,158,815)
22	CarePoint Health Christ Hospital	CarePoint Health	Jersey City	NJ	1,372%	(\$10,940,450)
23	CarePoint Health Bayonne Medical Center	CarePoint Health	Bayonne	NJ	1,364%	(\$582,612)
24	Englewood Community Hospital	HCA Healthcare	Englewood	FL	1,349%	\$5,815,061
25	North Florida Regional Medical Center	HCA Healthcare	Gainesville	FL	1,347%	\$126,173,087
26	Grandview Medical Center	Community Health Systems, Inc.	Birmingham	AL	1,345%	\$61,167,397
27	Baptist Emergency Hospital	Emerus	San Antonio	TX	1,341%	\$21,495,457
28	DeTar Healthcare System	Community Health Systems, Inc.	Victoria	TX	1,336%	\$35,981,881
29	National Park Medical Center	LifePoint Health	Hot Springs	AR	1,332%	\$13,299,474
30	South Baldwin Regional Medical Center	Community Health Systems, Inc.	Foley	AL	1,324%	\$38,199,431
31	Kendall Regional Medical Center	HCA Healthcare	Miami	FL	1,316%	\$174,272,728
32	Chippenham Hospital	HCA Healthcare	Richmond	VA	1,313%	\$133,004,748
33	North Suburban Medical Center	HCA Healthcare	Thornton	CO	1,302%	\$37,469,312
34	South Texas Health System	Universal Health Services, Inc.	Edinburg	TX	1,297%	\$14,551,259
35	Santa Rosa Medical Center	Community Health Systems, Inc.	Milton	FL	1,289%	\$13,827,075
36	Capital Health Medical Center—Hopewell	Capital Health	Hopewell	NJ	1,286%	(\$2,289,385)
37	Northside Hospital	HCA Healthcare	St. Petersburg	FL	1,280%	\$8,030,586
38	MUSC Health Florence Medical Center	Community Health Systems, Inc.	Florence	SC	1,279%	(\$82,296,613)
39	Memorial Hospital Jacksonville	HCA Healthcare	Jacksonville	FL	1,276%	\$83,276,271

Rank by CCR (highest to lowest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
40	West Tennessee Healthcare Dyersburg Hospital	West Tennessee Healthcare	Dyersburg	TN	1,275%	(\$3,602,872)
41	MUSC Health Lancaster Medical Center	Community Health Systems, Inc.	Lancaster	SC	1,271%	(\$47,075,668)
42	Bayfront Health Port Charlotte	Community Health Systems, Inc.	Port Charlotte	FL	1,268%	\$18,258,558
43	Northwest Medical Center	HCA Healthcare	Margate	FL	1,266%	\$49,125,110
44	Las Palmas Medical Center	HCA Healthcare	El Paso	TX	1,262%	\$133,719,656
45	South Bay Hospital	HCA Healthcare	Sun City Center	FL	1,256%	(\$5,306,031)
46	Lawnwood Regional Medical Center & Heart Institute	HCA Healthcare	Ft. Pierce	FL	1,252%	\$68,649,457
47	Ocala Regional Medical Center	HCA Healthcare	Ocala	FL	1,250%	\$105,746,687
48	Medical Center of Trinity	HCA Healthcare	Trinity	FL	1,246%	\$6,499,433
49	Palms of Pasadena Hospital	HCA Healthcare	St. Petersburg	FL	1,245%	(\$4,179,268)
50	Centennial Hills Hospital Medical Center	Universal Health Services, Inc.	Las Vegas	NV	1,235%	\$51,370,315
51	Medical City Arlington	HCA Healthcare	Arlington	TX	1,233%	\$53,177,075
52	Valley Regional Medical Center	HCA Healthcare	Brownsville	TX	1,232%	\$35,824,250
53	Riverside Community Hospital	HCA Healthcare	Riverside	CA	1,229%	\$104,558,592
54	Westside Regional Medical Center	HCA Healthcare	Plantation	FL	1,223%	\$86,912,104
55	Valley Baptist Medical Center—Harlingen	Tenet Healthcare Corporation	Harlingen	TX	1,217%	\$39,168,387
56	Valley Baptist Medical Center—Brownsville	Tenet Healthcare Corporation	Brownsville	TX	1,213%	\$4,598,397
57	University Hospital and Medical Center	HCA Healthcare	Tamarac	FL	1,211%	\$28,169,064
58	Good Samaritan Medical Center	Tenet Healthcare Corporation	West Palm Beach	FL	1,210%	\$19,438,334
59	Plantation General Hospital	HCA Healthcare	Plantation	FL	1,210%	\$24,167,072

Rank by CCR (highest to lowest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
60	St. Lucie Medical Center	HCA Healthcare	Port St. Lucie	FL	1,210%	\$72,411,461
61	Vaughan Regional Medical Center	LifePoint Health	Selma	AL	1,208%	\$1,958,252
62	CarePoint Health Hoboken University Medical Center	CarePoint Health	Hoboken	NJ	1,205%	\$21,697,979
63	Sunrise Hospital and Medical Center	HCA Healthcare	Las Vegas	NV	1,202%	\$8,742,318
64	Largo Medical Center	HCA Healthcare	Largo	FL	1,200%	\$57,577,479
65	Medical City Denton	HCA Healthcare	Denton	TX	1,199%	\$12,282,024
66	Tennova Healthcare—Cleveland	Community Health Systems, Inc.	Cleveland	TN	1,199%	\$9,800,809
67	Flowers Hospital	Community Health Systems, Inc.	Dothan	AL	1,193%	\$23,840,374
68	UPMC Presbyterian	UPMC	Pittsburgh	PA	1,188%	(\$171,613,931)
69	JFK Medical Center	HCA Healthcare	Atlantis	FL	1,188%	\$79,248,004
70	Trident Medical Center	HCA Healthcare	Charleston	SC	1,185%	\$107,952,289
71	Corpus Christi Medical Center	HCA Healthcare	Corpus Christi	TX	1,185%	\$22,667,939
72	Sky Ridge Medical Center	HCA Healthcare	Lone Tree	CO	1,185%	\$285,232,454
73	Doctors Medical Center of Modesto	Tenet Healthcare Corporation	Modesto	CA	1,181%	\$112,482,606
74	Lake City Medical Center	HCA Healthcare	Lake City	FL	1,181%	\$25,477,114
75	Palms West Hospital	HCA Healthcare	Loxahatchee	FL	1,176%	\$57,282,249
76	Regional Medical Center of San Jose	HCA Healthcare	San Jose	CA	1,175%	(\$46,194,508)
77	Bayshore Medical Center	HCA Healthcare	Pasadena	TX	1,175%	\$3,822,429
78	Southside Regional Medical Center	Community Health Systems, Inc.	Petersburg	VA	1,175%	\$4,035,873
79	Longview Regional Medical Center	Community Health Systems, Inc.	Longview	TX	1,173%	\$18,248,077
80	West Florida Hospital	HCA Healthcare	Pensacola	FL	1,171%	\$77,917,847
81	Capital Regional Medical Center	HCA Healthcare	Tallahassee	FL	1,166%	\$69,004,669



Rank by CCR (highest to lowest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
82	Barstow Community Hospital	Quorum Health	Barstow	CA	1,163%	\$14,313,137
83	HCA Houston Healthcare Conroe	HCA Healthcare	Conroe	TX	1,162%	\$2,538,826
84	Henderson Hospital	Universal Health Services, Inc.	Henderson	NV	1,162%	\$24,907,600
85	Jeanes Hospital	Temple University Health System	Philadelphia	PA	1,161%	(\$2,971,293)
86	Desert Springs Hospital Medical Center	Universal Health Services, Inc.	Las Vegas	NV	1,160%	\$29,745,499
87	AdventHealth Heart of Florida	AdventHealth	Davenport	FL	1,158%	\$5,231,408
88	Spring Valley Hospital Medical Center	Universal Health Services, Inc.	Las Vegas	NV	1,156%	\$56,658,823
89	Valley View Medical Center	LifePoint Health	Fort Mohave	AZ	1,153%	(\$938,514)
90	Cartersville Medical Center	HCA Healthcare	Cartersville	GA	1,152%	\$47,818,504
91	Gulf Coast Regional Medical Center	HCA Healthcare	Panama City	FL	1,151%	\$18,844,259
92	Kingwood Medical Center	HCA Healthcare	Kingwood	TX	1,146%	\$10,438,809
93	Doctors Hospital	HCA Healthcare	Augusta	GA	1,144%	\$212,076,661
94	Doctors Hospital of Manteca	Tenet Healthcare Corporation	Manteca	CA	1,143%	(\$10,384,127)
95	Emanuel Medical Center	Tenet Healthcare Corporation	Turlock	CA	1,142%	\$46,776,728
96	Grand Strand Regional Medical Center	HCA Healthcare	Myrtle Beach	SC	1,141%	\$108,304,465
97	Summerlin Hospital Medical Center	Universal Health Services, Inc.	Las Vegas	NV	1,139%	\$91,629,414
98	MountainView Hospital	HCA Healthcare	Las Vegas	NV	1,139%	\$36,634,265
99	Hialeah Hospital	Tenet Healthcare Corporation	Hialeah	FL	1,137%	(\$7,537,580)
100	TriStar Hendersonville Medical Center	HCA Healthcare	Hendersonville	TN	1,129%	\$48,854,176

#### Appendix 4. 2018 Bottom 100 Hospitals — Charge-to-Cost Ratios

Rank by CCR (lowest to highest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
4203	NYC Health + Hospitals / Elmhurst	NYC Health + Hospitals	Elmhurst	NY	100%	\$8,781,973
4202	NYC Health + Hospitals / Harlem	NYC Health + Hospitals	New York	NY	100%	\$3,571,807
4201	NYC Health + Hospitals / Metropolitan	NYC Health + Hospitals	New York	NY	100%	(\$18,625,230)
4200	NYC Health + Hospitals / Coney Island	NYC Health + Hospitals	Brooklyn	NY	100%	(\$35,774,010)
4199	Northern Light CA Dean Hospital	Northern Light Health	Greenville	ME	101%	\$2,126,719
4198	NYC Health + Hospitals / Woodhull	NYC Health + Hospitals	Brooklyn	NY	101%	\$66,900,359
4197	NYC Health + Hospitals / Queens	NYC Health + Hospitals	Jamaica	NY	101%	\$57,060,279
4196	NYC Health + Hospitals / Bellevue	NYC Health + Hospitals	New York	NY	102%	(\$52,009,008)
4195	NYC Health + Hospitals / Kings County	NYC Health + Hospitals	Brooklyn	NY	102%	\$589,597,904
4194	Kane County Hospital		Kanab	UT	103%	\$2,520,604
4193	Gundersen Palmer Lutheran Hospital and Clinics		West Union	IA	103%	(\$520,710)
4192	Haskell Memorial Hospital		Haskell	TX	103%	(\$283,030)
4191	Graham County Hospital		Hill City	KS	105%	\$505,918
4190	Jacobson Memorial Hospital Care Center		Elgin	ND	105%	\$53,058
4189	Newman Memorial Hospital		Shattuck	OK	105%	(\$3,048,197)
4188	Republic County Hospital	Great Plains Health Alliance, Inc.	Belleville	KS	105%	(\$1,224,665)
4187	Annie Jeffrey Memorial County Health Center		Osceola	NE	106%	(\$48,179)
4186	NYC Health + Hospitals / Jacobi	NYC Health + Hospitals	Bronx	NY	106%	(\$15,895,894)
4185	CHI St. Alexius Health Garrison	CommonSpirit Health	Garrison	ND	106%	\$575,485
4184	Hospital District No 1 of Rice County		Lyons	KS	106%	(\$67,039)
4183	Ness County Hospital District No. 2		Ness City	KS	107%	\$81,596

Rank by CCR (lowest to highest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
4182	Smith County Memorial Hospital	Great Plains Health Alliance, Inc.	Smith Center	KS	107%	(\$986,068)
4181	Phillips County Health Systems		Phillipsburg	KS	107%	\$229,434
4180	Petersburg Medical Center		Petersburg	AK	108%	(\$249,872)
4179	Northern Rockies Medical Center	QHR	Cut Bank	MT	109%	(\$851,174)
4178	Mosaic Medical Center—Albany	Mosaic Life Care	Albany	MO	109%	(\$2,175,000)
4177	Hodgeman County Health Center		Jetmore	KS	109%	(\$1,518,946)
4176	Lindsay Municipal Hospital		Lindsay	OK	110%	\$346,685
4175	Pioneers Medical Center	QHR	Meeker	CO	110%	(\$144,348)
4174	Martin County Hospital District		Stanton	TX	110%	\$4,812,796
4173	Laurel Regional Hospital				111%	\$3,262,916
4172	Ryder Memorial Hospital		Humacao	PR	111%	(\$7,804,106)
4171	St. Aloisius Medical Center	Sisters of Mary of the Presentation Health System	Harvey	ND	111%	\$75,994
4170	Thayer County Health Services		Hebron	NE	111%	\$153,538
4169	Sedan City Hospital		Sedan	KS	112%	(\$571,957)
4168	Callaway District Hospital		Callaway	NE	112%	\$356,351
4167	Rush County Memorial Hospital		La Crosse	KS	113%	(\$230,803)
4166	Morton County Health System		Elkhart	KS	113%	(\$1,166,741)
4165	Hospital Cuidado Agudo Especializado En Pacientes Politraumatizados		San Juan	PR	114%	\$42,821,435
4164	Weston County Health Services	Regional Health	Newcastle	WY	114%	\$377,675
4163	Providence Valdez Medical Center	Providence St. Joseph Health	Valdez	AK	114%	\$1,341,043
4162	Stevens County Hospital		Hugoton	KS	114%	(\$643,796)
4161	Memorial Hospital		Seminole	TX	114%	\$5,311,765

Rank by CCR (lowest to highest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
4160	Mercy Hospital		Moundridge	KS	115%	(\$430,971)
4159	Ringgold County Hospital	MercyOne	Mount Ayr	IA	115%	(\$390,249)
4158	Mineral Community Hospital		Superior	MT	115%	\$1,817,990
4157	Sitka Community Hospital		Sitka	AK	115%	(\$1,977,312)
4156	Sheridan Memorial Hospital		Plentywood	MT	115%	(\$720,468)
4155	Miami Jewish Home and Hospital for Aged		Miami	FL	116%	(\$23,994,078)
4154	Caribou Memorial Hospital and Living Center		Soda Springs	ID	116%	(\$4,683,205)
4153	Bath Community Hospital		Hot Springs	VA	116%	(\$405,454)
4152	South Lincoln Medical Center		Kemmerer	WY	116%	(\$2,121,280)
4151	Stonewall Memorial Hospital		Aspermont	TX	116%	\$719,945
4150	Osborne County Memorial Hospital	Great Plains Health Alliance, Inc.	Osborne	KS	116%	\$184,446
4149	Appleton Area Health Services		Appleton	MN	116%	\$100,803
4148	Rawlins County Health Center		Atwood	KS	117%	\$339,685
4147	Linton Hospital		Linton	ND	117%	\$491,536
4146	Phillips County Hospital		Malta	MT	118%	(\$309,007)
4145	University Hospital	Puerto Rico Department of Health	San Juan	PR	118%	\$2,725,836
4144	Muleshoe Area Medical Center	Preferred Management Corporation	Muleshoe	TX	118%	\$100,890
4143	Yoakum County Hospital		Denver City	TX	118%	(\$1,639,974)
4142	Rice Medical Center		Eagle Lake	TX	118%	\$1,705,324
4141	Ellsworth County Medical Center		Ellsworth	KS	119%	(\$259,956)
4140	Holy Cross Germantown Hospital	Trinity Health	Germantown	MD	119%	(\$4,958,057)
4139	Columbia Basin Hospital		Ephrata	WA	119%	\$435,644
4138	Unity Medical Center		Grafton	ND	119%	\$1,276,912

Rank by CCR (lowest to highest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
4137	Lake District Hospital		Lakeview	OR	119%	\$758,647
4136	Saint Elizabeth's Medical Center	Ascension Healthcare	Wabasha	MN	120%	(\$9,723,826)
4135	West Holt Medical Services	Faith Regional Health Services	Atkinson	NE	120%	(\$53,132)
4134	HIMA San Pablo Cupey				120%	(\$5,181,731)
4133	Norton Sound Regional Hospital		Nome	AK	120%	\$34,880,318
4132	Okeene Municipal Hospital		Okeene	OK	120%	(\$722,620)
4131	Columbia County Health System		Dayton	WA	121%	\$18,838
4130	Kauai Veterans Memorial Hospital	Hawaii Health Systems Corporation	Waimea	HI	121%	(\$4,644,786)
4129	Roger Mills Memorial Hospital		Cheyenne	OK	121%	(\$256,921)
4128	Mercy Health Love County	Mercy	Marietta	OK	122%	(\$360,366)
4127	I. Gonzalez Martinez Oncologic Hospital		Hato Rey	PR	122%	\$5,831,146
4126	Audubon County Memorial Hospital and Clinics		Audubon	IA	122%	\$338,268
4125	Wishek Community Hospital and Clinics		Wishek	ND	123%	\$38,457
4124	Lincoln Community Hospital and Nursing Home		Hugo	CO	123%	(\$812,937)
4123	Humboldt County Memorial Hospital	UnityPoint Health	Humboldt	IA	124%	\$332,633
4122	Lawrence County Hospital	Southwest Health Systems	Monticello	MS	124%	(\$604,838)
4121	Lexington Regional Health Center		Lexington	NE	124%	\$462,332
4120	North Valley Health Center		Warren	MN	124%	(\$680,047)
4119	Johnson County Healthcare Center		Buffalo	WY	124%	(\$1,736,948)
4118	Garfield Memorial Hospital	Intermountain Healthcare, Inc.	Panguitch	UT	125%	(\$384,438)
4117	West River Regional Medical Center		Hettinger	ND	125%	\$191,030

Rank by CCR (lowest to highest)	Hospital Name	System Name	City	State	Charge-to-Cost Ratio	Net Income for 2018
4116	Lincoln Hospital		Davenport	WA	125%	\$142,220
4115	Sakakawea Medical Center		Hazen	ND	126%	(\$491,583)
4114	Clarke County Hospital	UnityPoint Health	Osceola	IA	126%	\$5,629,256
4113	Mayo Clinic Health System in Springfield	Mayo Clinic	Springfield	MN	126%	(\$1,135,170)
4112	Chadron Community Hospital and Health Services		Chadron	NE	126%	\$584,469
4111	Henderson Health Care Services		Henderson	NE	126%	\$1,482,326
4110	CHI Health Plainview	CommonSpirit Health	Plainview	NE	126%	\$1,410,669
4109	Manning Regional Healthcare Center	MercyOne	Manning	IA	126%	(\$1,915,334)
4108	Pioneer Medical Center		Big Timber	MT	127%	\$245,495
4107	Saunders Medical Center	Bryan Health	Wahoo	NE	127%	\$2,113,120
4106	Minnie Hamilton HealthCare Center		Grantsville	WV	127%	(\$514,338)
4105	Jackson County Hospital District		Edna	TX	127%	\$207,711
4104	Fort Washington Medical Center		Oxen Hill	MD	128%	\$1,389,938

**Appendix 5. The States of the Hospitals with the 100 Highest CCRs**

State	Top 100 Hospitals by CCR
Florida	40
Texas	14
Alabama	8
Nevada	7
California	6
New Jersey	5
South Carolina	4
Tennessee	3
Arizona	2
Colorado	2
Georgia	2
Pennsylvania	2
Virginia	2
Arkansas	1
Kentucky	1
Oklahoma	1

**Appendix 6. System Affiliation of the Hospitals with the 100 Highest CCRs**

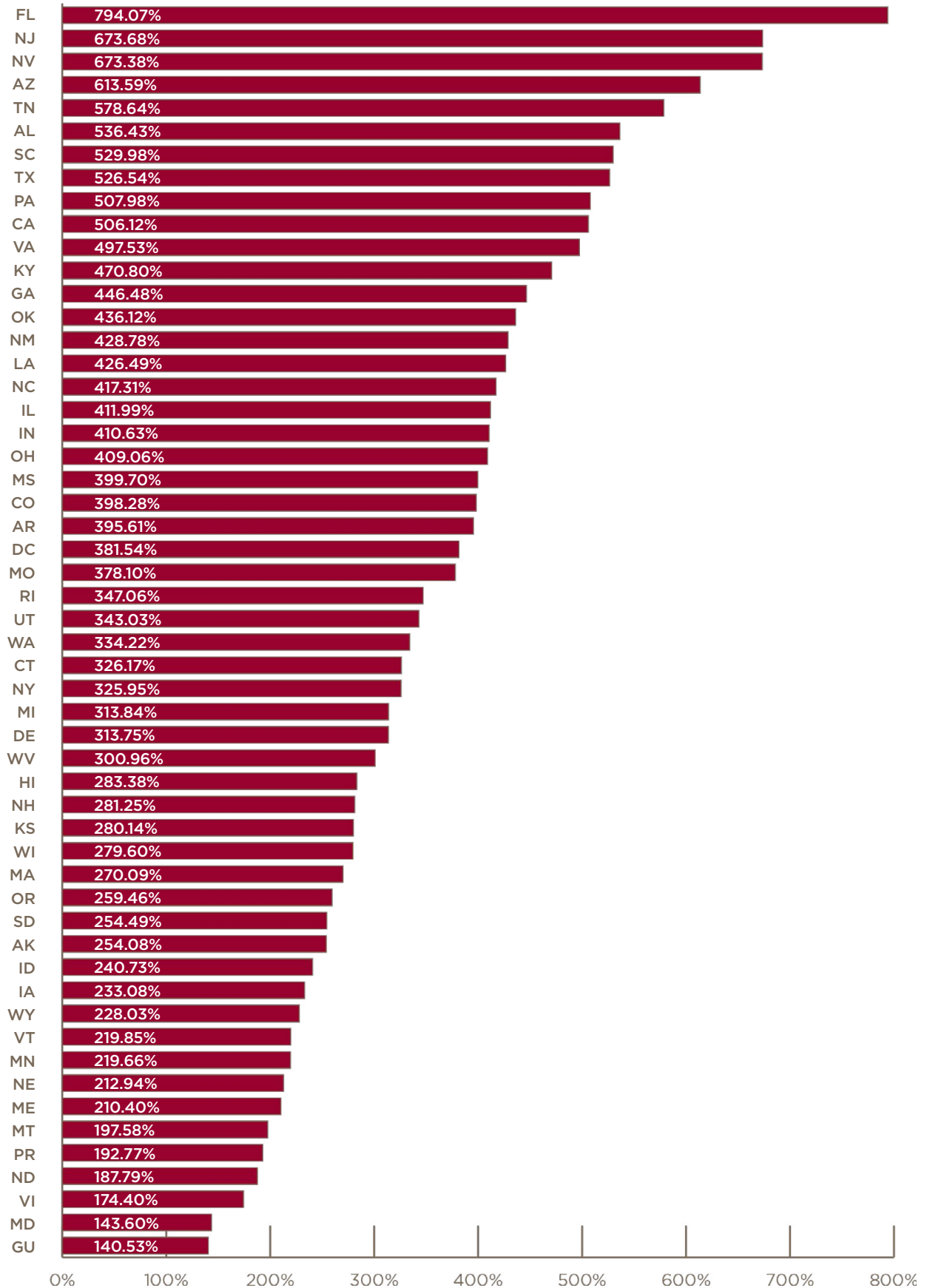
System Name	Top 100 Hospitals by CCR
HCA Healthcare	53
Community Health Systems, Inc.	18
Tenet Healthcare Corporation	7
Universal Health Services, Inc.	6
CarePoint Health	3
LifePoint Health	3
Capital Health	2
Quorum Health	2
AdventHealth	1
Emerus	1
Regional Medical Center	1
Temple University Health System	1
UPMC	1
West Tennessee Healthcare	1

Appendix 7. **Consumer Price Index for Medical Care, 1999-2018 (1999=100)**

Year	All Items	Medical Care	Inpatient Hospital Services	Out-patient Hospital Services	Physicians' Services	Prescription Drugs	Dental Services	Eye-glasses and Eye Care	Nursing Homes and Adult Day Services
1999	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000	103.36	104.07	105.47	107.24	103.69	104.39	104.57	102.89	104.84
2001	106.30	108.86	112.14	114.27	107.46	110.06	108.82	106.19	109.14
2002	107.98	113.97	121.59	125.93	110.42	115.76	113.67	106.87	114.61
2003	110.44	118.56	129.84	137.36	113.43	119.35	118.33	107.15	121.15
2004	113.39	123.74	137.26	144.84	117.92	123.30	124.15	109.48	125.81
2005	117.23	128.97	145.13	151.63	121.82	127.65	131.07	112.16	129.93
2006	121.01	134.16	155.24	160.57	123.69	133.10	137.90	115.53	135.30
2007	124.45	140.09	165.02	172.45	128.49	135.02	144.99	117.95	143.00
2008	129.23	145.28	176.82	185.71	131.92	138.36	152.45	119.66	148.16
2009	128.77	149.89	188.66	199.44	135.95	143.03	157.01	120.60	153.79
2010	130.89	155.00	205.31	211.61	140.39	149.17	161.31	121.41	158.60
2011	135.02	159.72	219.25	222.30	144.20	155.44	165.06	122.51	163.25
2012	137.81	165.57	230.58	233.34	147.16	160.99	168.88	123.61	169.18
2013	139.83	169.65	240.71	244.58	150.07	161.88	174.66	124.24	174.26
2014	142.10	173.70	254.50	255.66	152.16	167.65	178.40	126.41	179.28
2015	142.27	178.27	264.20	265.52	155.12	175.32	182.92	126.43	184.95
2016	144.06	185.03	277.76	273.32	160.20	183.80	188.12	128.50	191.47
2017	147.13	189.67	289.61	286.92	161.05	190.06	191.17	128.73	197.36
2018	150.72	193.42	300.77	299.04	161.21	193.13	196.41	130.32	204.14



Appendix 8. **Average Hospital Charge-to-Cost Ratio by State**



Appendix 9. **Average Hospital Charge-to-Cost Ratio by State**

State/ Territory	Number of Hospitals	Average Hospital Charge-to-Cost Ratio by State	State/ Territory	Number of Hospitals	Average Hospital Charge-to-Cost Ratio by State
Florida	174	794.07%	Washington	79	334.22%
New Jersey	63	673.68%	Connecticut	27	326.17%
Nevada	32	673.38%	New York	151	325.95%
Arizona	64	613.59%	Michigan	124	313.84%
Tennessee	99	578.64%	Delaware	6	313.75%
Alabama	87	536.43%	West Virginia	46	300.96%
South Carolina	57	529.98%	Hawaii	12	283.38%
Texas	341	526.54%	New Hampshire	26	281.25%
Pennsylvania	156	507.98%	Kansas	100	280.14%
California	279	506.12%	Wisconsin	121	279.60%
Virginia	78	497.53%	Massachusetts	57	270.09%
Kentucky	85	470.80%	Oregon	54	259.46%
Georgia	123	446.48%	South Dakota	38	254.49%
Oklahoma	99	436.12%	Alaska	13	254.08%
New Mexico	34	428.78%	Idaho	37	240.73%
Louisiana	104	426.49%	Iowa	99	233.08%
North Carolina	103	417.31%	Wyoming	21	228.03%
Illinois	172	411.99%	Vermont	13	219.85%
Indiana	120	410.63%	Minnesota	107	219.66%
Ohio	155	409.06%	Nebraska	68	212.94%
Mississippi	82	399.70%	Maine	32	210.40%
Colorado	74	398.28%	Montana	36	197.58%
Arkansas	71	395.61%	Puerto Rico	46	192.77%
District of Columbia	7	381.54%	North Dakota	27	187.79%
Missouri	102	378.10%	Virgin Islands	2	174.40%
Rhode Island	10	347.06%	Maryland	47	143.60%
Utah	41	343.03%	Guam	2	140.53%
			<b>Total</b>	<b>4,203</b>	<b>417.29%</b>

Appendix 10. **Average Charge-to-Cost Ratio by System**

<b>System Name</b>	<b>CCR Average</b>	<b>System Name</b>	<b>CCR Average</b>
Capital Health	1,443.98%	Edward-Elmhurst Healthcare	627.09%
CarePoint Health	1,313.60%	RWJBarnabas Health	618.91%
Regional Medical Center	1,106.41%	INTEGRIS Health	616.55%
American Academic Health System	1,064.00%	McLeod Health	613.94%
Temple University Health System	1,053.45%	LifePoint Health	613.54%
HCA Healthcare	1,008.78%	Stanford Health Care	612.53%
Tenet Healthcare Corporation	879.25%	Legent Hospital of El Paso	604.81%
Community Health Systems, Inc.	876.12%	Prime Healthcare Services	601.36%
Universal Health Services, Inc.	870.38%	John Muir Health	600.63%
St. Luke's University Health Network	836.76%	West Tennessee Healthcare	600.34%
Summa Health	822.99%	Ardent Health Services	598.46%
Quorum Health	779.44%	Ballad Health	592.97%
PIH Health	771.79%	Piedmont Healthcare	586.30%
Orlando Health	766.57%	Main Line Health	585.30%
HonorHealth	750.29%	Saint Luke's Health System	584.30%
Avanti Hospitals	745.80%	AdventHealth	584.23%
AHMC & Healthcare, Inc.	737.47%	CHRISTUS Health	583.26%
Memorial Healthcare System	729.69%	Inspira Health Network	583.02%
North Oaks Health System	726.80%	Lehigh Valley Health Network	575.16%
Vanderbilt Health	717.92%	Loma Linda University Adventist Health Sciences Center	573.76%
Emerus	707.08%	UPMC	572.25%
Tower Health	684.14%	MultiCare Health System	568.76%
Virtua Health	678.53%	Baptist Health	568.32%
NYU Langone Health	676.23%	Scripps Health	565.63%
Cedars-Sinai Health System	667.89%	WellStar Health System	564.43%
Atlantic Health System	661.28%	Lee Health	563.38%
Curae Health	657.60%	Baptist Health Care Corporation	562.62%
Geisinger	653.31%	Hackensack Meridian Health	562.22%
Kettering Health Network	652.04%	Community Medical Centers	559.70%
Houston Methodist	632.43%		

<b>System Name</b>	<b>CCR Average</b>
Methodist Le Bonheur Healthcare	558.17%
Norton Healthcare	555.97%
Palomar Health	555.41%
Sharp HealthCare	549.75%
WMCHHealth	546.66%
University of Pennsylvania Health System	542.28%
Morton Plant Mease Health Care	538.36%
University of Chicago Medicine	537.05%
Memorial Hermann Health System	529.41%
Mercy Health	529.29%
Jefferson Health	527.51%
AnMed Health	526.93%
Einstein Healthcare Network	526.85%
Spartanburg Regional Healthcare System	526.00%
Steward Health Care System, LLC	523.37%
Verity Health System	523.11%
Health First, Inc.	522.01%
Sinai Health System	521.91%
MemorialCare	519.34%
Duke LifePoint Healthcare	515.17%
Prospect Medical Holdings	514.76%
Atrium Health	513.80%
Northside Healthcare System	511.45%
Catholic Health Services of Long Island	506.93%
Physicians for Healthy Hospitals	502.86%
Baptist Health South Florida	499.95%
Northwestern Memorial HealthCare	498.53%
UPMC Susquehanna	493.79%
Saint Francis Health System	489.98%

<b>System Name</b>	<b>CCR Average</b>
Allegiance Health Management	488.13%
Duncan Regional Hospital	485.98%
WakeMed Health & Hospitals	485.43%
Northeast Georgia Health System	484.70%
Bon Secours Mercy Health	481.77%
Ohio State University Health System	481.00%
UF Health Shands	479.53%
Banner Health	478.36%
Renown Health	477.42%
Allegheny Health Network	477.41%
Premier Health	476.55%
Southern Illinois Healthcare	475.95%
American Province of Little Company of Mary Sisters	474.62%
Alecto Healthcare	474.08%
LCMC Health	469.71%
Parkview Health	469.53%
Methodist Health System	469.23%
UC Health	468.16%
OSF Healthcare	465.92%
ProMedica Health System	464.58%
Floyd Healthcare Management	464.00%
Rush University Medical Center	462.14%
Community Health Network	461.29%
Community Healthcare System	458.67%
Duke University Health System	458.47%
UAB Health System	458.45%
Astria Health	455.74%
Ascension Healthcare	453.80%
Adventist Health	447.51%
KPC Healthcare, Inc.	447.21%
Sentara Healthcare	446.54%

System Name	CCR Average
North Mississippi Health Services, Inc.	446.37%
Baylor Scott & White Health	443.95%
Central Florida Health	443.18%
Broward Health	441.57%
CommonSpirit Health	440.38%
Northern Arizona Healthcare	439.19%
Freeman Health System	437.96%
Penn State Hershey Health System	436.12%
Texas Health Resources	435.93%
Wake Forest Baptist Health	434.98%
Beaumont Health	434.06%
United Surgical Partners International	433.97%
Cleveland Clinic Health System	433.80%
SCL Health	428.51%
Northwell Health	425.07%
University Hospitals	423.52%
Huntsville Hospital Health System	422.27%
Montefiore Health System	420.46%
Advocate Aurora Health	419.59%
Ochsner Health System	419.51%
Swedish Health Services	418.01%
UCHealth	417.86%
Appalachian Regional Healthcare, Inc.	417.55%
Franciscan Health	416.74%
Prisma Health—Midlands	414.75%
University Health Care System	411.70%
Cape Fear Valley Health System	411.49%
Franciscan Missionaries of Our Lady Health System, Inc.	410.36%
Baptist Memorial Health Care Corporation	409.41%
UVA Health System	408.91%

System Name	CCR Average
Lafayette General Health	408.81%
FirstHealth of the Carolinas	408.50%
Carilion Clinic	407.03%
Providence St. Joseph Health	405.21%
University of California Systemwide Administration	404.29%
University of Kansas Health System	404.22%
VCU Health System	404.08%
National Surgical Healthcare	401.88%
Skagit Regional Health	401.10%
Guthrie Clinic	400.78%
Emory Healthcare	399.66%
Riverside Health System	397.90%
Sutter Health	397.14%
Indiana University Health	394.64%
Novant Health	393.26%
New York—Presbyterian	391.99%
Keck Medicine of USC	391.16%
Roper St. Francis Healthcare	390.44%
Hunt Regional Healthcare	386.48%
SSM Health	384.81%
Mercy Health System	384.57%
BJC HealthCare	382.27%
Citrus Valley Health Partners	381.93%
Erlanger Health System	381.78%
ProHealth Care, Inc.	380.11%
University of Missouri Health Care	374.98%
Alameda Health System	373.26%
Mount Sinai Health System	370.98%
Trinity Health	370.93%
Prisma Health—Upstate	370.28%
Community Hospital Corporation	369.55%

<b>System Name</b>	<b>CCR Average</b>
Acadia Healthcare Company, Inc.	369.29%
Sisters of Charity Health System	367.26%
CoxHealth	367.00%
Queen's Health Systems	366.77%
Covenant Health	366.40%
Marshall Health System	363.75%
Beacon Health System	363.54%
UW Health System	363.34%
Greater Hudson Valley Health System	361.71%
SoutheastHEALTH	361.20%
DCH Health System	360.70%
Houston Healthcare System	359.29%
UW Medicine	358.83%
Infirmiry Health System	358.79%
Tift Regional Health System	358.41%
WellSpan Health	355.15%
Carle Foundation	354.83%
Benefis Health System	354.20%
UNC Health Care	353.92%
Adena Health System	352.84%
Asante Health System	352.04%
Navicent Health	351.01%
Yale New Haven Health	349.91%
OhioHealth	349.29%
Lifespan Corporation	349.10%
Memorial Health System	348.57%
HSHS Hospital Sisters Health System	348.04%
Mary Washington Healthcare	346.67%
CRC Health Group, Inc.	346.06%
UMass Memorial Health Care, Inc.	344.24%
White River Health System	342.08%

<b>System Name</b>	<b>CCR Average</b>
Excela Health	341.52%
Cone Health	341.21%
Holzer Health System	339.43%
Arnot Health	339.03%
Owensboro Health	338.61%
Mountain Health Network	338.50%
Nuvance Health	338.47%
Froedtert Health	338.38%
Cottage Health	338.24%
Thomas Health System, Inc.	337.67%
Nebraska Methodist Health System, Inc.	336.64%
St. Elizabeth Healthcare	335.49%
USMD Health System	334.76%
Centra Health, Inc.	334.11%
Tanner Health System	332.66%
Maury Regional Health System	331.10%
Med Center Health	328.51%
Hawaii Pacific Health	326.46%
Partners HealthCare System, Inc.	326.38%
Meadville Medical Center	325.45%
Fairview Health Services	324.86%
Mission Health System	324.48%
Mercy	324.26%
Phoebe Putney Health System	322.83%
Washington Health System	321.03%
Southeast Georgia Health System	320.88%
New Hanover Regional Medical Center	320.70%
McLaren Health Care Corporation	320.21%
Archbold Medical Center	319.08%
SolutionHealth	314.77%

System Name	CCR Average
Health Quest Systems, Inc.	314.26%
Care New England Health System	313.24%
Vidant Health	312.76%
Deaconess Health System	310.91%
Willis-Knighton Health System	308.01%
Sparrow Health System	306.49%
University Hospitals and Health System	304.72%
Henry Ford Health System	301.90%
Alliant Management Services	301.07%
North Memorial Health Care	300.29%
Legacy Health	298.44%
University of Texas System	297.43%
Ephraim McDowell Health	296.47%
Community Memorial Health System	294.50%
HealthTech Management Services	294.23%
Kaiser Foundation Hospitals	291.83%
Virginia Mason Health System	290.02%
Success Healthcare	290.01%
MidMichigan Health	289.77%
Appalachian Regional Healthcare System	287.90%
United Health Services	287.90%
Gilliard Health Services	286.67%
Inova Health System	285.88%
Spectrum Health	284.59%
Bronson Healthcare Group	283.91%
Aultman Health Foundation	283.36%
Intermountain Healthcare, Inc.	282.93%
Allina Health	281.83%
Heritage Valley Health System	281.78%
Presbyterian Healthcare Services	278.83%

System Name	CCR Average
University Health System	277.13%
West Virginia University Health System	275.72%
PeaceHealth	275.16%
Cape Cod Healthcare, Inc.	275.14%
Franciscan Sisters of Christian Charity Sponsored Ministries, Inc.	274.56%
Hartford HealthCare	274.40%
Rochester Regional Health	273.05%
UnityPoint Health	272.96%
College Health Enterprises	270.82%
University of Rochester Medical Center	270.61%
Heywood Healthcare	267.42%
St. Lawrence Health System	266.23%
Salem Health	265.61%
Davis Health System	265.13%
Genesis Health System	264.84%
Avita Health System	260.85%
Baystate Health, Inc.	259.80%
Munson Healthcare	257.49%
LRGHealthcare	257.32%
Upper Allegheny Health System	257.17%
QHR	253.39%
Mon Health System	250.18%
USA Health	248.72%
Catholic Health System	246.73%
Salina Regional Health Center	244.98%
University of New Mexico Hospitals	244.45%
HealthPartners	243.89%
Christiana Care Health System	243.68%
ThedaCare, Inc.	240.21%
Avera Health	239.77%

System Name	CCR Average
Southwest Healthcare System	239.32%
Finger Lakes Health	238.60%
Rush Health Systems	237.81%
Beth Israel Lahey Health	237.02%
LifeBrite Hospital Group, LLC	236.56%
Blanchard Valley Health System	235.91%
Aspirus, Inc.	234.50%
Southwest Health Systems	234.42%
St. Charles Health System, Inc.	229.98%
South Georgia Medical Center	227.97%
MediSys Health Network	226.13%
Union General Hospital, Inc.	225.19%
Valley Health System	222.01%
Central Maine Healthcare	221.21%
Tahoe Forest Health System	217.63%
United Medical Corporation	216.78%
Faith Regional Health Services	215.91%
Mayo Clinic	215.36%
Bassett Healthcare Network	214.09%
San Luis Valley Health	213.98%
Sanford Health	213.56%
Samaritan Health Services	211.98%
Berkshire Health Systems, Inc.	211.81%
MedStar Health	210.81%
St. Luke's Health System	208.82%
CentraCare Health	207.79%
Iowa Specialty Hospitals	206.90%
Regional Health	201.44%
Mosaic Life Care	200.62%
Essentia Health	198.96%
Cayuga Health System	198.31%

System Name	CCR Average
MercyOne	198.10%
Marshfield Clinic Health System	197.73%
MaineHealth	196.44%
Bryan Health	189.97%
Northern Light Health	189.77%
Hawaii Health Systems Corporation	187.34%
Rural Health Group	186.59%
Ridgeview Medical Center	184.21%
Sisters of Mary of the Presentation Health System	183.48%
Truman Medical Centers	182.32%
Rural Community Hospitals of America	180.37%
Johns Hopkins Health System	166.34%
Preferred Management Corporation	153.30%
University of Maryland Medical System	145.57%
LifeBridge Health	143.02%
Cook County Health and Hospitals System	142.03%
Adventist HealthCare	140.33%
Puerto Rico Department of Health	128.51%
Great Plains Health Alliance, Inc.	123.29%
NYC Health + Hospitals	101.35%
<b>Total</b>	<b>417.29%</b>



## Appendix 11. Top 10 Hospitals by Charge-to-Cost Ratio for Each State

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Alaska</b>						
1	Alaska Regional Hospital	HCA Healthcare	593%	Anchorage	AK	\$62,828,656
2	Mat-Su Regional Medical Center	Community Health Systems, Inc.	584%	Palmer	AK	\$56,890,637
3	Providence Alaska Medical Center	Providence St. Joseph Health	469%	Anchorage	AK	\$109,915,625
4	Central Peninsula Hospital		256%	Soldotna	AK	\$8,132,565
5	Fairbanks Memorial Hospital		239%	Fairbanks	AK	\$19,012,586
6	Providence Kodiak Island Medical Center	Providence St. Joseph Health	192%	Kodiak	AK	\$3,206,294
7	Bartlett Regional Hospital		188%	Juneau	AK	\$4,512,697
8	South Peninsula Hospital		165%	Homer	AK	\$11,457,359
9	PeaceHealth Ketchikan Medical Center	PeaceHealth	158%	Ketchikan	AK	\$1,394,744
10	Norton Sound Regional Hospital		120%	Nome	AK	\$34,880,318
<b>Alabama</b>						
1	Gadsden Regional Medical Center	Community Health Systems, Inc.	1,509%	Gadsden	AL	<b>-\$9,438,192</b>
2	Medical Center Enterprise	Community Health Systems, Inc.	1,446%	Enterprise	AL	\$3,680,302
3	Crestwood Medical Center	Community Health Systems, Inc.	1,406%	Huntsville	AL	\$25,969,832
4	RMC-Stringfellow Memorial Hospital	Regional Medical Center	1,375%	Anniston	AL	<b>-\$1,158,815</b>
5	Grandview Medical Center	Community Health Systems, Inc.	1,345%	Birmingham	AL	\$61,167,397
6	South Baldwin Regional Medical Center	Community Health Systems, Inc.	1,324%	Foley	AL	\$38,199,431
7	Vaughan Regional Medical Center	LifePoint Health	1,208%	Selma	AL	\$1,958,252
8	Flowers Hospital	Community Health Systems, Inc.	1,193%	Dothan	AL	\$23,840,374
9	Riverview Regional Medical Center	Prime Healthcare Services	1,115%	Gadsden	AL	<b>-\$897,270</b>
10	Brookwood Baptist Medical Center	Tenet Healthcare Corporation	1,031%	Birmingham	AL	<b>-\$16,105,823</b>

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Arkansas</b>						
1	National Park Medical Center	LifePoint Health	1,332%	Hot Springs	AR	\$13,299,474
2	Saint Mary's Regional Medical Center	LifePoint Health	1,051%	Russellville	AR	\$14,337,858
3	Baptist Health—Van Buren	Baptist Health	1,046%	Van Buren	AR	-\$83,664
4	Northwest Medical Center—Springdale	Community Health Systems, Inc.	973%	Springdale	AR	\$33,508,393
5	Medical Center of South Arkansas	Community Health Systems, Inc.	833%	El Dorado	AR	\$3,104,989
6	Baptist Health—Fort Smith	Baptist Health	782%	Fort Smith	AR	\$4,205,018
7	Siloam Springs Regional Hospital	Community Health Systems, Inc.	746%	Siloam Springs	AR	\$5,448,401
8	Forrest City Medical Center	Quorum Health	723%	Forrest City	AR	\$2,200,213
9	Helena Regional Medical Center	Quorum Health	678%	Helena	AR	-\$4,137,711
10	CHI St. Vincent Medical Center—North	CommonSpirit Health	648%	Sherwood	AR	-\$1,884,745
<b>Arizona</b>						
1	Western Arizona Regional Medical Center	Community Health Systems, Inc.	1,621%	Bullhead City	AZ	\$46,303,852
2	Valley View Medical Center	LifePoint Health	1,153%	Fort Mohave	AZ	-\$938,514
3	Abrazo West Campus	Tenet Healthcare Corporation	1,081%	Goodyear	AZ	\$34,364,512
4	Oro Valley Hospital	Community Health Systems, Inc.	930%	Oro Valley	AZ	\$13,525,618
5	Northwest Medical Center	Community Health Systems, Inc.	923%	Tucson	AZ	\$38,974,847
6	Abrazo Central Campus	Tenet Healthcare Corporation	920%	Phoenix	AZ	\$3,214,151
7	Abrazo Arrowhead Campus	Tenet Healthcare Corporation	916%	Glendale	AZ	\$29,110,473
8	HonorHealth Deer Valley Medical Center	HonorHealth	849%	Phoenix	AZ	\$90,859,576
9	Banner Goldfield Medical Center	Banner Health	835%	Apache Junction	AZ	-\$2,143,375
10	Havasú Regional Medical Center	LifePoint Health	802%	Lake Havasu City	AZ	\$40,199,327

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>California</b>						
1	Riverside Community Hospital	HCA Healthcare	1,229%	Riverside	CA	\$104,558,592
2	Doctors Medical Center of Modesto	Tenet Healthcare Corporation	1,181%	Modesto	CA	\$112,482,606
3	Regional Medical Center of San Jose	HCA Healthcare	1,175%	San Jose	CA	-\$46,194,508
4	Barstow Community Hospital	Quorum Health	1,163%	Barstow	CA	\$14,313,137
5	Doctors Hospital of Manteca	Tenet Healthcare Corporation	1,143%	Manteca	CA	-\$10,384,127
6	Emanuel Medical Center	Tenet Healthcare Corporation	1,142%	Turlock	CA	\$46,776,728
7	Placentia-Linda Hospital	Tenet Healthcare Corporation	1,076%	Placentia	CA	\$14,430,309
8	West Hills Hospital and Medical Center	HCA Healthcare	990%	West Hills	CA	\$15,526,979
9	John F. Kennedy Memorial Hospital	Tenet Healthcare Corporation	970%	Indio	CA	-\$3,305,361
10	Good Samaritan Hospital	HCA Healthcare	966%	San Jose	CA	\$173,876,816
<b>Colorado</b>						
1	North Suburban Medical Center	HCA Healthcare	1,302%	Thornton	CO	\$37,469,312
2	Sky Ridge Medical Center	HCA Healthcare	1,185%	Lone Tree	CO	\$285,232,454
3	Swedish Medical Center	HCA Healthcare	1,072%	Englewood	CO	\$333,728,635
4	Medical Center of Aurora	HCA Healthcare	1,059%	Aurora	CO	\$143,865,983
5	Rose Medical Center	HCA Healthcare	1,024%	Denver	CO	\$143,096,313
6	Presbyterian-St. Luke's Medical Center	HCA Healthcare	908%	Denver	CO	\$284,856,928
7	Littleton Adventist Hospital	AdventHealth	660%	Littleton	CO	\$33,612,104
8	University of Colorado Hospital	UCHealth	633%	Aurora	CO	\$462,531,057
9	St. Anthony North Health Campus	CommonSpirit Health	631%	Westminster	CO	\$11,243,800
10	UCHealth Memorial Hospital	UCHealth	598%	Colorado Springs	CO	\$170,942,488

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Connecticut</b>						
1	Stamford Hospital		487%	Stamford	CT	-\$13,769,300
2	Waterbury Hospital	Prospect Medical Holdings	471%	Waterbury	CT	-\$5,072,091
3	Bridgeport Hospital	Yale New Haven Health	402%	Bridgeport	CT	\$72,797,140
4	Griffin Hospital		393%	Derby	CT	\$19,206,726
5	Manchester Memorial Hospital	Prospect Medical Holdings	390%	Manchester	CT	-\$20,103,272
6	Bristol Hospital		389%	Bristol	CT	\$5,163,483
7	Yale-New Haven Hospital	Yale New Haven Health	369%	New Haven	CT	\$246,502,001
8	Greenwich Hospital	Yale New Haven Health	369%	Greenwich	CT	\$19,811,032
9	Middlesex Hospital		362%	Middletown	CT	-\$41,348,000
10	Saint Mary's Hospital	Trinity Health	356%	Waterbury	CT	\$28,430,181
<b>District of Columbia</b>						
1	George Washington University Hospital	Universal Health Services, Inc.	693%	Washington	DC	\$60,583,102
2	MedStar Georgetown University Hospital	MedStar Health	459%	Washington	DC	\$105,872,615
3	MedStar Washington Hospital Center	MedStar Health	430%	Washington	DC	\$58,830,338
4	Howard University Hospital		340%	Washington	DC	-\$18,581,585
5	Sibley Memorial Hospital	Johns Hopkins Health System	313%	Washington	DC	\$86,138,926
6	United Medical Center		275%	Washington	DC	-\$10,896,861
7	Providence Hospital	Ascension Healthcare	160%	Washington	DC	-\$48,605,848
<b>Delaware</b>						
1	St. Francis Hospital	Trinity Health	373%	Wilmington	DE	\$2,936,064
2	Beebe Healthcare		364%	Lewes	DE	\$45,964,484
3	Bayhealth Medical Center		326%	Dover	DE	\$52,461,544
4	Bayhealth Hospital Sussex Campus		305%	Milford	DE	\$512,637
5	Nanticoke Memorial Hospital		271%	Seaford	DE	\$3,480,795
6	Christiana Care Health System	Christiana Care Health System	244%	Newark	DE	\$214,328,906

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Florida</b>						
1	Poinciana Medical Center	HCA Healthcare	1,808%	Kissimmee	FL	\$7,266,981
2	North Okaloosa Medical Center	Community Health Systems, Inc.	1,761%	Crestview	FL	\$34,729,984
3	Oak Hill Hospital	HCA Healthcare	1,633%	Brooksville	FL	\$68,933,194
4	Orange Park Medical Center	HCA Healthcare	1,580%	Orange Park	FL	\$76,021,057
5	St. Petersburg General Hospital	HCA Healthcare	1,546%	Saint Petersburg	FL	\$18,392,779
6	Fort Walton Beach Medical Center	HCA Healthcare	1,538%	Fort Walton Beach	FL	\$98,136,146
7	Twin Cities Hospital	HCA Healthcare	1,538%	Niceville	FL	\$16,568,776
8	Bayfront Health Brooksville	Community Health Systems, Inc.	1,467%	Brooksville	FL	-\$6,987,387
9	Fawcett Memorial Hospital	HCA Healthcare	1,448%	Port Charlotte	FL	\$25,225,121
10	Citrus Memorial Health System	HCA Healthcare	1,418%	Inverness	FL	-\$976,765
<b>Georgia</b>						
1	Cartersville Medical Center	HCA Healthcare	1,152%	Cartersville	GA	\$47,818,504
2	Doctors Hospital	HCA Healthcare	1,144%	Augusta	GA	\$212,076,661
3	Fairview Park Hospital	HCA Healthcare	1,073%	Dublin	GA	\$19,618,175
4	East Georgia Regional Medical Center	Community Health Systems, Inc.	947%	Statesboro	GA	\$38,146,898
5	Redmond Regional Medical Center	HCA Healthcare	924%	Rome	GA	\$28,153,596
6	Optim Medical Center—Tattnell	National Surgical Healthcare	908%	Reidsville	GA	\$42,685,849
7	Eastside Medical Center	HCA Healthcare	875%	Snellville	GA	\$10,301,376
8	Coliseum Medical Centers	HCA Healthcare	841%	Macon	GA	\$18,163,196
9	Coliseum Northside Hospital	HCA Healthcare	828%	Macon	GA	\$7,288,144
10	Fannin Regional Hospital	Quorum Health	779%	Blue Ridge	GA	-\$202,292
<b>Guam</b>						
1	Guam Regional Medical City		142%	Dededo	GU	\$5,494,728
2	Guam Memorial Hospital Authority		139%	Tamuning	GU	-\$1,597,893

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Hawaii</b>						
1	The Queen's Medical Center	Queen's Health Systems	378%	Honolulu	HI	\$101,011,708
2	North Hawaii Community Hospital	Queen's Health Systems	356%	Kamuela	HI	\$5,815,505
3	Adventist Health Castle	Adventist Health	342%	Kailua	HI	\$7,459,607
4	Pali Momi Medical Center	Hawaii Pacific Health	341%	Aiea	HI	\$17,627,820
5	Wilcox Medical Center	Hawaii Pacific Health	331%	Lihue	HI	\$10,135,686
6	Straub Medical Center	Hawaii Pacific Health	308%	Honolulu	HI	-\$4,294,746
7	Maui Memorial Medical Center	Kaiser Foundation Hospitals	292%	Wailuku	HI	\$24,596,939
8	Kuakini Medical Center		248%	Honolulu	HI	\$2,574,195
9	Wahiawa General Hospital		244%	Wahiawa	HI	\$9,616,589
10	Hilo Medical Center	Hawaii Health Systems Corporation	232%	Hilo	HI	\$11,534,002
<b>Iowa</b>						
1	UnityPoint Health-Iowa Methodist Medical Center	UnityPoint Health	531%	Des Moines	IA	\$176,987,856
2	Mercy Medical Center—Cedar Rapids		501%	Cedar Rapids	IA	-\$4,398,000
3	Mercy Medical Center—Des Moines	CommonSpirit Health	499%	Des Moines	IA	\$9,769,207
4	CHI Health Mercy Council Bluffs	CommonSpirit Health	498%	Council Bluffs	IA	\$1,816,398
5	UnityPoint Health-Iowa Lutheran Hospital	UnityPoint Health	465%	Des Moines	IA	\$30,907,627
6	Ottumwa Regional Health Center	LifePoint Health	461%	Ottumwa	IA	\$4,023,570
7	MercyOne Iowa City Medical Center	MercyOne	418%	Iowa City	IA	\$1,106,756
8	University of Iowa Hospitals and Clinics		398%	Iowa City	IA	\$130,409,539
9	MercyOne Cedar Falls Medical Center	Trinity Health	394%	Cedar Falls	IA	\$41,430
10	Genesis Medical Center, Davenport	Genesis Health System	392%	Davenport	IA	\$7,204,197

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Idaho</b>						
1	Eastern Idaho Regional Medical Center	HCA Healthcare	609%	Idaho Falls	ID	\$132,321,443
2	West Valley Medical Center	HCA Healthcare	584%	Caldwell	ID	\$30,701,561
3	Portneuf Medical Center	Ardent Health Services	426%	Pocatello	ID	\$44,621,148
4	Treasure Valley Hospital		411%	Boise	ID	\$23,702,246
5	Saint Alphonsus Regional Medical Center	Trinity Health	345%	Boise	ID	\$29,240,678
6	Saint Alphonsus Medical Center—Nampa	Trinity Health	340%	Nampa	ID	\$18,350,161
7	Saint Alphonsus Neighborhood Hospital		323%	Nampa	ID	-\$494,118
8	St. Joseph Regional Medical Center	LifePoint Health	321%	Lewiston	ID	-\$7,076,248
9	Kootenai Health		297%	Coeur D'Alene	ID	\$26,979,657
10	Northwest Specialty Hospital	National Surgical Healthcare	293%	Post Falls	ID	\$5,103,475
<b>Illinois</b>						
1	Gateway Regional Medical Center	Quorum Health	1,123%	Granite City	IL	\$1,660,076
2	Vista Health	Quorum Health	1,022%	Waukegan	IL	\$8,279,781
3	Heartland Regional Medical Center	Quorum Health	949%	Marion	IL	\$26,431,475
4	Galesburg Cottage Hospital	Quorum Health	884%	Galesburg	IL	-\$2,402,879
5	MacNeal Hospital	Trinity Health	881%	Berwyn	IL	-\$1,592,274
6	West Suburban Medical Center		751%	Oak Park	IL	-\$10,393,899
7	MetroSouth Medical Center	Quorum Health	743%	Blue Island	IL	-\$12,631,235
8	Crossroads Community Hospital	Quorum Health	717%	Mount Vernon	IL	\$4,556,837
9	SwedishAmerican—A Division of UW Health	UW Health	715%	Rockford	IL	\$33,660,157
10	AMITA Health St. Mary's Hospital	Ascension Healthcare	692%	Kankakee	IL	\$5,754,646

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Indiana</b>						
1	Orthopaedic Hospital of Lutheran Health Network	Community Health Systems, Inc.	886%	Fort Wayne	IN	\$23,894,596
2	Kosciusko Community Hospital	Community Health Systems, Inc.	880%	Warsaw	IN	\$30,558,152
3	Porter Regional Hospital	Community Health Systems, Inc.	821%	Valparaiso	IN	\$38,567,301
4	Lutheran Hospital of Indiana	Community Health Systems, Inc.	748%	Fort Wayne	IN	\$71,958,357
5	Terre Haute Regional Hospital	HCA Healthcare	717%	Terre Haute	IN	\$16,820,206
6	Dupont Hospital	Community Health Systems, Inc.	674%	Fort Wayne	IN	\$30,444,732
7	Bluffton Regional Medical Center	Community Health Systems, Inc.	665%	Bluffton	IN	-\$606,532
8	Parkview Ortho Hospital	Parkview Health	623%	Fort Wayne	IN	\$89,963,512
9	Indiana University Health West Hospital	Indiana University Health	612%	Avon	IN	\$58,441,839
10	Franciscan Health Mooresville	Franciscan Health	592%	Mooresville	IN	\$53,795,939
<b>Kansas</b>						
1	Wesley Healthcare Center	HCA Healthcare	1,064%	Wichita	KS	\$125,590,514
2	Overland Park Regional Medical Center	HCA Healthcare	896%	Overland Park	KS	\$95,405,067
3	Menorah Medical Center	HCA Healthcare	652%	Overland Park	KS	\$28,584,601
4	AdventHealth Shawnee Mission	AdventHealth	634%	Shawnee Mission	KS	\$11,873,084
5	The University of Kansas Hospital	University of Kansas Health System	578%	Kansas City	KS	\$106,753,587
6	Saint Luke's South Hospital	Saint Luke's Health System	562%	Overland Park	KS	\$8,637,839
7	Ascension Via Christi Hospital on St. Teresa	Ascension Healthcare	559%	Wichita	KS	\$6,256,871
8	Saint Luke's Cushing Hospital	Saint Luke's Health System	559%	Leavenworth	KS	-\$7,025,890
9	Doctor's Hospital		546%	Leawood	KS	\$2,831,859
10	Providence Medical Center	Prime Healthcare Services	533%	Kansas City	KS	\$14,874,737



State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Kentucky</b>						
1	Paul B. Hall Regional Medical Center	Quorum Health	1,556%	Paintsville	KY	\$4,040,640
2	Three Rivers Medical Center	Quorum Health	1,000%	Louisa	KY	\$5,036,001
3	Baptist Health La Grange	Baptist Health	928%	La Grange	KY	\$26,281,179
4	Meadowview Regional Medical Center	LifePoint Health	920%	Maysville	KY	\$13,291,228
5	Lake Cumberland Regional Hospital	LifePoint Health	905%	Somerset	KY	\$27,117,654
6	Kentucky River Medical Center	Quorum Health	856%	Jackson	KY	-\$2,263,377
7	Georgetown Community Hospital	LifePoint Health	829%	Georgetown	KY	\$14,720,731
8	TriStar Greenview Regional Hospital	HCA Healthcare	801%	Bowling Green	KY	\$18,235,070
9	Jackson Purchase Medical Center	LifePoint Health	772%	Mayfield	KY	\$7,650,382
10	Clark Regional Medical Center	LifePoint Health	767%	Winchester	KY	\$20,011,082
<b>Louisiana</b>						
1	Rapides Regional Medical Center	HCA Healthcare	1,117%	Alexandria	LA	\$2,554,253
2	Byrd Regional Hospital	Allegiance Health Management	948%	Leesville	LA	\$3,935,456
3	Tulane Health System	HCA Healthcare	943%	New Orleans	LA	-\$22,086,121
4	Women's and Children's Hospital	HCA Healthcare	895%	Lafayette	LA	\$223,272
5	Slidell Memorial Hospital	Ochsner Health System	860%	Slidell	LA	\$7,756,990
6	Northern Louisiana Medical Center	Community Health Systems, Inc.	844%	Ruston	LA	-\$6,124,670
7	CHRISTUS Ochsner Lake Area Hospital	CHRISTUS Health	823%	Lake Charles	LA	-\$3,975,511
8	Mercy Regional Medical Center	Allegiance Health Management	786%	Ville Platte	LA	-\$2,414,198
9	Central Louisiana Surgical Hospital		742%	Alexandria	LA	\$3,309,119
10	Glenwood Regional Medical Center	Steward Health Care System, LLC	741%	West Monroe	LA	\$1,054,979

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Massachusetts</b>						
1	Saint Vincent Hospital	Tenet Healthcare Corporation	576%	Worcester	MA	\$74,028,830
2	MetroWest Medical Center	Tenet Healthcare Corporation	464%	Framingham	MA	\$2,886,607
3	Massachusetts General Hospital	Partners HealthCare System, Inc.	407%	Boston	MA	\$252,252,623
4	Brigham and Women's Hospital	Partners HealthCare System, Inc.	404%	Boston	MA	\$171,875,257
5	Brigham and Women's Faulkner Hospital	Partners HealthCare System, Inc.	379%	Boston	MA	\$1,862,000
6	UMass Memorial-Marlborough Hospital	UMass Memorial Health Care, Inc.	366%	Marlborough	MA	-\$131,589
7	UMass Memorial HealthAlliance-Clinton Hospital	UMass Memorial Health Care, Inc.	340%	Leominster	MA	-\$15,261,322
8	North Shore Medical Center	Partners HealthCare System, Inc.	329%	Salem	MA	-\$32,534,000
9	UMass Memorial Medical Center	UMass Memorial Health Care, Inc.	327%	Worcester	MA	\$1,689,506
10	Harrington Hospital		323%	Southbridge	MA	\$12,128,434
<b>Maryland</b>						
1	Bon Secours Baltimore Health System	Bon Secours Mercy Health	201%	Baltimore	MD	-\$7,145,907
2	Atlantic General Hospital		186%	Berlin	MD	-\$7,036,892
3	Saint Agnes Healthcare	Ascension Healthcare	171%	Baltimore	MD	\$4,131,828
4	University of Maryland Shore Medical Center at Easton	University of Maryland Medical System	167%	Easton	MD	\$34,824,313
5	University of Maryland Shore Medical Center at Chestertown	University of Maryland Medical System	162%	Chestertown	MD	-\$11,697,939
6	Peninsula Regional Medical Center		162%	Salisbury	MD	\$41,957,444
7	MedStar Harbor Hospital	MedStar Health	159%	Baltimore	MD	\$297,308
8	McCready Health		158%	Crisfield	MD	-\$927,489
9	Garrett Regional Medical Center		151%	Oakland	MD	-\$417,313
10	MedStar Union Memorial Hospital	MedStar Health	150%	Baltimore	MD	-\$8,956,085

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Maine</b>						
1	Cary Medical Center	QHR	295%	Caribou	ME	\$856,596
2	Maine Medical Center	MaineHealth	278%	Portland	ME	\$168,707,211
3	MaineGeneral Medical Center		277%	Augusta	ME	\$1,738,081
4	St. Mary's Regional Medical Center	Covenant Health	275%	Lewiston	ME	-\$25,894,109
5	Mid Coast Hospital		272%	Brunswick	ME	\$3,973,283
6	Central Maine Medical Center	Central Maine Healthcare	266%	Lewiston	ME	-\$15,851,540
7	St. Joseph Hospital	Covenant Health	257%	Bangor	ME	-\$13,390,110
8	Northern Light Eastern Maine Medical Center	Northern Light Health	251%	Bangor	ME	\$9,675,020
9	York Hospital		250%	York	ME	-\$5,116,314
10	Northern Light Mercy Hospital	Northern Light Health	248%	Portland	ME	\$1,624,887
<b>Michigan</b>						
1	Pontiac General Hospital		688%	Pontiac	MI	-\$3,687,993
2	Lake Huron Medical Center	Prime Healthcare Services	640%	Port Huron	MI	\$850,972
3	Garden City Hospital	Prime Healthcare Services	608%	Garden City	MI	\$32,516,766
4	ProMedica Bixby Hospital	ProMedica Health System	560%	Adrian	MI	-\$12,999,166
5	Beaumont Hospital—Trenton	Beaumont Health	523%	Trenton	MI	\$22,698,671
6	DMC-Detroit Receiving Hospital	Tenet Healthcare Corporation	510%	Detroit	MI	\$36,644,021
7	UP Health System—Marquette	Duke LifePoint Healthcare	495%	Marquette	MI	\$9,724,513
8	Covenant Healthcare		492%	Saginaw	MI	\$32,332,615
9	DMC Huron Valley—Sinai Hospital	Tenet Healthcare Corporation	480%	Commerce Township	MI	\$20,895,638
10	DMC—Sinai—Grace Hospital	Tenet Healthcare Corporation	467%	Detroit	MI	\$29,823,787

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Minnesota</b>						
1	St. John's Hospital	Fairview Health Services	400%	Maplewood	MN	\$7,981,725
2	Woodwinds Health Campus	Fairview Health Services	397%	Woodbury	MN	\$15,421,857
3	Abbott Northwestern Hospital	Allina Health	378%	Minneapolis	MN	\$80,750,336
4	St. Joseph's Hospital	Fairview Health Services	360%	Saint Paul	MN	-\$45,223,346
5	United Hospital	Allina Health	353%	Saint Paul	MN	\$65,763,753
6	Regions Hospital	HealthPartners	350%	Saint Paul	MN	\$26,294,072
7	Mercy Hospital	Allina Health	348%	Coon Rapids	MN	\$50,546,344
8	Fairview Southdale Hospital	Fairview Health Services	326%	Edina	MN	\$49,570,192
9	Fairview Ridges Hospital	Fairview Health Services	325%	Burnsville	MN	\$32,071,127
10	University of Minnesota Medical Center, Fairview	Fairview Health Services	323%	Minneapolis	MN	\$35,522,855
<b>Missouri</b>						
1	Poplar Bluff Regional Medical Center	Community Health Systems, Inc.	979%	Poplar Bluff	MO	\$28,572,709
2	Centerpoint Medical Center	HCA Healthcare	925%	Independence	MO	\$36,424,166
3	Belton Regional Medical Center	HCA Healthcare	895%	Belton	MO	\$11,300,464
4	Research Medical Center	HCA Healthcare	822%	Kansas City	MO	-\$21,438,343
5	St. Mary's Medical Center	Prime Healthcare Services	743%	Blue Springs	MO	\$13,545,718
6	Lee's Summit Medical Center	HCA Healthcare	719%	Lee's Summit	MO	\$9,449,360
7	Saint Luke's East Hospital	Saint Luke's Health System	708%	Lee's Summit	MO	\$41,301,637
8	Twin Rivers Regional Medical Center		698%	Kennett	MO	-\$4,523,148
9	Northeast Regional Medical Center	Community Health Systems, Inc.	681%	Kirksville	MO	\$24,821,791
10	Moberly Regional Medical Center	Community Health Systems, Inc.	653%	Moberly	MO	\$3,661,013

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Mississippi</b>						
1	Garden Park Medical Center	HCA Healthcare	1,082%	Gulfport	MS	-\$2,039,169
2	Merit Health Biloxi	Community Health Systems, Inc.	1,079%	Biloxi	MS	-\$5,855,428
3	Merit Health River Oaks	Community Health Systems, Inc.	1,075%	Flowood	MS	\$23,398,403
4	Merit Health Central	Community Health Systems, Inc.	1,056%	Jackson	MS	-\$7,096,474
5	Merit Health River Region	Community Health Systems, Inc.	1,044%	Vicksburg	MS	\$11,274,526
6	Merit Health Wesley	Community Health Systems, Inc.	1,016%	Hattiesburg	MS	\$1,144,041
7	Memorial Hospital at Gulfport		913%	Gulfport	MS	\$19,769,846
8	Bolivar Medical Center	LifePoint Health	907%	Cleveland	MS	\$1,352,850
9	Merit Health Natchez	Community Health Systems, Inc.	892%	Natchez	MS	-\$4,282,824
10	Northwest Mississippi Medical Center	Curae Health	780%	Clarksdale	MS	-\$1,767,613
<b>Montana</b>						
1	St. Vincent Healthcare	SCL Health	377%	Billings	MT	\$59,860,334
2	St. James Healthcare	SCL Health	372%	Butte	MT	\$759,986
3	Benefis Health System	Benefis Health System	354%	Great Falls	MT	\$34,100,312
4	Great Falls Clinic Hospital		325%	Great Falls	MT	\$5,561,186
5	Providence St. Patrick Hospital	Providence St. Joseph Health	301%	Missoula	MT	\$19,964,134
6	Community Medical Center	LifePoint Health	290%	Missoula	MT	\$26,271,477
7	The HealthCenter	QHR	273%	Kalispell	MT	\$20,575,388
8	Kalispell Regional Healthcare	QHR	259%	Kalispell	MT	\$28,439,669
9	Billings Clinic		246%	Billings	MT	\$93,913,192
10	Northern Montana Health Care		243%	Havre	MT	\$6,823,028

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>North Carolina</b>						
1	Lake Norman Regional Medical Center	Community Health Systems, Inc.	842%	Mooresville	NC	\$30,934,589
2	Martin General Hospital	Quorum Health	792%	Williamston	NC	-\$2,952,819
3	Davis Regional Medical Center	Community Health Systems, Inc.	750%	Statesville	NC	-\$1,473,294
4	Rutherford Regional Health System	Duke LifePoint Healthcare	693%	Rutherfordton	NC	\$2,362,736
5	Frye Regional Medical Center	Duke LifePoint Healthcare	666%	Hickory	NC	-\$2,129,273
6	Atrium Health University City	Atrium Health	651%	Charlotte	NC	\$69,302,214
7	Carolinas HealthCare System Blue Ridge	Atrium Health	625%	Morganton	NC	\$10,022,651
8	Central Carolina Hospital	Duke LifePoint Healthcare	605%	Sanford	NC	-\$3,412,762
9	Wilson Medical Center	Duke LifePoint Healthcare	598%	Wilson	NC	\$5,530,427
10	Atrium Health Lincoln	Atrium Health	597%	Lincolnton	NC	\$32,202,730
<b>North Dakota</b>						
1	CHI St. Alexius Health Devils Lake Hospital	CommonSpirit Health	338%	Devils Lake	ND	\$11,936,886
2	Trinity Health		334%	Minot	ND	\$22,045,888
3	Altru Health System		320%	Grand Forks	ND	-\$12,346,660
4	Sanford Medical Center Fargo	Sanford Health	302%	Fargo	ND	\$51,005,295
5	Sanford Bismarck	Sanford Health	276%	Bismarck	ND	\$32,636,990
6	CHI St. Alexius Health	CommonSpirit Health	268%	Bismarck	ND	-\$75,003,459
7	CHI St. Alexius Health-Williston Medical Center	CommonSpirit Health	263%	Williston	ND	\$6,320,852
8	Essentia Health Fargo	Essentia Health	228%	Fargo	ND	-\$6,138,518
9	Jamestown Regional Medical Center		206%	Jamestown	ND	\$1,192,043
10	CHI St Alexius Health Carrington Medical Center	CommonSpirit Health	200%	Carrington	ND	\$1,779,346

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Nebraska</b>						
1	Nebraska Spine Hospital		549%	Omaha	NE	\$19,942,302
2	CHI Health Lakeside	CommonSpirit Health	489%	Omaha	NE	\$45,649,923
3	Midwest Surgical Hospital		465%	Omaha	NE	\$21,566,392
4	CHI Health Immanuel	CommonSpirit Health	439%	Omaha	NE	\$1,508,779
5	CHI Health Creighton University Medical Center—Bergan Mercy	CommonSpirit Health	415%	Omaha	NE	\$23,143,903
6	CHI Health Midlands	CommonSpirit Health	394%	Papillion	NE	\$11,898
7	CHI Health Saint Francis	CommonSpirit Health	392%	Grand Island	NE	\$52,906,798
8	Nebraska Medicine—Nebraska Medical Center		378%	Omaha	NE	\$35,625,937
9	Bryan Medical Center	Bryan Health	351%	Lincoln	NE	\$57,999,904
10	Great Plains Health		346%	North Platte	NE	\$7,831,402
<b>New Hampshire</b>						
1	Portsmouth Regional Hospital	HCA Healthcare	673%	Portsmouth	NH	\$92,633,329
2	Parkland Medical Center	HCA Healthcare	645%	Derry	NH	\$37,058,362
3	Wentworth-Douglass Hospital	Partners HealthCare System, Inc.	375%	Dover	NH	\$27,311,641
4	Catholic Medical Center		346%	Manchester	NH	\$5,858,539
5	Southern New Hampshire Medical Center	SolutionHealth	326%	Nashua	NH	\$57,260,558
6	Cheshire Medical Center		324%	Keene	NH	\$5,880,042
7	Dartmouth-Hitchcock Medical Center		314%	Lebanon	NH	\$84,916,461
8	Exeter Hospital		306%	Exeter	NH	\$34,037,993
9	Elliot Hospital	SolutionHealth	303%	Manchester	NH	\$76,077,876
10	Concord Hospital		298%	Concord	NH	\$17,031,216

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>New Jersey</b>						
1	Capital Health Regional Medical Center	Capital Health	1,602%	Trenton	NJ	-\$7,194,845
2	CarePoint Health Christ Hospital	CarePoint Health	1,372%	Jersey City	NJ	-\$10,940,450
3	CarePoint Health Bayonne Medical Center	CarePoint Health	1,364%	Bayonne	NJ	-\$582,612
4	Capital Health Medical Center-Hopewell	Capital Health	1,286%	Pennington	NJ	-\$2,289,385
5	CarePoint Health Hoboken University Medical Center	CarePoint Health	1,205%	Hoboken	NJ	\$21,697,979
6	St. Luke's Hospital—Warren Campus	St. Luke's University Health Network	1,001%	Phillipsburg	NJ	\$14,715,635
7	Salem Medical Center		957%	Salem	NJ	-\$25,309,845
8	Hudson Regional Hospital		927%	Secaucus	NJ	\$6,464,539
9	Newton Medical Center	Atlantic Health System	925%	Newton	NJ	-\$6,788,216
10	Saint Peter's University Hospital		896%	New Brunswick	NJ	\$20,319,203
<b>New Mexico</b>						
1	Eastern New Mexico Medical Center	Community Health Systems, Inc.	910%	Roswell	NM	\$70,942,789
2	Lovelace Women's Hospital	Ardent Health Services	779%	Albuquerque	NM	\$34,577,464
3	Lovelace Westside Hospital	Ardent Health Services	744%	Albuquerque	NM	\$9,932,801
4	Alta Vista Regional Hospital	Quorum Health	728%	Las Vegas	NM	\$3,957,865
5	MountainView Regional Medical Center	Community Health Systems, Inc.	714%	Las Cruces	NM	\$67,854,047
6	Lovelace Medical Center	Ardent Health Services	713%	Albuquerque	NM	\$13,243,260
7	Carlsbad Medical Center	Community Health Systems, Inc.	706%	Carlsbad	NM	\$31,405,824
8	Memorial Medical Center	LifePoint Health	619%	Las Cruces	NM	\$35,930,851
9	Lovelace Regional Hospital—Roswell	Ardent Health Services	585%	Roswell	NM	\$1,112,035
10	Gerald Champion Regional Medical Center		580%	Alamogordo	NM	\$26,808,515



State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Nevada</b>						
1	Centennial Hills Hospital Medical Center	Universal Health Services, Inc.	1,235%	Las Vegas	NV	\$51,370,315
2	Sunrise Hospital and Medical Center	HCA Healthcare	1,202%	Las Vegas	NV	\$8,742,318
3	Henderson Hospital	Universal Health Services, Inc.	1,162%	Henderson	NV	\$24,907,600
4	Desert Springs Hospital Medical Center	Universal Health Services, Inc.	1,160%	Las Vegas	NV	\$29,745,499
5	Spring Valley Hospital Medical Center	Universal Health Services, Inc.	1,156%	Las Vegas	NV	\$56,658,823
6	Summerlin Hospital Medical Center	Universal Health Services, Inc.	1,139%	Las Vegas	NV	\$91,629,414
7	MountainView Hospital	HCA Healthcare	1,139%	Las Vegas	NV	\$36,634,265
8	Valley Hospital Medical Center	Universal Health Services, Inc.	1,106%	Las Vegas	NV	\$18,880,423
9	Dignity Health St Rose Dominican	CommonSpirit Health	1,010%	North Las Vegas	NV	\$4,894,809
10	Northern Nevada Medical Center	Universal Health Services, Inc.	985%	Sparks	NV	\$12,367,997
<b>New York</b>						
1	NYU Winthrop Hospital	NYU Langone Health	810%	Mineola	NY	\$78,176,907
2	St. Anthony Community Hospital	WMCHHealth	747%	Warwick	NY	-\$557,132
3	Bon Secours Community Hospital	WMCHHealth	675%	Port Jervis	NY	\$1,900,210
4	Good Samaritan Regional Medical Center	WMCHHealth	662%	Suffern	NY	\$5,525,218
5	St. Francis Hospital, The Heart Center	Catholic Health Services of Long Island	612%	Roslyn	NY	\$83,505,000
6	Health Alliance Hospital—Broadway Campus	WMCHHealth	605%	Kingston	NY	-\$10,340,049
7	Westchester Medical Center	WMCHHealth	594%	Valhalla	NY	\$50,636,088
8	South Nassau Communities Hospital		588%	Oceanside	NY	-\$46,135,702
9	Long Island Community Hospital		576%	Patchogue	NY	\$1,153,964
10	Good Samaritan Hospital Medical Center	Catholic Health Services of Long Island	549%	West Islip	NY	\$116,660,000

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Ohio</b>						
1	Western Reserve Hospital		881%	Cuyahoga Falls	OH	\$5,818,219
2	Summa Health System	Summa Health	823%	Akron	OH	\$89,494,297
3	Mercy St. Anne Hospital	Mercy Health	790%	Toledo	OH	\$10,965,952
4	Grandview Medical Center	Kettering Health Network	703%	Dayton	OH	\$59,751,595
5	Mercy St. Vincent Medical Center	Mercy Health	702%	Toledo	OH	\$28,798,134
6	Trumbull Memorial Hospital	Steward Health Care System, LLC	698%	Warren	OH	\$5,800,115
7	Sycamore Medical Center	Kettering Health Network	684%	Miamisburg	OH	\$14,609,266
8	Institute for Orthopaedic Surgery	Mercy Health	672%	Lima	OH	\$26,659,732
9	Kettering Medical Center	Kettering Health Network	655%	Kettering	OH	\$97,457,386
10	Soin Medical Center	Kettering Health Network	645%	Beavercreek	OH	\$15,544,507
<b>Oklahoma</b>						
1	AllianceHealth Durant	Community Health Systems, Inc.	1,488%	Durant	OK	\$16,243,624
2	AllianceHealth Midwest	Community Health Systems, Inc.	1,118%	Midwest City	OK	-\$7,735,657
3	Summit Medical Center		1,076%	Edmond	OK	\$3,048,236
4	INTEGRIS Deaconess	INTEGRIS Health	817%	Oklahoma City	OK	-\$12,825,034
5	INTEGRIS Canadian Valley Hospital	INTEGRIS Health	724%	Yukon	OK	\$12,400,915
6	Hillcrest Hospital Claremore	Ardent Health Services	721%	Claremore	OK	\$6,897,814
7	OU Medical Center		720%	Oklahoma City	OK	\$26,198,498
8	Tulsa Spine and Specialty Hospital	Ardent Health Services	711%	Tulsa	OK	\$1,705,427
9	OneCore Health		709%	Oklahoma City	OK	\$2,677,678
10	Hillcrest Medical Center	Ardent Health Services	704%	Tulsa	OK	\$20,447,116

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Oregon</b>						
1	McKenzie-Willamette Medical Center	Quorum Health	542%	Springfield	OR	\$26,430,161
2	Willamette Valley Medical Center	LifePoint Health	536%	McMinnville	OR	\$8,723,584
3	Adventist Health Portland	Adventist Health	416%	Portland	OR	\$547,414
4	Asante Three Rivers Medical Center	Asante Health System	398%	Grants Pass	OR	\$9,767,925
5	Mercy Medical Center	CommonSpirit Health	386%	Roseburg	OR	\$30,072,313
6	PeaceHealth Sacred Heart Medical Center at RiverBend	PeaceHealth	367%	Springfield	OR	\$40,023,186
7	Asante Rogue Regional Medical Center	Asante Health System	348%	Medford	OR	\$44,155,247
8	Legacy Mount Hood Medical Center	Legacy Health	326%	Gresham	OR	\$17,067,378
9	Providence Medford Medical Center	Providence St. Joseph Health	326%	Medford	OR	-\$49,760,981
10	Sky Lakes Medical Center		315%	Klamath Falls	OR	\$16,634,231
<b>Pennsylvania</b>						
1	UPMC Presbyterian	UPMC	1,188%	Pittsburgh	PA	-\$171,613,931
2	Jeanes Hospital	Temple University Health System	1,161%	Philadelphia	PA	-\$2,971,293
3	Hahnemann University Hospital	American Academic Health System	1,064%	Philadelphia	PA	-\$77,562,793
4	Chestnut Hill Hospital	Tower Health	1,062%	Philadelphia	PA	-\$27,615,538
5	Geisinger Wyoming Valley Medical Center	Geisinger	1,023%	Wilkes Barre	PA	\$125,848,015
6	St. Luke's Hospital—Quakertown Campus	St. Luke's University Health Network	1,005%	Quakertown	PA	\$12,892,317
7	Moses Taylor Hospital	Community Health Systems, Inc.	997%	Scranton	PA	\$2,830,578
8	Temple University Hospital	Temple University Health System	946%	Philadelphia	PA	\$49,936,371
9	St. Luke's Hospital—Anderson Campus	St. Luke's University Health Network	943%	Easton	PA	\$63,053,279
10	UPMC Hamot	UPMC	943%	Erie	PA	\$27,499,852

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Puerto Rico</b>						
1	Dr. Ramon E. Betances Hospital—Mayaguez Medical Center Branch		292%	Mayaguez	PR	-\$58,540
2	Caribbean Medical Center		285%	Fajardo	PR	\$4,801,630
3	Hospital Manati Medical Center		275%	Manati	PR	-\$1,736,031
4	Hospital Pavia-Santurce	United Medical Corporation	265%	San Juan	PR	\$2,772,548
5	Wilma N. Vazquez Medical Center		256%	Vega Baja	PR	
6	Hospital de la Universidad de Puerto Rico/Dr. Federico Trilla		253%	Carolina	PR	\$4,248,416
7	Doctors Center		253%	Manati	PR	\$8,408,480
8	Hospital Pavia Arecibo		250%	Arecibo	PR	\$7,505,227
9	Hospital Metropolitano Dr. Susoni		241%	Arecibo	PR	\$7,842,590
10	Hospital Pavia Yauco		231%	Yauco	PR	\$2,576,814
<b>Rhode Island</b>						
1	Landmark Medical Center	Prime Healthcare Services	589%	Woonsocket	RI	\$7,191,590
2	St. Joseph Health Services of Rhode Island	Prospect Medical Holdings	383%	North Providence	RI	-\$4,091,216
3	Miriam Hospital	Lifespan Corporation	383%	Providence	RI	-\$6,067,471
4	Kent County Memorial Hospital	Care New England Health System	363%	Warwick	RI	\$6,701,126
5	Rhode Island Hospital	Lifespan Corporation	350%	Providence	RI	\$1,477,314
6	Westerly Hospital	Yale New Haven Health	337%	Westerly	RI	-\$3,009,365
7	South County Hospital		315%	Wakefield	RI	\$11,844,235
8	Newport Hospital	Lifespan Corporation	315%	Newport	RI	\$1,434,000
9	Women & Infants Hospital of Rhode Island	Care New England Health System	263%	Providence	RI	\$21,860,224
10	Memorial Hospital of Rhode Island		172%	Pawtucket	RI	\$53,461,974

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>South Carolina</b>						
1	MUSC Health Florence Medical Center	Community Health Systems, Inc.	1,279%	Florence	SC	-\$82,296,613
2	MUSC Health Lancaster Medical Center	Community Health Systems, Inc.	1,271%	Lancaster	SC	-\$47,075,668
3	Trident Medical Center	HCA Healthcare	1,185%	Charleston	SC	\$107,952,289
4	Grand Strand Regional Medical Center	HCA Healthcare	1,141%	Myrtle Beach	SC	\$108,304,465
5	Spartanburg Medical Center—Mary Black	Spartanburg Regional Healthcare System	825%	Spartanburg	SC	\$533,553
6	Coastal Carolina Hospital	Tenet Healthcare Corporation	810%	Hardeeville	SC	\$9,735,912
7	Piedmont Medical Center	Tenet Healthcare Corporation	767%	Rock Hill	SC	\$54,006,190
8	Aiken Regional Medical Centers	Universal Health Services, Inc.	754%	Aiken	SC	\$24,168,972
9	McLeod Medical Center Dillon	McLeod Health	725%	Dillon	SC	\$11,816,017
10	Carolina Pines Regional Medical Center	LifePoint Health	700%	Hartsville	SC	\$4,169,127
<b>South Dakota</b>						
1	Dunes Surgical Hospital		582%	Dakota Dunes	SD	\$38,227,372
2	Sioux Falls Specialty Hospital		550%	Sioux Falls	SD	\$36,982,681
3	Sanford USD Medical Center	Sanford Health	459%	Sioux Falls	SD	\$77,808,024
4	Avera Heart Hospital of South Dakota	Avera Health	446%	Sioux Falls	SD	\$16,213,309
5	Black Hills Surgical Hospital		407%	Rapid City	SD	\$24,529,185
6	Avera McKennan Hospital and University Health Center	Avera Health	393%	Sioux Falls	SD	\$30,214,053
7	Avera Sacred Heart Hospital	Avera Health	360%	Yankton	SD	\$14,389,194
8	Avera St. Mary's Hospital	Avera Health	350%	Pierre	SD	\$10,080,405
9	Rapid City Regional Hospital	Regional Health	349%	Rapid City	SD	\$43,493,455
10	Avera Queen of Peace Hospital	Avera Health	342%	Mitchell	SD	-\$887,956

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Tennessee</b>						
1	West Tennessee Healthcare Dyersburg Hospital	West Tennessee Healthcare	1,275%	Dyersburg	TN	-\$3,602,872
2	Tennova Healthcare—Cleveland	Community Health Systems, Inc.	1,199%	Cleveland	TN	\$9,800,809
3	TriStar Hendersonville Medical Center	HCA Healthcare	1,129%	Hendersonville	TN	\$48,854,176
4	TriStar Skyline Medical Center	HCA Healthcare	1,071%	Nashville	TN	\$45,994,265
5	Regional Hospital of Jackson		1,067%	Jackson	TN	-\$9,731,138
6	TriStar Summit Medical Center	HCA Healthcare	1,037%	Hermitage	TN	\$91,490,639
7	Saint Francis Hospital—Bartlett	Tenet Healthcare Corporation	986%	Bartlett	TN	\$19,892,203
8	Vanderbilt Wilson County Hospital	Vanderbilt Health	935%	Lebanon	TN	-\$3,362,774
9	TriStar Horizon Medical Center	HCA Healthcare	914%	Dickson	TN	-\$3,136,402
10	Tennova Healthcare—Harton	Community Health Systems, Inc.	904%	Tullahoma	TN	-\$1,334,753
<b>Texas</b>						
1	Baptist Emergency Hospital	Emerus	1,341%	San Antonio	TX	\$21,495,457
2	DeTar Healthcare System	Community Health Systems, Inc.	1,336%	Victoria	TX	\$35,981,881
3	South Texas Health System	Universal Health Services, Inc.	1,297%	Edinburg	TX	\$14,551,259
4	Las Palmas Medical Center	HCA Healthcare	1,262%	El Paso	TX	\$133,719,656
5	Medical City Arlington	HCA Healthcare	1,233%	Arlington	TX	\$53,177,075
6	Valley Regional Medical Center	HCA Healthcare	1,232%	Brownsville	TX	\$35,824,250
7	Valley Baptist Medical Center—Harlingen	Tenet Healthcare Corporation	1,217%	Harlingen	TX	\$39,168,387
8	Valley Baptist Medical Center—Brownsville	Tenet Healthcare Corporation	1,213%	Rio Hondo	TX	\$4,598,397
9	Medical City Denton	HCA Healthcare	1,199%	Denton	TX	\$12,282,024
10	Corpus Christi Medical Center	HCA Healthcare	1,185%	Corpus Christi	TX	\$22,667,939

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Utah</b>						
1	St. Mark's Hospital	HCA Healthcare	689%	Salt Lake City	UT	\$133,048,765
2	Ogden Regional Medical Center	HCA Healthcare	682%	Ogden	UT	\$78,908,776
3	Lakeview Hospital	HCA Healthcare	566%	Bountiful	UT	\$21,374,179
4	Lone Peak Hospital	HCA Healthcare	527%	Draper	UT	\$13,146,638
5	Brigham City Community Hospital	HCA Healthcare	495%	Brigham City	UT	\$12,747,251
6	Mountain View Hospital	HCA Healthcare	485%	Payson	UT	\$16,033,219
7	Timpanogos Regional Hospital	HCA Healthcare	483%	Orem	UT	\$30,081,995
8	Ashley Regional Medical Center	LifePoint Health	481%	Vernal	UT	\$10,855,837
9	Mountain West Medical Center	Quorum Health	460%	Tooele	UT	\$24,252,989
10	Castleview Hospital	LifePoint Health	451%	Price	UT	\$13,616,128
<b>Virginia</b>						
1	Chippenham Hospital	HCA Healthcare	1,313%	Richmond	VA	\$133,004,748
2	Southside Regional Medical Center	Community Health Systems, Inc.	1,175%	Petersburg	VA	\$4,035,873
3	Henrico Doctors' Hospital	HCA Healthcare	1,106%	Richmond	VA	\$119,280,074
4	John Randolph Medical Center	HCA Healthcare	1,053%	Hopewell	VA	\$554,332
5	Southern Virginia Regional Medical Center	Community Health Systems, Inc.	963%	Emporia	VA	<b>-\$11,232,843</b>
6	Clinch Valley Medical Center	LifePoint Health	912%	Richlands	VA	\$4,496,428
7	Johnston Memorial Hospital	Ballad Health	814%	Abingdon	VA	\$36,245,273
8	LewisGale Hospital Montgomery	HCA Healthcare	800%	Blacksburg	VA	\$27,076,675
9	LewisGale Hospital Pulaski	HCA Healthcare	794%	Pulaski	VA	<b>-\$3,803,542</b>
10	Bon Secours-Richmond Community Hospital	Bon Secours Mercy Health	794%	Richmond	VA	\$75,798,764
<b>U.S. Virgin Islands</b>						
1	Governor Juan F. Luis Hospital		183%	Christiansted	VI	<b>-\$17,439,406</b>
2	Schneider Regional Medical Center		166%	Saint Thomas	VI	<b>-\$3,285,407</b>

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Vermont</b>						
1	North Country Hospital and Health Center		264%	Newport	VT	\$1,000,145
2	University of Vermont Medical Center		257%	Burlington	VT	\$68,916,000
3	Southwestern Vermont Medical Center		253%	Bennington	VT	\$9,698,196
4	Springfield Hospital		250%	Springfield	VT	-\$5,920,215
5	Gifford Medical Center		239%	Randolph	VT	\$998,829
6	The University of Vermont Health Network Central Vermont Medical Center		222%	Berlin	VT	\$2,423,294
7	Rutland Regional Medical Center		222%	Rutland	VT	\$1,297,260
8	Brattleboro Memorial Hospital		221%	Brattleboro	VT	\$760,889
9	Porter Medical Center		218%	Middlebury	VT	\$5,261,457
10	Northeastern Vermont Regional Hospital		212%	Saint Johnsbury	VT	\$1,885,564
<b>Washington</b>						
1	Capital Medical Center	LifePoint Health	692%	Olympia	WA	-\$1,849,923
2	MultiCare Valley Hospital	MultiCare Health System	638%	Spokane Valley	WA	\$7,525,542
3	St. Clare Hospital	CommonSpirit Health	633%	Lakewood	WA	-\$588,649
4	St. Francis Hospital	CommonSpirit Health	627%	Federal Way	WA	\$44,681,323
5	MultiCare Deaconess Hospital	MultiCare Health System	584%	Spokane	WA	-\$25,890,539
6	MultiCare Tacoma General Hospital	MultiCare Health System	583%	Tacoma	WA	\$288,336,619
7	St. Anthony Hospital	CommonSpirit Health	580%	Gig Harbor	WA	\$14,971,794
8	Astria Regional Medical Center	Astria Health	573%	Yakima	WA	-\$17,001,310
9	MultiCare Good Samaritan Hospital	MultiCare Health System	533%	Puyallup	WA	\$59,911,656
10	Harrison Medical Center	CommonSpirit Health	528%	Bremerton	WA	\$126,635,861



State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Wisconsin</b>						
1	Aurora Medical Center Kenosha	Advocate Aurora Health	507%	Kenosha	WI	\$79,961,973
2	Aurora West Allis Medical Center	Advocate Aurora Health	505%	West Allis	WI	\$71,988,029
3	Aurora St. Luke's Medical Center	Advocate Aurora Health	502%	Milwaukee	WI	\$164,327,597
4	Aurora Medical Center Grafton	Advocate Aurora Health	463%	Grafton	WI	\$55,667,776
5	HSHS St. Mary's Hospital Medical Center	HSHS Hospital Sisters Health System	460%	Green Bay	WI	<b>-\$8,694,110</b>
6	Aurora Medical Center Burlington	Advocate Aurora Health	456%	Burlington	WI	\$16,850,243
7	Orthopaedic Hospital of Wisconsin		448%	Glendale	WI	\$31,253,432
8	Aurora Sheboygan Memorial Medical Center	Advocate Aurora Health	432%	Sheboygan	WI	\$35,812,263
9	Aurora Medical Center in Washington County	Advocate Aurora Health	431%	Hartford	WI	\$11,088,285
10	Beloit Health System		431%	Beloit	WI	\$9,614,538
<b>West Virginia</b>						
1	Raleigh General Hospital	LifePoint Health	562%	Beckley	WV	\$14,249,947
2	Logan Regional Medical Center	LifePoint Health	543%	Logan	WV	\$2,095,486
3	Plateau Medical Center	Community Health Systems, Inc.	505%	Oak Hill	WV	\$11,463,231
4	Greenbrier Valley Medical Center	Community Health Systems, Inc.	504%	Ronceverte	WV	\$13,734,668
5	Weirton Medical Center		419%	Weirton	WV	<b>-\$5,815,055</b>
6	Bluefield Regional Medical Center	Community Health Systems, Inc.	414%	Bluefield	WV	<b>-\$44,058,415</b>
7	Williamson Memorial Hospital		396%	Williamson	WV	<b>-\$2,915,465</b>
8	Princeton Community Hospital		382%	Princeton	WV	\$2,490,036
9	Charleston Area Medical Center		378%	Charleston	WV	\$9,191,000
10	Wetzel County Hospital		368%	New Martinsville	WV	\$698,171

State Rank by CCR	Hospital Name	System Name	Charge-to-Cost Ratio	City	State	Net Income for 2018
<b>Wyoming</b>						
1	SageWest Health Care at Riverton	LifePoint Health	564%	Riverton	WY	\$5,931,507
2	Evanston Regional Hospital	Quorum Health	400%	Evanston	WY	\$9,362,804
3	Wyoming Medical Center		337%	Casper	WY	\$10,725,051
4	Cheyenne Regional Medical Center		327%	Cheyenne	WY	\$28,499,352
5	Ivinson Memorial Hospital		251%	Laramie	WY	\$18,119,207
6	Mountain View Regional Hospital	National Surgical Healthcare	249%	Casper	WY	\$10,301,215
7	Sheridan Memorial Hospital		247%	Sheridan	WY	\$249,175
8	Memorial Hospital of Sweetwater County		240%	Rock Springs	WY	\$1,068,159
9	West Park Hospital	QHR	231%	Cody	WY	\$670,108
10	Campbell County Health		216%	Gillette	WY	<b>-\$1,090,837</b>



## Appendix 12. Hospitals with the Highest Charge-to-Cost Ratios for Each Health Referral Region

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Anchorage, AK	AK	Alaska Regional Hospital	HCA Healthcare	Anchorage	593.19%
Birmingham, AL	AL	Gadsden Regional Medical Center	Community Health Systems, Inc.	Gadsden	1,509.36%
Dothan, AL	AL	Medical Center Enterprise	Community Health Systems, Inc.	Enterprise	1,446.02%
Huntsville, AL	AL	Crestwood Medical Center	Community Health Systems, Inc.	Huntsville	1,405.59%
Mobile, AL	AL	South Baldwin Regional Medical Center	Community Health Systems, Inc.	Foley	1,324.24%
Montgomery, AL	AL	Jackson Hospital and Clinic		Montgomery	612.83%
Tuscaloosa, AL	AL	DCH Regional Medical Center	DCH Health System	Tuscaloosa	419.70%
Fort Smith, AR	AR	Baptist Health—Van Buren	Baptist Health	Van Buren	1,046.48%
Jonesboro, AR	AR	NEA Baptist Memorial Hospital	Baptist Memorial Health Care Corporation	Jonesboro	551.71%
Little Rock, AR	AR	National Park Medical Center	LifePoint Health	Hot Springs	1,331.70%
Springdale, AR	AR	Northwest Medical Center—Springdale	Community Health Systems, Inc.	Springdale	972.86%
Las Vegas, NV	AZ	Western Arizona Regional Medical Center	Community Health Systems, Inc.	Bullhead City	1,621.30%
Mesa, AZ	AZ	Banner Goldfield Medical Center	Banner Health	Apache Junction	835.39%
Phoenix, AZ	AZ	Abrazo West Campus	Tenet Healthcare Corporation	Goodyear	1,081.47%
Sun City, AZ	AZ	Banner Del E. Webb Medical Center	Banner Health	Sun City West	687.75%
Tucson, AZ	AZ	Oro Valley Hospital	Community Health Systems, Inc.	Oro Valley	930.35%
Alameda County, CA	CA	Stanford Health Care—ValleyCare	Stanford Health Care	Livermore	559.16%
Bakersfield, CA	CA	Bakersfield Heart Hospital		Bakersfield	709.37%
Chico, CA	CA	Enloe Medical Center		Chico	585.68%
Contra Costa County, CA	CA	NorthBay Medical Center		Fairfield	851.16%
Fresno, CA	CA	Clovis Community Medical Center	Community Medical Centers	Clovis	565.34%
Los Angeles, CA	CA	West Hills Hospital and Medical Center	HCA Healthcare	West Hills	989.70%
Modesto, CA	CA	Doctors Medical Center of Modesto	Tenet Healthcare Corporation	Modesto	1,181.49%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Napa, CA	CA	Queen of the Valley Medical Center	Providence St. Joseph Health	Napa	694.18%
Orange County, CA	CA	Placentia-Linda Hospital	Tenet Healthcare Corporation	Placentia	1,076.10%
Palm Springs/Rancho Mira, CA	CA	Desert Regional Medical Center	Tenet Healthcare Corporation	Palm Springs	956.63%
Redding, CA	CA	Shasta Regional Medical Center	Prime Healthcare Services	Redding	651.44%
Sacramento, CA	CA	Adventist Health Lodi Memorial	Adventist Health	Lodi	713.01%
Salinas, CA	CA	Salinas Valley Memorial Healthcare System		Salinas	508.70%
San Bernardino, CA	CA	Riverside Community Hospital	HCA Healthcare	Riverside	1229.01%
San Diego, CA	CA	John F. Kennedy Memorial Hospital	Tenet Healthcare Corporation	Indio	969.95%
San Francisco, CA	CA	MarinHealth Medical Center		Greenbrae	605.45%
San Jose, CA	CA	Regional Medical Center of San Jose	HCA Healthcare	San Jose	1,175.30%
San Luis Obispo, CA	CA	Twin Cities Community Hospital	Tenet Healthcare Corporation	Templeton	877.21%
San Mateo County, CA	CA	Stanford Health Care	Stanford Health Care	Stanford	665.89%
Santa Barbara, CA	CA	Marian Regional Medical Center	CommonSpirit Health	Santa Maria	506.68%
Santa Cruz, CA	CA	Watsonville Community Hospital	Quorum Health	Watsonville	946.66%
Santa Rosa, CA	CA	Petaluma Valley Hospital	Providence St. Joseph Health	Petaluma	764.76%
Stockton, CA	CA	Doctors Hospital of Manteca	Tenet Healthcare Corporation	Manteca	1,142.53%
Ventura, CA	CA	Los Robles Hospital and Medical Center	HCA Healthcare	Thousand Oaks	890.51%
Boulder, CO	CO	Good Samaritan Medical Center	SCL Health	Lafayette	590.83%
Colorado Springs, CO	CO	UCHealth Memorial Hospital	UCHealth	Colorado Springs	598.34%
Denver, CO	CO	North Suburban Medical Center	HCA Healthcare	Thornton	1,301.91%
Fort Collins, CO	CO	UCHealth Poudre Valley Hospital	UCHealth	Ft. Collins	420.20%
Grand Junction, CO	CO	Community Hospital	QHR	Grand Junction	385.09%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Greeley, CO	CO	UCHealth Medical Center of the Rockies	UCHealth	Loveland	502.56%
Pueblo, CO	CO	St. Mary-Corwin Medical Center	CommonSpirit Health	Pueblo	534.51%
Bridgeport, CT	CT	Stamford Hospital		Stamford	487.18%
Hartford, CT	CT	Manchester Memorial Hospital	Prospect Medical Holdings	Manchester	389.50%
New Haven, CT	CT	Waterbury Hospital	Prospect Medical Holdings	Waterbury	471.02%
Washington, DC	DC	George Washington University Hospital	Universal Health Services, Inc.	Washington	693.32%
Salisbury, MD	DE	Beebe Healthcare		Lewes	364.11%
Tampa, FL	FL	Tampa Community Hospital		Tampa	1,092.86%
Bradenton, FL	FL	Blake Medical Center	HCA Healthcare	Bradenton	1,038.52%
Clearwater, FL	FL	Largo Medical Center	HCA Healthcare	Largo	1,200.34%
Fort Lauderdale, FL	FL	Northwest Medical Center	HCA Healthcare	Margate	1,266.18%
Fort Myers, FL	FL	Fawcett Memorial Hospital	HCA Healthcare	Port Charlotte	1,447.53%
Gainesville, FL	FL	North Florida Regional Medical Center	HCA Healthcare	Gainesville	1,346.60%
Hudson, FL	FL	Oak Hill Hospital	HCA Healthcare	Spring Hill	1,633.16%
Jacksonville, FL	FL	Orange Park Medical Center	HCA Healthcare	Orange Park	1,579.70%
Lakeland, FL	FL	Bartow Regional Medical Center	Trinity Health	Bartow	674.56%
Miami, FL	FL	Kendall Regional Medical Center	HCA Healthcare	Miami	1,316.36%
Ocala, FL	FL	Citrus Memorial Health System	HCA Healthcare	Inverness	1,418.19%
Orlando, FL	FL	Poinciana Medical Center	HCA Healthcare	Kissimmee	1,807.60%
Ormond Beach, FL	FL	AdventHealth Daytona Beach	AdventHealth	Daytona	598.16%
Panama City, FL	FL	Gulf Coast Regional Medical Center	HCA Healthcare	Panama City	1,150.74%
Pensacola, FL	FL	North Okaloosa Medical Center	Community Health Systems, Inc.	Crestview	1,761.42%
Sarasota, FL	FL	Englewood Community Hospital	HCA Healthcare	Englewood	1,349.17%
St. Petersburg, FL	FL	St. Petersburg General Hospital	HCA Healthcare	Saint Petersburg	1,545.57%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Tallahassee, FL	FL	Capital Regional Medical Center	HCA Healthcare	Tallahassee	1,166.17%
Tampa, FL	FL	Brandon Regional Hospital	HCA Healthcare	Brandon	1,386.85%
Albany, GA	GA	Phoebe Putney Memorial Hospital	Phoebe Putney Health System	Albany	425.02%
Atlanta, GA	GA	Cartersville Medical Center	HCA Healthcare	Cartersville	1,152.22%
Augusta, GA	GA	Doctors Hospital	HCA Healthcare	Augusta	1,144.06%
Columbus, GA	GA	Piedmont Columbus Regional Northside	Piedmont Healthcare	Columbus	428.85%
Macon, GA	GA	Fairview Park Hospital	HCA Healthcare	Dublin	1,073.32%
Rome, GA	GA	Redmond Regional Medical Center	HCA Healthcare	Redmond	923.81%
Savannah, GA	GA	East Georgia Regional Medical Center	Community Health Systems, Inc.	Statesboro	946.89%
Honolulu, HI	HI	The Queen's Medical Center	Queen's Health Systems	Honolulu	377.89%
Cedar Rapids, IA	IA	Mercy Medical Center—Cedar Rapids		Cedar Rapids	500.59%
Davenport, IA	IA	Genesis Medical Center, Davenport	Genesis Health System	Davenport	391.51%
Des Moines, IA	IA	UnityPoint Health—Iowa Methodist Medical Center	UnityPoint Health	Des Moines	531.15%
Dubuque, IA	IA	Mercy Medical Center—Dubuque	Trinity Health	Dubuque	368.73%
Iowa City, IA	IA	Ottumwa Regional Health Center	LifePoint Health	Ottumwa	461.04%
Mason City, IA	IA	MercyOne North Iowa Medical Center	Trinity Health	Mason City	373.72%
Waterloo, IA	IA	MercyOne Cedar Falls Medical Center	Trinity Health	Cedar Falls	393.87%
Boise, ID	ID	West Valley Medical Center	HCA Healthcare	Caldwell	584.14%
Idaho Falls, ID	ID	Eastern Idaho Regional Medical Center	HCA Healthcare	Idaho Falls	609.45%
Aurora, IL	IL	AMITA Health Mercy Medical Center	Ascension Healthcare	Aurora	663.91%
Bloomington, IL	IL	OSF St. Joseph Medical Center	OSF Healthcare	Bloomington	570.82%
Blue Island, IL	IL	MetroSouth Medical Center	Quorum Health	Blue Island	743.46%
Chicago, IL	IL	Louis A. Weiss Memorial Hospital		Chicago	674.33%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Elgin, IL	IL	AMITA Health Saint Joseph Hospital	Ascension Healthcare	Elgin	672.27%
Evanston, IL	IL	AMITA Health Saint Francis Hospital Evanston	Ascension Healthcare	Evanston	652.86%
Hinsdale, IL	IL	Edward Hospital	Edward-Elmhurst Healthcare	Naperville	621.57%
Joliet, IL	IL	AMITA Health St. Mary's Hospital	Ascension Healthcare	Kankakee	691.82%
Melrose Park, IL	IL	MacNeal Hospital	Trinity Health	Berwyn	880.54%
Milwaukee, WI	IL	Vista Health	Quorum Health	Waukegan	1,022.11%
Paducah, KY	IL	Heartland Regional Medical Center	Quorum Health	Marion	949.34%
Peoria, IL	IL	Galesburg Cottage Hospital	Quorum Health	Galesburg	884.16%
Rockford, IL	IL	SwedishAmerican—A Division of UW Health	UW Health	Rockford	714.51%
Springfield, IL	IL	Blessing Hospital		Quincy	508.24%
St. Louis, MO	IL	Gateway Regional Medical Center	Quorum Health	Granite City	1,123.36%
Urbana, IL	IL	OSF Sacred Heart Medical Center	OSF Healthcare	Danville	600.55%
Fort Wayne, IN	IN	Orthopaedic Hospital of Lutheran Health Network	Community Health Systems, Inc.	Fort Wayne	885.62%
Gary, IN	IN	Porter Regional Hospital	Community Health Systems, Inc.	Valparaiso	821.30%
Indianapolis, IN	IN	Indiana University Health West Hospital	Indiana University Health	Avon	611.82%
Lafayette, IN	IN	Franciscan Health Lafayette East	Franciscan Health	Lafayette	495.47%
Muncie, IN	IN	Indiana University Health Ball Memorial Hospital	Indiana University Health	Muncie	543.51%
Munster, IN	IN	Community Hospital	Community Healthcare System	Munster	442.21%
South Bend, IN	IN	Unity Medical & Surgical Hospital		Mishawaka	472.22%
Terre Haute, IN	IN	Terre Haute Regional Hospital	HCA Healthcare	Terre Haute	716.80%
Topeka, KS	KS	Manhattan Surgical		Manhattan	514.68%
Wichita, KS	KS	Wesley Healthcare Center	HCA Healthcare	Wichita	1,064.11%
Covington, KY	KY	St. Elizabeth Edgewood	St. Elizabeth Healthcare	Edgewood	376.35%
Evansville, IN	KY	Methodist Hospital		Henderson	508.92%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Huntington, WV	KY	Three Rivers Medical Center	Quorum Health	Louisa	999.53%
Lexington, KY	KY	Paul B. Hall Regional Medical Center	Quorum Health	Paintsville	1,555.93%
Louisville, KY	KY	Baptist Health La Grange	Baptist Health	Lagrange	928.39%
Owensboro, KY	KY	Owensboro Health Regional Hospital	Owensboro Health	Owensboro	357.50%
Alexandria, LA	LA	Rapides Regional Medical Center	HCA Healthcare	Alexandria	1,117.32%
Baton Rouge, LA	LA	North Oaks Medical Center	North Oaks Health System	Hammond	726.80%
Houma, LA	LA	Teche Regional Medical Center	LifePoint Health	Morgan City	733.07%
Lafayette, LA	LA	Women's and Children's Hospital	HCA Healthcare	Lafayette	894.68%
Lake Charles, LA	LA	CHRISTUS Ochsner Lake Area Hospital	CHRISTUS Health	Lake Charles	823.19%
Metairie, LA	LA	Avala		Covington	655.29%
Monroe, LA	LA	Glenwood Regional Medical Center	Steward Health Care System, LLC	West Monroe	740.99%
New Orleans, LA	LA	Tulane Health System	HCA Healthcare	New Orleans	942.76%
Shreveport, LA	LA	Northern Louisiana Medical Center	Community Health Systems, Inc.	Ruston	844.45%
Slidell, LA	LA	Slidell Memorial Hospital	Ochsner Health System	Slidell	859.81%
Boston, MA	MA	MetroWest Medical Center	Tenet Healthcare Corporation	Natick	464.04%
Springfield, MA	MA	Baystate Noble Hospital	Baystate Health, Inc.	Westfield	284.33%
Worcester, MA	MA	Saint Vincent Hospital	Tenet Healthcare Corporation	Worcester	575.86%
Baltimore, MD	MD	Bon Secours Baltimore Health System	Bon Secours Mercy Health	Baltimore	201.03%
Takoma Park, MD	MD	Holy Cross Hospital	Trinity Health	Silver Spring	141.28%
Bangor, ME	ME	Cary Medical Center	QHR	Caribou	294.71%
Ann Arbor, MI	MI	ProMedica Bixby Hospital	ProMedica Health System	Adrian	560.04%
Dearborn, MI	MI	Garden City Hospital	Prime Healthcare Services	Garden City	608.00%
Detroit, MI	MI	Lake Huron Medical Center	Prime Healthcare Services	Port Huron	640.46%
Flint, MI	MI	McLaren Lapeer Region	McLaren Health Care Corporation	Lapeer	462.95%



Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Grand Rapids, MI	MI	Holland Hospital		Holland	317.24%
Kalamazoo, MI	MI	Ascension Borgess Hospital	Ascension Healthcare	Kalamazoo	432.90%
Lansing, MI	MI	Memorial Healthcare		Owosso	425.53%
Marquette, MI	MI	UP Health System—Marquette	Duke LifePoint Healthcare	Marquette	495.48%
Muskegon, MI	MI	North Ottawa Community Hospital		Grand Haven	269.18%
Petoskey, MI	MI	McLaren Northern Michigan	McLaren Health Care Corporation	Petoskey	297.06%
Pontiac, MI	MI	Pontiac General Hospital		Pontiac	688.47%
Royal Oak, MI	MI	Beaumont Hospital—Troy	Beaumont Health	Troy	389.20%
Saginaw, MI	MI	Covenant Healthcare		Saginaw	492.29%
St. Joseph, MI	MI	Spectrum Health Lakeland	Spectrum Health	St. Joseph	290.43%
Traverse City, MI	MI	Munson Medical Center	Munson Healthcare	Traverse City	333.19%
Duluth, MN	MN	St. Luke's Hospital		Duluth	297.41%
Minneapolis, MN	MN	Abbott Northwestern Hospital	Allina Health	Minneapolis	377.71%
Rochester, MN	MN	Mayo Clinic Hospital—Rochester	Mayo Clinic	Rochester	291.56%
St. Cloud, MN	MN	St. Cloud Hospital	CentraCare Health	St. Cloud	318.95%
St. Paul, MN	MN	St. John's Hospital	Fairview Health Services	Maplewood	399.79%
Cape Girardeau, MO	MO	Saint Francis Medical Center		Cape Girardeau	650.50%
Columbia, MO	MO	Northeast Regional Medical Center	Community Health Systems, Inc.	Kirksville	680.51%
Joplin, MO	MO	Freeman Health System	Freeman Health System	Joplin	544.73%
Kansas City, MO	MO	Centerpoint Medical Center	HCA Healthcare	Independence	924.97%
Springfield, MO	MO	Cox Medical Center Branson	CoxHealth	Branson	500.08%
Gulfport, MS	MS	Garden Park Medical Center	HCA Healthcare	Gulfport	1,081.57%
Hattiesburg, MS	MS	Merit Health Wesley	Community Health Systems, Inc.	Hattiesburg	1,016.12%
Jackson, MS	MS	Merit Health River Oaks	Community Health Systems, Inc.	Flowood	1,075.22%
Meridian, MS	MS	Anderson Regional Health System		Meridian	440.93%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Oxford, MS	MS	Baptist Memorial Hospital-North Mississippi	Baptist Memorial Health Care Corporation	Oxford	444.02%
Tupelo, MS	MS	North Mississippi Medical Center Gilmore-Amory	North Mississippi Health Services, Inc.	Amory	637.38%
Billings, MT	MT	St. Vincent Healthcare	SCL Health	Billings	376.77%
Great Falls, MT	MT	Benefis Health System	Benefis Health System	Great Falls	354.20%
Missoula, MT	MT	St. James Healthcare	SCL Health	Butte	371.53%
Asheville, NC	NC	Harris Regional Hospital	Duke LifePoint Healthcare	Sylva	552.65%
Greensboro, NC	NC	FirstHealth Montgomery Memorial Hospital	FirstHealth of the Carolinas	Troy	360.89%
Greenville, NC	NC	Martin General Hospital	Quorum Health	Williamston	792.03%
Hickory, NC	NC	Frye Regional Medical Center	Duke LifePoint Healthcare	Hickory	665.89%
Raleigh, NC	NC	Wilson Medical Center	Duke LifePoint Healthcare	Wilson	597.84%
Wilmington, NC	NC	Novant Health Brunswick Medical Center	Novant Health	Bolivia	499.76%
Winston-Salem, NC	NC	Davis Regional Medical Center	Community Health Systems, Inc.	Statesville	750.08%
Bismarck, ND	ND	Sanford Bismarck	Sanford Health	Bismarck	275.82%
Fargo/Moorhead MN, ND	ND	CHI St. Alexius Health Devils Lake Hospital	CommonSpirit Health	Devils Lake	337.56%
Grand Forks, ND	ND	Altru Health System		Grand Forks	320.49%
Minot, ND	ND	Trinity Health		Minot	333.89%
Lincoln, NE	NE	Bryan Medical Center	Bryan Health	Lincoln	351.07%
Omaha, NE	NE	Nebraska Spine Hospital		Omaha	549.20%
Lebanon, NH	NH	Cheshire Medical Center		Keene	324.08%
Manchester, NH	NH	Portsmouth Regional Hospital	HCA Healthcare	Portsmouth	673.06%
Portland, ME	NH	Wentworth-Douglass Hospital	Partners HealthCare System, Inc.	Dover	374.86%
Camden, NJ	NJ	Lourdes Medical Center of Burlington County	Virtua Health	Willingboro	737.49%
Hackensack, NJ	NJ	CarePoint Health Hoboken University Medical Center	CarePoint Health	Hoboken	1,204.95%
Morristown, NJ	NJ	Newton Medical Center	Atlantic Health System	Newton	924.60%
New Brunswick, NJ	NJ	Saint Peter's University Hospital		New Brunswick	895.87%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Newark, NJ	NJ	CarePoint Health Christ Hospital	CarePoint Health	Jersey City	1,372.03%
Paterson, NJ	NJ	St. Joseph's University Medical Center		Paterson	633.20%
Philadelphia, PA	NJ	Capital Health Regional Medical Center	Capital Health	Trenton	1,601.65%
Wilmington, DE	NJ	Salem Medical Center		Salem	956.72%
Albuquerque, NM	NM	Eastern New Mexico Medical Center	Community Health Systems, Inc.	Roswell	909.64%
Reno, NV	NV	Northern Nevada Medical Center	Universal Health Services, Inc.	Sparks	984.50%
Albany, NY	NY	Health Alliance Hospital—Broadway Campus	WMCHHealth	Kingston	605.07%
Binghamton, NY	NY	Our Lady of Lourdes Memorial Hospital, Inc.	Ascension Healthcare	Binghamton	317.97%
Bronx, NY	NY	Montefiore Medical Center	Montefiore Health System	Bronx	536.12%
Buffalo, NY	NY	Eastern Niagara Hospital		Lockport	340.13%
Burlington, VT	NY	The University of Vermont Health Network—Champlain Valley Physicians Hospital		Plattsburgh	316.17%
East Long Island, NY	NY	NYU Winthrop Hospital	NYU Langone Health	Mineola	810.21%
Elmira, NY	NY	Arnot Ogden Medical Center	Arnot Health	Elmira	379.47%
Manhattan, NY	NY	NYU Langone Hospitals	NYU Langone Health	New York	542.24%
Ridgewood, NJ	NY	St. Anthony Community Hospital	WMCHHealth	Warwick	746.67%
Rochester, NY	NY	Ira Davenport Memorial Hospital	Arnot Health	Bath	313.76%
Syracuse, NY	NY	Rome Memorial Hospital		Rome	378.13%
White Plains, NY	NY	Westchester Medical Center	WMCHHealth	Valhalla	593.56%
Akron, OH	OH	Western Reserve Hospital		Cuyahoga Falls	881.38%
Canton, OH	OH	Mercy Medical Center	Sisters of Charity Health System	Canton	356.86%
Cincinnati, OH	OH	Fort Hamilton Hospital	Kettering Health Network	Hamilton	612.44%
Cleveland, OH	OH	University Hospitals Ahuja Medical Center	University Hospitals	Beachwood	465.34%
Columbus, OH	OH	Diley Ridge Medical Center		Canal Winchester	613.45%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Dayton, OH	OH	Grandview Medical Center	Kettering Health Network	Dayton	702.79%
Elyria, OH	OH	Mercy Regional Medical Center	Mercy Health	Lorain	505.84%
Kettering, OH	OH	Sycamore Medical Center	Kettering Health Network	Miamisburg	684.29%
Toledo, OH	OH	Mercy St. Anne Hospital	Mercy Health	Toledo	789.69%
Youngstown, OH	OH	Trumbull Memorial Hospital	Steward Health Care System, LLC	Warren	698.47%
Dallas, TX	OK	AllianceHealth Durant	Community Health Systems, Inc.	Durant	1,487.88%
Lawton, OK	OK	Southwestern Medical Center	LifePoint Health	Lawton	621.60%
Oklahoma City, OK	OK	AllianceHealth Midwest	Community Health Systems, Inc.	Midwest City	1,118.03%
Tulsa, OK	OK	Hillcrest Hospital Claremore	Ardent Health Services	Claremore	721.15%
Bend, OR	OR	St. Charles Bend	St. Charles Health System, Inc.	Bend	280.89%
Eugene, OR	OR	McKenzie-Willamette Medical Center	Quorum Health	Springfield	541.60%
Medford, OR	OR	Asante Three Rivers Medical Center	Asante Health System	Grants Pass	397.80%
Portland, OR	OR	Willamette Valley Medical Center	LifePoint Health	McMinnville	535.69%
Salem, OR	OR	Salem Hospital	Salem Health	Salem	294.61%
Allentown, PA	PA	St. Luke's Hospital—Quakertown Campus	St. Luke's University Health Network	Quakertown	1,004.70%
Altoona, PA	PA	UPMC Altoona	UPMC	Altoona	516.35%
Danville, PA	PA	Geisinger Medical Center	Geisinger	Danville	883.19%
Erie, PA	PA	UPMC Hamot	UPMC	Erie	942.72%
Harrisburg, PA	PA	UPMC Carlisle	UPMC	Carlisle	681.61%
Johnstown, PA	PA	Conemaugh Memorial Medical Center	Duke LifePoint Healthcare	Johnstown	389.05%
Lancaster, PA	PA	Brandywine Hospital	Tower Health	Coatsville	717.20%
Pittsburgh, PA	PA	UPMC Presbyterian	UPMC	Pittsburgh	1,188.26%
Reading, PA	PA	Pottstown Hospital	Tower Health	Pottstown	677.18%
Sayre, PA	PA	Tyler Memorial Hospital	Community Health Systems, Inc.	Tunkhannock	536.68%
Scranton, PA	PA	Moses Taylor Hospital	Community Health Systems, Inc.	Scranton	997.48%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Wilkes-Barre, PA	PA	Geisinger Wyoming Valley Medical Center	Geisinger	Wilkes Barre	1,023.38%
York, PA	PA	UPMC Memorial	UPMC	York	461.35%
Providence, RI	RI	Landmark Medical Center	Prime Healthcare Services	Woonsocket	589.43%
Charleston, SC	SC	Trident Medical Center	HCA Healthcare	Charleston	1,185.28%
Charlotte, NC	SC	MUSC Health Lancaster Medical Center	Community Health Systems, Inc.	Lancaster	1,270.91%
Columbia, SC	SC	Carolina Pines Regional Medical Center	LifePoint Health	Hartsville	699.85%
Florence, SC	SC	MUSC Health Florence Medical Center	Community Health Systems, Inc.	Florence	1,279.49%
Greenville, SC	SC	Bon Secours St. Francis Health System	Bon Secours Mercy Health	Greenville	679.88%
Spartanburg, SC	SC	Spartanburg Medical Center—Mary Black	Spartanburg Regional Healthcare System	Spartanburg	824.72%
Rapid City, SD	SD	Black Hills Surgical Hospital		Rapid City	407.38%
Sioux City, IA	SD	Dunes Surgical Hospital		Dakota Dunes	581.89%
Sioux Falls, SD	SD	Sioux Falls Specialty Hospital		Sioux Falls	549.52%
Chattanooga, TN	TN	Tennova Healthcare—Cleveland	Community Health Systems, Inc.	Cleveland	1,199.39%
Jackson, TN	TN	Henderson County Community Hospital	Quorum Health	Lexington	733.00%
Johnson City, TN	TN	Sycamore Shoals Hospital	Ballad Health	Elizabethton	834.97%
Knoxville, TN	TN	Starr Regional Medical Center	LifePoint Health	Athens	817.72%
Memphis, TN	TN	West Tennessee Healthcare Dyersburg Hospital	West Tennessee Healthcare	Dyersburg	1,274.99%
Nashville, TN	TN	TriStar Hendersonville Medical Center	HCA Healthcare	Hendersonville	1,128.66%
Abilene, TX	TX	Abilene Regional Medical Center	Community Health Systems, Inc.	Abilene	1,001.36%
Amarillo, TX	TX	Northwest Texas Healthcare System	Universal Health Services, Inc.	Amarillo	773.56%
Austin, TX	TX	St. David's South Austin Medical Center	HCA Healthcare	Austin	952.87%
Beaumont, TX	TX	The Medical Center of Southeast Texas	Steward Health Care System, LLC	Port Arthur	870.94%
Bryan, TX	TX	College Station Medical Center	Community Health Systems, Inc.	College Station	979.27%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Corpus Christi, TX	TX	Corpus Christi Medical Center	HCA Healthcare	Corpus Christi	1,185.24%
El Paso, TX	TX	Las Palmas Medical Center	HCA Healthcare	El Paso	1,261.52%
Fort Worth, TX	TX	Medical City Arlington	HCA Healthcare	Arlington	1,233.36%
Harlingen, TX	TX	Valley Regional Medical Center	HCA Healthcare	Brownsville	1,232.25%
Houston, TX	TX	Bayshore Medical Center	HCA Healthcare	Pasadena	1,175.18%
Longview, TX	TX	Longview Regional Medical Center	Community Health Systems, Inc.	Longview	1,172.51%
Lubbock, TX	TX	Covenant Medical Center	Providence St. Joseph Health	Lubbock	923.00%
McAllen, TX	TX	South Texas Health System	Universal Health Services, Inc.	Edinburg	1,297.19%
Odessa, TX	TX	Odessa Regional Medical Center	Steward Health Care System, LLC	Odessa	726.56%
San Angelo, TX	TX	San Angelo Community Medical Center	Community Health Systems, Inc.	San Angelo	945.30%
San Antonio, TX	TX	Baptist Emergency Hospital	Emerus	San Antonio	1,341.15%
Temple, TX	TX	AdventHealth Central Texas	AdventHealth	Killeen	551.18%
Texarkana, AR	TX	CHRISTUS St. Michael Health System	CHRISTUS Health	Texarkana	602.78%
Tyler, TX	TX	UT Health Tyler	Ardent Health Services	Tyler	1,001.33%
Victoria, TX	TX	DeTar Healthcare System	Community Health Systems, Inc.	Victoria	1,335.53%
Waco, TX	TX	Baylor Scott & White Medical Center—Hillcrest	Baylor Scott & White Health	Waco	608.40%
Wichita Falls, TX	TX	United Regional Health Care System		Wichita Falls	433.65%
Ogden, UT	UT	Ogden Regional Medical Center	HCA Healthcare	Ogden	681.63%
Provo, UT	UT	Mountain View Hospital	HCA Healthcare	Payson	484.93%
Salt Lake City, UT	UT	St. Mark's Hospital	HCA Healthcare	Salt Lake City	688.73%
Arlington, VA	VA	Reston Hospital Center	HCA Healthcare	Reston	625.15%
Charlottesville, VA	VA	Augusta Health		Fishersville	409.33%
Durham, NC	VA	SOVAH Health—Danville	LifePoint Health	Danville	785.52%
Kingsport, TN	VA	Clinch Valley Medical Center	LifePoint Health	Richlands	912.42%

Health Referral Region	State	Hospital Name	System Name	City	Charge-to-Cost Ratio
Lynchburg, VA	VA	Centra Lynchburg General Hospital	Centra Health, Inc.	Lynchburg	379.96%
Newport News, VA	VA	Sentara CarePlex Hospital	Sentara Healthcare	Hampton	519.46%
Norfolk, VA	VA	Southampton Memorial Hospital	Community Health Systems, Inc.	Franklin	570.46%
Richmond, VA	VA	Chippenham Hospital	HCA Healthcare	Richmond	1,312.62%
Roanoke, VA	VA	LewisGale Hospital Montgomery	HCA Healthcare	Blacksburg	800.49%
Winchester, VA	VA	Winchester Medical Center	Valley Health System	Winchester	315.47%
Everett, WA	WA	Skagit Regional Health	Skagit Regional Health	Mount Vernon	426.66%
Olympia, WA	WA	Capital Medical Center	LifePoint Health	Olympia	692.20%
Seattle, WA	WA	St. Francis Hospital	CommonSpirit Health	Federal Way	627.42%
Spokane, WA	WA	MultiCare Valley Hospital	MultiCare Health System	Spokane	637.76%
Tacoma, WA	WA	St. Clare Hospital	CommonSpirit Health	Lakewood	633.37%
Yakima, WA	WA	Astria Regional Medical Center	Astria Health	Yakima	573.09%
Appleton, WI	WI	Ascension Northeast Wisconsin St. Elizabeth Hospital	Ascension Healthcare	Appleton	306.40%
Green Bay, WI	WI	HSHS St. Mary's Hospital Medical Center	HSHS Hospital Sisters Health System	Green Bay	459.86%
La Crosse, WI	WI	Gundersen Lutheran Medical Center		La Crosse	251.91%
Madison, WI	WI	Beloit Health System		Beloit	430.77%
Marshfield, WI	WI	Howard Young Medical Center	Ascension Healthcare	Woodruff	314.68%
Neenah, WI	WI	Aurora Medical Center of Oshkosh	Advocate Aurora Health	Oshkosh	386.52%
Wausau, WI	WI	Aspirus Wausau Hospital, Inc.	Aspirus, Inc.	Wausau	356.47%
Charleston, WV	WV	Raleigh General Hospital	LifePoint Health	Beckley	562.13%
Morgantown, WV	WV	Fairmont Regional Medical Center	Alecto Healthcare	Fairmont	361.49%
Casper, WY	WY	SageWest Health Care at Riverton	LifePoint Health	Riverton	564.18%

# ENDNOTES

- 1 Data USA. 2020. "Hospitals." Accessed March 4, 2020. <https://datausa.io/profile/naics/hospitals>
- 2 U.S. Bureau of Labor Statistics. 2019. "Employment Projections: 2018–2028 Summary." Accessed March 4, 2020. <https://www.bls.gov/news.release/ecopro.nr0.htm>
- 3 IMPLAN Group LLC. IMPLAN System, data for 2015. [www.IMPLAN.com](http://www.IMPLAN.com)
- 4 American Hospital Association. 2017. "Hospitals Are Economic Anchors in Their Communities." Accessed March 4, 2020. <https://www.aha.org/statistics/2018-03-29-hospitals-are-economic-anchors-their-communities>
- 5 Andrezejewski, Adam. 2019. "Top U.S. 'Non-Profit' Hospitals & CEOs Are Racking Up Huge Profits." *Forbes*. Accessed March 4, 2020. <https://www.forbes.com/sites/adamandrezejewski/2019/06/26/top-u-s-non-profit-hospitals-ceos-are-racking-up-huge-profits/#1fa29dc19dfb>
- 6 Herman, Bob. 2019. "Health Care Profits Explode." *Axios*. Accessed March 4, 2020. <https://www.axios.com/health-care-pharma-hospitals-q2-2019-7c20729d-ab9b-460b-9ea8-b08902491eec.html>
- 7 Gee, Emily. 2019. "The High Price of Hospital Care." Center for American Progress. Accessed March 4, 2020. <https://www.americanprogress.org/issues/healthcare/reports/2019/06/26/471464/high-price-hospital-care/>
- 8 Sisko, Andrea M., Sean P. Keehan, John A. Poisal, Gigi A. Cuckler, Sheila D. Smith, Andrew J. Madison, Kathryn E. Rennie, and James C. Hardesty. 2019. "National Health Expenditure Projections, 2018–27: Economic and Demographic Trends Drive Spending and Enrollment Growth." *Health Affairs*, 38(3):491–501.
- 9 White, Chapin, and Christopher Whaley. 2019. "Prices Paid to Hospitals by Private Health Plans Are High Relative to Medicare and Vary Widely." RAND. Accessed March 3, 2020. [https://www.rand.org/pubs/research\\_reports/RR3033.html](https://www.rand.org/pubs/research_reports/RR3033.html)
- 10 Kaiser Family Foundation. "Employer Health Benefits: 2019 Annual Survey." Accessed March 4, 2020. <http://files.kff.org/attachment/Report-Employer-Health-Benefits-Annual-Survey-2019>
- 11 Hamel, Liz, Cailey Munana, and Mollyann Brodie. 2019. "Kaiser Family Foundation/LA Times Survey of Adults with Employer-Sponsored Health Insurance." Accessed March 4, 2020. <http://files.kff.org/attachment/Report-KFF-LA-Times-Survey-of-Adults-with-Employer-Sponsored-Health-Insurance>
- 12 Karlis, Nicole. February 27, 2020. "America's Patchwork, For-Profit Healthcare System Poised to Worsen Coronavirus Outbreak." *Salon*. Accessed March 9, 2020. <https://www.salon.com/2020/02/26/americas-patchwork-for-profit-healthcare-system-poised-to-worsen-coronavirus-outbreak/>
- 13 West Health Institute and NORC. 2018. "Americans' Views of Healthcare Costs, Coverage, and Policy." West Health Institute and NORC. Accessed March 10, 2020. <https://www.norc.org/PDFs/WHI%20Healthcare%20Costs%20Coverage%20and%20Policy/WHI%20Healthcare%20Costs%20Coverage%20and%20Policy%20Issue%20Brief.pdf>
- 14 Tolbert, Jennifer, Kendal Orgera, Natalie Singer, and Anthony Damico. 2019. "Key Facts about the Uninsured Population." Kaiser Family Foundation. Accessed March 4, 2020. <https://www.kff.org/uninsured/issue-brief/key-facts-about-the-uninsured-population/>
- 15 Garfield, Rachel, Gary Claxton, Anthony Damico, and Larry Levitt. May 13, 2020. "Eligibility for ACA Health Coverage Following Job Loss." Kaiser Family Foundation. Accessed August 2020. <https://www.kff.org/coronavirus-covid-19/issue-brief/eligibility-for-aca-health-coverage-following-job-loss/>
- 16 Collins, Sara R., Herman K. Bhupal, and Michelle M. Doty. 2019. "Health Insurance Coverage Eight Years After the ACA." The Commonwealth Fund. Accessed March 4, 2020. <https://www.commonwealthfund.org/publications/issue-briefs/2019/feb/health-insurance-coverage-eight-years-after-aca>
- 17 Tikkanen, Roosa and Melinda K. Abrams. 2020. "U.S. Health Care from a Global Perspective, 2019: Higher Spending, Worse Outcomes?" The Commonwealth Fund. Accessed March 4, 2020. <https://www.commonwealthfund.org/publications/issue-briefs/2020/jan/us-health-care-global-perspective-2019>
- 18 Collins, Sara R., Munira Z. Gunja, David Blumenthal, M.D., Christopher Hollander, and Jennifer Wilson. March 20, 2020. "What Are Americans' Views on the Coronavirus Pandemic?" NBC News/Commonwealth Fund Health Care Poll. Accessed August 2020. <https://www.commonwealthfund.org/publications/surveys/2020/mar/what-are-americans-views-coronavirus-pandemic>
- 19 Leonard, Kimberly. May 21, 2020. "Trump and Congress Tried to Make Coronavirus Testing and Treatment Free, but People Are Still Getting Big Bills When They Go to the Hospital." *Business Insider*. Accessed August 2020. <https://www.businessinsider.com/coronavirus-patients-medical-bills-hospitals-doctors-insurance-2020-5>
- 20 Goodyear, Sheena. March 25, 2020. "Uninsured U.S. Cancer Patient with COVID-19 Says \$50K Hospital Bill Might Bankrupt Her." CBC Radio. Accessed August 2020 <https://www.cbc.ca/radio/asithappens/as-it-happens-the-wednesday-edition-1.5509566/uninsured-u-s-cancer-patient-with-covid-19-says-50k-hospital-bill-might-bankrupt-her-1.5509569>



- 21 Williams, Austin and Stephanie Weaver. July 8, 2020. "The Cost of COVID-19: Amid Illness, Americans Face Heavy Financial Burden in Testing and Treatment." Fox 10 Phoenix. Accessed August 2020. <https://www.fox10phoenix.com/news/the-cost-of-Covid-19-amid-illness-americans-face-heavy-financial-burden-in-testing-and-treatment>
- 22 FAIR Health Brief, March 25, 2020. "The Projected Economic Impact of the COVID-19 Pandemic on the US Healthcare System." FAIR Health, Inc. Accessed August 2020. <https://s3.amazonaws.com/media2.fairhealth.org/brief/asset/COVID-19%20-%20The%20Projected%20Economic%20Impact%20of%20the%20COVID-19%20Pandemic%20on%20the%20US%20Healthcare%20System.pdf>
- 23 Gruenauer, Jason. May 29, 2020. "COVID Survivor Receives \$840,000 Statement for Treatment, with More on the Way." Denver ABC 7. Accessed August 2020. <https://www.thedenverchannel.com/news/local-news/Covid-survivor-receives-840-000-statement-for-treatment-with-more-on-the-way>
- 24 Rodriguez, Eddy. July 2, 2020. "Family of Man Who Died of Coronavirus Hit With \$1 Million Hospital Bill." Newsweek. Accessed August 2020. <https://www.newsweek.com/family-man-who-died-coronavirus-hit-1-million-hospital-bill-1515074>
- 25 Westneat, Danny. June 12, 2020. "Coronavirus Survival Comes with a \$1.1 Million, 181-Page Price Tag." Seattle Times. Accessed August 2020. <https://www.seattletimes.com/seattle-news/inspiring-story-of-seattle-mans-coronavirus-survival-comes-with-a-1-1-million-dollar-hospital-bill/>
- 26 CNN Newsource. April 15, 2020. "Woman Billed over \$1K for Coronavirus Test." WFLA Tampa News Channel 8. Accessed August 2020. <https://www.wfla.com/community/health/coronavirus/woman-billed-over-1k-for-coronavirus-test/>
- 27 Rodriguez, Carmen Heredia. April 29, 2020. "COVID Tests Are Free, Except When They're Not." Kaiser Health News. Accessed 2020. <https://khn.org/news/bill-of-the-month-Covid19-tests-are-free-except-when-theyre-not/>
- 28 Leonard, Kimberly. May 21, 2020. "Trump and Congress Tried to Make Coronavirus Testing and Treatment Free, but People Are Still Getting Big Bills When They Go to the Hospital." *Business Insider*. Accessed August 2020. <https://www.businessinsider.com/coronavirus-patients-medical-bills-hospitals-doctors-insurance-2020-5>
- 29 Appleby, Julie. July 7, 2020. "COVID Catch-22: They Got a Big ER Bill Because Hospitals Couldn't Test for Virus." Kaiser Health News. Accessed August 2020. <https://khn.org/news/Covid-catch-22-they-got-a-bigger-bill-because-hospitals-couldnt-test-for-virus/>
- 30 King, Jaime S., JD, PhD. June 25, 2020. "Covid-19 and the Need for Health Care Reform." *New England Journal of Medicine*, 382:e104. Accessed August 2020. <https://www.nejm.org/doi/full/10.1056/NEJMp2000821>
- 31 "NHE Projection 2019–2028, National Health Expenditures." CMS. Accessed August 2020. <https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/NationalHealthAccountsProjected>
- 32 For full list see Chapter 40 –(T16) Hospital & Hospital Health Care (Form CMS-2552-10) Worksheet A. <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals-Items/CMS021935>
- 33 Bai, Ge and Gerard F. Anderson. 2016. "U.S. Hospitals Are Still Using Chargemaster Markups to Maximize Revenues." *Health Affairs*, 35(9), Appendix Exhibit A1: Example Arguments on Irrelevant Chargemaster Price. Accessed March 2020. [https://www.healthaffairs.org/doi/suppl/10.1377/hlthaff.2016.0093/suppl\\_file/2016-0093\\_bai\\_appendix.pdf](https://www.healthaffairs.org/doi/suppl/10.1377/hlthaff.2016.0093/suppl_file/2016-0093_bai_appendix.pdf)
- 34 Batty, Michael and Benedic Ippolito. April 2017. "Mystery of the Chargemaster: Examining the Role of Hospital List Prices in What Patients Actually Pay." *Health Affairs*, 36(4):689–696. Accessed August 2020. <https://www.healthaffairs.org/doi/10.1377/hlthaff.2016.0986>
- 35 Ibid.
- 36 Institute for Health and Socio-Economic Policy (IHSP). 2005. "IHSP Hospital 200: The Nation's Most—and Least—Expensive Hospitals." Accessed August 2020. <https://www.nationalnursesunited.org/sites/default/files/nnu/files/pdf/research/ihsp-hospital-200-2005.pdf>
- 37 Institute for Health and Socio-Economic Policy (IHSP). 2004. "IHSP Hospital 200: Hospitals, Big Pharma, HMOs & the Healthcare War Economy." Accessed August 2020. <https://www.nationalnursesunited.org/sites/default/files/nnu/files/pdf/research/ihsp-hospital-200.pdf>
- 38 Bai, Ge and Gerard F. Anderson. 2016. "A More Detailed Understanding of Factors Associated with Hospital Profitability." *Health Affairs*, 35(5):889–97. Accessed August 2020. <https://www.healthaffairs.org/doi/full/10.1377/hlthaff.2015.1193>
- 39 Batty, Michael and Benedic Ippolito. 2017. "Mystery of the Chargemaster: Examining the Role of Hospital List Prices in What Patients Actually Pay." *Health Affairs*, 36(4):689–696. Accessed August 2020. <https://www.healthaffairs.org/doi/10.1377/hlthaff.2016.0986>
- 40 Ibid.
- 41 Dobson, Allen, Joan DeVanzo, Julia Doherty, and Myra Tanamor. 2005. "A Study of Hospital Charge Setting Practices: A Study Conducted by the Lewin Group for the Medicare Payment Advisory Commission." Med-PAC, 05-04, 1–18.
- 42 American Hospital Association Hospital Statistics.
- 43 Fulton, Brent D. 2017. "Health Care Market Concentration Trends in the United States: Evidence and Policy Responses." *Health Affairs*, 36(9):1530–1538.

- 44 Craig, Stuart, Matthew Grennan, and Ashley Swanson. 2016. "Mergers and Marginal Costs: New Evidence on Hospital Buyer Power." Working Paper No. 24926, National Bureau of Economic Research.
- 45 Schmitt, Matt. 2017. "Do Hospital Mergers Reduce Costs?" *Journal of Health Economics*, 52:74-94.
- 46 Gaynor, Martin and Robert Town. 2012. "The Impact of Hospital Consolidation: Update." The Synthesis Project, Policy Brief No. 9, The Robert Wood Johnson Foundation, Princeton, NJ.
- 47 Cooper, Zack, Stuart Craig, Martin Gaynor, and John Van Reenen. 2015. "The Price Ain't Right? Hospital Prices and Health Spending on the Privately Insured." Working Paper 21815, National Bureau of Economic Research. Cambridge, MA.
- 48 Lewis, Matthew S. and Kevin E. Pflum. 2017. "Hospital Systems and Bargaining Power: Evidence from Out-of-Market Acquisitions." *RAND Journal of Economics*, 48(3):579-610.
- 49 It has been suggested that merger studies are underestimating the effects of the consolidation, since not only are merged hospitals increasing their prices, but nonmerging rivals in the same market are also increasing their prices. See Dafney, Leemore. 2009. "Estimation and Identification of Merger Effects: An Application to Hospital Mergers." *Journal of Law and Economics*, 52(3):523-550.
- 50 Nicholas C. Petris Center on Health Care Markets and Consumer Welfare. 2018. "Consolidation in California's Health Care Market 2010-2016: Impact on Prices and ACA Premiums." University of California, Berkeley. Accessed March 2020. [http://petris.org/wp-content/uploads/2018/03/CA-Consolidation-Full-Report\\_03.26.18.pdf](http://petris.org/wp-content/uploads/2018/03/CA-Consolidation-Full-Report_03.26.18.pdf)
- 51 Appelbaum, Eileen and Rosemary Batt. September 4, 2019. "Private Equity and Surprise Medical Billing." Institute for New Economic Thinking. Accessed August 2020. <https://www.ineteconomics.org/perspectives/blog/private-equity-and-surprise-medical-billing>
- 52 Times Staff Writer. November 23, 2014. "Trauma Fees Growing Across the Nation at 'Absurd' Rate." *Tampa Bay Times*. Accessed September 2020. <https://www.tampabay.com/news/health/trauma-fees-growing-across-the-nation-at-absurd-rate/2207461/>
- 53 Hawryluk, Markian. September 19, 2020. "Which Was Worse: This Colorado Man's Bachelor Party Hangover or the Hangover from His ER Bill?" Kaiser Health News. Accessed September 2020. <https://khn.org/news/surprise-medical-bill-emergency-hangover-bachelor-party-colorado/>
- 54 Kliff, Sarah. January 22, 2019. "Prices at Zuckerberg Hospital's Emergency Room Are Higher Than Anywhere Else in San Francisco." *Vox*. Accessed September 2020. <https://www.vox.com/2019/1/22/18183534/zuckerberg-san-francisco-general-hospital-er-prices>
- 55 Gold, Jenny and Sarah Kliff. July 20, 2018. "A baby Was Treated with a Nap and a Bottle of Formula. His Parents Received an \$18,000 bill." *Vox*. Accessed September 2020. <https://www.vox.com/2018/6/28/17506232/emergency-room-bill-fees-health-insurance-baby>
- 56 NNU analysis of hospital merger data from Irving Levin Associates, Inc.
- 57 AHA Hospital Statistics.
- 58 Attorney General Xavier Becerra. December 20, 2019. "State, Unions, Employers, and Workers Reach Settlement to Address Alleged Anticompetitive Practices by Sutter Health That Increased Healthcare Costs for Californians." Office of the Attorney General of California. Accessed September 2020. <https://oag.ca.gov/news/press-releases/attorney-general-becerra-state-unions-employers-and-workers-reach-settlement>
- 59 Yabroff, K. Robin, PhD, Jingxuan Zhao, MPH, Xuesong Han, PhD, and Zhiyuan Zheng, PhD. 2019. "Prevalence and Correlates of Medical Financial Hardship in the USA." *Journal of General Internal Medicine*, 34:1494-1502. Accessed August 2020. <https://link.springer.com/article/10.1007/s11606-019-05002-w#citeas>
- 60 National Nurses United and AFL-CIO. December 2018. "Breaking the Promise of Patient Care: How Johns Hopkins Hospital Management Shortchanges Baltimore and Puts Patients and the Community at Risk." Accessed September 2020. [https://act.nationalnursesunited.org/page/-/files/graphics/1118\\_JHH\\_Charity-Care\\_Report\\_web.pdf](https://act.nationalnursesunited.org/page/-/files/graphics/1118_JHH_Charity-Care_Report_web.pdf)
- 61 Cosgrove, Jaclyn. June 12, 2018. "Nonprofit Hospitals Are Being Less Charitable. They Say That Shows Obamacare Is Working." *Los Angeles Times*. Accessed September 2020. <https://www.latimes.com/business/la-fi-hospitals-charity-care-20180612-story.html>
- 62 Rowan, Harriet Blair. August 13, 2019. "Charity Care Spending by Hospitals Plunges." Kaiser Health News. Accessed September 2020. <https://khn.org/news/charity-care-spending-by-hospitals-plunges/>
- 63 National Nurses United, AFL-CIO, Coalition for a Humane Hopkins, and Maryland Consumer Rights Coalition. "Preying on Patients: Maryland's Not-for-Profit Hospitals and Medical Debt Lawsuits." February 2020. Accessed September 2020. <https://www.nationalnursesunited.org/preying-on-patients>
- 64 Villagra, Victor G., et al. June 18, 2019. "When Hospitals and Doctors Sue Their Patients: The Medical Debt Crisis Through a New Lens." UConn Health Disparities Institute. Accessed January 2020. [https://health.uconn.edu/health-disparities/wp-content/uploads/sites/53/2019/06/HDI-Issue-Brief\\_When-Hospitals-and-Doctors-Sue-Their-Patients.pdf](https://health.uconn.edu/health-disparities/wp-content/uploads/sites/53/2019/06/HDI-Issue-Brief_When-Hospitals-and-Doctors-Sue-Their-Patients.pdf)
- 65 Bruhn, William E., et al. 2019. "Prevalence and Characteristics of Virginia Hospitals Suing Patients and Garnishing Wages for Unpaid Medical Bills." *JAMA*, 322(7):691-692. doi:10.1001/jama.2019.9144

- 66 Armour, Stephanie. June 25, 2019. "When Patients Can't Pay, Many Hospitals Are Suing." *The Wall Street Journal*. Accessed June 25, 2019. <https://www.wsj.com/articles/nonprofit-hospitals-criticized-for-debt-collection-tactics-11561467600>
- 67 Simmons-Duffin, Selena. June 25, 2019. "When Hospitals Sue for Unpaid Bills, It Can Be 'Ruinous' for Patients." NPR. Accessed June 25, 2019. <https://www.npr.org/sections/health-shots/2019/06/25/735385283/hospitals-earn-little-from-suing-for-unpaid-bills-for-patients-it-can-be-ruinous>
- 68 Hancock, Jay and Elizabeth Lucas. September 9, 2019. "'UVA Has Ruined Us': Health System Sues Thousands of Patients, Seizing Paychecks and Putting Liens on Homes." *The Washington Post*. Accessed September 9, 2019. [https://www.washingtonpost.com/health/uva-has-ruined-us-health-system-sues-thousands-of-patients-seizing-paychecks-and-putting-liens-on-homes/2019/09/09/5eb23306-c807-11e9-be05-f76ac4ec618c\\_story.html](https://www.washingtonpost.com/health/uva-has-ruined-us-health-system-sues-thousands-of-patients-seizing-paychecks-and-putting-liens-on-homes/2019/09/09/5eb23306-c807-11e9-be05-f76ac4ec618c_story.html)
- 69 Brown, Trevor. August 13, 2019. "Oklahoma Hospitals Sue Thousands Each Year over Unpaid Medical Bills." *The Oklahoman*. Accessed December 27, 2019. <https://oklahoman.com/article/5638456/oklahoma-hospitals-sue-thousands-each-year-over-unpaid-medical-bills>
- 70 Beil, Laura. September 3, 2019. "As Patients Struggle with Bills, Hospital Sues Thousands." *The New York Times*. Accessed September 3, 2019. <https://www.nytimes.com/2019/09/03/health/carlsbad-hospital-lawsuits-medical-debt.html?action=click&module=Top%20Stories&pgtype=Homepage>
- 71 Thomas, Wendi C. June 27, 2019. "The Nonprofit Hospital That Makes Millions, Owns a Collection Agency and Relentlessly Sues the Poor." ProPublica. Accessed December 2019. <https://www.propublica.org/article/methodist-le-bonheur-healthcare-sues-poor-medical-debt>
- 72 Thomas, Wendi C. June 28, 2019. "Low-Wage Workers Are Being Sued for Unpaid Medical Bills by a Nonprofit Christian Hospital That Employs Them." ProPublica. Accessed December 2019. <https://www.propublica.org/article/methodist-hospital-sues-low-wage-workers-medical-debt>
- 73 Thomas, Wendi C. July 1, 2019. "Millionaire CEO of Nonprofit Hospital That Sues the Poor Promises Review of Policies." ProPublica. Accessed December 2019. <https://www.propublica.org/article/methodist-le-bonheur-healthcare-ceo-promises-review-of-policies>
- 74 The Cecil G. Sheps Center for Health Services Research. 2020. "174 Rural Hospital Closures: January 2005–Present (132 since 2010)." The University of North Carolina at Chapel Hill. Accessed September 2020. <https://www.shepscenter.unc.edu/programs-projects/rural-health/rural-hospital-closures/>
- 75 Estes, Clary. February 24, 2020. "1 In 4 Rural Hospitals Are at Risk of Closure and the Problem Is Getting Worse." *Forbes*. Accessed September 2020. <https://www.forbes.com/sites/claryestes/2020/02/24/1-4-rural-hospitals-are-at-risk-of-closure-and-the-problem-is-getting-worse/#7ddbcbd11bc0>
- 76 "Health Care Deserts: Nearly 80 Percent of Rural U.S. Designated as 'Medically Underserved.'" September 30, 2019. Kaiser Health News. Accessed September 2020. <https://khn.org/morning-breakout/health-care-deserts-nearly-80-percent-of-rural-u-s-designated-as-medically-underserved/>
- 77 Williams, Joseph P. July 10, 2019. "Code Red: The Grim State of Urban Hospitals; Closures of Inner-City Hospitals Disproportionately Hurt the Poor and Minority Patients." *US News and World Report*. Accessed September 2020. <https://www.usnews.com/news/healthiest-communities/articles/2019-07-10/poor-minorities-bear-the-brunt-as-urban-hospitals-close>
- 78 Rau, Jordan and Emmarie Huetteman. September 17, 2020. "Urban Hospitals of Last Resort Cling to Life in Time of COVID." Kaiser Health News. Accessed September 2020. <https://khn.org/news/urban-hospitals-of-last-resort-cling-to-life-in-time-of-covid/>
- 79 Tung, Elizabeth L., MD, MS, David A. Hampton, MD, Meng, Marynia Kolak, PhD, MS, et al. March 8, 2019. "Race/Ethnicity and Geographic Access to Urban Trauma Care." *JAMA*, 2019;2(3):e190138.
- 80 "National Nurse Survey Reveals Devastating Impact of Reopening Too Soon." July 28, 2020. National Nurses United. Accessed September 2020. <https://www.nationalnursesunited.org/press/national-nurse-survey-reveals-devastating-impact-reopening-too-soon>
- 81 "Nurses Seek OSHA Sanctions on HCA." August 24, 2020. National Nurses United. Accessed September 2020. <https://www.nationalnursesunited.org/press/nurses-seek-osh-sanctions-hca>
- 82 "National Health Expenditures Data, Centers for Medicare & Medicaid Services." CMS. Accessed August 2020. <https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/NHE-Fact-Sheet>
- 83 OECD Health Statistics 2020. Accessed September 2020. <https://www.oecd.org/health/health-data.htm>

