

The Third Annual IHSP Hospital 200: The Nation's Most – and Least – Expensive Hospitals Fiscal Year 2003/2004

Ver. 1.2, Embargoed for release until December 13, 2005, 12 PM, PST

The Institute for Health & Socio-Economic Policy (IHSP) is a non-profit policy and research group. The IHSP focus is current political/economic policy analysis in health care and other industries and the constructive engagement of alternative policies with international, national, state and local bodies to enhance promote and defend the quality of life for all.

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I. About the Institute for Health & Socio-Economic Policy

The Institute for Health & Socio-Economic Policy (IHSP) is a non-profit research and policy organization with a focus on health care and other industries. The IHSP has a prestigious health care advisory board which includes scholars and policy-activists from the Albert Einstein College of Medicine, Boston University, Harvard University, and the University of California.

Among past and current IHSP projects are:

- The health care impacts of California Proposition 209 for the Public Media Center and the California Wellness Foundation. (Wellman and Yamashita 1996)
- The relationship of pharmaceutical mergers to drug prices and caregiver staffing ratios for the Office of US Congressman Dennis Kucinich, Ohio.
- An assessment of health care expert systems technologies at the request of the U.S. Congress, Office of Technology Assessment.
- The current annual series of IHSP Hospital 200 reports for the California Nurses Association.
- Another study for Congressman Kucinich examining hospital drug pricing practices and their impact on hospital charges overall is in progress.
- Joint sponsorship with the one million member **International Federation of Automatic Control's (IFAC) Committee on Social Impact of Automation** of an international conference in San Francisco on Human Centered Design.

This study was commissioned by the California Nurses Association.

II. Preface

The IHSP does not maintain that hospitals habitually receive 100% of gross charges as reimbursement, only that gross charges are a crucial variable – a starting point in the reimbursement negotiations process - in determining actual reimbursements from a number of payers, including Medicare, Medicaid, HMO contractual agreements, and workers compensation programs. However, recent accounts have focused on the uninsured and the fact that they *are* often billed at full charges. (Appleby 2004a; Abelson 2004; Abelson and Glater 2004b; Abelson and Glater 2004a)

When pressed, the hospital industry habitually states that gross hospital charges are irrelevant since actual payments from Medicare and other payers are reimbursed via fixed rates.

The question left unasked and unanswered is, if reimbursement rates are **absolutely** fixed, then why are not hospital gross charges – the “list prices” – fixed and indexed to the same rate? The answer is that reimbursement rates are not *a priori* **absolutely** fixed. For example, the method by which Medicare reimbursement rates are set makes use of a number of variables, *including* hospital billed or gross charges. The same charge structure plays a vital role as a starting point for negotiated hospital reimbursement rates from other payers, such as HMOs.

Instructive on the relevance of gross charges to hospital bottom lines is a Medicare Payment Advisory Commission (MedPAC) report on hospital charges, for which MedPAC retained the services of the Lewin Group.¹

Two hundred and thirty-eight hospitals participated in the study, most of which were non-profits, as for-profits demonstrated ‘a reluctance to participate’ (Dobson et al. 2005). Many of the hospitals were in large urban areas.

In Section C of the report, entitled *Goals in Charge Setting*, meeting federal compliance guidelines was listed as a primary goal by hospital respondents. Another goal listed by almost all respondents was financial in character:

Typical comments from hospital respondents included the following:

“Our price updates focus on the areas that give us the 'biggest bang for the buck'.”

“Our key goal with the charge master is to help the hospital meet its profitability and cash flow needs. We try to take advantage of those payers on a percent of charge arrangement, so we capture all the revenue codes.”

“Our first priority is making sure we can meet the bottom line.”(Dobson et al. 2005)

¹ The Medicare Payment Advisory Commission (MedPAC) is an independent federal body established by the Balanced Budget Act of 1997 (P.L. 105–33) to advise the U.S. Congress on issues affecting the Medicare program. The Commission’s statutory mandate is quite broad in addition to advising the Congress on payments to health plans participating in the Medicare-Choice program and providers in Medicare’s traditional fee-for-service program.

Clearly, despite hospital industry public comments to the effect that ‘charges do not matter,’ both the IHSP statistical examination of hospital charge to cost ratios and their impact on average hospital profits, and hospital more private comments for the MedPAC report belie those denials.

Moreover, the often cited Medicare fixed rate for each DRG is itself not immune from hospital charge structures. Those flat rates are impacted by a number of variables, among them a federally computed relative weighting system for each DRG. Most critical for understanding the importance of hospital gross charges, those relative DRG weights are *themselves* heavily impacted by hospital pricing practices; that is, hospital gross charges or “list prices” for products and services. In discussing the variation in hospital margins relative to Medicare payments, MedPAC states:

*Adopting a patient classification system that is more sensitive to differences in severity of illness than the current DRGs might eliminate the unintended case mix contributions to margin variation across hospitals. It is also possible, however, that a portion of the problem arises from limitations in the data and methods used to calculate the national DRG relative weights. **The DRG weights may be biased because they are based on hospitals’ service charges,** (emphasis added) and thus reflect the systematic differences in mark-ups across services that are built into hospitals’ charge structures. (A Data Book: Healthcare Spending and the Medicare Program 2003; Report to the Congress: Medicare Payment Policy 2003; Report to the Congress: Variation and Innovation in Medicare 2003; Report to the Congress: Medicare Payment Policy. Appendix A, How Medicare Pays for Services: An Overview 2003; DeMoro 2003)*

Calculations of Medicare reimbursement rates – both the flat rate and outliers – therefore involve hospital gross charges, the “list price” for hospital products and services. Self-payers are often forced to pay the gross charge itself or the “list price.” For other payers, the gross charge tends to be a starting point for negotiations on actual reimbursement levels.

Elsewhere, MedPAC writes:

... the weights (relative DRG weights) are based on the total billed service charges hospitals report on their claims for all cases in each DRG (Report to the Congress: Selected Medicare Issues 2000)

Further,

*Currently, the weight for each DRG is calculated by dividing the national average standardized total charge per case for all cases in the category by the overall national average standardized charge for all cases. **Basing the weights on the national average standardized charge per case in each DRG, however, makes them vulnerable to distortion from systematic differences among hospitals in the mark-up of charges over costs and in the level of costs.** (Report to the Congress: Selected Medicare Issues 2000) (Emphasis added).*

Modern HealthCare, in commenting on hospital prices and referencing the previous IHSP Hospital 200 report stated that,

The contention of the hospital industry that gross charges, or list prices, don't mean much may be getting harder to defend.(Galloro 2003)

In the same article, Paul Ginsberg, president of the Center for Studying Health System Change, conveyed his concern about hospital gross charges or “list prices:”

Gross charges are important to payer issues beyond Medicare outlier reimbursements, said Paul Ginsburg.

Among federal policymakers, Ginsburg said, there "is a belated recognition of the fact that there are some categories of services that have long been more profitable than others. The source of this has to be in the charge system." (Galloro 2003)

Our reports demonstrate the relationship of gross charges and costs to average hospital profits. Such an examination is particularly useful in understanding why and how it is that at the national level, on average, the greater a given hospital decile total charge to cost ratio, the greater its net income benefit. Perhaps even more tellingly, the report also shows that on average, **the greater the charge per inpatient discharge alone, the greater the net income.** The tables in this report examining profits in relation to total charge to cost ratios and profits by individual inpatient patient discharges alone clearly articulate the exceptionally positive correlations among a) high charge to cost ratios, b) charges per patient discharge alone and c) average hospital profits.

Finally, the doctrinaire neo-classical economic conceptualization of “efficiency” employed by some hospital executives when referring to their lower costs and/or subsequent overall charge to cost ratios should be clarified.

Asked why the hospital doesn't simply charge less, Duick said, "Why would we penalize ourselves for our own efficiency? The real question is why can't the other hospitals lower their costs?" (Griekspoor 2003)

What can be termed “technical efficiency” in any given business enterprise has absolutely no necessary relation to the “social efficiency” the product of that enterprise may engender.

Technical efficiency refers to such activities as throughput, “cycle time,” the ratio of capital to labor (the substitution of technology for employees, or degree of mechanization), etc.

Social efficiency, by contrast, is directly concerned with the social value of a given firm’s product, in this instance, both the quantity and quality of health care made available by a given hospital and the expense associated with that quantity and quality.

Viewed from this perspective, it becomes clear why the burden is not simply on other hospitals to lower costs and achieve a greater degree of technical efficiency via a higher charge to cost ratio. In a nation with more than 45 million uninsured, the burden is on those hospitals with a high charge to cost ratio to lower their charges, increase the quantity and quality of care available to all, and thereby give preference to social and not mere technical efficiency, simultaneously lowering overall medical inflation.

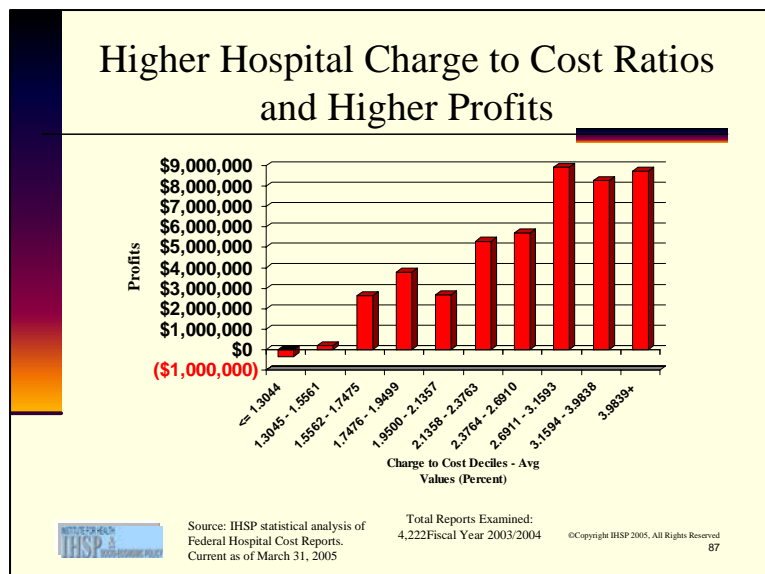
If the industry claim is that market forces will ‘eventually resolve’ the health care crisis, where is the demonstrable empirical proof substantiating that claim? And if the industry laments the burden of those same market forces as preventing it from achieving the fiscal stability required to end the crisis, perhaps it is past time to call for a U.S. single payer health care system grounded in a single standard of excellence of care for all, irrespective of ability to pay.

III. Principal Findings

For purposes of calculating total charge to cost ratios, this report examines 4,222 federal hospital cost reports, current as of March 31, 2005, for federal fiscal year 2003/2004. Given the ever-increasing rate of medical inflation, the swelling numbers of the uninsured coupled with the fact that they are often billed at hospital “list prices,” and the widespread charges of fiscal wrongdoing leveled against some hospitals and hospital chains in recent years, this report seeks to quantify the degree (if any) to which hospitals may be contributing to overall medical inflation. (Strunk, Ginsburg, and Gabel 2002; Strunk, Ginsburg, and Gabel 2001). It does so by examining charge to cost ratios for the major hospital financial categories/centers commonly found in the cost reports. These categories include operating rooms, recovery rooms, emergency rooms, intensive care units, drugs sold to patients, coronary care unit, cardiac catheterization laboratory, medical supplies charged to patients and many others.

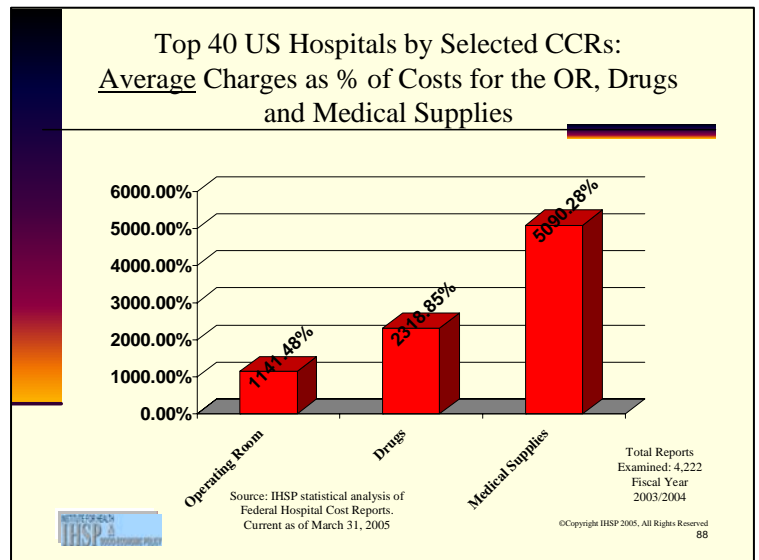
Unlike the vast majority of past studies into hospital pricing, our study findings suggest that:

- As fully 77% of the hospitals detailed in this study (3,255) had at least one fiscal quarter included in their cost report reflecting the new **October 1, 2003 Medicare Outlier Ruling**, it appears that ruling had limited impact on hospital overall charge to cost levels. The IHSP Top 100 Hospitals accounted for 13% of the total Medicare outlier payments paid to the 4,222 hospitals examined in this report.
- Higher hospital charge-to-cost ratios tend to be strongly associated with higher hospital profits.
- Higher charges per inpatient discharge **alone** are also strongly associated with higher hospital profits.
- Larger hospitals tend to have a richer pricing structure than smaller facilities.
- System-affiliated hospital pricing is on average greater than unaffiliated hospital pricing; that is, the anticipated reduction in charges from building economies of scale has not occurred (Eggleston 1994; Dranove, Shanley, and White 1993; Dranove 1998; Dranove, Durkac, and Shanley 1996; DeMoro 2000).
- Market mechanisms – embodied in what may be termed the “Health Care War Economy” (Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief 2003) – are the “drivers” behind hospital and medical price inflation generally. (Hensley 2004) Drug prices, premium rates, medical equipment costs, etc., are the consequent **symptoms** or **results** of the subjugation of health care to anachronistic market ideals, not **causes** of medical inflation. It is the mistreatment of health care as a commodity that strongly encourages higher hospital charges.



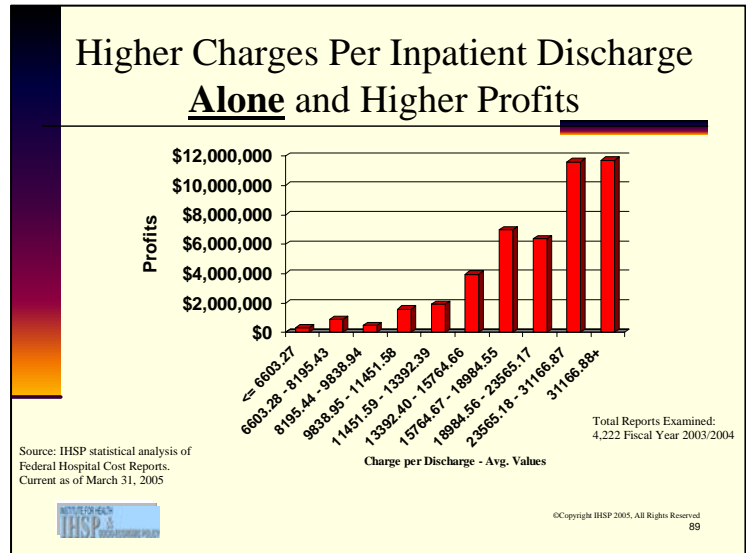
A summary of notable findings follows.

- The **national average total charge to cost ratio for the 4,222 hospitals examined for this report is 244.37%**. Last year the national average for 4,184 hospitals was 232.4%. This constitutes a 5.15% overall increase compared to last year's increase of 13% and a difference of 11.97 percentage points, down from last year's 26.56 percentage point differential.
- If the Top 100 hospitals are eliminated from the calculations the national average drops to 233.79% for a total difference of 10.58 percentage points and a 4.5% decrease.
- Of the top 100, large for-profit chains account for 64 hospitals.
- Of the top 100, 95 of them had at least one fiscal quarter included in their cost report reflecting the new October 1, 2003 Medicare Outlier ruling.
- Last year, such chains accounted for 60 hospitals in the Top 100.
- A decile analysis linking hospital total charge to cost ratios and hospital profits reveals a strong positive correlation between them. On average, the higher the average charges to costs the higher the average profits, as the chart, *Higher Hospital Charge to Cost Ratios and Higher Hospital Profits* demonstrates.
- On average, the larger a hospital as measured by average number of beds, the higher the total charge to cost ratio **and** the higher the corresponding average profits.
- The **Top 40 Hospital Rankings for Total Operating Room Charges as a Percent of Total Operating Room Costs** ranged from a low of 919.09% to a high of 1,963.56%, for an average 1,073%.
- The **Top 40 Hospital Rankings for Total Drug Charges as a Percent of Total Drug Costs** ranged from a low of 1,506.99% to a high of 7,588.61%, for an average of 2,318.85%.
- The **Top 40 Hospital Rankings for Total Medical Supplies Charges as a Percent of Total Medical Supplies Costs** ranged from a low of 3,188.47% to a high of 9,560.88%, for an average of 5,090.28%.
- The **national average hospital charge to cost ratio for drugs**



charged to patients is 425.24%, up from last year's 398.65%, an increase of about 27 percentage points from last year but less than the 53.7% points increase from the 2001/2002 IHSP study.(DeMoro 2001)

- Twelve hospitals in the Top 100 were not system affiliated, while 70 of the nation's least expensive 100 hospitals were not system affiliated.
- Defying conventional economic wisdom and its stress on the fiscal efficacy of unbridled markets, Maryland had the lowest charge to cost ratio of any state, with a ratio of 123.24%, up only a few points from last year's 120.24%. It is also the most highly regulated state in the nation. *At the same time, 73.2% (last year the figure was 64%) of its hospitals had a positive net income, or about the same percent as the national average.*(See Chart, *Short-Term Hospitals with Positive Net Income*)



Our finding that system-affiliated hospitals dominated the Top 100 and were scarce in the least expensive hospitals nationwide is consistent with earlier research on California hospitals. (Dranove, Durkac, and Shanley 1996). That research indicated that system-affiliated hospitals exhibit marketing and not production efficiency. Any efficiencies the system-related hospitals gain and that contribute to their profit margins stem from their abilities to market themselves to the community, not from efficiencies in the production of health care services. In part, the study stated:

... we did a cross-sectional analysis of local hospital systems in California in the late 1980s and then in the early 1990s. In both studies we found that the benefits of horizontal integration stem from greater efficiencies in marketing hospitals systems to the community rather than from efficiencies in the production of services. These results are consistent with those we obtained in our earlier study. Systems do not, in general, exhibit production efficiencies. (Dranove, Durkac, and Shanley 1996)

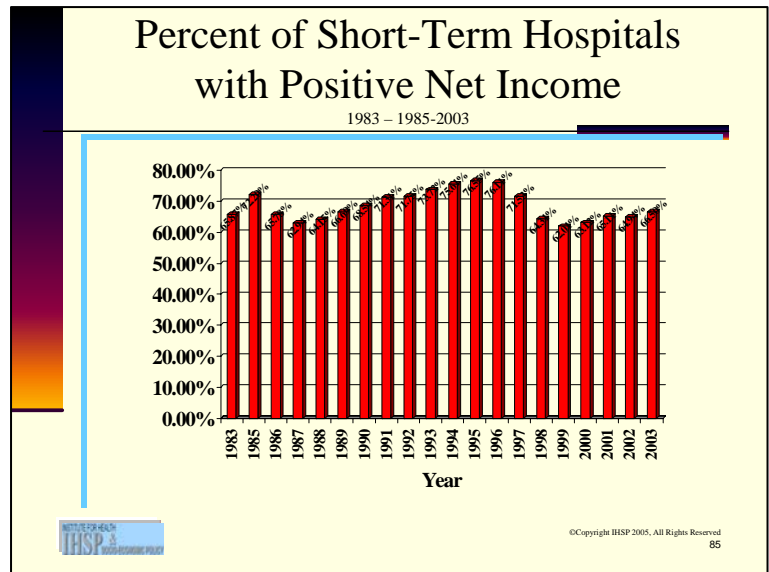
Our current study demonstrates that not only was the national average total charge to cost ratio associated with greater hospital profits, but in addition, **charges alone**, calculated as the *average charge per individual inpatient patient discharge*, was strongly correlated with higher average hospital profits.² (See the Chart, *Higher Charges per Inpatient Discharge Alone and Hospital Profits*). This finding undercuts any appeals to “technical efficiency” that the hospital industry may employ in the attempt to justify high charge to cost ratios.

² Charges per inpatient discharge are calculated by dividing total inpatient charges for each hospital by its total discharges. All hospitals with 100 or more total discharges are included in the calculations.

- Total number of discharges represented is 30,458,535.
- The 10 most expensive hospital systems nationwide ranged from a low of an average 492.76% (413.99% last year) charge to cost ratio to a high of a 842.96% (950.74% last year) average.
- In an earlier report, the figures were 406.34% and 584.36% for the top five systems. (The IHSP Hospital 200: The Nation's Most - and Least - Expensive Hospitals (Revision 2.0) 2003)

Concerning individual hospitals:

- Four states – California, New Jersey, Florida and Pennsylvania – accounted for 83 of the Top 100.
- The average charge to cost ratio for the Top 100 was 680.46%, up from last year's 672.88%, and the 2000/2001 finding of 525.27%.



- Average total charge to cost ratios varied considerably by hospital control type, from highs of 365.81% for proprietary corporations to lows of 227% and 180.5% for voluntary non-profits and government entities, respectively.
- Of the 4,222 hospitals employed to calculate total charge to cost ratios in this year's study, 1,305, or about 31%, reported a net loss for the time period. Another 103 hospitals reported less than \$100,000 net income. Two years ago in a previous IHSP study, of 4,292 hospitals examined, 1,460, or about 34% of the data set, reported a net loss for the time period. These figures are roughly consistent with aggregated national hospital performance since the early 1980s. (See, Chart, *Short Term Hospitals with Positive Net Income*)

IV. Data Sources

All charge to cost data is based on federal hospital cost report filings current as of March 31, 2005.

A. Methodology Employed in this Report

All hospital charges and costs were aggregated.

For purposes of calculating total charge to cost ratios, hospitals were included in our data set if and only if they met all of the following conditions:

- The hospital must be a short-term general acute care hospital.

- If a given hospital had more than one filing for the fiscal year, only that filing for the greater number of days during the time period was included in order to prevent duplication.
- The hospital must have total charges equal to or greater than its total costs; that is, it must have at least a 100% charge to cost ratio.
- The total charge to cost ratio was calculated by dividing the total aggregated charges by total aggregated costs associated with the hospital's major financial categories/centers.

Charges per inpatient discharge are calculated by dividing total inpatient charges for each hospital by total discharges for each. All hospitals with 100 or more total discharges are included in the calculations.

- Decile analyses were employed to facilitate the analysis on key variables:
 - Total charges to total costs (charge to cost ratio)
 - Charges to costs relative to profits
 - Charge per individual inpatient discharge relative to profits
 - Hospital size as measured by numbers of beds relative to profits

Decile analyses are a relatively straightforward but extremely powerful statistical tool by which to reveal patterns not readily observable when dealing with large data sets and thousands of variables. The process can be summarized as follows: Data are categorized based on 10 percentile groups, with each group containing approximately the same number of cases. A value of 1 is assigned to a group of cases whose values relative to select variables fall below the 10th percentile, 2 to cases between the 10th and 20th percentile, 3 to cases between the 20th and 30th percentile, and so on.

It is accepted business accounting practice to express various expense or cost categories by calculating costs as a fraction of charges. From a business perspective, such an approach is wholly appropriate. However, from a consumer perspective – patients, employers and insurers – it may make more sense to reverse that common practice and utilize charge to cost ratios instead. For example, in a previous study for U.S. Representative Dennis Kucinich (D-OH-10) (DeMoro 2001) examining less recent data, we demonstrated that the national average hospital drug cost to charge ratio for patients was about .29 (costs÷charges). However, the charge to cost ratio, expressing charges as a percent of costs, (charges ÷ costs x 100) was about 345%. That is, the charge was about 345% of the actual business expense.

For purposes of this study, we constructed aggregated in patient and out patient charge to cost ratios for numerous hospital financial categories/centers.

B. Mergers and Acquisitions

Health care merger and acquisition activity has been significant for more than a decade, with multibillion deals being not uncommon. In particular,

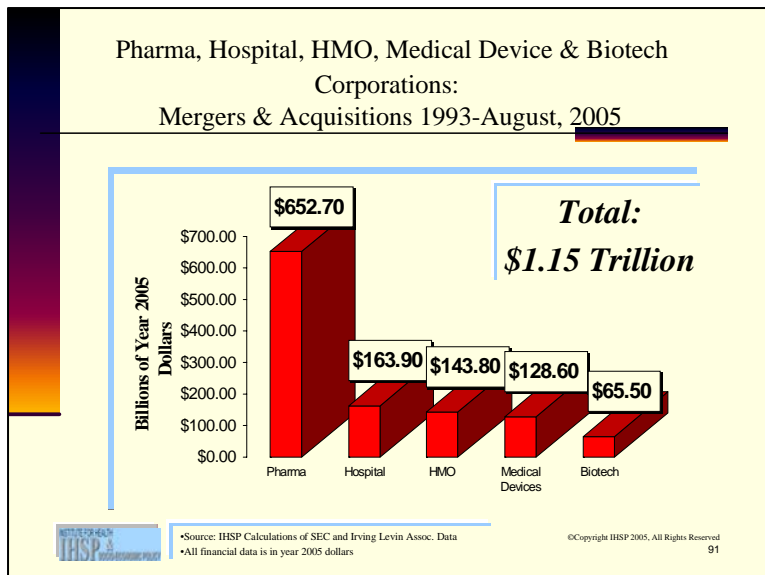
The (health care merger and acquisition) binge was fueled by a Department of Justice and Federal Trade Commission 1994 ruling that impacted U.S. anti-trust law (both the Sherman and Clayton acts, and ironically, the only major change adopted by Congress in response to the Clinton administration's 1993 health care plan) that granted extraordinary latitude to merging health care corporations, reputedly to encourage competition. (DeMoro 2000)

The impact on anti-trust can in part be summarized as follows:

In September 1994, the Justice Department and Federal Trade Commission issued comprehensive “non-enforcement” antitrust policy statements in health care, expanding safe-harbors and areas of non-enforcement established a year earlier. Statements of Enforcement Policy and Analysis, reprinted in 4 Trade Reg. Rep. (CCH) ¶ 13, 152 at 20, 769 (Sept. 30, 1994). The stated purpose of the policies is “to provide education and instruction to the health care community in a time of tremendous change, and to resolve, as completely as possible, the problem of antitrust uncertainty that some have said may deter mergers, joint ventures, or other activities that would lower health care costs.” Id.

The statements provide antitrust “safety zones” and other relief for nine separate areas of collective activity: (1) hospital mergers; (2) joint ventures involving high technology or other expensive health care equipment; (3) joint ventures involving specialized clinical or other expensive health care services; (4) providers’ collective provision of non-fee-related information to purchasers; (5) providers’ collective provision of fee-related information to purchasers; (6) provider participation in exchanges of price and cost information; (7) joint purchasing arrangements among health care providers; (8) physician network joint ventures; and (9) multi-provider networks.

For networks and ventures among health care providers who jointly market their services the multi-provider network policy rejects the historical “per se” approach to analyzing the lawfulness of price-fixing and geographic market division among competitors in favor of the “rule of reason” approach. The Department of Justice and the FTC will apply the “rule of reason” analysis to multiprovider networks if they determine that the collective activity among the network participants is “necessarily related to significant economic integration among them.” Id. at 20, 793-94. “Substantial financial risk-sharing” among the network participants is evidence of such integration. Id. at 20, 794. Examples of “substantial risk sharing” include: (i) when the network



agrees to provide services to a health benefit plan at capitulated rates; or (ii) when the network creates significant financial incentives for participants to “achieve specified cost containment goals.” *Id.*

The initial 1993 non-enforcement policies (Antitrust Enforcement Policy Statements in the Health Care Area, reprinted in 4 Trade Reg. Rep. (CCH) ¶ 13, 151 (Sept. 30, 1994)) were limited to the first six of these “safety zones,” yet were severely criticized by dissenting FTC Commissioner Deborah K. Owen:

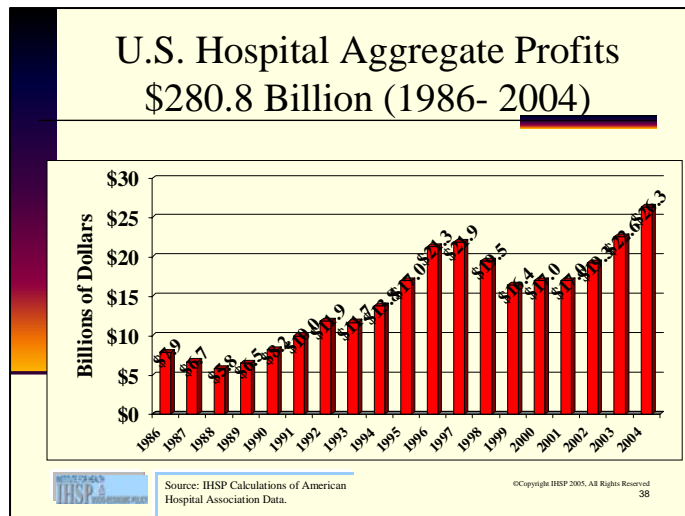
The risks of higher prices and reduced output or lower quality care posed to some health care consumers by the more relaxed enforcement proposed in some of these Statements far outweigh any benefits generated. Moreover, the premises implicitly underlying some of the Statements –that sufficient guidance is not available and that the agencies’ past enforcement efforts have been unreasonable—are simply unsupported.... Some of today’s action effectively constitutes a special-interest antitrust exemption that should more appropriately be accomplished through legislative action, if at all....4 Trade Reg. Rep. (CCH) ¶ 13, 235, (Sept. 15, 1993) [Emphases added].

The DOJ/FTC non-enforcement policies were again revised in August 1996, providing even more relief from federal enforcement for physician and multi-provider networks. The new revisions to Statements 8 and 9 were promoted by DOJ/FTC as giving providers greater flexibility in the creation of networks in an attempt to remedy a perceived “chilling effect” of existing law on the development of new and innovative provider networks. Statements of Antitrust Enforcement Policy in Health Care, 4 Trade Reg. Rep. (CCH) ¶ 13, 153 (Sept. 5, 1996)(Eggleston 1999)

FTC Commissioner Owen’s concerns have proven prescient over the last decade.

V. Charges Matter: Implications of Gross Hospital Charges – the “Sticker Price”

High hospital charges in part help explain the two consecutive record profit years for the hospital industry - \$22.6 billion in 2003 and \$26.3 billion in 2004. High hospital charges have provided ideological cover for health plans to raise once again premium rates by double digits – and to dramatically increase their profits³ – thus increasing health care costs for large and small employers and federal, state and local government agencies. This has prompted a number of businesses to scale back on the quality of the plans available for their employees and has been a significant contributor to the growing ranks of the uninsured whose only recourse to care is the hospital emergency room – the most expensive form of care. Hospitals then cost shift that economic burden to other payers by raising charges in so far as possible, particularly drug, medical



³ See (HMOs almost doubled net profits in 2003 2004) and Table, *Top 50 HMO Profits Increase....*

supply and operating room charges, contributing to a self-perpetuating and self-defeating Health Care War Economy of more expensive care, less care, higher premium rates, and more uninsured.

This brings us full circle and is exactly what one should expect as the necessary outcome of the ongoing but unwinnable battle within the Health Care War Economy struggles among pharmaceutical corporations, insurers and hospitals as they do their best to exploit each other in a market care-blind to the nation's health needs.

VI. Implications for Health Care Reform: The U.S. Does Not Have a Health Care System

A. Failure of Market Led Health Care Reform

Table 1 Health Care Related Corporations – Selected Values⁴

The United States does not have a health care system.

It does have a market driven – and market concentrated – health care industry.⁷ The high degree of hospital market concentration in the years following the 1994

Department of Justice and Federal Trade Commission ruling that effectively relaxed anti-trust law (Eggleston 1994), to date resulting in more than \$164 billion in hospital merger and acquisition activity, has not resulted in the

Value of All Outstanding Stock of Top 100 Publicly Traded Health Care Related Corporations: ⁵	Total Number of California HMO Members,
\$2,618,033,399,225	25,700,000
Profits of Top 100 Publicly Traded Health Care Related Corporations:	U.S. HMO Mergers and Acquisitions: 1993 through August, 2005
\$103,479,275,538	\$143,764,093,376
Net Sales of Top 100 Publicly Traded Health Care Related Corporations:	U.S. Hospital Mergers and Acquisitions: 1993 through August, 2005
\$912,115,584,900	\$163,947,570,180
Percent of Staffed Hospital Beds Controlled by Top Ten California Hospital Systems in 2004	Pharmaceutical Merger and Acquisitions: 1993 through August, 2005
50.20%	\$652,648,468,605
U.S. Hospital Profits 1986 thru 2004	Top Fifty Pharmaceutical Corporations Combined Profits 2004 FY
\$280,000,000,000	\$72,314,924,163
Percent of Total Number of US Chain HMO Members held by Top Fifteen HMO Chains	Top Fifty Pharmaceutical Corporations Combined Market Capitalization, 2004 FY
80%	\$1,619,239,112,380 ⁶
Percent of Total Number of California HMO Members Held by Top Ten HMO Chains	Total Profit of US Hospitals in 2004:
92.1%	\$26,300,000,000
	Number of Under 65 Uninsured in the US in 2004:
	45,800,000

⁴ Adapted from (Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief 2003)

⁵ A publicly traded health care related corporation is here stipulated as a corporation possessing at least one Standard Industrial Code (SIC), primary or secondary, in its overall operations as reported in its Securities Exchange Commission (SEC) filings that is health care related.

⁶ This is not a misprint. Combined market capitalization for the top fifty Pharmas is \$1.6 trillion.

⁷ All figures are IHSP calculations utilizing SEC filings, Thomson Financial Data, InterStudy, and Irving Levin Associates data, American Hospital Association statistics and State of California Hospital Filings obtained from the California Office of Statewide Health Care Planning and Development (OSHPD). Unless specified otherwise, all dates are for most current year available.

costs savings or improved access for which many had hoped. Medical inflation is on the rise, and some hospitals and hospital chains that command large market share have overall charge to cost ratios in excess of 1,000%, some of them with corresponding hefty profits.

B. Hospitals and the “Health Care War Economy”

In effect, the health care industry as a whole has itself contributed to the conditions which perpetuate a virtual Health Care War Economy among its various sectors – pharmaceuticals, HMOs, hospitals, medical device manufacturers, long term care entities, bio-tech and others. Those conditions are not, however, simply to be found *in* the health care market. Rather, the intrinsically antagonistic relations among the sectors collectively *constitute* the health care market – a market that is sustained and reproduced day-by-day and year-by-year by the industry and the sectors that comprise it.

The industry and its member sectors, dominated more and more by corporate giants, are locked in a never ceasing and irrational conflict for economic supremacy. It is a battle that is in the long term not winnable even for such behemoths as HCA, Tenet, the “Blues” or Kaiser. This same battle – and *not* its causal effects such as the medical arms race, drug costs, demands for “greater” access to care by the patient population, rising insurance premiums, or even the hospital costs documented in this report – is the real genesis of the current crisis in escalating health care spending, quality, and the dilemma of the un- and underinsured. The market that the industry has in good measure helped foster and currently sustains *demand*s corporate giantism, inter and intra-sector greed and duplicity, “care containment” disguised as cost containment, and brutish disregard of human health as necessary for short-term industry survival. (Health Insurers Did Well In 2001, Increasing Profits From Rate Increases 2002; Pear 2002; Kowalczyk 2002b; Kowalczyk 2001; Kowalczyk 2002c; Kowalczyk 2002a; White 2002; Kristof and Frammolino 2002; Kristof 2002; Meckler 2002; McVay and DeMoro 2002)

But the single-minded pursuit of market-based survival – or dominance - is not without costs for the industry. Long-term survival requires industry success in at least two fundamental strategic arenas: the first is predominantly economic and the second primarily political, but both have economic and political facets:

- The industry as a whole and the sectors within it need one another – and other industries – as economic trading partners to buy and sell their various products, and their political/legislative neutrality if not support regarding pricing levels and structures.
- The industry’s survival as an industry is linked to its ability to be widely seen as legitimate, fair, and trustworthy by both the general public and the nation’s caregivers. (DeMoro 2000) And the health care industry needs *other* industries’ political resources and support in promoting cut-rate care to their employees and the general population. Even ancient monarchies did not rule without a modicum of support and consent from the ruled.

Neither of the above demands is likely achievable or sustainable in the long-term.

Part of the inevitable economic fallout of this Health Care War Economy is our finding that about 1/3rd of the hospitals examined in this report had net losses for the time period – a statistic that is consistent for the nation’s hospitals since 1983. This suggests that on average high charge to cost ratios have become a national but much unwanted norm for a healthy hospital bottom line, and

that many hospitals are losing the battle with pharmaceutical corporations, HMOs, medical supply corporations, and others in trying to control costs.

A necessary condition of hospital financial success is a sometimes exorbitant overall charge to cost ratio, in which technical efficiency – such activities as throughput, “cycle time,” the ratio of capital to labor (the substitution of technology for employees, or degree of mechanization), etc., - is granted priority over social efficiency. Social efficiency is directly concerned with the social value of a given hospital defined in terms of both the quantity and quality of health care it makes available and the expense associated with that quantity and quality.

Stated simply, hospitals are entrapped in the nation’s Health Care War Economy and are encouraged and sometimes forced to choose between their own economic survival (or in extreme cases, generating staggering profits) and making available cost effective, quality health care to as many of the nation’s people as possible.

In this sense, hospitals are both victims of a market indifferent to the intent of the original Greek formulation of the Hippocratic oath⁸ with its dual emphases on doing no medical harm and promoting social justice, and victimizers of patients and society at large for failing to take a leadership role to end the inter- and intra-sector struggles endemic to Health Care War Economy and provide quality health care at affordable prices. (DeMoro 2004; McVay and DeMoro 2002)

Hospital pricing behaviors may be one of the nation’s best witnesses to the futile economic thrashings of the Health Care War Economy as national health care reform is debated this political season.

No amount of market tinkering or politically motivated flights of wishful thinking (Goldstein and Dewar 2003) that the often-cited-but-never-seen “magic of the marketplace” will resolve the health care crisis (Brubaker 2003b; White 2003; Anderson et al. 2003; Lynam et al. 2003) is a likely scenario in the foreseeable future. (Lagnado 2003; Tieman 2003; Robbins 2003; Treaster 2003; Cleeland and Bernstein 2000; Noonan 2000; AFL-CIO and Kaiser Permanente 2000; Brubaker 2003a; Kemper 2003; Ornstein and Kemper 2003; Pear 2003i; Toner and Pear 2003; Pear 2003h; Pear 2003g; Pear 2003f; Pear 2003b; Pear 2003d; Pear 2003a; Pear 2003c; Pear 2003e; Silber 2003; Kowalczyk 2003b; Kowalczyk 2003a; Neurath 2003; Stout 2003; Bennett 2003; Zwillich 2003; Rovner 2003)

Both reason and simple human compassion demand creation of a new national environment in which health care related social efficiency is ascendant, and that environment must obliterate the current market-generated debacle and its contradictory demands made on the hospital industry:

⁸ I swear by... (the ancient Greek Gods).. making them my witnesses, that I will fulfill according to my ability and judgment this oath and this covenant. ... I will apply..(medical) measures for the benefit of the sick according to my ability and judgment; I will keep them from harm *and injustice*. (Edelstein 1943) [Emphasis added].

VII. Stripping Away the Myth of a U.S. Health Care System: A 12 Step Program to Rehabilitate U.S. Health Care⁹

A new national health care environment for hospital survival entails at least the following twelve primary steps, (Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief 2003).

- 1. Single Universal Standard of Care Applied to All Patients**
- 2. Uniform Benefits Package for All**
- 3. Mandated and Enforced Safe Caregiver Staffing Levels Based on Patient Need**
- 4. Patient and Caregiver Safety Standards Placed on Caregiver Work Redesign Programs**
- 5. Patient and Caregiver Safety Standards Placed On Computer-Based Technologies**
- 6. Implementation of a Single and Uniformly Applied Acute Care Hospital Acuity System**
- 7. Public Regulation of Health Care Investments and Divestments**
- 8. Transition Employment Program for Displaced Workers as a Direct Result of Health Care Reform Measures**
- 9. Patient Sensitive Criteria (e.g., Race, Gender and Socio-Economic Status) Must be Given First Priority in all Health Care Investment and/or Divestment Proposals**
- 10. Protections Against Patient Dumping and Providers Gaining a Monopoly on Healthy (Less expensive) Patients**
- 11. Expansion of Traditional Funding Sources: Single Payer, The Global Budget and Making Corporations Accountable¹⁰**
- 12. Expansion of Clinical and Economic Reporting Requirements**

Each step in the 12-step program is informed by a paradigmatic break from the current industrial-like focus on static patient care outcomes and profits. In its stead is a stress on a dynamic system approach focused on long-term quality of life. The new paradigm focuses on fostering cooperative system relationships among the various health care sectors rather than the antagonistic internal profit driven conflicts inherent in the market-based industrial battles currently in place.

This approach is grounded in the basic supposition that human beings have certain inalienable rights, all of which are derived from the fact that neither human beings as such, their health or their long-term quality of life should be enslaved to the market. Or, in the instance of the health care industry – be reduced to mere objects of trade in the open market.

The new paradigm stresses,

“... maximization of public health and long-term quality of life consistent with humanity’s inalienable right to health care and the indivisible, universal and intrinsic dignity that comprises the foundation of the human condition.”(Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief 2003)

⁹ For further detail on the 12 Steps, see, *Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief* (2003). Orinda: Institute for Health & Socio-Economic Policy.

¹⁰ This includes development of a publicly funded and administered single payer system, similar to but more expansive than some current Western European models.

As the 12 Steps are informed by this paradigmatic shift, Step 1, the *Single Universal Standard of Care Applied to All Patients*, informs and is supported by the remaining steps directly or indirectly. Steps 3 through 5 offer direct support and are logically implied by the Single Universal Standard of Care. Steps 2, and 6 through 12 play vital supporting roles and are empirically essential in bringing Step 1 to fruition.

Implementation of **all** these basic steps constitutes a necessary political and economic prerequisite in eliminating in so far as possible what we have termed the Health Care War Economy – itself both the offspring and keystone of a market that is care-indifferent to the inherent health needs of the nation.

Failing implementation of these twelve steps, there is little hope that hospitals will lower charges for the sake of health care related social efficiency and a more just civil society in which human beings are no longer reduced to, demeaned, and trivialized as “covered lives” for sale in a Health Care War Economy.

VIII. Tables

Table 2 The Nation's Hospitals with the Highest Charges Compared to Costs: Fiscal Year 2003/2004

Rank	Hospital Name Nation's Hospitals with the Highest Charges Compared to Costs	City	State	System Affiliation	Total Charge to Cost Ratio- Total	Net income (or loss)
1	Doctors Medical Center Of Modesto	Modesto	California	Tenet Healthcare Corporation	1075.79%	\$34,158,547
2	Doctors Hospital Of Manteca	Manteca	California	Tenet Healthcare Corporation	1008.68%	\$11,373,931
3	Temple University Hospital	Philadelphia	Pennsylvania	Temple University Health Syst	990.99%	\$35,108,001
4	Midway Hospital Medical Center	Los Angeles	California	Tenet Healthcare Corporation	969.70%	(\$8,557,901)
5	Jeanes Hospital	Philadelphia	Pennsylvania	Temple University Health Syst	946.60%	\$11,643,422
6	Warminster Hospital	Warminster	Pennsylvania	Tenet Healthcare Corporation	855.74%	(\$4,291,787)
7	Bayonne Medical Center	Bayonne	New Jersey		851.14%	(\$1,281,758)
8	Brownsville Medical Center	Brownsville	Texas	Tenet Healthcare Corporation	813.57%	\$9,359,218
9	Brookwood Medical Center	Birmingham	Alabama	Tenet Healthcare Corporation	803.92%	(\$40,310,374)
10	Meadowlands Hospital Medical Center	Secaucus	New Jersey	Libertyhealth	801.45%	\$5,294,364
11	Encino Tarzana Medical Center	Encino	California	Tenet Healthcare Corporation	793.41%	(\$7,493,575)
12	Medical College Of Pennsylvania	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	787.41%	(\$40,269,383)
13	Hahnemann University Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	779.73%	\$7,392,561
14	Garfield Medical Ctr.	Monterey Park	California	Tenet Healthcare Corporation	774.20%	\$3,851,873
15	Holy Redeemer Health System	Meadowbrook	Pennsylvania		770.97%	(\$9,264,573)
16	Nazareth Hospital-Phila Pa	Philadelphia	Pennsylvania	Catholic Health East	769.95%	\$3,674,450
17	Abington Memorial Hospital	Abington	Pennsylvania		758.34%	\$13,428,617
18	Twin Cities Community Hospital	Templeton	California	Tenet Healthcare Corporation	758.19%	\$10,537,382
19	Brotman Medical Center	Culver City	California	Tenet Healthcare Corporation	749.73%	(\$3,537,092)
20	Graduate Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	748.63%	(\$35,004,823)
21	Tarzana Encino Regional Med Ctr	Tarzana	California	Tenet Healthcare Corporation	743.65%	(\$5,948,493)

Rank	Hospital Name Nation's Hospitals with the Highest Charges Compared to Costs	City	State	System Affiliation	Total Charge to Cost Ratio- Total	Net income (or loss)
22	Stringfellow Memorial Hospital	Anniston	Alabama	Health Management Associates	740.76%	\$9,573,606
23	Sierra Vista Regional Med Ctr	San Luis Obispo	California	Tenet Healthcare Corporation	740.49%	\$6,229,839
24	Brandywine Hospital	Coatesville	Pennsylvania	Community Health Systems, Inc	738.84%	\$5,798,071
25	Parkway Hospital	Forest Hills	New York		737.98%	\$51,232
26	Meadowcrest Hospital	Gretna	Louisiana	Tenet Healthcare Corporation	735.07%	(\$5,066,415)
27	Monterey Park Hospital	Monterey Park	California	Tenet Healthcare Corporation	732.50%	(\$2,128,938)
28	Temple Lower Bucks Hospital	Bristol	Pennsylvania		724.02%	\$1,617,638
29	Columbus Hospital	Newark	New Jersey	Cathedral Healthcare Syst, Inc	723.83%	(\$4,726,771)
30	Centinela Hospital Medical Center	Inglewood	California	Tenet Healthcare Corporation	720.45%	(\$20,555,230)
31	Los Alamitos Medical Ctr.	Los Alamitos	California	Tenet Healthcare Corporation	717.47%	\$12,420,770
32	Crozer Chester Medical Center	Upland	Pennsylvania	Crozer-Keystone Health System	715.83%	\$4,724,616
33	Delaware County Memorial Hospital	Drexel Hill	Pennsylvania	Crozer-Keystone Health System	713.93%	\$3,188,270
34	Warren Hospital	Phillipsburg	New Jersey		709.15%	\$2,737,019
35	Whittier Hospital Medical Center	Whittier	California	Tenet Healthcare Corporation	703.44%	(\$17,088,243)
36	Raritan Bay Medical Center	Perth Amboy	New Jersey		698.32%	\$16,009,088
37	Sierra Medical Center	El Paso	Texas	Tenet Healthcare Corporation	697.73%	\$40,540,673
38	Desert Hospital	Palm Springs	California	Tenet Healthcare Corporation	696.99%	\$39,649,127
39	Redding Medical Center	Redding	California	Hospital Partners Of America	695.76%	(\$40,729,743)
40	Mercy Catholic Medical Center	Darby	Pennsylvania	Catholic Health East	693.37%	(\$12,564,003)
41	Northshore Reg. Medical Center	Slidell	Louisiana	Tenet Healthcare Corporation	692.34%	(\$4,290,072)
42	San Dimas Community Hospital	San Dimas	California	Tenet Healthcare Corporation	691.67%	(\$2,328,627)
43	Mercy Suburban Hospital	Norristown	Pennsylvania	Catholic Health East	688.53%	\$1,860,320
44	Saint Vincent Health Center	Erie	Pennsylvania	St Vincent Health System	680.51%	\$14,625,201
45	Orange Park Medical Center	Orange Park	Florida	HCA	678.34%	\$34,549,643
46	Providence Memorial Hospital	El Paso	Texas	Tenet Healthcare Corporation	675.49%	\$70,841,238
47	Barnert Hospital	Paterson	New Jersey		675.09%	\$1,592,983
48	Delray Medical Center	Delray Beach	Florida	Tenet Healthcare Corporation	671.26%	\$12,911,866

Rank	Hospital Name Nation's Hospitals with the Highest Charges Compared to Costs	City	State	System Affiliation	Total Charge to Cost Ratio- Total	Net income (or loss)
49	Brooksville Regional Hospital	Brooksville	Florida	Health Management Associates	670.33%	\$17,481,133
50	Ft. Walton Beach Medical Center	Fort Walton	Florida	HCA	668.35%	\$39,791,883
51	Lakewood Regional Med. Ctr.	Lakewood	California	Tenet Healthcare Corporation	655.85%	\$1,781,990
52	Our Lady Of Lourdes Med. Ctr.	Camden	New Jersey	Catholic Health East	653.06%	\$18,545,152
53	Heart Of Florida Reg L Med Ctr	Haines City	Florida	Health Management Associates	649.71%	\$15,460,929
54	Palmetto General Hospital	Hialeah	Florida	Tenet Healthcare Corporation	641.84%	\$10,838,978
55	Hialeah Hospital	Hialeah	Florida	Tenet Healthcare Corporation	639.74%	(\$212,482)
56	John.F. Kennedy Memorial Hosp.	Indio	California	Tenet Healthcare Corporation	637.71%	(\$5,542,222)
57	Paul B. Hall Reg L Medical Center	Paintsville	Kentucky	Health Management Associates	629.11%	\$7,141,511
58	Western Medical Center-Santa Ana	Santa Ana	California	Tenet Healthcare Corporation	627.56%	(\$13,234,368)
59	Memorial Hospital Modesto	Modesto	California	Sutter Health	624.83%	\$80,749,009
60	Usc University Hospital	Los Angeles	California	Tenet Healthcare Corporation	622.45%	(\$16,656,928)
61	Gadsden Regional Medical Center	Gadsden	Alabama	Triad Hospitals, Inc	618.88%	\$4,202,771
62	Doctors Hospital Of Jefferson	Metairie	Louisiana	Tenet Healthcare Corporation	617.04%	(\$1,426,823)
63	Cleveland Regional Medical Center	Cleveland	Texas	Community Health Systems, Inc	613.74%	(\$2,590,976)
64	St. Petersburg General	Saint Petersburg	Florida	HCA	613.21%	\$8,173,693
65	Daniel Freeman Memorial	Inglewood	California	Tenet Healthcare Corporation	612.50%	(\$43,123,897)
66	Byrd Regional Hospital	Leesville	Louisiana	Community Health Systems, Inc	610.66%	\$2,200,503
67	Coral Gables Hospital	Coral Gables	Florida	Tenet Healthcare Corporation	609.98%	\$361,249
68	Queen Of Angels/Hollywood Pres Mc	Los Angeles	California	Tenet Healthcare Corporation	607.82%	(\$23,522,806)
69	North Okaloosa Medical Center	Crestview	Florida	Community Health Systems, Inc	606.77%	\$11,094,004
70	Med. Ctr. Of Southeastern Oklahoma	Durant	Oklahoma	Health Management Associates	606.76%	\$16,303,302
71	Doctors Medical Center-San Pablo	San Pablo	California	Tenet Healthcare Corporation	606.26%	(\$50,373,771)
72	Century City Hosp	Los Angeles	California	Tenet Healthcare Corporation	601.85%	(\$2,883,674)
73	St. Charles General Hospital	New Orleans	Louisiana	Tenet Healthcare Corporation	601.15%	(\$2,353,963)
74	Robert Wood Johnson University At Rahway	Rahway	New Jersey	Robert Wood Johnson Hlth Syst	595.61%	\$432,082
75	Jersey City Medical Center	Jersey City	New Jersey	Libertyhealth	594.92%	\$1,211,511

Rank	Hospital Name Nation's Hospitals with the Highest Charges Compared to Costs	City	State	System Affiliation	Total Charge to Cost Ratio- Total	Net income (or loss)
76	Bayshore Community Hospital	Holmdel	New Jersey		594.26%	(\$6,308,392)
77	Trinitas Hospital	Elizabeth	New Jersey		593.02%	(\$4,303,341)
78	St. Francis Trenton Nj	Trenton	New Jersey	Catholic Health East	592.17%	\$494,000
79	Riddle Memorial Hospital	Media	Pennsylvania		591.41%	\$4,233,244
80	Temple East Hospital	Philadelpha	Pennsylvania	Temple University Health Syst	591.28%	\$4,191,601
81	French Hospital Medical Center	San Luis Obispo	California	Catholic Healthcare West	590.46%	(\$2,612,065)
82	Twin Cities Hospital	Niceville	Florida	HCA	589.76%	\$4,150,139
83	Frankford Hospital	Philadelphia	Pennsylvania	Jefferson Health System	589.02%	\$22,999,900
84	North Florida Regional Medical Cntr	Gainesville	Florida	HCA	588.35%	\$58,301,638
85	St. Michaels Medical Center	Newark	New Jersey	Cathedral Healthcare Syst, Inc	587.84%	\$45,173,198
86	Riverview Reg L Medical Center	Gadsden	Alabama	Health Management Associates	587.03%	\$20,799,847
87	Suburban Medical Center	Paramount	California	Tenet Healthcare Corporation	586.69%	(\$10,070,327)
88	Rancocas Hospital	Willingboro	New Jersey	Catholic Health East	583.32%	(\$10,378,658)
89	Watsonville Community	Watsonville	California	Community Health Systems, Inc	582.34%	\$1,949,253
90	Irvine Medical Center	Irvine	California	Tenet Healthcare Corporation	582.13%	(\$3,328,692)
91	Northside Hospital & Heart Institute	St Petersburg	Florida	HCA	581.71%	\$12,400,571
92	Rwj University Hospital At Hamilton	Hamilton	New Jersey	Robert Wood Johnson Hlth Syst	581.24%	\$865,320
93	Community Medical Center	Toms River	New Jersey	Saint Barnabas Health System	581.13%	(\$14,228,072)
94	Gulf Coast Medical Center	Panama City	Florida	HCA	576.48%	\$19,583,996
95	Kimball Medical Center	Lakewood	New Jersey	Saint Barnabas Health System	575.65%	(\$1,340,656)
96	Fountain Valley Reg Medical Center	Fountain Valley	California	Tenet Healthcare Corporation	571.91%	\$43,026,308
97	Crestwood Medical Center	Huntsville	Alabama	Triad Hospitals, Inc	571.25%	\$5,727,454
98	St. James Hospital	Newark	New Jersey	Cathedral Healthcare Syst, Inc	568.90%	\$9,920,472
99	North Shore Medical Center	Miami	Florida	Tenet Healthcare Corporation	565.66%	\$7,600,234
100	Helene Fuld Medical Center	Trenton	New Jersey	Capital Health System	564.83%	\$23,068,973
Natl. Avg.					680.46%	\$4,650,695

Table 3 The Nation's Hospitals with the Lowest Charges Compared to Costs: Fiscal Year 2003/2004

Rank	Hospital Name: The Nation's Hospitals with the Lowest Charges Compared to Costs: Fiscal Year 2003/2004	City	State	System Affiliation	Total Charges as a % of Total Costs	Net Profit (or loss)
1	Metropolitan Hospital Center	New York	New York	New York City Hlth & Hosp Corp	100.00%	(\$4,542,065)
2	Cascade Medical Center	Leavonworth	Washington		100.01%	\$70,285
3	Cooperstown Medical Center	Cooperstown	North Dakota	Benedictine Health System	100.09%	(\$266,427)
4	Guthrie County Hospital	Guthrie Center	Iowa	Iowa Health System	100.13%	(\$302)
5	Lawrence Memorial Hospital	Walnut Ridge	Arkansas		100.14%	\$231,164
6	The University Of Texas Medical Br.	Galveston	Texas	University Of Texas System	100.25%	\$73,226,168
7	Northwood Deaconess Health Center	Northwood	North Dakota		100.26%	\$163,580
8	Jacobson Memorial Hospital	Elgin	North Dakota		100.37%	(\$325,227)
9	Sakakawea Medical Center	Hazen	North Dakota		100.71%	(\$122,637)
10	Keefe Memorial Hospital	Cheyenne We33S	Colorado		101.03%	(\$44,278)
11	Palmer Lutheran Health Center	West Union	Iowa		101.08%	\$630,090
12	Choctaw County Medical Center	Ackerman	Mississippi		101.13%	(\$584,031)
13	Community Mem. Hospt. Summer	Sumner	Iowa	Iowa Health System	101.17%	(\$44,856)
14	The Monroe Clinic	Monroe	Wisconsin		101.19%	\$3,052,208
15	Great Plains Of Sabetha Inc	Sabetha	Kansas	Great Plains Health Alliance	101.25%	(\$982,208)
16	Northwest Iowa Health Center	Sheldon	Iowa	Sioux Valley Hosp & Hlth Syst	101.37%	\$858,856
17	Cleveland Area Hospital	Cleveland	Oklahoma	Hillcrest Healthcare System	101.40%	(\$31,803)
18	Community Memorial Hospital	Burke	South Dakota	Sioux Valley Hosp & Hlth Syst	101.52%	\$65,401
19	Southwest Healthcare Services	Bowman	North Dakota		101.55%	\$143,027
20	Oneida County Hospital	Malad City	Idaho		101.61%	(\$589,727)
21	Fallon Medical Complex	Baker	Montana		101.71%	(\$84,435)
22	Minnie Hamilton Health Care Center	Grantsville	West Virginia		101.95%	\$322,260

Rank	Hospital Name: The Nation's Hospitals with the Lowest Charges Compared to Costs: Fiscal Year 2003/2004	City	State	System Affiliation	Total Charges as a % of Total Costs	Net Profit (or loss)
23	Haskell Memorial Hospital	Haskell	Texas		102.06%	\$132,285
24	St Andrews Hospital	Boothbay Harbor	Maine		102.17%	\$1,867,383
25	Deckerville Community Hospital	Deckerville	Michigan		102.30%	(\$143,916)
26	Glacial Ridge Hospital	Glenwood	Minnesota		102.36%	\$107,778
27	Wishek Community Hospital	Wishek	North Dakota		102.36%	(\$372,035)
28	Martin County Hospital	Stanton	Texas		102.39%	\$940,205
29	Kittson Memorial Hospital	Hallock	Minnesota		102.39%	(\$3,768,910)
30	Ochiltree General Hospital	Perryton	Texas		102.45%	(\$1,022,637)
31	Crittenden County Hospital Inc	Marion	Kentucky	Quorum Health Resources	102.58%	(\$1,635,219)
32	Wrangell Medical Center Wran04	Wrangell	Alaska		102.69%	(\$355,118)
33	Bloomer Medical Center	Bloomer	Wisconsin	Mayo Foundation	102.92%	\$1,746,123
34	Beaver Valley Hospital	Beaver	Utah		103.23%	(\$310,183)
35	Hans P. Peterson Hospital & Nursing	Philip	South Dakota	Regional Health	103.33%	\$794,369
36	Pioneers Hospital	Meeker	Colorado	Quorum Health Resources	103.53%	(\$52,671)
37	Petersburg Medical Center	Petersburg	Alaska		103.71%	(\$118,675)
38	Johns Hopkins Bayview Med. Ctr.	Baltimore	Maryland	Johns Hopkins Health System	103.92%	(\$485,000)
39	Garden Co Hospital And Nursing Home	Oshkosh	Nebraska		103.97%	\$76,855
40	Cannon Falls Hospital District	Cannon Falls	Minnesota		104.01%	(\$1,535,676)
41	Clearwater County Memorial Hspital	Bagley	Minnesota		104.03%	(\$25,013)
42	Towner County Medical Center	Cando	North Dakota		104.08%	(\$585,215)
43	Sheridan County Health Complex	Hoxie	Kansas		104.11%	\$49,770
44	St. Agnes Hospital	Fond Du Lac	Wisconsin		104.15%	\$1,932,429
45	Edwards County Hospital	Kinsley	Kansas	Great Plains Health Alliance	104.33%	\$42,083
46	Haskell County Hospital	Stigler	Oklahoma		104.44%	(\$791,199)
47	Bertie Memorial Hospital	Windsor	North Carolina	University Health Systems	104.68%	(\$1,557,506)
48	Hand County Memorial Hospital	Miller	South Dakota	Avera Health	104.85%	(\$65,868)

Rank	Hospital Name: The Nation's Hospitals with the Lowest Charges Compared to Costs: Fiscal Year 2003/2004	City	State	System Affiliation	Total Charges as a % of Total Costs	Net Profit (or loss)
49	Syringa General Hospital 03Syn	Grangeville	Idaho		105.19%	\$575,511
50	Appleton Municipal Hospital	Appleton	Minnesota		105.21%	\$631,399
51	Montgomery General Hospital	Olney	Maryland		105.23%	(\$785,043)
52	Riverside General Hospital	Houston	Texas		105.26%	\$1,888,472
53	Kiowa District Hospital	Kiowa	Kansas		105.29%	\$275,883
54	Washington County Hospital	Hagerstown	Maryland		105.32%	\$7,505,839
55	Tallahatchie Critical Access Hospita	Charleston	Mississippi		105.36%	\$322,371
56	Humboldt County Memorial Hospital	Humboldt	Iowa	Iowa Health System	105.42%	\$898,434
57	Palacios Community Medical Center	Palacios	Texas		105.50%	\$232,767
58	South Peninsula Hospital	Homer	Alaska		105.66%	(\$36,371)
59	Carroll Hospital Center	Westminster	Maryland		105.71%	\$5,104,837
60	Medcentral Crestline Hospital	Crestline	Ohio		105.72%	(\$5,606,619)
61	Greater Baltimore Medical Center	Baltimore	Maryland		105.75%	\$1,324,333
62	Sleepy Eye Municipal Hospital	Sleepy Eye	Minnesota		105.79%	\$373,342
63	Cook Hospital	Cook	Minnesota		106.03%	\$350,711
64	Valley County Hospital	Ord	Nebraska		106.14%	(\$527,215)
65	Willapa Harbor Hospital	South Bend	Washington		106.24%	(\$127,016)
66	Tioga Medical Center	Tioga	North Dakota		106.40%	(\$278,603)
67	Sacred Heart Hospital	Cumberland	Maryland	Ascension Health	106.41%	\$1,255,386
68	Tyler Healthcare Center	Tyler	Minnesota		106.58%	\$10,950
69	Bennett County Healthcare Center	Martin	South Dakota		106.70%	\$372,685
70	Lake View Memorial Hospital	Two Harbors	Minnesota		106.78%	\$1,762,977
71	Uintah Basin Medical Center	Roosevelt	Utah		106.78%	(\$125,422)
72	Community Medical Center Of Izard Co	Calico Rock	Arkansas		106.96%	\$148,122
73	Medicine Lodge Memorial Hospital	Medicine Lodge	Kansas	Great Plains Health Alliance	107.30%	(\$132,441)
74	Grover C Dils Medical Center	Caliente	Nevada		107.44%	(\$44,247)
75	Newport Community Hospital	Newport	Washington		107.55%	\$547,512

Rank	Hospital Name: The Nation's Hospitals with the Lowest Charges Compared to Costs: Fiscal Year 2003/2004	City	State	System Affiliation	Total Charges as a % of Total Costs	Net Profit (or loss)
76	Hancock County Memorial Hospital	Britt	Iowa	Trinity Health	107.64%	\$443,024
77	Minneola District Hospital	Minneola	Kansas		107.67%	(\$880,319)
78	Chase County Community Hospital	Imperial	Nebraska		107.71%	(\$335,450)
79	Ashley Medical Center	Ashley	North Dakota		107.75%	(\$3,304)
80	Sioux Center Community Hospital	Sioux Center	Iowa	Avera Health	107.82%	\$525,831
81	Ringgold County Hospital	Mount Ayr	Iowa		107.85%	(\$253,494)
82	Munising Memorial Hospital	Munising	Michigan		107.87%	(\$20,944)
83	Gov. Juan F. Luis Hospital	Christiansted	Virgin Islands		107.87%	(\$7,361,819)
84	Sheridan Memorial	Plentywood	Montana		107.91%	\$338,448
85	Hegg Memorial Health Center	Rock Valley	Iowa	Avera Health	108.00%	\$484,486
86	Aspen Valley Hospital District	Aspen	Colorado		108.05%	(\$7,712,893)
87	Chadron Community Hospital	Chadron	Nebraska		108.07%	\$140,564
88	Dells Area Health Center	Dell Rapids	South Dakota	Avera Health	108.09%	\$3,069
89	Oakland Memorial Hospital District	Oakland	Nebraska	Trinity Health	108.15%	(\$10,469)
90	St. Gabriel S Hospital	Little Falls	Minnesota	Catholic Health Initiatives	108.19%	\$233,829
91	Our Lady Of The Lk Assump. Comm Hos	Napoleonville	Louisiana	Franciscan Missionaries	108.35%	(\$523,363)
92	Schoolcraft Memorial Hospital	Manistique	Michigan		108.41%	\$493,044
93	Lisbon Area Health Services	Lisbon	North Dakota	Catholic Health Initiatives	108.56%	(\$128,767)
94	Wild Rose Community Mem. Hospital	Wild Rose	Wisconsin		109.03%	(\$205,244)
95	Guadalupe County Hospital	Santa Rosa	New Mexico		109.26%	\$217,909
96	Custer Community Hospital	Custer	South Dakota	Regional Health	109.27%	\$497,949
97	Greene County Hospital	Eutaw	Alabama		109.36%	(\$480,879)
98	Howard County	Columbia	Maryland	Johns Hopkins Health System	109.48%	\$2,588,261
99	Prov. Kodiak Island Medical Center	Kodiak	Alaska		109.55%	(\$1,143,988)
100	Adair County Health Center	Stilwell	Oklahoma		109.57%	(\$420,259)

Table 4 State Location of the Top 100 Hospitals, 2003/2004

State: State Location of the Top 100 Hospitals: 2003/2004	Frequency
California	30
New Jersey	19
Pennsylvania	19
Florida	15
Alabama	5
Louisiana	5
Texas	4
Kentucky	1
New York	1
Oklahoma	1

Table 5 System Affiliation of the Top 100: 2003/2004

System: System Affiliation of the Top 100: 2003/2004	Frequency
Tenet Healthcare Corporation	43
No Affiliation	11
HCA	7
Catholic Health East	6
Health Management Associates	6
Community Health Systems, Inc	5
Cathedral Healthcare Syst, Inc	3
Temple University Health Syst	3
Crozer-Keystone Health System	2
LibertyHealth	2
Robert Wood Johnson Hlth Syst	2
Saint Barnabas Health System	2
Triad Hospitals, Inc	2
Capital Health System	1
Catholic Healthcare West	1
Hospital Partners of America	1
Jefferson Health System	1
St Vincent Health System	1
Sutter Health	1

Table 6 System Affiliation of the Lowest 100: 2003/2004

System: System Affiliation of Lowest 100	Frequency
No Affiliation	70
Avera Health	4
Great Plains Health Alliance	3
Iowa Health System	3
Catholic Health Initiatives	2
Johns Hopkins Health System	2
Quorum Health Resources	2
Regional Health	2
Sioux Valley Hosp & Hlth Syst	2
Trinity Health	2
Ascension Health	1
Benedictine Health System	1
Franciscan Missionaries	1
Hillcrest HealthCare System	1
Mayo Foundation	1
New York City Hlth & Hosp Corp	1
University Health Systems	1
University of Texas System	1

Table 7 Hospital Average Profits by Decile of Total Charge to Cost Ratios: 2003/2004

Decile	Avg. Hospital Profits by Charge to Cost Decile. 2003/2004 Fiscal Year Decile Values (Percent)	Avg. Net Profit or Net Loss
1	<= 1.3044	(\$334,168)
2	1.3045 - 1.5561	\$196,850
3	1.5562 - 1.7475	\$2,640,704
4	1.7476 - 1.9499	\$3,799,108
5	1.9500 - 2.1357	\$2,677,730
6	2.1358 - 2.3763	\$5,297,478
7	2.3764 - 2.6910	\$5,686,082
8	2.6911 - 3.1593	\$8,896,923
9	3.1594 - 3.9838	\$8,272,392
10	3.9839+	\$8,704,782

Table 8 Average Hospital Profits by Average Charge Per Individual Inpatient Discharge: 2003/2004

Decile	Average Hospital Profits by Charge Per Individual Inpatient Discharge Decile Value	Average Net Profit or Net Loss
1	<= 6,603.27	\$324,526.17
2	6,603.28 – 8,195.43	\$889,474.24
3	8,195.44 – 9,838.94	\$479,400.37
4	9,838.95 – 11,451.58	\$1,595,613.46
5	11,451.59 – 13,392.39	\$1,926,278.39
6	13,392.40 – 15,764.66	\$3,965,387.42
7	15,764.67 – 18,984.55	\$6,987,010.31
8	18,984.56 – 23,565.17	\$6,352,698.10
9	23,565.18 – 31,166.87	\$11,613,084.46
10	31,166.88+	\$11,699,967.40

Table 9 Average Total Charge to Cost Ratio of the Top 100 Hospitals by State: 2003/2004

Rank	Hospital Name Average Total Charge to Cost Ratio for the Top 100 Hospitals by State	City	State	System Affiliation	Total Charges as a % of Total Costs
9	Brookwood Medical Center	Birmingham	Alabama	Tenet Healthcare Corporation	803.92%
22	Stringfellow Memorial Hospital	Anniston	Alabama	Health Management Associates	740.76%
61	Gadsden Regional Medical Center	Gadsden	Alabama	Triad Hospitals, Inc	618.88%
86	Riverview Reg L Medical Center	Gadsden	Alabama	Health Management Associates	587.03%
97	Crestwood Medical Center	Huntsville	Alabama	Triad Hospitals, Inc	571.25%
				Alabama Average For Top 100	664.37%
1	Doctors Medical Center Of Modesto	Modesto	California	Tenet Healthcare Corporation	1075.79%
2	Doctors Hospital Of Manteca	Manteca	California	Tenet Healthcare Corporation	1008.68%
4	Midway Hospital Medical Center	Los Angeles	California	Tenet Healthcare Corporation	969.70%
11	Encino Tarzana Medical Center	Encino	California	Tenet Healthcare Corporation	793.41%
14	Garfield Medical Ctr.	Monterey Park	California	Tenet Healthcare Corporation	774.20%
18	Twin Cities Community Hospital	Templeton	California	Tenet Healthcare Corporation	758.19%
19	Brotman Medical Center	Culver City	California	Tenet Healthcare Corporation	749.73%
21	Tarzana Encino Regional Med Ctr	Tarzana	California	Tenet Healthcare Corporation	743.65%
23	Sierra Vista Regional Med Ctr	San Luis Obispo	California	Tenet Healthcare Corporation	740.49%
27	Monterey Park Hospital	Monterey Park	California	Tenet Healthcare Corporation	732.50%
30	Centinela Hospital Medical Center	Inglewood	California	Tenet Healthcare Corporation	720.45%
31	Los Alamitos Medical Ctr.	Los Alamitos	California	Tenet Healthcare Corporation	717.47%
35	Whittier Hospital Medical Center	Whittier	California	Tenet Healthcare Corporation	703.44%
38	Desert Hospital	Palm Springs	California	Tenet Healthcare Corporation	696.99%
39	Redding Medical Center	Redding	California	Hospital Partners Of America	695.76%
42	San Dimas Community Hospital	San Dimas	California	Tenet Healthcare Corporation	691.67%
51	Lakewood Regional Med. Ctr.	Lakewood	California	Tenet Healthcare Corporation	655.85%
56	John.F. Kennedy Memorial Hosp.	Indio	California	Tenet Healthcare Corporation	637.71%
58	Wmc Santa Ana	Santa Ana	California	Tenet Healthcare Corporation	627.56%

Rank	Hospital Name Average Total Charge to Cost Ratio for the Top 100 Hospitals by State	City	State	System Affiliation	Total Charges as a % of Total Costs
59	Memorial Hospital Modesto	Modesto	California	Sutter Health	624.83%
60	Usc University Hospital	Los Angeles	California	Tenet Healthcare Corporation	622.45%
65	Daniel Freeman Memorial	Inglewood	California	Tenet Healthcare Corporation	612.50%
68	Queen Of Angels/Hollywood Pres Mc	Los Angeles	California	Tenet Healthcare Corporation	607.82%
71	Doctors Medical Center-San Pablo	San Pablo	California	Tenet Healthcare Corporation	606.26%
72	Century City Hosp	Los Angeles	California	Tenet Healthcare Corporation	601.85%
81	French Hospital Medical Center	San Luis Obispo	California	Catholic Healthcare West	590.46%
87	Suburban Medical Center	Paramount	California	Tenet Healthcare Corporation	586.69%
89	Watsonville Community	Watsonville	California	Community Health Systems, Inc	582.34%
90	Irvine Medical Center	Irvine	California	Tenet Healthcare Corporation	582.13%
96	Fountain Valley Reg Medical Center	Fountain Valley	California	Tenet Healthcare Corporation	571.91%
				California Average For Top 100	702.75%
45	Orange Park Medical Center	Orange Park	Florida	HCA	678.34%
48	Delray Medical Center	Delray Beach	Florida	Tenet Healthcare Corporation	671.26%
49	Brooksville Regional Hospital	Brooksville	Florida	Health Management Associates	670.33%
50	Ft. Walton Beach Medical Center	Fort Walton	Florida	HCA	668.35%
53	Heart Of Florida Reg L Med Ctr	Haines City	Florida	Health Management Associates	649.71%
54	Palmetto General Hospital	Hialeah	Florida	Tenet Healthcare Corporation	641.84%
55	Hialeah Hospital	Hialeah	Florida	Tenet Healthcare Corporation	639.74%
64	St. Petersburg General	Saint Petersburg	Florida	HCA	613.21%
67	Coral Gables Hospital	Coral Gables	Florida	Tenet Healthcare Corporation	609.98%
69	North Okaloosa Medical Center	Crestview	Florida	Community Health Systems, Inc	606.77%
82	Twin Cities Hospital	Niceville	Florida	HCA	589.76%
84	North Florida Regional Medical Cntr	Gainesville	Florida	HCA	588.35%
91	Northside Hospital & Heart Institute	St Petersburg	Florida	HCA	581.71%
94	Gulf Coast Medical Center	Panama City	Florida	HCA	576.48%
99	North Shore Medical Center	Miami	Florida	Tenet Healthcare Corporation	565.66%

Rank	Hospital Name Average Total Charge to Cost Ratio for the Top 100 Hospitals by State	City	State	System Affiliation	Total Charges as a % of Total Costs
				Florida Average For Top 100	623.43%
57	Paul B. Hall Reg L Medical Center	Paintsville	Kentucky	Health Management Associates	629.11%
				Kentucky Average For Top 100	629.11%
26	Meadowcrest Hospital	Gretna	Louisiana	Tenet Healthcare Corporation	735.07%
41	Northshore Reg. Medical Center	Slidell	Louisiana	Tenet Healthcare Corporation	692.34%
62	Doctors Hospital Of Jefferson	Metairie	Louisiana	Tenet Healthcare Corporation	617.04%
66	Byrd Regional Hospital	Leesville	Louisiana	Community Health Systems, Inc	610.66%
73	St. Charles General Hospital	New Orleans	Louisiana	Tenet Healthcare Corporation	601.15%
				Louisiana Average For Top 100	651.25%
7	Bayonne Medical Center	Bayonne	New Jersey		851.14%
10	Meadowlands Hospital Medical Center	Secaucus	New Jersey	Libertyhealth	801.45%
29	Columbus Hospital	Newark	New Jersey	Cathedral Healthcare Syst, Inc	723.83%
34	Warren Hospital	Phillipsburg	New Jersey		709.15%
36	Raritan Bay Medical Center	Perth Amboy	New Jersey		698.32%
47	Barnert Hospital	Paterson	New Jersey		675.09%
52	Our Lady Of Lourdes Med. Ctr.	Camden	New Jersey	Catholic Health East	653.06%
74	Rwjuh At Rahway	Rahway	New Jersey	Robert Wood Johnson Hlth Syst	595.61%
75	Jersey City Medical Center	Jersey City	New Jersey	Libertyhealth	594.92%
76	Bayshore Community Hospital	Holmdel	New Jersey		594.26%
77	Trinitas Hospital	Elizabeth	New Jersey		593.02%
78	St. Francis Trenton Nj	Trenton	New Jersey	Catholic Health East	592.17%
85	St. Michaels Medical Center	Newark	New Jersey	Cathedral Healthcare Syst, Inc	587.84%
88	Rancocas Hospital	Willingboro	New Jersey	Catholic Health East	583.32%
92	Rwj University Hospital At Hamilton	Hamilton	New Jersey	Robert Wood Johnson Hlth Syst	581.24%
93	Community Medical Center	Toms River	New Jersey	Saint Barnabas Health System	581.13%
95	Kimball Medical Center	Lakewood	New Jersey	Saint Barnabas Health System	575.65%
98	St. James Hospital	Newark	New Jersey	Cathedral Healthcare Syst, Inc	568.90%

Rank	Hospital Name Average Total Charge to Cost Ratio for the Top 100 Hospitals by State	City	State	System Affiliation	Total Charges as a % of Total Costs
100	Helene Fuld Medical Center	Trenton	New Jersey	Capital Health System	564.83%
				New Jersey Average For Top 100	638.15%
25	Parkway Hospital	Forest Hills	New York		737.98%
				New York Average For Top 100	737.98%
70	Med. Ctr. Of Southeastern Oklahoma	Durant	Oklahoma	Health Management Associates	606.76%
				Oklahoma Average For Top 100	606.76%
3	Temple University Hospital	Philadelphia	Pennsylvania	Temple University Health Syst	990.99%
5	Jeanes Hospital	Philadelphia	Pennsylvania	Temple University Health Syst	946.60%
6	Warminster Hospital	Warminster	Pennsylvania	Tenet Healthcare Corporation	855.74%
12	Medical College Of Pennsylvania	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	787.41%
13	Hahnemann University Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	779.73%
15	Holy Redeemer Health System	Meadowbrook	Pennsylvania		770.97%
16	Nazareth Hospital-Phila Pa	Philadelphia	Pennsylvania	Catholic Health East	769.95%
17	Abington Memorial Hospital	Abington	Pennsylvania		758.34%
20	Graduate Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	748.63%
24	Brandywine Hospital	Coatesville	Pennsylvania	Community Health Systems, Inc	738.84%
28	Temple Lower Bucks Hospital	Bristol	Pennsylvania		724.02%
32	Crozer Chester Medical Center	Upland	Pennsylvania	Crozer-Keystone Health System	715.83%
33	Delaware County Memorial Hospital	Drexel Hill	Pennsylvania	Crozer-Keystone Health System	713.93%
40	Mercy Catholic Medical Center	Darby	Pennsylvania	Catholic Health East	693.37%
43	Mercy Suburban Hospital	Norristown	Pennsylvania	Catholic Health East	688.53%
44	Saint Vincent Health Center	Erie	Pennsylvania	St Vincent Health System	680.51%
79	Riddle Memorial Hospital	Media	Pennsylvania		591.41%
80	Temple East Hospital	Philadelpha	Pennsylvania	Temple University Health Syst	591.28%
83	Frankford Hospital	Philadelphia	Pennsylvania	Jefferson Health System	589.02%
				Pennsylvania Average For Top 100	743.95%
8	Brownsville Medical Center	Brownsville	Texas	Tenet Healthcare Corporation	813.57%

Rank	Hospital Name Average Total Charge to Cost Ratio for the Top 100 Hospitals by State	City	State	System Affiliation	Total Charges as a % of Total Costs
37	Sierra Medical Center	El Paso	Texas	Tenet Healthcare Corporation	697.73%
46	Providence Memorial Hospital	El Paso	Texas	Tenet Healthcare Corporation	675.49%
63	Cleveland Regional Medical Center	Cleveland	Texas	Community Health Systems, Inc	613.74%
				Texas Average For Top 100	700.14%

Table 10 Average Total Charge to Cost Ratios by Hospital System, Sorted by Average Charge to Cost Ratio, Fiscal Year 2003/2004

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
1	Temple University Health Syst	842.96%
2	Crozer-Keystone Health System	714.88%
3	Hospital Partners of America	695.76%
4	Liberty Health	625.54%
5	Cathedral Healthcare Syst, Inc	606.30%
6	Tenet Healthcare Corporation	566.92%
7	Capital Health System	538.97%
8	Robert Wood Johnson Hlth Syst	526.00%
9	Jefferson Health System	508.64%
10	Albert Einstein Healthcare	492.76%
11	Meridian Health	491.01%
12	St Joseph's Healthcare System	475.19%
13	Saint Barnabas Health System	463.34%
14	St Vincent Health System	458.90%
15	AtlantiCare	457.44%
16	Pacific Health Corporation	448.80%
17	NorthBay Healthcare System	447.50%
18	Health Management Associates	430.17%
19	North Broward Hospital Dist	424.11%
20	Virtua Health	415.41%
21	Citrus Valley Health Partners	411.73%
22	Univ of Pennsylvania Hlth Syst	409.62%
23	Sun Health Corporation	408.90%
24	John C Lincoln Health Network	407.16%
25	Alta Healthcare System	400.06%
26	Solaris Health System	396.38%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
27	Catholic Health East	394.32%
28	Catholic Healthcare West	394.09%
29	Baptist Health System	388.98%
30	Geisinger Health System	388.24%
31	Daughters of Charity Hlth Syst	383.99%
32	Community Health Systems, Inc	381.50%
33	Health Quest	379.87%
34	Vanguard Health System	379.51%
35	HCA	379.13%
36	IASIS Healthcare	372.08%
37	St Joseph Health System	369.98%
38	Universal Health Services, Inc	365.61%
39	Sutter Health	359.40%
40	Coffee Health Group	358.52%
41	University Community Health	357.59%
42	Southern California Hlth Syst	352.27%
43	Exempla Healthcare, Inc	344.80%
44	Morton Plant Mease Health Care	341.13%
45	Adventist Health	339.78%
46	Resurrection Health Care Corp	336.05%
47	West Penn Allegheny Hlth Syst	335.76%
48	HealthPlus	334.78%
49	Orlando Regional Healthcare	333.92%
50	Univ of CA-Systemwide Adm	332.94%
51	Sharp Healthcare	331.98%
52	Triad Hospitals, Inc	330.60%
53	UAB Health System	330.00%
54	Scripps Health	329.68%
55	Sinai Health System	328.30%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
56	Stanford Health Care	325.07%
57	Mountain States Hlth Alliance	324.97%
58	Cottage Health System	324.78%
59	Memorial Health Services	323.39%
60	Memorial Healthcare System	320.15%
61	Methodist Hospital System	319.14%
62	Alexian Brothers Health System	318.13%
63	Baptist Health	316.38%
64	Covenant Health	313.73%
65	Bon Secours Health System, Inc	312.41%
66	UPMC Health System	312.39%
67	Scottsdale Healthcare	312.03%
68	Memorial Hermann Hlthcare Syst	308.99%
69	DCH Health System	308.29%
70	Norton Healthcare	306.77%
71	Palomar Pomerado Health	304.83%
72	Baptist Health Care Corp	303.54%
73	Baptist Health South Florida	303.33%
74	AMT Group, Inc	301.60%
75	Forum Health	299.01%
76	Saint Luke's Health System	298.62%
77	Advocate Health Care	298.23%
78	Loma Linda University Health	297.71%
79	Rush University Medical Center	297.19%
80	Wuesthoff Health System	296.11%
81	Atlantic Health System	296.07%
82	Willis-Knighton Health System	295.90%
83	East Texas Med Ctr Reg Syst	294.92%
84	Community Medical Centers	294.30%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
85	Methodist Healthcare	293.47%
86	Riverside Health System	293.20%
87	Eastern Health System, Inc	292.26%
88	Dynacq Healthcare, Inc	291.92%
89	TMC HealthCare	287.95%
90	William Beaumont Hospitals	287.62%
91	Detroit Medical Center	286.49%
92	Christus Health	286.09%
93	Province Healthcare Corp	284.89%
94	Erlanger Health System	284.30%
95	LifePoint Hospitals, Inc	283.71%
96	HealthEast Care System	283.06%
97	Washoe Health System	281.27%
98	Sumner Regional Health Systems	279.81%
99	MultiCare Health System	278.23%
100	Continuum Health Partners	275.08%
101	Adventist Hlth System Sunbelt	274.82%
102	Baptist Hlth System of East TN	273.02%
103	McLaren Health Care Corp	272.77%
104	Catholic Health Services of LI	272.27%
105	United Medical Corporation	271.64%
106	Provena Health	271.18%
107	Health Alliance of Cincinnati	270.64%
108	College Health Enterprises	268.69%
109	Kettering Med Center-Network	267.80%
110	BJC HealthCare	267.50%
111	Valley Health System	265.95%
112	SSM Health Care	265.34%
113	Oakwood Healthcare, Inc	265.14%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
114	Lifespan Corporation	265.11%
115	Jewish Hosp HealthCare Serv	264.67%
116	Queen's Health Systems	263.62%
117	WakeMed	262.97%
118	Texas Health Resources	261.62%
119	Marshall County Hlth Care Auth	261.53%
120	Cleveland Clinic Health System	260.96%
121	Shands HealthCare	260.94%
122	North Shore-Long Island Hlth	260.91%
123	Memorial Health System	257.57%
124	National Surgical Hospitals	256.98%
125	Sentara Healthcare	256.07%
126	Little Company of Mary SRS	256.06%
127	Via Christi Health System	255.79%
128	Merit Health Systems	254.70%
129	Catholic Health System	254.41%
130	Halifax-Fish Community Health	251.90%
131	Greenville Hospital System	251.65%
132	Fremont-Rideout Health Group	251.29%
133	Providence Health System	250.98%
134	Inova Health System	250.26%
135	Baylor Health Care System	249.75%
136	Southern Illinois Hosp Servs	249.17%
137	Westmoreland-Latrobe Health	248.26%
138	Appalachian Reg Healthcare	247.44%
139	MedCath, Inc	246.23%
140	Wellmont Health System	245.72%
141	Yale New Haven Health System	245.22%
142	Catholic Healthcare Partners	244.94%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
143	National Average	244.37%
144	Carolinas HealthCare System	243.65%
145	Sisters of Charity	243.24%
146	Methodist Health System	242.33%
147	Banner Health	241.86%
148	Henry Ford Health System	240.71%
149	Covenant Health Systems, Inc	239.47%
150	Ohio Valley Health Services	238.81%
151	Park Nicollet Health Services	237.72%
152	Greater Hazleton Hlth Alliance	237.54%
153	Wheaton Franciscan Servs, Inc	237.30%
154	Centegra Health System	236.80%
155	HEALTHSOUTH Corporation	236.45%
156	Hawaii Pacific Health	234.13%
157	Partners HealthCare System	233.96%
158	ProMedica Health System	233.44%
159	Gulf Health Hospitals	233.06%
160	Novant Health	232.25%
161	New York Presby Hlthcare Syst	230.24%
162	Ohio State Univ Med Center	229.17%
163	Franciscan Services Corp	227.76%
164	Baptist Healthcare System	226.57%
165	Palmetto Health Alliance	226.42%
166	Kishwaukee Health System	226.26%
167	Ascension Health	225.11%
168	Essent Healthcare	224.92%
169	INTEGRIS Health	224.57%
170	Allina Hospitals & Clinics	223.83%
171	Duke University Health System	223.44%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
172	KALEIDA Health	223.28%
173	Caritas Christi Health Care	223.17%
174	Eastern Connecticut Hlth Netwk	222.74%
175	Spartanburg Reg Hlthcare Syst	222.64%
176	Alegent Health	221.24%
177	Ardent Health Services	221.07%
178	St Paul & Zale Lipshy Univ Hsp	220.89%
179	Munson Healthcare	220.69%
180	Sisters of Mercy	219.82%
181	Catholic Health Initiatives	218.83%
182	Hawaii Health Systems Corp	218.59%
183	Northern Arizona Healthcare	218.35%
184	Tarrant County Hosp District	218.26%
185	WellStar Health System	217.05%
186	MidMichigan Health	215.62%
187	Aurora Health Care	215.18%
188	UMass Health System	214.88%
189	West Tennessee Healthcare	214.67%
190	Summit Health	214.51%
191	Carilion Health System	213.97%
192	OhioHealth	213.52%
193	Rush Health Systems	212.46%
194	WellSpan Health	212.24%
195	University of MO Health Care	212.21%
196	Cancer Treatment Centers	211.99%
197	Cardinal Health System	211.93%
198	Legacy Health System	211.51%
199	Resurgence Health Group	209.79%
200	Jackson Health System	209.76%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
201	Univ of South Alabama Hosps	209.22%
202	Fairview Health Services	209.16%
203	Sisters of 3rd Franciscan	208.90%
204	Baystate Health System, Inc	208.16%
205	Blue Water Health Servs Corp	207.16%
206	Guthrie Healthcare System	207.05%
207	Saint Francis Health System	207.03%
208	Trinity Health	206.39%
209	ViaHealth	206.25%
210	Baptist Mem Health Care Corp	205.64%
211	FirstHealth of the Carolinas	205.41%
212	Sunlink Healthcare	205.37%
213	Kindred Healthcare	204.65%
214	Southeast Georgia Health Syst	204.34%
215	Sisters of St Francis	204.04%
216	North Mississippi Hlth Servs	203.62%
217	Hospital Sisters Health System	203.08%
218	United Health Services	202.39%
219	Akron General Health System	202.27%
220	Non-Affiliated	200.76%
221	Parkview Health	200.37%
222	Nebraska Meth Hlth System, Inc	200.17%
223	Adventist Healthcare	199.04%
224	Presbyterian Healthcare Servs	198.03%
225	Saint Vincent Cath Med Ctrs	197.16%
226	OSF Healthcare System	196.84%
227	West Virginia United Hlth Syst	195.72%
228	Hackley Health System	194.16%
229	Accord Health Care Corporation	193.40%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
230	Emory Healthcare	193.28%
231	Clarian Health Partners	192.85%
232	Franciscan Missionaries	192.56%
233	Bronson Healthcare Group, Inc	192.33%
234	Empire Health Services	192.27%
235	Quorum Health Resources	191.64%
236	Brim Healthcare, Inc	191.38%
237	Freeman Health System	190.87%
238	Asante Health System	189.78%
239	University Hospitals Hlth Syst	188.07%
240	MeritCare Health System	183.76%
241	Charleston Area Med Ctr System	183.08%
242	Covenant Health System	182.18%
243	Archbold Medical Center	181.65%
244	Ty Cobb Healthcare System, Inc	181.46%
245	ProHealth Care	181.45%
246	Community Healthcare System	181.44%
247	University of MD Medical Syst	180.35%
248	University of New Mexico	178.58%
249	Strong Memorial Hospital	178.47%
250	Cape Cod Healthcare, Inc	177.79%
251	ThedaCare, Inc	177.61%
252	Gilliard Health Services	177.27%
253	Marian Health System	174.33%
254	Spectrum Health	172.08%
255	Hillcrest HealthCare System	170.87%
256	CentraCare Health System	169.33%
257	Alameda Medical Center	168.71%
258	Blue Mountain Health System	168.18%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
259	Eastern Maine Healthcare	167.78%
260	MedStar Health	166.29%
261	CoxHealth	166.08%
262	Associated Healthcare Systems	165.20%
263	Berkshire Health Systems, Inc	165.02%
264	LSU Health Sciences Center	164.53%
265	Providence Services	164.21%
266	St Mary's/Duluth Clinic Health	161.85%
267	New Hanover Health Network	159.66%
268	Intermountain Health Care, Inc	158.18%
269	Samaritan Health Services	156.85%
270	Iowa Health System	156.54%
271	University Health Systems	156.05%
272	Healthcorp of Tennessee, Inc	155.44%
273	Missionary Benedictine Sisters	155.36%
274	Mid Atlantic Health Management	153.96%
275	Preferred Management Corp	152.79%
276	Mayo Foundation	151.50%
277	Christiana Care Health System	150.99%
278	MUSC Med Ctr of Med Univ of SC	148.72%
279	Benedictine Sisters	148.33%
280	Benedictine Health System	146.83%
281	Cascade Healthcare Community	146.39%
282	PeaceHealth	146.26%
283	Sisters of Mary	145.36%
284	Puerto Rico Department of Hlth	143.57%
285	North Carolina Baptist Hosp	143.56%
286	Franciscan SRS of Christian	142.44%
287	Sioux Valley Hosp & Hlth Syst	137.15%

Rank	Hospital System Charges as a % of Costs by Hospital System	Charges as a % of Costs
288	LA Cnty-Dept of Health Servs	135.91%
289	Avera Health	135.47%
290	University of Texas System	134.38%
291	Regional Health	130.02%
292	Great Plains Health Alliance	124.61%
293	Truman Medical Centers	124.36%
294	LifeBridge Health	118.32%
295	Cook Cnty Bureau of Hlth Serv	117.04%
296	Shore Health System	116.90%
297	Upper Chesapeake Health System	116.43%
298	Rural Health Management Corp	115.40%
299	Dimensions Healthcare System	114.38%
300	Johns Hopkins Health System	109.85%
301	New York City Hlth & Hosp Corp	100.00%

Table 11 Average Charge to Cost Ratio, Beds, Profits and Charge Per Discharge by Hospital Bed Deciles, 2003/2004

Decile	Avg. Range of Beds in Decile	Avg Total Charge to Cost Ratio	Avg Number of Beds in Decile	Avg. Net income (or loss)	Inpatient Charge Per Discharge
1.	<= 25	152.78%	20	\$421,336	\$13,011
2.	26 - 33	178.52%	30	\$325,980	\$12,336
3.	34 - 47	189.71%	41	\$646,162	\$11,259
4.	48 - 66	220.38%	54	\$600,740	\$11,948
5.	67 - 100	240.29%	83	\$1,855,827	\$14,094
6.	101 - 127	287.15%	113	\$2,253,754	\$17,737
7.	128 - 170	285.18%	147	\$4,258,187	\$19,729
8.	171 - 237	304.38%	199	\$5,489,655	\$22,285
9.	238 - 341	304.41%	284	\$6,860,326	\$24,888
10.	342+	299.35%	509	\$23,408,306	\$27,952
	National Average	244.37%	147	\$4,583,667	\$17,544

Table 12 Average Total Charge to Cost Ratio by Hospital Control Type: 2003/2004

Charge to Cost Ratios by Hospital Control Type Hospital Control Type	Number	Total Charges as a % of Total Costs
Proprietary, Corporation	686	365.81%
Proprietary, Partnership	38	277.96%
Voluntary Nonprofit, Church	580	256.96%
Proprietary, Individual	6	250.54%
Proprietary, Other	49	247.50%
National Average		244.37%
Voluntary Nonprofit, Other	1953	227.00%
Government (Federal, City-County, County, State, District, City, Other)	910	180.48%

Table 13 Average Total Charge to Cost Ratio by State: 2003/2004

Rank	State: Total Charges as a % of Total Costs by State: 2003/2004	Average Total Charges as a % of Total Costs
1	New Jersey	447.07%
2	Florida	373.73%
3	California	371.43%
4	Pennsylvania	332.44%
5	Alabama	305.41%
6	Arizona	301.07%
7	Nevada	296.47%
8	Tennessee	273.91%
9	Texas	272.55%
10	Rhode Island	265.11%
11	South Carolina	258.59%
12	Louisiana	258.46%
13	Virginia	253.96%
14	Washington DC	240.15%
15	Illinois	236.08%
16	Georgia	232.92%
17	Kentucky	232.90%
18	New York	226.08%
19	Missouri	224.45%
20	Arkansas	222.59%
21	Mississippi	220.40%
22	Hawaii	219.51%
23	New Mexico	215.86%
24	Colorado	215.36%
25	North Carolina	215.03%
26	Oklahoma	212.77%
27	Massachusetts	211.06%

Rank	State: Total Charges as a % of Total Costs by State: 2003/2004	Average Total Charges as a % of Total Costs
28	Ohio	209.21%
29	Connecticut	208.11%
30	Delaware	205.36%
31	Michigan	204.34%
32	Puerto Rico	198.28%
33	Indiana	192.81%
34	West Virginia	190.56%
35	New Hampshire	184.76%
36	Washington	183.74%
37	Kansas	182.62%
38	Wyoming	179.99%
39	Utah	179.95%
40	Maine	179.37%
41	Wisconsin	172.94%
42	Oregon	170.31%
43	Minnesota	161.06%
44	Nebraska	159.67%
45	Vermont	158.40%
46	South Dakota	152.39%
47	Iowa	151.25%
48	Idaho	147.78%
49	Montana	146.86%
50	Alaska	146.44%
51	North Dakota	132.83%
52	Maryland	123.51%
53	Virgin Islands	113.22%
	National Average	244.37%

Table 14 Top 40 Hospitals: Total Operating Room Charges as a Percent of Total Operating Room Costs by State

Rank	Hospital Name	City	State	System Affiliation	OR Charges as % of Total OR Costs
1	Grand View Hospital	Sellersville	Pennsylvania		1963.56%
2	North Sunflower County Hospital	Ruleville	Mississippi		1825.31%
3	Garrard County Hospital	Lancaster	Kentucky		1812.09%
4	Clifton-Fine Hospital	Star Lake	New York		1513.64%
5	Doctors Hospital Of Manteca	Manteca	California	Tenet Healthcare Corporation	1497.49%
6	Hahnemann University Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	1445.69%
7	Palmetto General Hospital	Hialeah	Florida	Tenet Healthcare Corporation	1350.83%
8	North Okaloosa Medical Center	Crestview	Florida	Community Health Systems, Inc	1322.09%
9	Riddle Memorial Hospital	Media	Pennsylvania		1272.22%
10	Cumberland County Hospital	Burkesville	Kentucky	Quorum Health Resources	1239.75%
11	San Dimas Community Hospital	San Dimas	California	Tenet Healthcare Corporation	1188.59%
12	St. Anne Mercy Hospital	Toledo	Ohio	Catholic Healthcare Partners	1168.64%
13	White County Community Hospital	Sparta	Tennessee	Community Health Systems, Inc	1125.19%
14	Orange Park Medical Center	Orange Park	Florida	HCA	1117.23%
15	Gulf Pines Hospital	Port St. Joe	Florida		1110.00%
16	Regional Medical Center Southwest Fl	Fort Myers	Florida	HCA	1079.53%
17	Northridge Medical Center - Roscoe	Northridge	California	Catholic Healthcare West	1052.61%
18	Graduate Hospital	Philadelphia	Pennsylvania	Tenet Healthcare Corporation	1042.98%
19	North Shore Medical Center	Miami	Florida	Tenet Healthcare Corporation	1036.65%
20	Centinela Hospital Medical Center	Inglewood	California	Tenet Healthcare Corporation	1036.10%
21	Our Lady Of Lourdes Med. Ctr.	Camden	New Jersey	Catholic Health East	1032.16%
22	Ctr. For Orthopedic & Mult-Spec.	Oklahoma City	Oklahoma		1031.30%
23	Parkway Hospital	Forest Hills	New York		1025.48%

Rank	Hospital Name	City	State	System Affiliation	OR Charges as % of Total OR Costs
24	Suburban Medical Center	Paramount	California	Tenet Healthcare Corporation	1025.11%
25	Doctors Medical Center Of Modesto	Modesto	California	Tenet Healthcare Corporation	1024.90%
26	Abington Memorial Hospital	Abington	Pennsylvania		1004.85%
27	Med. Ctr. Of Southeastern Oklahoma	Durant	Oklahoma	Health Management Associates	990.16%
28	Hialeah Hospital	Hialeah	Florida	Tenet Healthcare Corporation	977.42%
29	Los Alamitos Medical Ctr.	Los Alamitos	California	Tenet Healthcare Corporation	973.52%
30	Selma Community Hospital	Selma	California	Adventist Health	963.74%
31	Queen Of Angels/Hollywood Pres Mc	Los Angeles	California	Tenet Healthcare Corporation	963.46%
32	Parkway Medical Center	Decatur	Alabama	Community Health Systems, Inc	954.86%
33	Gadsden Regional Medical Center	Gadsden	Alabama	Triad Hospitals, Inc	954.77%
34	Garfield Medical Ctr.	Monterey Park	California	Tenet Healthcare Corporation	954.46%
35	Temple University Hospital	Philadelphia	Pennsylvania	Temple University Health Syst	950.78%
36	Emanuel Medical Center	Turlock	California		940.63%
37	Kendall Regional Medical Center	Miami	Florida	HCA	933.08%
38	Spalding Regional Hospital	Griffin	Georgia	Tenet Healthcare Corporation	921.67%
39	Harris Hospital	Newport	Arkansas	Community Health Systems, Inc	919.49%
40	St. Lucie Medical Center	Port St. Lucie	Florida	HCA	917.09%

Table 15 Top 40 Hospitals: Total Drug Charges as a Percent of Total Drug Costs

Rank	Hospital Name	City	State	System Affiliation	Total Drug Charges as % of Total Drug Costs
1	St. Peters Hospital	Helena	Montana		7588.61%

Rank	Hospital Name	City	State	System Affiliation	Total Drug Charges as % of Total Drug Costs
2	Grady General Hospital	Cairo	Georgia	Archbold Medical Center	6130.91%
3	Charlotte Hungerford Hospital	Torrington	Connecticut		5514.34%
4	Davis Memorial Hospital	Elkins	West Virginia		5456.72%
5	Eastern Ozarks Regional Hlth System	Cherokee Village	Arkansas		4657.16%
6	Huggins Hospital	Wolfeboro	New Hampshire		3302.22%
7	Holy Redeemer Health System	Meadowbrook	Pennsylvania		2479.60%
8	Doctors Medical Center Of Modesto	Modesto	California	Tenet Healthcare Corporation	2358.72%
9	The Mercy Hospital Of Pittsburgh	Pittsburgh	Pennsylvania	Catholic Health East	2308.74%
10	Pennsylvania Hospital Of Uphs	Philadelphia	Pennsylvania	Univ Of Pennsylvania Hlth Syst	2299.08%
11	Hospital De La Concepcion	San German	Puerto Rico		2140.40%
12	Midway Hospital Medical Center	Los Angeles	California	Tenet Healthcare Corporation	2082.55%
13	Doctors Hospital Of Manteca	Manteca	California	Tenet Healthcare Corporation	2022.36%
14	Etmc-Clarksville	Clarksville	Texas	East Texas Med Ctr Reg Syst	1889.66%
15	Los Angeles Community Hospital	Los Angeles	California	Alta Healthcare System	1877.93%
16	Sierra Vista Regional Med Ctr	San Luis Obispo	California	Tenet Healthcare Corporation	1818.40%
17	Southern Nh Medical Center	Nashua	New Hampshire		1768.85%
18	Macneal Hospital	Berwyn	Illinois	Vanguard Health System	1767.68%
19	Centinela Hospital Medical Center	Inglewood	California	Tenet Healthcare Corporation	1747.29%
20	Pacific Hospital Of Long Beach	Long Beach	California		1696.99%
21	Brownsville Medical Center	Brownsville	Texas	Tenet Healthcare Corporation	1696.27%
22	Biloxi Regional Medical Center	Biloxi	Mississippi	Health Management Associates	1690.77%
23	Marshall Regional Medical Center	Marshall	Texas		1684.83%
24	Paul B. Hall Reg L Medical Center	Paintsville	Kentucky	Health Management Associates	1651.54%
25	Coastal Communities Hospital	Santa Ana	California	Tenet Healthcare Corporation	1650.79%
26	Doctors Medical Center-San Pablo	San Pablo	California	Tenet Healthcare Corporation	1649.35%
27	Suburban Medical Center	Paramount	California	Tenet Healthcare Corporation	1613.01%

Rank	Hospital Name	City	State	System Affiliation	Total Drug Charges as % of Total Drug Costs
28	Lehigh Regional Medical Center	Lehigh Acres	Florida	Health Management Associates	1610.45%
29	Lakeway Regional Hospital	Morristown	Tennessee	Community Health Systems, Inc	1594.69%
30	Mercy Hosp - Community	Merced	California	Catholic Healthcare West	1584.93%
31	Med. Ctr. Of Southeastern Oklahoma	Durant	Oklahoma	Health Management Associates	1576.02%
32	John.F. Kennedy Memorial Hosp.	Indio	California	Tenet Healthcare Corporation	1565.39%
33	Watsonville Community	Watsonville	California	Community Health Systems, Inc	1555.20%
34	Brotman Medical Center	Culver City	California	Tenet Healthcare Corporation	1551.51%
35	Santa Barbara Cottage Hospital	Santa Barbara	California	Cottage Health System	1549.52%
36	Irvine Medical Center	Irvine	California	Tenet Healthcare Corporation	1545.95%
37	Episcopal Health Services Inc.	Far Rockaway	New York		1529.76%
38	Community Hospital Of San Bernardino	San Bernardino	California	Catholic Healthcare West	1529.54%
39	Desert Hospital	Palm Springs	California	Tenet Healthcare Corporation	1509.12%
40	Renaissance Women S Ctr Of Edmond	Edmond	Oklahoma		1506.99%

Table 16 Top 40 Hospitals: Total Medical Supplies Charges as a Percent of Total Medical Supplies Costs

Rank	Hospital Name	City	State	System Affiliation	Total Medical Supplies Charges as a % of Total Medical Supplies Costs
1	Scripps Memorial Hospital-Chula Vista	Chula Vista	California	Scripps Health	9560.68%
2	Cedar Vale Community Hospital	Cedar Vale	Kansas	No Affiliation Listed	9525.46%
3	Baylor Medical Center - Grapevine	Grapevine	Texas	Baylor Health Care System	8880.37%
4	West Mesa Hospital	Albuquerque	New Mexico	Ardent Health Services	8420.90%
5	Mercy Hosp - Community	Merced	California	Catholic Healthcare West	8092.27%
6	Albuquerque Regional Medical Center	Albuquerque	New Mexico	Ardent Health Services	8075.65%
7	New York Methodist Hospital	Brooklyn	New York	New York Presby Hlthcare Syst	7767.66%
8	Woodland Healthcare	Woodland	California	Catholic Healthcare West	7066.98%
9	Baptist Medical Center East	Montgomery	Alabama	Baptist Health	6268.09%
10	Neurological And Orthopedic Institut	Chicago	Illinois	No Affiliation Listed	6240.14%
11	Gulf Pines Hospital	Port St. Joe	Florida	No Affiliation Listed	5848.44%
12	Sacred Heart Hospital	Tomahawk	Wisconsin	No Affiliation Listed	5780.73%
13	Perry Memorial Hospital	Princeton	Illinois	No Affiliation Listed	5474.59%
14	Anaheim Memorial Medical Center	Anaheim	California	Memorial Health Services	5299.86%
15	Delaware County Memorial Hospital	Drexel Hill	Pennsylvania	Crozer-Keystone Health System	5175.72%
16	Noxubee County Hospital	Macon	Mississippi	No Affiliation Listed	5141.72%
17	Lake Martin Community Hospital	Dadeville	Alabama	Healthcorp Of Tennessee, Inc	5133.47%
18	St Francis Medical Center West	Ewa Beach	Hawaii	Sisters Of 3Rd Franciscan	4887.50%
19	Eastern Ozarks Regional Hlth System	Cherokee Village	Arkansas	No Affiliation Listed	4657.24%
20	Baptist-Lutheran Medical Center	Kansas City	Missouri	HCA	4375.33%

Rank	Hospital Name	City	State	System Affiliation	Total Medical Supplies Charges as a % of Total Medical Supplies Costs
21	York Hospital	York	Pennsylvania	Wellspan Health	4262.51%
22	The Mount Vernon Hospital	Mt. Vernon	New York	No Affiliation Listed	4180.90%
23	Magee-Womens Hospital	Pittsburgh	Pennsylvania	Upmc Health System	4035.25%
24	Hayward Area Memorial Hospital	Hayward	Wisconsin	No Affiliation Listed	4021.23%
25	St. Elizabeth S Medical Center	Boston	Massachusetts	Caritas Christi Health Care	4013.23%
26	Good Samaritan Hospital	Downers Grove	Illinois	Advocate Health Care	3992.73%
27	Fort Healthcare	Fort Atkinson	Wisconsin	No Affiliation Listed	3948.18%
28	St. Luke S Roosevelt Hospital Center	New York	New York	Continuum Health Partners	3854.00%
29	Upland Hills Health Inc.	Dodgeville	Wisconsin	No Affiliation Listed	3806.60%
30	St. Francis Hospital Wilmington D	Wilmington	Delaware	Catholic Health East	3610.21%
31	St. Peters Hospital	Helena	Montana	No Affiliation Listed	3586.18%
32	Trinitas Hospital	Elizabeth	New Jersey	No Affiliation Listed	3503.67%
33	Mineral Area Regional Medical Center	Farmington	Missouri	No Affiliation Listed	3465.31%
34	Ssm Depaul Health Center	Bridgeton	Missouri	Ssm Health Care	3465.18%
35	Louis A. Weiss Memorial Hospital	Chicago	Illinois	No Affiliation Listed	3449.50%
36	Pinnacle Health Hospitals	Harrisburg	Pennsylvania	No Affiliation Listed	3418.02%
37	The Memorial Hospital	Craig	Colorado	Quorum Health Resources	3387.78%
38	Houston Community Hospital	Houston	Texas	No Affiliation Listed	3314.26%
39	Taylor-Telfair Regional Hospital	Mcrae	Georgia	Memorial Health Services	3276.99%
40	E. Liverpool City Hospital	East Liverpool	Ohio	No Affiliation Listed	3248.50%

IX. The IHSP Hospital 500: Top Ten Hospitals by State by Total Charge to Cost Ratio

We present below the Top Ten Hospitals with the Most Expensive Total Charge to Cost Ratios on a state by state basis.

We believe that such a presentation may help to clarify a principal analytical goal of this study; the demystification of the relationship among hospital billing practices, costs, profits and the access to – or lack thereof – of quality care at affordable levels.

Lacking such an understanding, the nation is analytically blind and politically impoverished as it faces ever increasing pressures regarding policy decisions in its attempt to transform the current failing bottom-line-oriented health care industry into a successful, just and humane health care system.

The first step in guiding those policy decisions and the subsequent transformation to follow is first to deepen as best we can our understanding of the health care industry. This is of particular urgency as it pertains to such absolutely fundamental elements as hospital charges, costs, reimbursements and their relation to hospital fiscal health.

Table 17 Top Ten Hospital Total Charges to Costs Ratios by State

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
1	Brookwood Medical Center	Tenet Healthcare Corporation	Alabama	803.92%
2	Stringfellow Memorial Hospital	Health Management Associates	Alabama	740.76%
3	Gadsden Regional Medical Center	Triad Hospitals, Inc	Alabama	618.88%
4	Riverview Reg L Medical Center	Health Management Associates	Alabama	587.03%
5	Crestwood Medical Center	Triad Hospitals, Inc	Alabama	571.25%
6	Bmc Princeton	Baptist Health System	Alabama	549.45%
7	Bmc - Montclair	Baptist Health System	Alabama	534.29%
8	Parkway Medical Center	Community Health Systems, Inc	Alabama	530.97%
9	Flowers Hospital	Triad Hospitals, Inc	Alabama	526.75%
10	Woodland Medical Center	Community Health Systems, Inc	Alabama	523.87%
1	Alaska Regional Hospital	HCA	Alaska	276.13%
2	Providence Alaska Medical Center	Providence Health System	Alaska	209.13%
3	Valley Hospital Association	Triad Hospitals, Inc	Alaska	168.57%
4	Central Peninsula General Hospital		Alaska	155.73%
5	Fairbanks Memorial Hospital	Banner Health	Alaska	152.88%
6	Ketchikan General Hospital	Peacehealth	Alaska	135.10%
7	Bartlett Regional Hospital	Quorum Health Resources	Alaska	122.48%
8	Prov. Kodiak Island Med Ctr	Providence Health System	Alaska	115.69%
9	Prov. Kodiak Island Medical Center		Alaska	109.55%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
10	South Peninsula Hospital		Alaska	105.66%
1	Chandler Regional Hospital	Catholic Healthcare West	Arizona	467.76%
2	Arrowhead Community Hospital	Vanguard Health System	Arizona	460.44%
3	Western Arizona Regional Medical Cen	Community Health Systems, Inc	Arizona	446.37%
4	Banner Baywood Medical Center	Banner Health	Arizona	428.67%
5	Walter O. Boswell Memorial Hospital	Sun Health Corporation	Arizona	423.74%
6	Jcl Hospital - Deer Valley	John C Lincoln Health Network	Arizona	411.19%
7	Tempe St. Lukes Hospital	Iasis Healthcare	Arizona	407.20%
8	Jcl North Mountain	John C Lincoln Health Network	Arizona	403.13%
9	St. Luke S Medical Center	Iasis Healthcare	Arizona	395.59%
10	Del E Webb Memorial Hospital	Sun Health Corporation	Arizona	394.06%
1	Harris Hospital	Community Health Systems, Inc	Arkansas	540.41%
2	National Park Medical Center	Triad Hospitals, Inc	Arkansas	508.97%
3	Southwest Regional Medical Center	Health Management Associates	Arkansas	478.12%
4	Crawford Memorial Hospital	Health Management Associates	Arkansas	458.61%
5	St. Joseph S Mercy Health Center	Sisters Of Mercy	Arkansas	419.27%
6	St. Mary S Regional Med Ctr	Triad Hospitals, Inc	Arkansas	374.56%
7	Regional Medical Center Of Nea	Triad Hospitals, Inc	Arkansas	355.69%
8	Central Arkansas Hospital	Triad Hospitals, Inc	Arkansas	355.13%
9	Baptist Health Medical Center - Lr	Baptist Health	Arkansas	304.45%
10	St Vincent Infirmiry Medical Center	Catholic Health Initiatives	Arkansas	302.61%
1	Doctors Medical Center Of Modesto	Tenet Healthcare Corporation	California	1075.79%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
2	Doctors Hospital Of Manteca	Tenet Healthcare Corporation	California	1008.68%
3	Midway Hospital Medical Center	Tenet Healthcare Corporation	California	969.70%
4	Encino Tarzana Medical Center	Tenet Healthcare Corporation	California	793.41%
5	Garfield Medical Ctr.	Tenet Healthcare Corporation	California	774.20%
6	Twin Cities Community Hospital	Tenet Healthcare Corporation	California	758.19%
7	Brotman Medical Center	Tenet Healthcare Corporation	California	749.73%
8	Tarzana Encino Regional Med Ctr	Tenet Healthcare Corporation	California	743.65%
9	Sierra Vista Regional Med Ctr	Tenet Healthcare Corporation	California	740.49%
10	Monterey Park Hospital	Tenet Healthcare Corporation	California	732.50%
1	St. Anthony North	Catholic Health Initiatives	Colorado	409.67%
2	Rose Medical Center	HCA	Colorado	366.65%
3	Exempla St. Joseph Hospital	Exempla Healthcare, Inc	Colorado	360.16%
4	Medical Center Of Aurora	HCA	Colorado	355.73%
5	North Suburban Medical Ctr	HCA	Colorado	352.12%
6	Swedish Medical Center	HCA	Colorado	342.80%
7	St. Mary Corwin Medical Center	Catholic Health Initiatives	Colorado	335.61%
8	St. Anthony Central	Catholic Health Initiatives	Colorado	330.99%
9	Exempla Lutheran Medical Center	Exempla Healthcare, Inc	Colorado	329.43%
10	Presbyterian-St. Lukes Medical Center	HCA	Colorado	328.23%
1	Yale-New Haven Hospital	Yale New Haven Health System	Connecticut	268.49%
2	Johnson Memorial Hospital		Connecticut	263.46%
3	Hospital Of Saint Raphael		Connecticut	259.56%
4	The Griffin Hospital		Connecticut	259.00%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
5	Waterbury Hospital		Connecticut	253.48%
6	Bridgeport Hospital	Yale New Haven Health System	Connecticut	253.21%
7	Milford Hospital Inc.		Connecticut	236.52%
8	Windham Community Memorial Hospital		Connecticut	231.57%
9	St. Mary S Hospital		Connecticut	231.02%
10	Manchester Memorial Hospital	Eastern Connecticut Hlth Netwk	Connecticut	222.88%
1	George Washington Univ Hospital		Washington DC	338.86%
2	Washington Hospital Center	Medstar Health	Washington DC	255.89%
3	Georgetown University Hospital	Medstar Health	Washington DC	254.03%
4	Hadley Memorial Hospital		Washington DC	233.34%
5	Sibley Memorial Hospital		Washington DC	223.70%
6	Providence Hospital	Ascension Health	Washington DC	221.79%
7	Greater Southeast Community Hospital		Washington DC	216.53%
8	Howard University Hospital		Washington DC	177.09%
1	St. Francis Hospital Wilmington D	Catholic Health East	Delaware	266.03%
2	Milford Memorial Hospital		Delaware	212.65%
3	Beebe Medical Center		Delaware	204.18%
4	Nanticoke Memorial Hospital		Delaware	199.54%
5	Kent General Hospital		Delaware	198.78%
6	Christiana Care Health Services	Christiana Care Health System	Delaware	150.99%
1	Orange Park Medical Center	HCA	Florida	678.34%
2	Delray Medical Center	Tenet Healthcare Corporation	Florida	671.26%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
3	Brooksville Regional Hospital	Health Management Associates	Florida	670.33%
4	Ft. Walton Beach Medical Center	HCA	Florida	668.35%
5	Heart Of Florida Reg L Med Ctr	Health Management Associates	Florida	649.71%
6	Palmetto General Hospital	Tenet Healthcare Corporation	Florida	641.84%
7	Hialeah Hospital	Tenet Healthcare Corporation	Florida	639.74%
8	St. Petersburg General	HCA	Florida	613.21%
9	Coral Gables Hospital	Tenet Healthcare Corporation	Florida	609.98%
10	North Okaloosa Medical Center	Community Health Systems, Inc	Florida	606.77%
1	North Fulton Regional Hospital	Tenet Healthcare Corporation	Georgia	535.06%
2	Spalding Regional Hospital	Tenet Healthcare Corporation	Georgia	524.78%
3	Cartersville Medical Center	HCA	Georgia	454.71%
4	Atlanta Medical Center	Tenet Healthcare Corporation	Georgia	446.03%
5	East Georgia Regional Medical Ctr	Health Management Associates	Georgia	411.31%
6	Doctors Of Augusta Hospital	HCA	Georgia	399.03%
7	Emory Eastside Medical Center	HCA	Georgia	382.41%
8	South Fulton Medical Center	Tenet Healthcare Corporation	Georgia	378.36%
9	Doctors Hospital Of Columbus	HCA	Georgia	373.35%
10	Redmond Regional Medical Center	HCA	Georgia	352.86%
1	Kapiolani Medical Ctr @ Pali Momi	Hawaii Pacific Health	Hawaii	265.61%
2	The Queen S Medical Center	Queen'S Health Systems	Hawaii	263.62%
3	Maui Memorial Medical Center	Hawaii Health Systems Corp	Hawaii	249.27%
4	St Francis Medical Center West	Sisters Of 3Rd Franciscan	Hawaii	239.19%
5	Straub Clinic & Hospital	Hawaii Pacific Health	Hawaii	226.60%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
6	St Francis Medical Center	Sisters Of 3Rd Franciscan	Hawaii	225.80%
7	Hilo Medical Center	Hawaii Health Systems Corp	Hawaii	213.39%
8	Castle Medical Center	Adventist Health	Hawaii	211.19%
9	Wilcox Memorial Hospital	Hawaii Pacific Health	Hawaii	210.18%
10	Kuakini Medical Center		Hawaii	204.68%
1	Eastern Idaho Regional Medical Cente	HCA	Idaho	243.06%
2	West Valley Medical Center	HCA	Idaho	238.41%
3	Mercy Medical Center	Catholic Health Initiatives	Idaho	195.59%
4	Kootenai Medical Center		Idaho	193.97%
5	Magic Valley Regional Medical Cente		Idaho	175.57%
6	St. Joseph Regional Medical Center	Ascension Health	Idaho	174.04%
7	Cassia Regional Med. Center	Intermountain Health Care, Inc	Idaho	168.98%
8	Saint Alphonsus Regional Med Center	Trinity Health	Idaho	166.00%
9	Walter Knox Memorial Hospital		Idaho	165.67%
10	Portneuf Medical Center		Idaho	159.56%
1	Gottlieb Memorial Hospital		Illinois	453.70%
2	Our Lady Of The Resurrection	Resurrection Health Care Corp	Illinois	427.90%
3	Macneal Hospital	Vanguard Health System	Illinois	400.11%
4	Holy Cross Hospital		Illinois	399.22%
5	Swedish Covenant Hospital		Illinois	390.47%
6	Copley Memorial Hospital	Rush University Medical Center	Illinois	381.44%
7	Northside Health System	Advocate Health Care	Illinois	377.60%
8	West Suburban Hospt. Med. Ctr.	Resurrection Health Care Corp	Illinois	374.01%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
9	Marion Memorial Hospital	Community Health Systems, Inc	Illinois	357.91%
10	Resurrection Medical Center	Resurrection Health Care Corp	Illinois	356.10%
1	Terre Haute Regional Hospital	HCA	Indiana	326.95%
2	Lutheran Hospital Of Indiana	Triad Hospitals, Inc	Indiana	299.02%
3	Starke Memorial Hospital	Province Healthcare Corp	Indiana	281.57%
4	Clark Memorial Hospital	Jewish Hosp Healthcare Serv	Indiana	266.86%
5	Community Hospital South		Indiana	257.51%
6	St Joseph Regional Med Ctr-Mishawaka	Trinity Health	Indiana	247.81%
7	Union Hospital Inc.		Indiana	246.42%
8	Winona Memorial Hospital		Indiana	244.65%
9	Memorial Hospt. Of South Bend Inc.		Indiana	242.85%
10	St Joseph Reg Med Ctr - Sb Campus	Trinity Health	Indiana	240.38%
1	Mercy Hospital Council Bluffs	Alegent Health	Iowa	265.29%
2	Covenant Medical Center	Wheaton Franciscan Servs, Inc	Iowa	264.84%
3	Sartori Memorial Hospital	Wheaton Franciscan Servs, Inc	Iowa	233.45%
4	Mercy Medical Center-Des Moines	Catholic Health Initiatives	Iowa	232.86%
5	Trinity Regional Medical Center	Iowa Health System	Iowa	218.32%
6	Iowa Methodist Medical Center	Iowa Health System	Iowa	212.54%
7	Great River Medical Center		Iowa	203.54%
8	Mercy Medical Center-Cedar Rapids		Iowa	199.79%
9	Mercy Medical Center-Sioux City	Trinity Health	Iowa	196.49%
10	Mary Greeley Medical Center		Iowa	196.31%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
1	Wesley Medical Center	HCA	Kansas	391.91%
2	Overland Park Regional Medical Cente	HCA	Kansas	368.19%
3	Saint Luke S South Hospital Inc.	Saint Luke'S Health System	Kansas	343.06%
4	Shawnee Mission Medical Center Inc.	Adventist Hlth System Sunbelt	Kansas	333.88%
5	Kansas Heart Hospital		Kansas	333.52%
6	Menorah Medical Center	HCA	Kansas	319.64%
7	Mt. Carmel Medical Center	Via Christi Health System	Kansas	317.22%
8	Galichia Heart Hospital		Kansas	315.93%
9	Doctors Specialty Hospital		Kansas	312.70%
10	Kansas City Orthopaedic Institute		Kansas	303.49%
1	Paul B. Hall Reg L Medical Center	Health Management Associates	Kentucky	629.11%
2	Kentucky River Medical Center	Community Health Systems, Inc	Kentucky	553.73%
3	Three Rivers Medical Center	Community Health Systems, Inc	Kentucky	450.83%
4	Marymount Medical Center	Catholic Health Initiatives	Kentucky	339.19%
5	Greenview Regional Hospital	HCA	Kentucky	339.10%
6	Lake Cumberland - Amended	Lifepoint Hospitals, Inc	Kentucky	337.67%
7	University Of Louisville Hospital		Kentucky	318.66%
8	Jewish Hospital Shelbyville	Jewish Hosp Healthcare Serv	Kentucky	309.41%
9	Norton Hospital	Norton Healthcare	Kentucky	306.77%
10	Frankfort Regional Medical Center	HCA	Kentucky	305.24%
1	Meadowcrest Hospital	Tenet Healthcare Corporation	Louisiana	735.07%
2	Northshore Reg. Medical Center	Tenet Healthcare Corporation	Louisiana	692.34%
3	Doctors Hospital Of Jefferson	Tenet Healthcare Corporation	Louisiana	617.04%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
4	Byrd Regional Hospital	Community Health Systems, Inc	Louisiana	610.66%
5	St. Charles General Hospital	Tenet Healthcare Corporation	Louisiana	601.15%
6	Memorial Medical Center	Tenet Healthcare Corporation	Louisiana	529.31%
7	Kenner Regional Medical Center	Tenet Healthcare Corporation	Louisiana	491.00%
8	River West Medical Center	Community Health Systems, Inc	Louisiana	447.09%
9	Women & Children S Hospital	Triad Hospitals, Inc	Louisiana	433.99%
10	Medical Center Of Sw Louisiana	HCA	Louisiana	430.22%
1	Redington-Fairview General Hospital		Maine	243.74%
2	St. Mary S Regional Medical Center	Covenant Health Systems, Inc	Maine	242.58%
3	Cary Medical Center (Aroostook)	Quorum Health Resources	Maine	218.46%
4	Parkview Memorial Hospital		Maine	215.02%
5	Central Maine Maine Center		Maine	214.72%
6	Southern Maine Medical Center		Maine	211.97%
7	Mainegeneral Medical Center		Maine	210.53%
8	Bridgton Hospital		Maine	206.76%
9	Franklin Memorial Hospital		Maine	204.70%
10	Mid Coast Hospital		Maine	204.30%
1	Univ. Of Maryland Medical System	University Of Md Medical Syst	Maryland	269.89%
2	Kernan	University Of Md Medical Syst	Maryland	217.85%
3	Southern Maryland Hospital		Maryland	144.01%
4	Chester River Hospital		Maryland	131.10%
5	Union Memorial Hospital	Medstar Health	Maryland	129.30%
6	Calvert Memorial Hospital		Maryland	128.32%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
7	The Good Samaritan Hospital	Medstar Health	Maryland	125.56%
8	Fort Washington Medical Center		Maryland	124.17%
9	Mercy Medical Center		Maryland	123.58%
10	Mccready Memorial Hospital		Maryland	123.27%
1	Faulkner Hospital	Partners Healthcare System	Massachusetts	312.76%
2	Metrowest Medical Center	Tenet Healthcare Corporation	Massachusetts	302.14%
3	Saint Vincent Hospital	Tenet Healthcare Corporation	Massachusetts	292.27%
4	Deaconess Glover Hospital		Massachusetts	282.06%
5	St. Anne S Hospital	Caritas Christi Health Care	Massachusetts	280.63%
6	Emerson Hospital		Massachusetts	280.04%
7	Athol Memorial Hospital		Massachusetts	274.44%
8	Heywood Hospital		Massachusetts	264.07%
9	Marlborough Hospital	Umass Health System	Massachusetts	261.92%
10	Lowell General Hospital		Massachusetts	254.31%
1	St. John Hospital And Medical Center	Ascension Health	Michigan	346.20%
2	St. John Macomb Hospital	Ascension Health	Michigan	337.09%
3	Detroit Receiving Hospital	Detroit Medical Center	Michigan	324.54%
4	Lapeer Regional Hospital	Mclaren Health Care Corp	Michigan	312.51%
5	Crittenton Hospital		Michigan	308.29%
6	Huron Valley-Sinai Hospital	Detroit Medical Center	Michigan	306.39%
7	Saline Community Hospital	Trinity Health	Michigan	305.22%
8	William Beaumont Hospital	William Beaumont Hospitals	Michigan	297.51%
9	St. John Health Sys. Oakland Hosp.	Ascension Health	Michigan	295.45%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
10	Bon Secours Hospital Of Michigan	Bon Secours Health System, Inc	Michigan	294.25%
1	Healtheast St John S Hospital	Healtheast Care System	Minnesota	324.24%
2	Abbott Northwestern Hospital	Allina Hospitals & Clinics	Minnesota	287.32%
3	Mercy Hospital	Allina Hospitals & Clinics	Minnesota	286.68%
4	Methodist Hospital	Park Nicollet Health Services	Minnesota	280.39%
5	St Joseph S Hospital	Healtheast Care System	Minnesota	278.64%
6	Regions Hospital		Minnesota	272.88%
7	Unity Hospital	Allina Hospitals & Clinics	Minnesota	265.16%
8	Fairview Ridges Hospital	Fairview Health Services	Minnesota	264.77%
9	Fairview Southdale Hospital	Fairview Health Services	Minnesota	259.80%
10	Cambridge Medical Center	Allina Hospitals & Clinics	Minnesota	251.28%
1	Natchez Community Hospital	Health Management Associates	Mississippi	553.27%
2	Biloxi Regional Medical Center	Health Management Associates	Mississippi	493.40%
3	Gulf Coast Medical Center	Tenet Healthcare Corporation	Mississippi	484.11%
4	Central Mississippi Med. Ctr.	Health Management Associates	Mississippi	407.31%
5	King S Daughters Hospital	Community Health Systems, Inc	Mississippi	406.59%
6	Northwest Ms Reg. Med. Center	Health Management Associates	Mississippi	391.19%
7	Riley Memorial Hospital	Health Management Associates	Mississippi	379.63%
8	Garden Park Community Hospital	HCA	Mississippi	369.92%
9	River Region Medical Corp	Triad Hospitals, Inc	Mississippi	363.13%
10	River Oaks Hospital	Health Management Associates	Mississippi	356.45%
1	Des Peres Medical Center	Tenet Healthcare Corporation	Missouri	476.44%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
2	Moberly Regional Medical Center	Community Health Systems, Inc	Missouri	408.23%
3	Saint Louis University Hospital	Tenet Healthcare Corporation	Missouri	401.42%
4	Research Medical Center	HCA	Missouri	369.04%
5	Forest Park Hospital	Tenet Healthcare Corporation	Missouri	367.22%
6	Baptist-Lutheran Medical Center	HCA	Missouri	362.53%
7	St. Joseph Hospital - West	Ssm Health Care	Missouri	361.41%
8	St. Joseph Health Center	Ssm Health Care	Missouri	339.55%
9	Medical Center Of Independence	HCA	Missouri	334.35%
10	Three Rivers Healthcare	Health Management Associates	Missouri	333.25%
1	Central Montana Surgery Center		Montana	197.69%
2	Holy Rosary Healthcare	Sisters Of Charity	Montana	195.20%
3	Saint Vincent Healthcare	Sisters Of Charity	Montana	194.30%
4	Kalispell Regional Medical Center		Montana	190.46%
5	Deaconess Billings Clinic		Montana	182.55%
6	St. Peters Hospital		Montana	181.94%
7	St. Patrick Hospital	Providence Services	Montana	178.17%
8	St. James Healthcare	Sisters Of Charity	Montana	174.49%
9	Northern Montana Hospital		Montana	161.87%
10	Benefis Healthcare	Providence Services	Montana	157.75%
1	Creighton University Medical Center	Tenet Healthcare Corporation	Nebraska	555.50%
2	Midlands Community Hospital	Alegent Health	Nebraska	295.29%
3	Nebraska Health System		Nebraska	272.48%
4	Immanuel Medical Center	Alegent Health	Nebraska	262.37%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
5	Bergan Mercy Medical Center	Alegent Health	Nebraska	261.87%
6	Saint Elizabeth Regional Medical Ctr	Catholic Health Initiatives	Nebraska	216.67%
7	Nebraska Methodist Hospital	Nebraska Meth Hlth System, Inc	Nebraska	205.56%
8	Good Samaritan Hospital	Catholic Health Initiatives	Nebraska	201.80%
9	Bryanlgh Medical Center		Nebraska	193.48%
10	Faith Regional Health Services	Missionary Benedictine Sisters	Nebraska	187.36%
1	Lake Mead Medical Center	Iasis Healthcare	Neveda	523.25%
2	Valley Hospital Medical Center	Universal Health Services, Inc	Neveda	496.19%
3	Summerlin Hospital Medical Ctr	Universal Health Services, Inc	Neveda	487.85%
4	Desert Springs Hospital	Universal Health Services, Inc	Neveda	459.17%
5	Sunrise Hospital	HCA	Neveda	447.74%
6	Mountainview Hospital	HCA	Neveda	443.70%
7	St Rose Dominican - Siena	Catholic Healthcare West	Neveda	392.57%
8	Northern Nevada Medical Ctr	Universal Health Services, Inc	Neveda	371.22%
9	St Rose Dominican - Delima	Catholic Healthcare West	Neveda	361.50%
10	University Medical Center		Neveda	331.45%
1	Portsmouth Regional Hospital	HCA	New Hampshire	273.56%
2	Parkland Medical Center	HCA	New Hampshire	255.60%
3	Catholic Medical Center		New Hampshire	242.55%
4	St. Joseph Hospital	Covenant Health Systems, Inc	New Hampshire	236.36%
5	Wentworth-Douglass Hospital		New Hampshire	228.97%
6	Elliot Hospital		New Hampshire	218.81%
7	The Memorial Hospital		New Hampshire	210.42%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
8	Concord Hospital Inc.		New Hampshire	209.51%
9	Exeter Hospital Inc.		New Hampshire	203.76%
10	Cheshire Medical Center		New Hampshire	203.44%
1	Bayonne Medical Center		New Jersey	851.14%
2	Meadowlands Hospital Medical Center	Libertyhealth	New Jersey	801.45%
3	Columbus Hospital	Cathedral Healthcare Syst, Inc	New Jersey	723.83%
4	Warren Hospital		New Jersey	709.15%
5	Raritan Bay Medical Center		New Jersey	698.32%
6	Barnert Hospital		New Jersey	675.09%
7	Our Lady Of Lourdes Med. Ctr.	Catholic Health East	New Jersey	653.06%
8	Robert Wood Johnson University Hospital At Rahway	Robert Wood Johnson Hlth Syst	New Jersey	595.61%
9	Jersey City Medical Center	Libertyhealth	New Jersey	594.92%
10	Bayshore Community Hospital		New Jersey	594.26%
1	Eastern New Mexico Medical Center	Community Health Systems, Inc	New Mexico	432.43%
2	Lea Regional Hospital	Triad Hospitals, Inc	New Mexico	322.10%
3	Mimbres Memorial Hospital	Community Health Systems, Inc	New Mexico	310.85%
4	Kaseman Presbyterian Hospital	Presbyterian Healthcare Servs	New Mexico	289.23%
5	Carlsbad Medical Center	Triad Hospitals, Inc	New Mexico	287.46%
6	Mountain View Regional Medical Cente	Triad Hospitals, Inc	New Mexico	282.32%
7	N.E. Regional Hospital	Community Health Systems, Inc	New Mexico	281.71%
8	Heart Hospital Of New Mexico	Medcath, Inc	New Mexico	274.60%
9	Rehoboth Mckinley Christian Hospital		New Mexico	262.50%
10	Albuquerque Regional Medical Center	Ardent Health Services	New Mexico	251.91%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
1	Parkway Hospital		New York	737.98%
2	Lenox Hill Hospital		New York	496.11%
3	Brookhaven Memorial Hospital Mc		New York	473.00%
4	Saint Anthony S Community Hospital	Bon Secours Health System, Inc	New York	450.12%
5	Vassar Brothers Medical Center	Health Quest	New York	441.92%
6	Long Beach Medical Center		New York	408.69%
7	Nyack Hospital		New York	388.68%
8	Victory Memorial Hospital		New York	387.78%
9	Putnam Hospital Center	Health Quest	New York	373.78%
10	Bon Secours Community Hospital	Bon Secours Health System, Inc	New York	345.44%
1	Sandhills Regional Medical Center	Health Management Associates	North Carolina	465.11%
2	Central Carolina Hospital	Tenet Healthcare Corporation	North Carolina	452.17%
3	Frye Regional Medical Center	Tenet Healthcare Corporation	North Carolina	433.32%
4	Lake Norman Reg L Medical Center	Health Management Associates	North Carolina	401.49%
5	Davis Regional Medical Center	Health Management Associates	North Carolina	367.37%
6	Franklin Reg L Medical Center	Health Management Associates	North Carolina	344.36%
7	Martin General Hospital	Community Health Systems, Inc	North Carolina	322.16%
8	Brunswick Community Hospital	HCA	North Carolina	302.12%
9	Mercy Hospitals Inc.	Carolinas Healthcare System	North Carolina	296.85%
10	Presbyterian Hospital Matthews	Novant Health	North Carolina	279.43%
1	Altru Health System-Altru Hospital		North Dakota	222.80%
2	Mercy Hospital	Catholic Health Initiatives	North Dakota	200.70%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
3	Meritcare Hospital	Meritcare Health System	North Dakota	183.76%
4	Oakes Community Hospital	Catholic Health Initiatives	North Dakota	176.31%
5	St Alexius Medical Center	Benedictine Sisters	North Dakota	171.83%
6	Mercy Medical Center	Catholic Health Initiatives	North Dakota	160.25%
7	St. Joseph S Hospital & Health Ctr	Catholic Health Initiatives	North Dakota	160.21%
8	Presentation Medical Center	Sisters Of Mary	North Dakota	150.09%
9	Carrington Health Center	Catholic Health Initiatives	North Dakota	146.21%
10	Trinity Hospitals		North Dakota	145.97%
1	St. Anne Mercy Hospital	Catholic Healthcare Partners	Ohio	337.25%
2	Marymount Hospital	Cleveland Clinic Health System	Ohio	333.82%
3	Mount Carmel Health	Trinity Health	Ohio	331.38%
4	Western Reserve Care System(Fka Yha	Forum Health	Ohio	326.14%
5	St. Ann S Hospital	Trinity Health	Ohio	325.00%
6	Lakewood Hospital	Cleveland Clinic Health System	Ohio	319.45%
7	The Toledo Hospital	Promedica Health System	Ohio	317.86%
8	St. Elizabeth Health Center	Catholic Healthcare Partners	Ohio	307.51%
9	Jewish Hospital Of Cincinnati	Health Alliance Of Cincinnati	Ohio	307.42%
10	St. Joseph Health Center	Catholic Healthcare Partners	Ohio	300.77%
1	Med. Ctr. Of Southeastern Oklahoma	Health Management Associates	Oklahoma	606.76%
2	Midwest Regional Medical Center	Health Management Associates	Oklahoma	543.12%
3	Oklahoma Spine Hospital		Oklahoma	370.07%
4	St Mary S Reg L Medical Center	Universal Health Services, Inc	Oklahoma	361.11%
5	Integrus Southwest Medical Center	Integrus Health	Oklahoma	341.39%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
6	Integrus Baptist Medical Center	Integrus Health	Oklahoma	339.82%
7	Ctr. For Orthopedic & Mult-Spec.		Oklahoma	339.77%
8	Ou Medical Center	HCA	Oklahoma	336.59%
9	Southcrest Hospital	Triad Hospitals, Inc	Oklahoma	335.57%
10	Southwestern Medical Center	HCA	Oklahoma	314.93%
1	Willamette Valley Medical Center	Triad Hospitals, Inc	Oregon	281.97%
2	Mercy Medical Center	Catholic Health Initiatives	Oregon	239.46%
3	Legacy Meridian Park Hospital	Legacy Health System	Oregon	231.43%
4	Providence Milwaukie Hospital	Providence Health System	Oregon	229.10%
5	Legacy Mount Hood Medical Center	Legacy Health System	Oregon	225.22%
6	Ohsu Hospital And Clinics		Oregon	224.92%
7	St. Vincent Hospital Med Ctr	Providence Health System	Oregon	216.20%
8	Ashland Community Hospital		Oregon	215.40%
9	Bay Area Hospital		Oregon	214.55%
10	Mid-Columbia Medical Center		Oregon	212.51%
1	Temple University Hospital	Temple University Health Syst	Pennsylvania	990.99%
2	Jeanes Hospital	Temple University Health Syst	Pennsylvania	946.60%
3	Warminster Hospital	Tenet Healthcare Corporation	Pennsylvania	855.74%
4	Medical College Of Pennsylvania	Tenet Healthcare Corporation	Pennsylvania	787.41%
5	Hahnemann University Hospital	Tenet Healthcare Corporation	Pennsylvania	779.73%
6	Holy Redeemer Health System		Pennsylvania	770.97%
7	Nazareth Hospital-Phila Pa	Catholic Health East	Pennsylvania	769.95%
8	Abington Memorial Hospital		Pennsylvania	758.34%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
9	Graduate Hospital	Tenet Healthcare Corporation	Pennsylvania	748.63%
10	Brandywine Hospital	Community Health Systems, Inc	Pennsylvania	738.84%
1	Cayetano Coll Y Toste		Puerto Rico	341.41%
2	Hospital Pavia	United Medical Corporation	Puerto Rico	316.25%
3	Hospital Hermanos Melendez		Puerto Rico	263.15%
4	Doctor S Center Hospital		Puerto Rico	260.26%
5	Hospital Episcopal San Lucas		Puerto Rico	252.97%
6	Hospital I. Gonzalez Martinez		Puerto Rico	237.50%
7	Hospital Bella Vista		Puerto Rico	232.88%
8	Dr. Alejandro Otero Lopez Hospital		Puerto Rico	231.80%
9	Doctor S Community Hospital		Puerto Rico	231.12%
10	Hosp Comunitario Buen Samaritano		Puerto Rico	229.34%
1	Rhode Island Hospital	Lifespan Corporation	Rhode Island	265.11%
1	Springs Memorial Hospital	Community Health Systems, Inc	South Carolina	462.10%
2	Carolina Pines Reg L Med. Ctr.	Health Management Associates	South Carolina	454.92%
3	Upstate Carolina Medical Center	Health Management Associates	South Carolina	406.99%
4	Trident Regional Medical Center	HCA	South Carolina	402.08%
5	East Cooper	Tenet Healthcare Corporation	South Carolina	389.74%
6	Grand Strand Reg Med Ctr	HCA	South Carolina	370.44%
7	Marlboro Park Hospital	Community Health Systems, Inc	South Carolina	367.52%
8	Carolinas Hospital System	Triad Hospitals, Inc	South Carolina	359.51%
9	Hilton Head Hospital	Tenet Healthcare Corporation	South Carolina	347.97%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
10	Mary Black Memorial	Triad Hospitals, Inc	South Carolina	332.12%
1	Sioux Falls Surgical Center		South Dakota	279.08%
2	Black Hills Surgery Center Llp		South Dakota	271.07%
3	Dakota Plains Surgical Center Llp		South Dakota	247.84%
4	Siouxland Surgery Center		South Dakota	240.16%
5	Sioux Valley Hospital	Sioux Valley Hosp & Hlth Syst	South Dakota	207.80%
6	Rapid City Regional Hospital	Regional Health	South Dakota	206.12%
7	Lewis And Clark Specialty Hospital		South Dakota	206.05%
8	Heart Hospital Of South Dakota	Medcath, Inc	South Dakota	199.68%
9	Same Day Surgery Center		South Dakota	196.87%
10	Wagner Community Memorial Hospital	Avera Health	South Dakota	181.66%
1	White County Community Hospital	Community Health Systems, Inc	Tennessee	543.96%
2	University Medical Center	Health Management Associates	Tennessee	484.61%
3	Scott County Hospital	Community Health Systems, Inc	Tennessee	481.17%
4	St. Francis Hospital	Tenet Healthcare Corporation	Tennessee	468.72%
5	Lakeway Regional Hospital	Community Health Systems, Inc	Tennessee	430.33%
6	John W. Harton Reg. Med. Ctr.	Health Management Associates	Tennessee	414.39%
7	Erlanger Medical Center	Erlanger Health System	Tennessee	400.23%
8	Jamestown Regional Medical Center	Health Management Associates	Tennessee	395.48%
9	Cleveland Community	Community Health Systems, Inc	Tennessee	386.73%
10	Regional Hospital Of Jackson	Community Health Systems, Inc	Tennessee	374.91%
1	Brownsville Medical Center	Tenet Healthcare Corporation	Texas	813.57%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
2	Sierra Medical Center	Tenet Healthcare Corporation	Texas	697.73%
3	Providence Memorial Hospital	Tenet Healthcare Corporation	Texas	675.49%
4	Cleveland Regional Medical Center	Community Health Systems, Inc	Texas	613.74%
5	Del Sol Medical Center	HCA	Texas	564.56%
6	Medical Center Of Mesquite	Health Management Associates	Texas	533.17%
7	Woodland Heights Medical Center	Triad Hospitals, Inc	Texas	526.03%
8	Park Plaza Hospital	Tenet Healthcare Corporation	Texas	525.53%
9	Mesquite Community Hospital	Health Management Associates	Texas	515.31%
10	Tops Surgical Specialty Hospital		Texas	506.62%
1	Davis Hospital & Medical Ctr	Iasis Healthcare	Utah	316.36%
2	Jordan Valley Hospital	Iasis Healthcare	Utah	313.19%
3	St. Mark S Hospital	HCA	Utah	275.71%
4	Pioneer Valley Hospital	Iasis Healthcare	Utah	270.04%
5	Ogden Reg Med Ctr	HCA	Utah	251.88%
6	Tooele Valley Hospital	Community Health Systems, Inc	Utah	244.59%
7	Salt Lake Regional Medical Center	Iasis Healthcare	Utah	244.53%
8	Castleview Hospital	Lifepoint Hospitals, Inc	Utah	231.68%
9	Lakeview Hospital	HCA	Utah	228.99%
10	Timpanogos Regional Hospital	HCA	Utah	218.68%
1	Northeastern Vt Regional Hospital		Vermont	184.91%
2	Rutland Regional Medical Center		Vermont	170.37%
3	Central Vermont Hospital		Vermont	168.90%
4	Southwestern Vermont Medical Center		Vermont	168.83%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
5	North Country Hospital & Health Ctr		Vermont	165.07%
6	Porter Hospital		Vermont	164.38%
7	Northwestern Medical Center	Quorum Health Resources	Vermont	163.15%
8	Springfield Hospital		Vermont	158.26%
9	Copley Hospital Inc.		Vermont	155.80%
10	Gifford Medical Center		Vermont	146.91%
1	Roy L. Schneider Hospital		Virgin Islands	118.57%
2	Gov. Juan F. Luis Hospital		Virgin Islands	107.87%
1	Cjw Medical Center	HCA	Virginia	510.80%
2	Henrico Doctors Hospital	HCA	Virginia	496.48%
3	Retreat Hospital	HCA	Virginia	452.64%
4	John Randolph Medical Ctr	HCA	Virginia	403.25%
5	St. Mary S Hospital	Bon Secours Health System, Inc	Virginia	397.59%
6	Clinch Valley Medical Center	HCA	Virginia	383.58%
7	Russell County Medical Center	Community Health Systems, Inc	Virginia	373.58%
8	Memorial Regional Medical Center	Bon Secours Health System, Inc	Virginia	368.31%
9	Southern Virginia Regional Med. Ctr.	Community Health Systems, Inc	Virginia	332.49%
10	Montgomery Regional Hospital	HCA	Virginia	332.00%
1	St. Clare Hospital	Catholic Health Initiatives	Washington	372.20%
2	St Francis Hospital	Catholic Health Initiatives	Washington	344.96%
3	Toppenish Community Hospital	Health Management Associates	Washington	334.06%
4	Swedish Medical Center		Washington	298.70%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
5	Yakima Regional Medical & Heart Ctr	Health Management Associates	Washington	289.56%
6	St Joseph Medical Center	Catholic Health Initiatives	Washington	287.17%
7	Tacoma General Allenmore Hospital	Multicare Health System	Washington	278.23%
8	Capital Medical Center	HCA	Washington	260.48%
9	Providence Centralia Hospital	Providence Health System	Washington	254.84%
10	Providence General Medical Center	Providence Health System	Washington	249.96%
1	Greenbrier Valley Medical Center	Triad Hospitals, Inc	West Virginia	275.13%
2	Raleigh General Hospital	HCA	West Virginia	266.43%
3	Logan Regional Medical Center	Lifepoint Hospitals, Inc	West Virginia	251.89%
4	Williamson Memorial Hospital	Health Management Associates	West Virginia	250.13%
5	Wetzel County Hospital		West Virginia	241.83%
6	St Francis Hospital	HCA	West Virginia	241.24%
7	Putnam General Hospital	HCA	West Virginia	232.74%
8	Ohio Valley General Hospital	Ohio Valley Health Services	West Virginia	230.07%
9	St. Luke S Princeton Llc		West Virginia	226.61%
10	Boone Memorial Hospital		West Virginia	220.96%
1	Elmbrook Memorial Hospital	Wheaton Franciscan Servs, Inc	Wisconsin	296.85%
2	West Allis Memorial Hospital	Aurora Health Care	Wisconsin	279.19%
3	St. Francis Hospital	Wheaton Franciscan Servs, Inc	Wisconsin	272.04%
4	St. Joseph S Hospital	Wheaton Franciscan Servs, Inc	Wisconsin	266.77%
5	St. Luke S Medical Center	Aurora Health Care	Wisconsin	265.89%
6	Columbia St. Marys Ozaukee Campus	Ascension Health	Wisconsin	253.28%
7	Lakeland Medical Center	Aurora Health Care	Wisconsin	244.74%

Rank in State	Hospital Name	System Affiliation	State	Total Charges as % of Total Costs
8	Aurora Medical Center Kenosha	Aurora Health Care	Wisconsin	237.84%
9	St. Michael Hospital	Wheaton Franciscan Servs, Inc	Wisconsin	237.66%
10	Oak Leaf Surgical Hospital Llc		Wisconsin	236.88%
1	Evanston Regional Hospital	Community Health Systems, Inc	Wyoming	253.90%
2	Lander Medical Center	Lifepoint Hospitals, Inc	Wyoming	229.30%
3	United Medical Center		Wyoming	220.32%
4	Riverton Memorial Hospital	Lifepoint Hospitals, Inc	Wyoming	215.08%
5	Wyoming Medical Center		Wyoming	189.10%
6	Ivinson Memorial Hospital		Wyoming	166.26%
7	Memorial Hospital Of Carbon County		Wyoming	162.03%
8	Mem. Hospital Of Sheridan Cty.		Wyoming	161.76%
9	Mem. Hospt. Of Sweetwater County		Wyoming	151.07%
10	West Park Hospital		Wyoming	142.30%

Table 18, *Hospital Financial Categories/Centers*, is a listing of the federal hospital cost report financial categories/centers utilized in this study in calculating hospital charge to cost ratios. The hospital cost report forms have provisions for subcategories for each category/center which can range from 1 to 99 in number. Hence, the 99 categories enumerated represent a good deal more categories than those listed.

Table 18 Hospital Financial Categories/Centers

Hospital Financial Categories/Centers
1. Acupuncture
2. Adults & Pediatrics (General Routine Care)
3. All Other Outpatient Cost Centers
4. Ambulance Services
5. Anesthesiology
6. Angiocardiology
7. Asc (Non Distinct Part)
8. Audiology
9. Bacteriology & Microbiology
10. Biopsy
11. Birthing Center
12. Blood Clotting For Hemophiliacs
13. Blood Storing, Processing, & Transfusing
14. Burn Intensive Care Unit
15. Cardiac Catheterization Laboratory
16. Cardiology
17. Cardiopulmonary
18. Cat Scan
19. Chemistry
20. Chemotherapy
21. Circumcision
22. Clinic
23. Coronary Care Unit
24. Cytology
25. Delivery Room & Labor Room
26. Dental Services
27. Detoxification Icu
28. Drugs Charged To Patients
29. Durable Medical Equipment Rented
30. Durable Medical Equipment Sold
31. Echocardiography
32. Ekg And Eeg
33. Electrocardiology
34. Electroencephalography
35. Electromyography
36. Electroshock Therapy
37. Emergency

Hospital Financial Categories/Centers

38. Endoscopy
39. Family Practice
40. Federally Qualified Health Center
41. Gastro Intestinal Service
42. Hematology
43. Histology
44. Holter Monitor
45. Home Program Dialysis
46. Icf/Mr
47. Immunology
48. Intensive Care Unit
49. Intravenous Therapy
50. Laboratory
51. Laboratory Clinical
52. Laboratory Pathological
53. Mammography
54. Medical Supplies Charged To Patients
55. Mri
56. Neonatal Icu
57. Nuclear Medicine Diagnostic
58. Nuclear Medicine Therapeutic
59. Nursery
60. Nursing Facility
61. Observation Beds (Distinct Part)
62. Observation Beds (Non Distinct Part)
63. Occupational Therapy
64. Oncology
65. Operating Room
66. Ophthalmology
67. Osteopathic Therapy
68. Other Ancillary Cost Centers
69. Other Long Term Care
70. Other Reimbursable Cost Centers (Excl. Hha & Corf)
71. Pbp Clinical Lab Service Program Only
72. Pediatric Icu
73. Physical Therapy
74. Premature Icu
75. Prosthetic Devices
76. Psychiatric / Psychological Services
77. Psychiatric Icu
78. Pulmonary Function Testing
79. Radioisotope

Hospital Financial Categories/Centers

- 80. Radiology - Diagnostic
- 81. Radiology Therapeutic
- 82. Recovery Room
- 83. Recreational Therapy
- 84. Renal Dialysis
- 85. Respiratory Therapy
- 86. Rural Health Clinic
- 87. Skilled Nursing Facility
- 88. Speech Pathology
- 89. Stress Test
- 90. Subprovider
- 91. Support Surfaces Sold
- 92. Support Surfaces Rented
- 93. Surgical Intensive Care Unit
- 94. Telemedicine
- 95. Trauma Icu
- 96. Ultra Sound
- 97. Urology
- 98. Vascular Lab
- 99. Whole Blood & Packed Red Blood Cells

Table 19 Average Total Medical Supplies Charges as a % of Total Medical Supplies Costs by State

Rank	State	Average Total Medical Supplies Charges as % of Total Medical Supplies Costs
1	New Mexico	821.67%
2	Delaware	756.86%
3	Hawaii	723.51%
4	Alabama	661.77%
5	Illinois	616.82%
6	California	611.86%
7	Pennsylvania	568.65%
8	Mississippi	548.75%
9	Missouri	509.42%
10	Florida	501.55%
11	Arkansas	491.48%
12	Kansas	487.01%
13	New Jersey	476.21%
14	Georgia	471.86%
15	Washington DC	471.37%
16	Louisiana	453.11%
17	Neveda	451.87%
18	Texas	447.86%
19	South Carolina	439.32%
20	Wisconsin	435.83%
21	Arizona	431.50%
22	New York	427.03%
23	Tennessee	391.71%
24	Virginia	371.51%
25	North Carolina	369.45%
26	Colorado	369.05%

Rank	State	Average Total Medical Supplies Charges as % of Total Medical Supplies Costs
27	Maine	359.45%
28	Indiana	358.78%
29	Montana	352.88%
30	West Virginia	343.55%
31	Michigan	339.71%
32	Massachusetts	335.85%
33	Oklahoma	331.96%
34	Nebraska	327.15%
35	Kentucky	321.96%
36	Puerto Rico	313.02%
37	New Hampshire	296.65%
38	Ohio	294.21%
39	Minnesota	293.39%
40	Alaska	292.98%
41	South Dakota	281.04%
42	Washington	268.50%
43	Iowa	268.49%
44	Connecticut	254.01%
45	Wyoming	242.06%
46	Vermont	238.48%
47	Utah	236.29%
48	Rhode Island	234.64%
49	Idaho	232.30%
50	North Dakota	229.74%
51	Oregon	206.74%
52	Virgin Islands	182.77%
53	Maryland	163.67%
	National Average	394.48%

Table 20 Average Total Drug Charges as a % of Total Drug Costs by State

Rank	State	Average Total Drug Charges as % of Total Drug Costs
1	Rhode Island	937.33%
2	California	747.65%
3	Florida	642.30%
4	Neveda	624.32%
5	South Carolina	559.35%
6	Alabama	558.38%
7	Montana	540.86%
8	Georgia	538.61%
9	Louisiana	515.86%
10	Arizona	510.58%
11	Arkansas	495.68%
12	Texas	482.56%
13	Connecticut	477.90%
14	Mississippi	467.68%
15	New Hampshire	467.36%
16	Tennessee	464.74%
17	Pennsylvania	450.01%
18	Oklahoma	429.71%
19	North Carolina	429.66%
20	New Jersey	422.56%
21	Illinois	405.48%
22	Colorado	398.02%
23	Missouri	395.87%
24	Virginia	388.20%
25	New Mexico	384.83%

Rank	State	Average Total Drug Charges as % of Total Drug Costs
26	West Virginia	373.89%
27	Kansas	347.59%
28	Kentucky	342.79%
29	Wyoming	330.41%
30	Indiana	324.34%
31	Washington DC	322.10%
32	Nebraska	319.39%
33	Puerto Rico	314.99%
34	Washington	302.45%
35	Maine	301.48%
36	Ohio	301.06%
37	South Dakota	296.37%
38	Hawaii	296.04%
39	Oregon	294.00%
40	Michigan	292.53%
41	Iowa	292.28%
42	Delaware	282.75%
43	Wisconsin	282.34%
44	New York	275.57%
45	Minnesota	273.73%
46	Virgin Islands	266.08%
47	Massachusetts	266.05%
48	Utah	264.94%
49	Idaho	253.51%
50	Alaska	251.52%
51	North Dakota	245.51%
52	Vermont	211.93%
53	Maryland	132.67%

Rank	State	Average Total Drug Charges as % of Total Drug Costs
	National Average	392.34%

Table 21 Average Total Operating Room Charges as a % of Total Operating Room Costs by State

Rank	State	Operating Room: Average Total Charges as a % of Total Operating Room Costs
1	California	449.99%
2	Florida	443.31%
3	Nevada	366.07%
4	Pennsylvania	353.26%
5	Alabama	345.15%
6	Rhode Island	341.06%
7	Arizona	340.08%
8	Louisiana	303.08%
9	Kentucky	301.43%
10	New Jersey	299.88%
11	Virginia	293.51%
12	Tennessee	292.46%
13	Mississippi	290.80%
14	Vermont	289.59%
15	Texas	288.64%
16	Colorado	282.46%
17	South Carolina	281.57%
18	Oklahoma	279.93%
19	Delaware	279.06%

Rank	State	Operating Room: Average Total Charges as a % of Total Operating Room Costs
20	New Mexico	276.97%
21	Washington	276.62%
22	Washington DC	274.49%
23	Georgia	272.55%
24	Kansas	267.55%
25	Ohio	265.70%
26	Arkansas	263.03%
27	South Dakota	260.06%
28	Michigan	255.42%
29	Missouri	255.02%
30	Indiana	252.24%
31	New Hampshire	249.08%
32	Massachusetts	248.32%
33	North Carolina	245.63%
34	Maine	244.13%
35	Illinois	240.73%
36	Oregon	238.32%
37	Connecticut	233.97%
38	Wisconsin	233.19%
39	Iowa	231.57%
40	New York	229.21%
41	Montana	227.37%
42	North Dakota	218.71%
43	Minnesota	217.67%
44	Hawaii	214.37%
45	Wyoming	211.10%

Rank	State	Operating Room: Average Total Charges as a % of Total Operating Room Costs
46	Utah	203.36%
47	West Virginia	192.08%
48	Idaho	189.80%
49	Nebraska	188.58%
50	Alaska	155.97%
51	Puerto Rico	138.76%
52	Maryland	120.81%
53	Virgin Islands	95.41%
	National Average	260.55%

X. Addendum

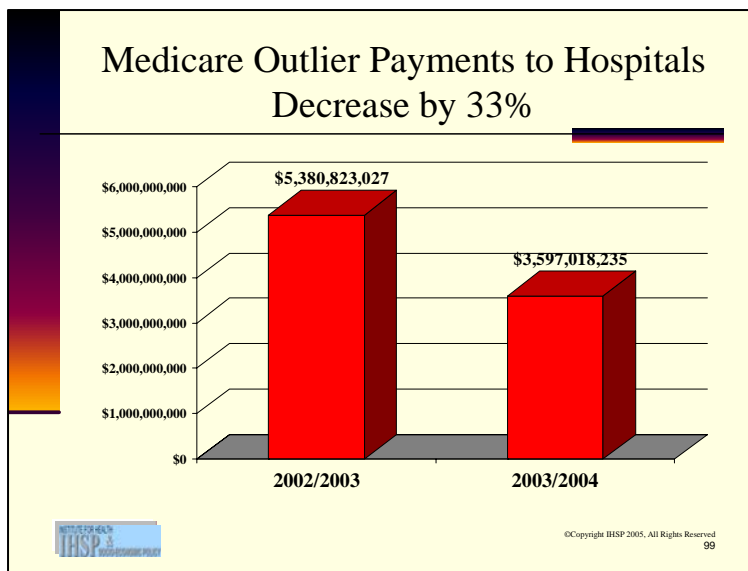
A. Background on Hospital Charges

This is the third annual ISHP Hospital 200 report detailing the total gross charge to cost ratios of the U.S. hospital industry.

Prior to our 2003 study (and currently) public interest and the majority of inquiries into hospital pricing practices were largely limited in scope, save in their concern with the financial plight of the uninsured.¹¹ (Betze 2004; Jaklevic 2004; LaMendola 2004; Mondics 2004; Austin 2003; Said 2003; Lawsuits Challenge Charity Hospitals On Care for Uninsured 2004; Appleby 2004a; Miller 2004; Silverman and Lydecker 1974)

Unlike the vast majority of past studies into hospital pricing, our study findings suggest that:

- As fully 77% of the hospitals detailed in this study (3,255) had at least one fiscal quarter included in their cost report reflecting the new **October 1, 2003 Medicare Outlier Ruling**, it appears that ruling had limited impact on hospital overall charge to cost levels. And, the IHSP Top 100 Hospitals accounted for 13% of the total Medicare outlier payments paid to the 4,222 hospitals examined in this report.
- Higher hospital charge-to-cost ratios tend to be strongly associated with higher hospital profits.
- Higher charges per inpatient discharge **alone** are also strongly associated with higher hospital profits.
- Larger hospitals tend to have a richer pricing structure than smaller facilities.
- System-affiliated hospital pricing is on average greater than unaffiliated hospital pricing; that is, the anticipated reduction in charges from building economies of scale has not occurred. (Eggleston 1994; Dranove, Shanley, and White 1993; Dranove 1998; Dranove, Durkac, and Shanley 1996; DeMoro 2000)



¹¹ Scott Ferguson, a retired artist without health insurance, was billed \$66,900 for treatment of a heart condition at St. Anthony Central Hospital in Denver last December. If he had had insurance, his attorneys claim, the tab would have been about \$10,000. (Uninsured billed unfairly 2004)

- Market mechanisms – embodied in what may be termed the “Health Care War Economy” (Stripping Away the Myth of a U.S. Health Care Industry: A 12 Step Program to Begin Recovery. An IHSP Policy Brief 2003) – are the “drivers” behind hospital and medical price inflation generally. (Hensley 2004) Drug prices, premium rates, medical equipment costs, etc., are the consequent **symptoms** or **results** of the subjugation of health care to anachronistic market ideals, not **causes** of medical inflation. It is the mistreatment of health care as a commodity that strongly encourages higher hospital charges.

Only one earlier research project of which we are aware involving hospital charges found that higher pricing was often associated with higher profits. (Schondelmeyer 1990). In contrast to our 2003 and 2004 analyses and our current analysis which encompasses more than 4,000 hospitals and 30,000,000 patient discharges, that study was relatively modest and examined a limited number of cases:

An assessment of data on the average charges of hospitals in the area showed that Menorah Medical Center had the highest charges in 1988 for five of 17 of the most frequently performed procedures. North Kansas City Hospital and Research Medical Center had the highest average charges in four categories each.

Menorah, however, lost \$1.8 million during the corresponding fiscal year while North Kansas City made \$17.9 million and was one of the state's most profitable hospitals. Research made \$9.4 million that year.

That assessment is based on average charges by Kansas City-area hospitals and their profits. The analysis by the Kansas City Business Journal also compared the increase in average charges for the most common inpatient procedures.

The analysis is based on a just-released 1988 voluntary charge study by the Missouri Hospital Association. That data was compared to average charges in 1987, released by the hospital association last year. (Schondelmeyer 1990)

Concentrating on ratios of reimbursement to cost rather than charge to cost ratios, a 1974 study of 32 San Francisco Bay area hospitals’ drug reimbursement ratio found that the average reimbursement to cost ratio was 261%, with a low of 165% to a high of 491%. (Silverman and Lydecker 1974)

Employing 1980 data, an examination of South Carolina hospitals found that the average charge to cost ratio for hospital pharmaceuticals was 199%. (Johnston, Jacobs, and Dickson 1985) Data employed in the IHSP current study indicates that South Carolina’s charge to cost ratio for hospital drugs has increased to 528%. In marked contrast to the South Carolina study, which found no relationship between the magnitude of charge to cost ratios and multi-hospital affiliation, our study demonstrates a strong correlation. Of all systems scrutinized in our study, non-affiliated hospitals ranked number 220; that is, considered as a “system,” two-thirds of all other hospital systems have a greater charge to cost ratio.

In part, the inquiry into South Carolina hospitals found:

The relationship between pharmacy pricing policies and overall hospital objectives was analyzed for 64 South Carolina hospitals in 1980. The level of hospital use by Medicare and Medicaid patients had the greatest influence on variation in markup, indicating that hospitals were responding to cost-based payer reimbursement practices by raising charges in areas with a high cost base, such as pharmacy. Nonoperating revenue and operating revenue of departments other than pharmacy also were significantly related to the charge-to-cost ratio..... The hospitals studied

set pharmacy revenues to contribute to overall target income, but pharmacy prices were not set to achieve maximum profits by responding to changes in demand. (Johnston, Jacobs, and Dickson 1985)

In 1989, a little known survey by the Florida Health Care Cost Containment Board monitored charges for 215 hospitals. Then, as is presently the case, lawsuits followed:

Orlando hospital administrators, their attorneys and the Florida Hospital Association are carefully monitoring a series of class-action lawsuits that threaten to forever change the way state health care facilities price their services.

Fourteen class-action lawsuits have been filed against separate hospitals throughout the state in the last three months, each claiming that some pricing practices are exorbitant.

The suits have been filed against hospitals in Daytona Beach, Delray Beach, Gainesville, Jacksonville, Palm Beach, Tampa and several other communities.

In a suit against Humana Hospital in Brandon, attorneys cite a \$9.23 charge for four Tylenol tablets. A suit against Palm Beach Gardens Memorial Center alleges a \$54.30 bill for a sponge. Other examples include \$5.80 for two multiple vitamins and \$37 for a bandage.

Delray Beach attorney Richard Collins says that while such pricing strategies may be "customary," that doesn't make them fair. Collins is one of three lawyers helping to spearhead the lawsuits.

Collins says his clients feel many high-priced, everyday items are unreasonable, "nothing short of blatant price gouging, symptomatic of a system out of control." (Perrault 1991)

Other studies have been concerned with:

- Higher charge to cost ratios as a function of cross-subsidizing hospital losses in "cost centers" as distinct from "revenue centers." (Eskoz 1983; McFadden 1990; Kane and Siegrist Jr. 2002; Clement 1997; Ashby 1982; Hadley and Feder 1985; Prendegraft 1994)
- The relation of hospital charges to various Diagnostic Related Groups (1988 hospital charges by diagnosis related groups : a report on 1988 hospital charges for common medical conditions 1989).
- The impact of charges imposed on the poor by multi-hospital systems (Epstein, Stern, and Weissman 1990).

Mass media coverage of potential and filed lawsuits on behalf of the insured, legislative hearings, and investigations by government bodies – as distinct from more formal academic studies – have for years been sources of much information on hospital pricing practices. (Appleby 2004b; Lawsuits Challenge Charity Hospitals On Care for Uninsured 2004; Abelson and Glater 2004b; Abelson and Glater 2004a; Abelson and Glater 2004a; Appleby 2004a); (Betbeze 2004; Gentry 1991; Gentry 1992b; Gentry 1992a; Lagnado 2004c; Lagnado 2004d; Lagnado 2004a; Lagnado 2004b; Miller 2004; Mondics 2004; Perrault 1991; Priest 1992; Schwartz 1993; House panel looks at healthcare markups 1991; House Committee To Investigate Hospital Billing Practices for the Uninsured 2003; Greenwood's Latest Thinking on Hospital Overcharging 2004; Jaklevic 2003; Rapaport 2003; Staff and Wire Reports 2002; Pulley 1992; Becker et al. 2004; Taylor 2004)

Congress has held two recent hearings focusing on hospital pricing practices. The first hearing was on June 22, 2004 before the Subcommittee on Oversight of the Energy and Commerce Committee.

The indications are that—at least in some cases—Greenwood is not yet at the point of urging policy solutions as hard-nosed as his hearings. (Greenwood's Latest Thinking on Hospital Overcharging 2004)

In 1991, the House Energy and Commerce Committee's Subcommittee on Oversight held hearings into pricing in Humana's then 77 hospitals (which was spun off to become Galen, which in turn was purchased by Columbia/HCA which is now HCA). (House panel looks at healthcare markups 1991) John Dingell, then chairman of the subcommittee, stated the following:

The now-famous \$640 Pentagon toilet seat pales in the face of some these hospital charges. (Frantz 1991)

In the years following our first IHSP Hospital 200 report on charge to cost ratios, many people have become aware that high hospital pricing structures are a national problem. Few, however, are aware of its magnitude.

From very small systems to the some of the largest and most prestigious of independents, high charges are the rule and not the exception.

XI. Selected Charts: U.S. Health Care

Figure 1 U.S. Hospital Profits, 1986-2004

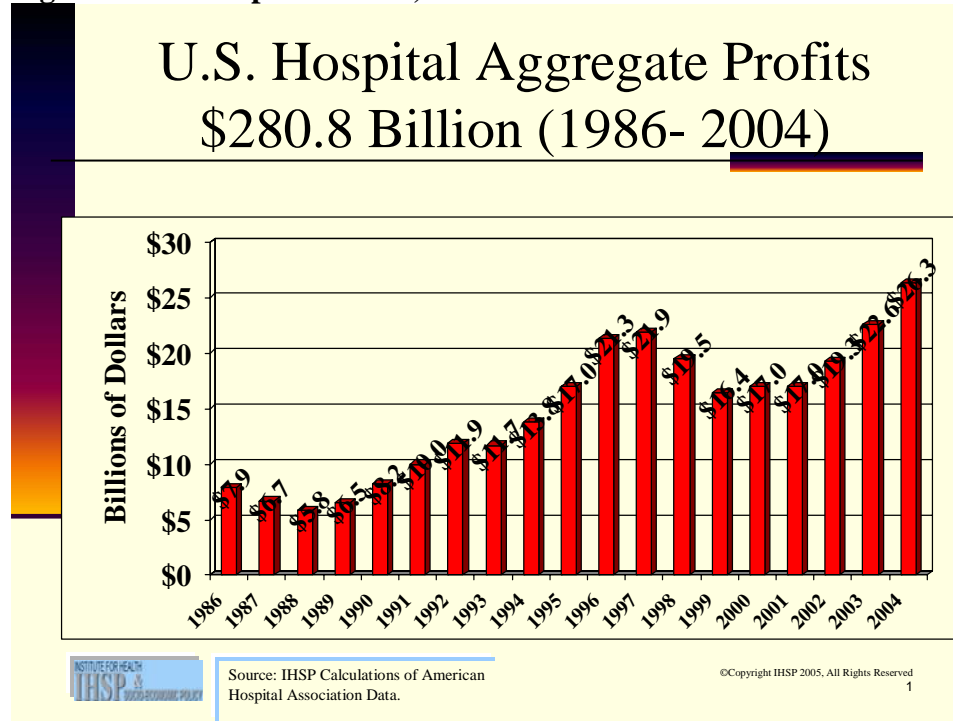


Figure 2 Hospital Consolidation: More Profits, Fewer Hospitals

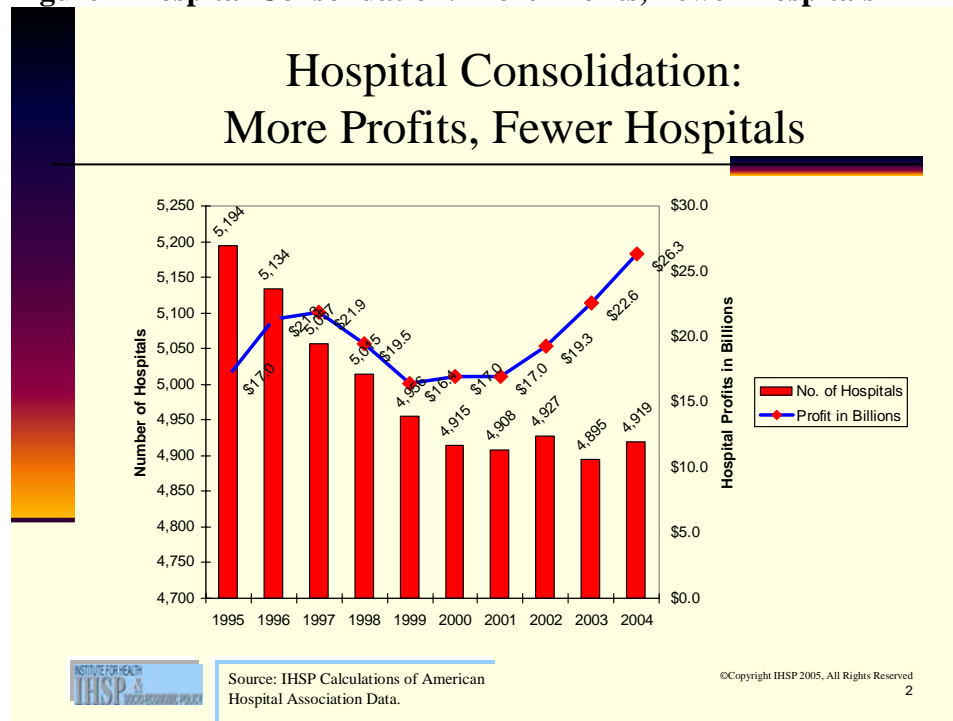


Figure 3 Hospital Consolidation: More Profits, Fewer Beds

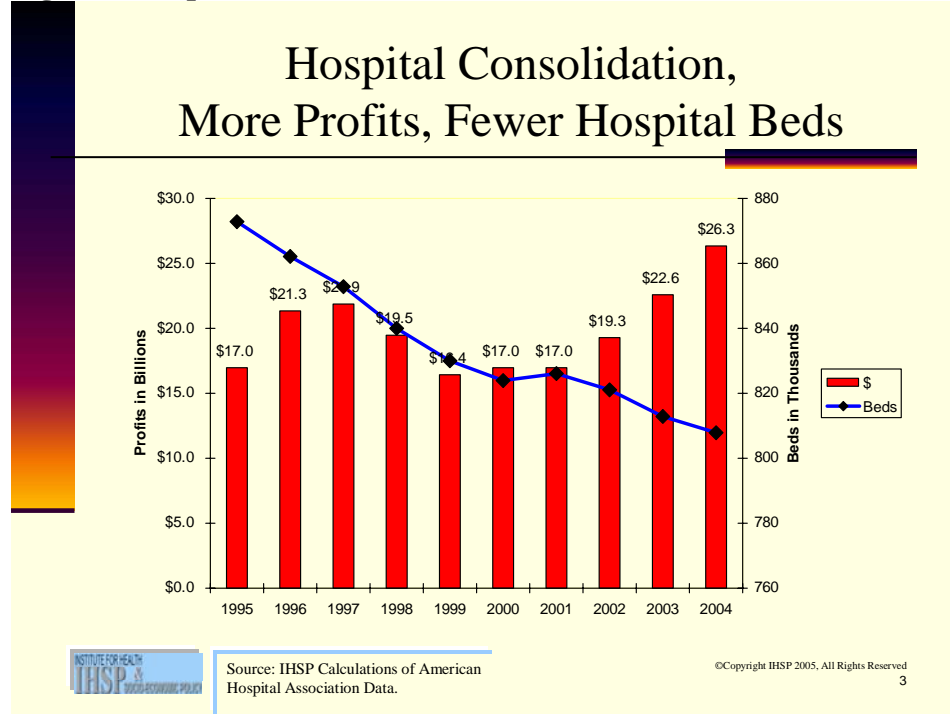


Figure 4 Medicare Outlier Payments to Hospitals Decrease by 33%

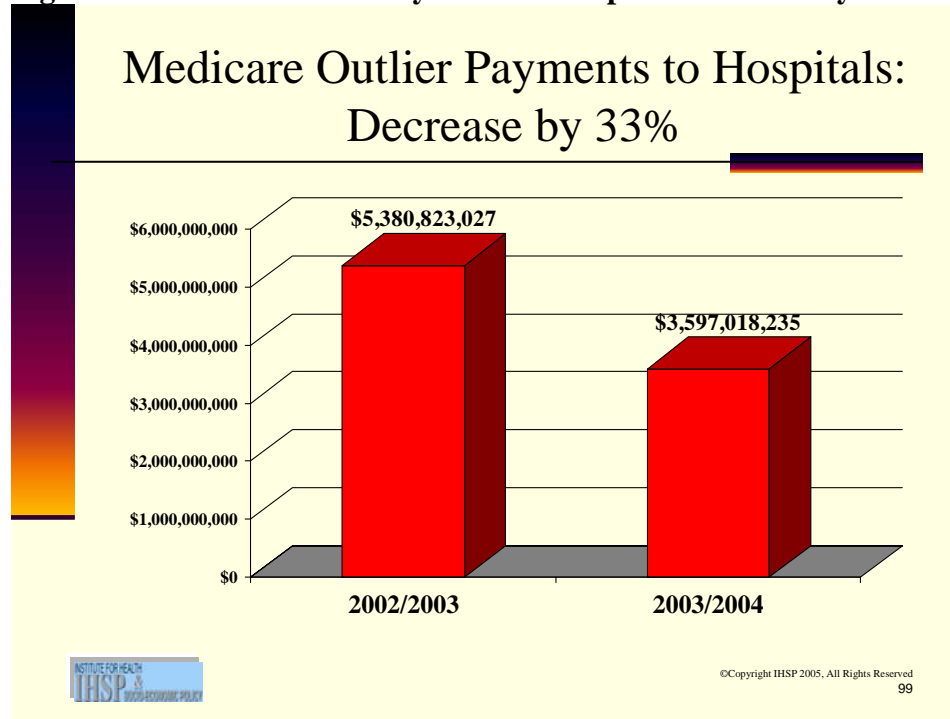
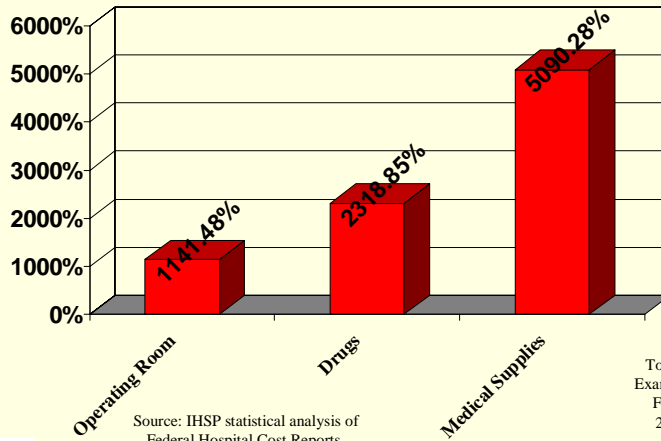


Figure 5 Top 40 Hospitals: OR, Drugs and Medical Supplies

Top 40 US Hospitals in Each of 3 Selected CCRs:
Average Charges as % of Costs for the OR, Drugs
 and Medical Supplies



Source: IHSP statistical analysis of
 Federal Hospital Cost Reports.
 Current as of March 31, 2005

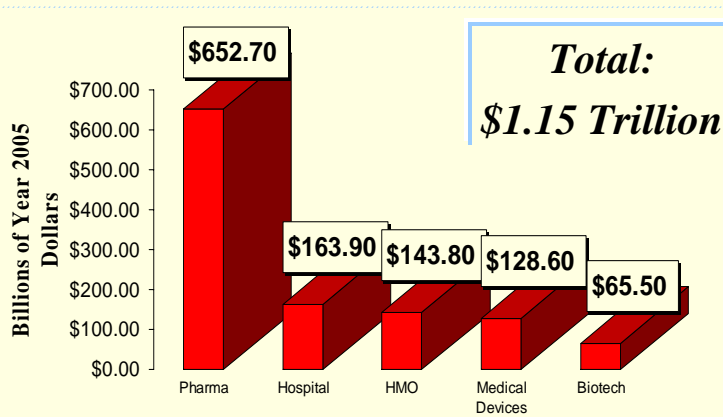
Total Reports
 Examined: 4,222
 Fiscal Year
 2003/2004

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Figure 6 Health Care Mergers & Acquisitions Values

Pharma, Hospital, HMO, Medical Device & Biotech
 Corporations:
 Mergers & Acquisitions 1993-August, 2005



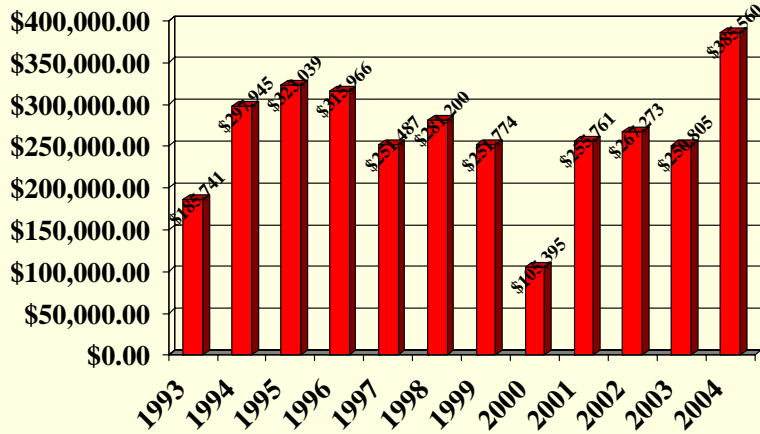
•Source: IHSP Calculations of SEC and Irving Levin Assoc. Data
 •All financial data is in year 2005 dollars

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Figure 7 Hospital M&A: Average Price per Hospital Bed

U.S. Hospital Mergers & Acquisitions Avg. Price per Bed, 1993 – 2004

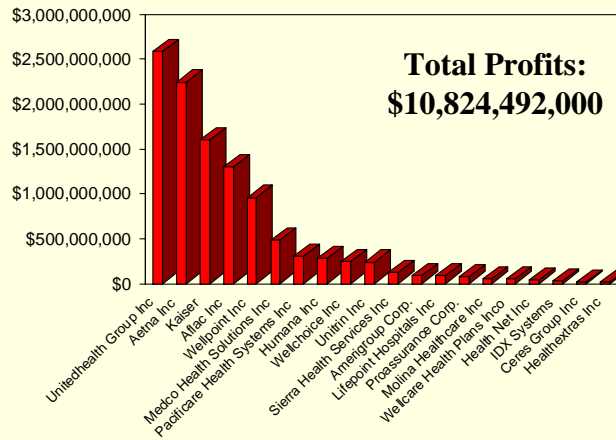


Source: IHSP calculations of Irving Levin Associates, Inc. data.

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Figure 8 HMO Profits: The Top 20

Top 20 HMOs Profits, Most Recent Fiscal Year

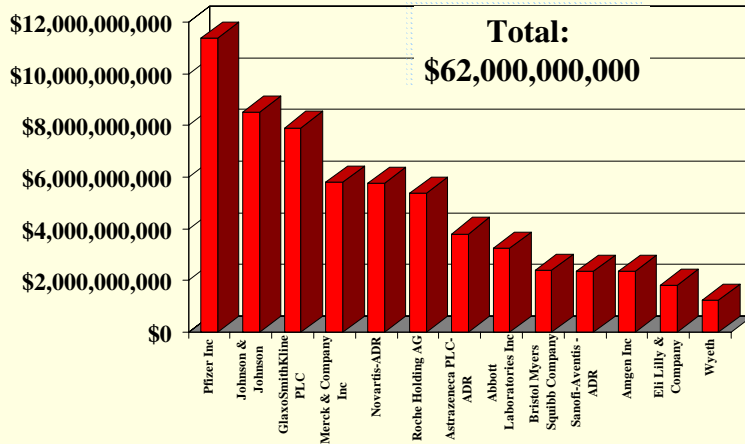


Source: IHSP calculations of SEC data and company reports

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Figure 9 Pharma Profits: The Top 13

World's Top 13 Pharma Corporations Profits, 2004



Source: IHSP calculations of SEC data.

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Figure 10 Hospital & Health Services Executive Compensation: The Top 12

Top 12 Hospital & Health Services Execs: Total Direct Compensation

**Total
\$208.5 Million**

(Most Recently Reported Year)

Company Name	Executive Name	Executive Title	Total Direct Compensation
Coventry Health Care Inc	Dale B. Wolf	CEO	\$37,423,427
Select Medical Corp	Rocco A. Ortenzio	Executive Chairman	\$35,723,469
Select Medical Corp	Robert A. Ortenzio	President & CEO	\$21,330,644
Magellan Health Services Inc	Steven J. Shulman	CEO & Chair	\$16,524,280
Coventry Health Care Inc	Thomas P. McDonough	President	\$15,308,314
Coventry Health Care Inc	Allen F. Wise	Chairman	\$13,052,799
Manor Care Inc	Paul A. Ormond	Chairman, President & CEO	\$13,042,524
Davita Inc	Kent J. Thiry	Chair & CEO	\$11,817,289
Hca Inc/Tn	Jack O. Bovender Jr.	Chairman & CEO	\$11,368,921
Lincare Holdings Inc	John P. Byrnes	CEO	\$11,230,153
Quest Diagnostics Inc	Surya N. Mohapatra	Chairman, President & CEO	\$11,086,294
Laboratory Corp Of America Holdings	Thomas P. Mac	President & CEO	\$10,587,563



Source: Calculations of SEC Filings

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Figure 11 Pharma Executive Compensation: The Top 12



Figure 12 HMO Executive Compensation: The Top 12



Figure 13 Hospital Top 100: Percent For-Profit, Non-Profit or Independent

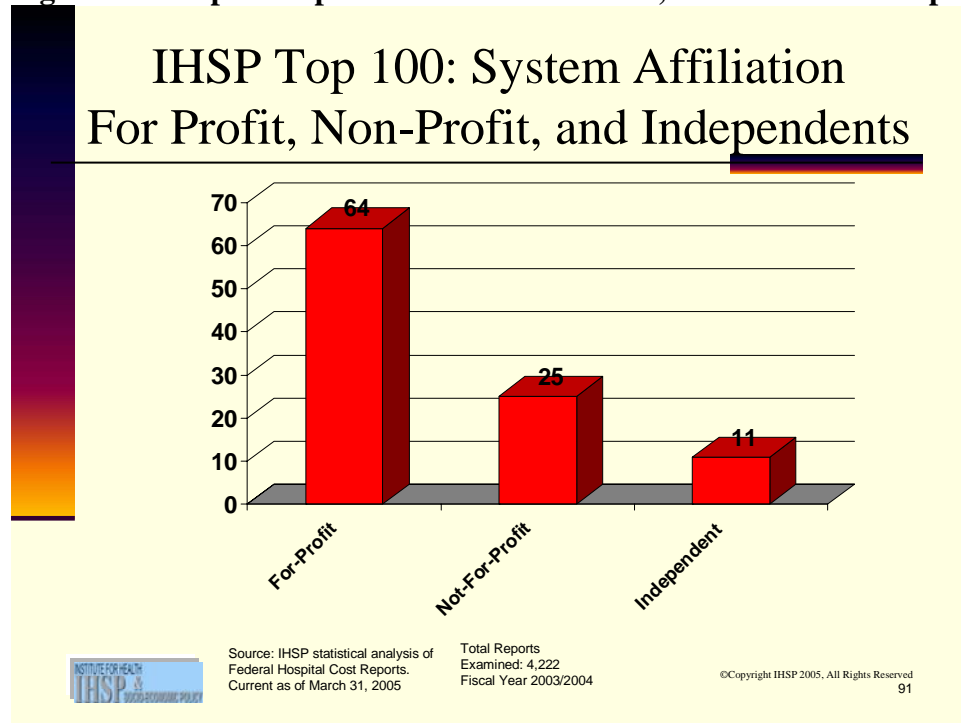


Figure 14 Health Care Restructuring Costs



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