Supplemental Online Content

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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)

| Fiscal year beginning | 2019 # hospitals (proportion) | 2020 # available hospitals |
|-----------------------|-------------------------------|-----------------------------|
| 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                          |
| **Total**             | **4,360 (100%)**              | **3,816**                   |

*Hospitals with Medicare Cost Reports available as of February 2, 2022.*
eTable 2: Sample Description

| Description                                                                 | # hospital-year observation |
|----------------------------------------------------------------------------|----------------------------|
| 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)                    |
| Final sample                                                               | 6,890^a                    |

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