

## Supplemental Online Content

Wang Y, Bai G, Anderson G. COVID-19 and hospital financial viability in the US. *JAMA Health Forum*. 2022;3(5):e221018. doi:10.1001/jamahealthforum.2022.1018

**eTable 1.** Distribution of Medicare-certified General Acute Care Hospitals, by Fiscal Year Starting Month, 2019 vs. 2020

**eTable 2.** Sample Description

This supplemental material has been provided by the authors to give readers additional information about their work.

**eTable 1: Distribution of Medicare-certified General Acute Care Hospitals, by Fiscal Year Starting Month, 2019 vs. 2020 (data collected on February 2, 2022)**

<b>Fiscal year beginning</b>	<b>2019 # hospitals (proportion)</b>	<b>2020 # available hospitals</b>
January 1	1,715 (39%)	1,695
February 1	27 (1%)	22
March 1	30 (1%)	30
April 1	106 (2%)	106
May 1	67 (2%)	64
June 1	74 (2%)	77
July 1	1,366 (31%)	964
August 1	33 (1%)	5
September 1	91 (2%)	2
October 1	790 (18%)	781
November 1	37 (1%)	41
December 1	24 (1%)	29
<b>Total</b>	<b>4,360 (100%)</b>	<b>3,816</b>

<sup>a</sup> Hospitals with Medicare Cost Reports available as of February 2, 2022.

**eTable 2: Sample Description**

<b>Description</b>	<b># hospital-year observation</b>
Hospital-years with fiscal years starting on January 1, 2016-2020	8,541
-Hospital-years with missing financial performance measures	(315)
-Hospital-years with charge-to-cost ratio less than 0.2 or greater than 15.0	(11)
-Hospital-years with expense-to-revenue ratio less than 0.5 or greater than 3.0	(43)
-Hospital-years without five-year continuous observations for the same hospital	(1,282)
<b>Final sample</b>	<b>6,890<sup>a</sup></b>

<sup>a</sup> The 6,890 hospital-year observations represent 1,378 unique hospitals, all of which have continuous observations during 2016-2020.