

Supplemental EXHIBIT 1 (Table)

Comparison of ED Costs Using Hospital-Specific versus Regional Average Cost-to-Charge Ratios

SOURCE: Author's Analysis

Visit Category	ED Revenue (millions)*	ED Costs (millions)†	Absolute Difference	Percent Change
All	20,920	21,220	-300	-1.43%
ED Visit Acuity				
Emergent	8,382	8,524	-142	-1.70%
Intermediate	7,892	8,000	-108	-1.37%
Non-emergent	3,470	3,515	-45	-1.30%
Unclassified	1,176	1,181	-5	-0.40%
ED Disposition				
Admission	7,804	8,168	-363	-4.66%
Discharge	13,116	13,053	63	0.48%
Clinical Condition				
Cards	3,876	3,933	-57	-1.46%
Complication	407	416	-9	-2.33%
GI	1,418	1,444	-26	-1.82%
Gen/Vasc	860	872	-12	-1.42%
ID	2,226	2,271	-45	-2.01%
Neuro	1,936	1,967	-31	-1.60%
Other Medical	3,007	3,041	-34	-1.14%
Other Surgical	589	594	-5	-0.78%
Psych	607	606	1	0.20%
Pulm	1,580	1,605	-24	-1.54%
Signs/Symptom	1,895	1,909	-13	-0.70%
Trauma	2,518	2,563	-45	-1.78%
* = Cost using hospital specific cost-to-charge ratios				
† = Cost using weighted regional average cost-to-charge ratios				

Wilson M, Cutler D. Emergency department profits are likely to continue as the Affordable Care Act expands coverage. Health Aff (Millwood). 2014;33(5).

Supplemental EXHIBIT 2 (Table)

Comparison of ED Profit Rate Using Uninsured Reimbursement at One-Half Medicaid.

SOURCE: Author's Analysis

<b>Visit Category</b>	<b>ED Rev (millions)</b>	<b>ED Costs (millions)</b>	<b>Profit Margin (%)</b>
All	78,667	66,898	15.0%
<b>Insurance Type</b>			
Private	42,413	25,626	39.6%
Medicare	18,227	21,067	-15.6%
Medicaid	10,710	14,556	-35.9%
Uninsured	7,317	5,649	22.8%