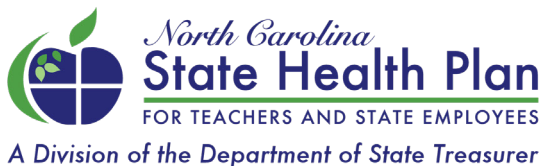


# NORTH CAROLINA HOSPITALS: CHARITY CARE CASE REPORT

North Carolina State Health Plan &  
Johns Hopkins Bloomberg School of Public Health  
Oct. 7, 2021



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North Carolina hospitals reap lucrative tax breaks to care for the poor. Their communities help bear the burden for these tax breaks, but hospitals' charity care varies wildly, with little accountability. Many nonprofit hospitals fail to give enough charity care to justify their tax exemptions. Nonprofit status does not guarantee greater charity care spending than for-profit hospitals.

One in five North Carolina families had medical debt in collections in 2020. In the same year, our hospitals reaped more than \$1.8 billion in tax breaks. Charity care spending did not surpass 60% of the tax exemption's estimated value across the majority of our largest systems. Many of these same systems use controversial "underpayments" from government programs to inflate their community benefit spending. This is especially concerning given North Carolina's place among the most expensive states for health care in the nation.

In North Carolina, there is no public agency or official who enforces how nonprofit hospitals are fulfilling their mission to provide charity care. The current system therefore fails to support the hospitals that serve their communities, but it rewards bad actors that collect the tax exemption without providing sufficient charity care.

## Charity Care in North Carolina

In 2019, more than 85% of the hospitals in North Carolina were nonprofit hospitals. In theory, they provide charity care and other community benefits in exchange for exemptions from various federal, state and local taxes, as well as receiving tax-deductible charitable donations and issuing tax-exempt bonds.

Under Internal Revenue Service (IRS) rules, nonprofits are expected to provide sufficient community benefits to justify their tax-exempt status. But researchers and journalists have raised grave concerns over hospitals' commitment to the most vulnerable members of their communities. Nonprofit hospitals have sued thousands of poor patients, garnishing their wages and wrecking their credit scores. North Carolina hospitals engaged in this practice as recently as 2015<sup>1</sup> and 2021.<sup>2</sup> Nonprofit hospitals also attracted criticism for raising prices while paying multimillion-dollar executive compensation.

North Carolina is in a health care cost crisis. Premiums and deductibles surpassed 13% of state median income – making the state one of the most expensive in the nation for health care for working families. Family coverage is becoming unaffordable. The average single worker's total premium climbed towards \$5,000 annually in 2018.<sup>3</sup> A starting teacher, trooper or maintenance worker must work five days out of every month just to pay his or her share of the family premium for health care in the North Carolina State Health Plan for Teachers and State Employees (State Health Plan).

On average, North Carolina's hospitals are far more profitable than the national average, while one in five families in North Carolina has medical debt in collections. That number rises to almost 50% for low-income families and communities of color in some eastern counties.<sup>4</sup> Whether nonprofit hospitals are earning their tax exemptions by providing sufficient charity care is therefore an urgent question for the state and local communities.

In North Carolina, there is no public enforcement over hospitals' charity care. No public agency or official currently holds hospitals accountable to ensure nonprofits justify their tax exemptions. Federal enforcement is minimal, and though hospitals must report their community benefits to the North Carolina Department of Health and Human Services, the department cannot intervene. The North Carolina Attorney General has only gotten involved in very limited cases, such as the sale of Mission Health to the for-profit HCA Healthcare in 2019, to require HCA to maintain charity care policies.<sup>5</sup>

Hospital executives have repeatedly informed the State Health Plan that the high prices charged to taxpayers and state employees are cross-subsidizing care for the uninsured and underinsured. The State Health Plan therefore has an interest in whether hospitals are providing sufficient charity care to low-income North Carolinians. The Local Government Commission also has an interest in ensuring that hospitals justify their local tax breaks by meeting their obligation to provide a sufficient level of charity care commensurate with their tax breaks.

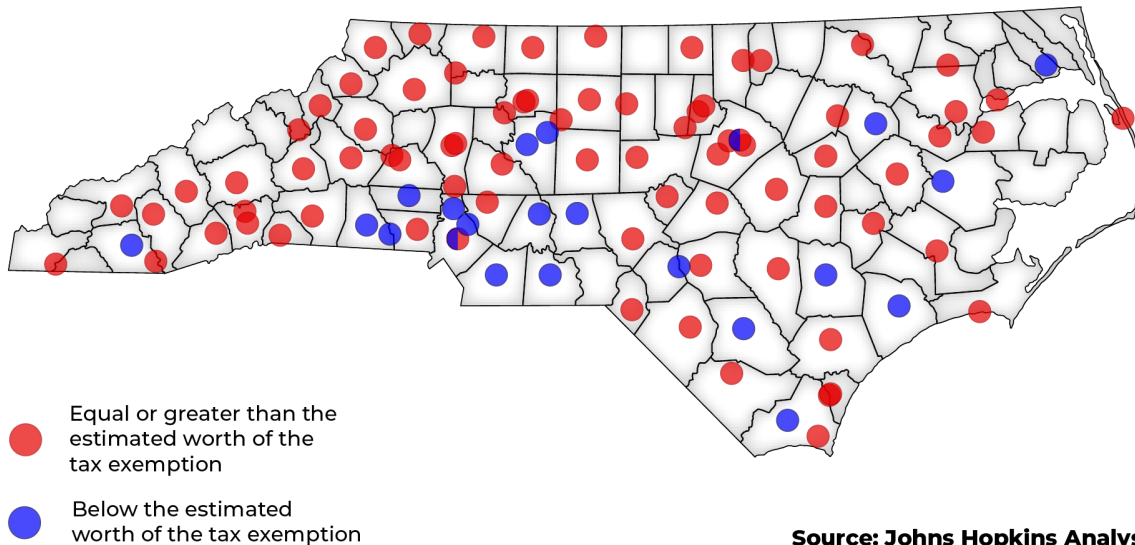
The North Carolina State Health Plan and researchers from the Johns Hopkins University Bloomberg School of Public Health conducted a systematic analysis of hospitals' charity care, profit margins and tax exemptions. At the request of the N.C. Department of State Treasurer, these researchers extended their existing national analysis of charity care to only North Carolina hospitals. The findings reveal wide disparities in hospitals' charity care spending.

Our analysis suggests that North Carolina's largest nonprofit hospital systems reaped tax breaks worth more than an estimated \$1.8 billion in 2019-2020. Across the majority of these systems, charity care spending did not exceed 60% of the value of their tax breaks.

Fewer than 25 hospitals outstripped the value of their tax exemption with the amount of their charity care spending in North Carolina.<sup>6</sup>

Nonprofit status does not guarantee higher charity care spending than for-profit hospitals.<sup>7</sup> In North Carolina, some nonprofits dedicated less than 0.5% of their total expenses to charity care. Their tax breaks are worth an estimated 5.9% of total expenses.<sup>8</sup> For 25 nonprofits, charity care accounted for less than 2% of expenses.<sup>9</sup>

## North Carolina Hospitals' Charity Care Compared to Nonprofit Tax Exemption (2019)



Lawmakers should be aware that tax exemptions are not achieving their intended purpose. The tax exemption benefits hospitals with strong charity care programs, but it also rewards hospitals that deliver little charity care to their communities. These same communities suffer when medical debt rises and property tax breaks reduce revenue. More accountability is needed to protect the most vulnerable residents of our state and to ensure we are targeting tax breaks effectively.

### Many Nonprofit Hospitals Reaped Sizable Profits Without Delivering Sufficient Charity Care

Multiple nonprofit hospitals failed to provide more charity care than their for-profit counterparts. Nonprofits benefit greatly from the tax exemption, but even sizable tax breaks do not guarantee strong levels of charity care. There is no strong correlation between charity care and the size of the tax benefits.<sup>10</sup>

Nonprofit hospitals are not alone in providing charity care. Investor-owned, for-profit



The current system rewards hospitals that deliver little charity care to their communities.

hospitals also deliver charity care, if generally in smaller amounts. In North Carolina, the generosity of for-profit hospitals varies widely. But even for-profit hospitals operating in the red have provided higher levels of charity care than some profitable nonprofit hospitals in the state.

North Carolina hospitals are far more profitable than the national average, but their charity care spending has not kept pace. Charity care spending is often dwarfed by hospitals' profits, known as excess revenue.

<b>North Carolina Summary Charity Care Statistics</b> (CY 2019) (Johns Hopkins Data Analysis)				
	<b>WEIGHTED AVERAGE</b>	<b>MEDIAN</b>	<b>INTERQUARTILE RANGE</b>	<b>NATIONAL WEIGHTED AVERAGE</b>
<b>OPERATING PROFIT MARGIN (%)</b>	<b>4.92%</b>	<b>-0.13%</b>	<b>-6.07% - 8.22%</b>	<b>-1.86%</b>
<b>EXCESS PROFIT MARGIN (%)</b>	<b>10.91%</b>	<b>3.92%</b>	<b>0.09% - 11.16%</b>	<b>6.52%</b>
<b>CHARITY CARE (% OF EXPENSE)</b>	<b>3.69%</b>	<b>3.33%</b>	<b>1.96% - 5.28%</b>	<b>3.05%</b>
<b>PRIVATE TO MEDICARE RATIO</b>	<b>1.56</b>	<b>1.52</b>	<b>1.34 - 1.80</b>	<b>1.52</b>

With an average operating margin of 4.92%, North Carolina's average hospital was far more lucrative than the nation's average hospital, which operates in the red. The full picture for North Carolina hospitals was even better. They enjoyed an average 10.91% excess profit margin, which includes investment gains and nonpatient revenue.

On average, North Carolina hospitals were more than three times more profitable than the national average in 2019. North Carolina hospitals often cite low operating margins, but this can conceal major revenue streams from investments and other activities. With non-patient revenue included, North Carolina hospitals achieved a 10.91% average profit margin — well above the national average.

This performance outstrips even other sectors of the economy, which average a net profit margin of 7.71% across all industries in the nation. For context, our hospitals' average profit margin surpasses the margins of cable TV, almost triples the margins of farming and agriculture and nearly equals the margins of the alcoholic beverage industry.<sup>11</sup> North Carolina is home to two of the most monopolistic health care markets in the nation.<sup>12</sup>

This statewide average, however, conceals huge disparities between hospitals. Fifteen hospitals enjoyed profit margins greater than 20%, with six hospitals belonging to Wake Forest Baptist Health, Atrium, Novant and Cone surpassing 30% margins. Only four of these 15 hospitals exceeded the value of their tax exemption with charity care spending.<sup>13</sup>

This is consistent with a troubling pattern that appears across the nation. Researchers found that those hospitals with the greatest profit margins provided the least amount of charity care relative to their profit margins (or net incomes). The hospitals that operated in the

red and those with the slimmest profit margins shouldered a larger burden of charity care spending relative to their financial ability to support such spending.<sup>14</sup>

In North Carolina, the two most generous hospitals in providing charity care experienced net losses in 2019. Half of the top 20 hospitals providing the most charity care recorded profit margins under 5% while still dedicating more resources to charity care than more profitable competitors.<sup>15</sup>

The landscape of health care is far different today than it was when the nonprofit tax exemptions were created decades ago. North Carolina is now dominated by large hospital systems that boast billions in unrestricted reserves and millions in executive compensation.<sup>16</sup> The largest are using charitable assets accumulated over decades in North Carolina to expand out of state<sup>17</sup>. Their contribution to the community in the form of charity care therefore influences the financial security and upward mobility of millions of North Carolinians.

Using national databases, researchers have estimated that tax exemptions are equal to approximately 5.9% of a hospital’s total expenses on average. Using this estimate, a rough analysis of North Carolina’s major hospital systems yields:<sup>18 19 20 21 22 23 24 25 26 27 28 29 30</sup>

<b>NORTH CAROLINA ESTIMATED VALUE OF TAX EXEMPTIONS (IN MILLIONS) (2019-2020)</b>				
<b>HOSPITAL SYSTEM</b>	<b>TAX EXEMPTION</b>	<b>CHARITY CARE</b>	<b>NET CAPITAL ASSETS (LAND, ETC.)</b>	<b>UNRESTRICTED RESERVES (2017-18)</b>
<b>ATRIUM HEALTH</b>	<b>\$440.1</b>	<b>\$260.1</b>	<b>\$4,132</b>	<b>\$4,990</b>
<b>UNC HEALTH</b>	<b>\$258.3</b>	<b>N/A</b>	<b>\$1,730.9</b>	<b>\$1,610</b>
<b>NOVANT HEALTH</b>	<b>\$324.2</b>	<b>\$179.1</b>	<b>\$2,400.1</b>	<b>\$3,020</b>
<b>CONE HEALTH</b>	<b>\$131.6</b>	<b>\$105.7</b>	<b>\$1,180.9</b>	<b>\$1,090</b>
<b>DUKE HEALTH</b>	<b>\$225.8</b>	<b>\$133</b>	<b>\$2,036.3</b>	<b>\$3,890</b>
<b>WAKE FOREST BAPTIST HEALTH</b>	<b>\$210.3</b>	<b>\$54.8</b>	<b>\$1,340.4</b>	<b>\$1,260</b>
<b>VIDANT HEALTH</b>	<b>\$148</b>	<b>\$74.2</b>	<b>\$775.6</b>	<b>\$899.8</b>
<b>WAKEMED</b>	<b>\$81.2</b>	<b>\$102.4</b>	<b>N/A</b>	<b>N/A</b>

North Carolina’s largest hospital systems benefited from federal, state and local tax exemptions worth more than an estimated \$1.8 billion in 2020. Charity care spending failed to exceed 60% of the tax exemption value across more than half of these large systems. While underspending on charity care, some systems grew their balance sheets by hundreds of millions and accepted millions in federal COVID-19 relief. Atrium Health’s charity care spending equaled less than 60% of its tax exemption, while the system grew its net position by \$585.2 million and achieved \$8.4 billion in unrestricted reserves in 2020.<sup>31 32</sup>

Because for-profit hospitals also provide charity care, researchers have advocated for comparing nonprofits to their for-profit counterparts. They argue that the difference

between what tax-exempt hospitals provide in charity compared to what taxpaying hospitals provide is a more accurate benchmark for justifying tax exemptions. When measured against the benchmark of for-profit spending, only 20% of nonprofits provide enough “incremental charity care” to exceed the value of their tax exemption.<sup>33</sup>

## Insufficient Charity Care, Inflated Community Benefit Spending

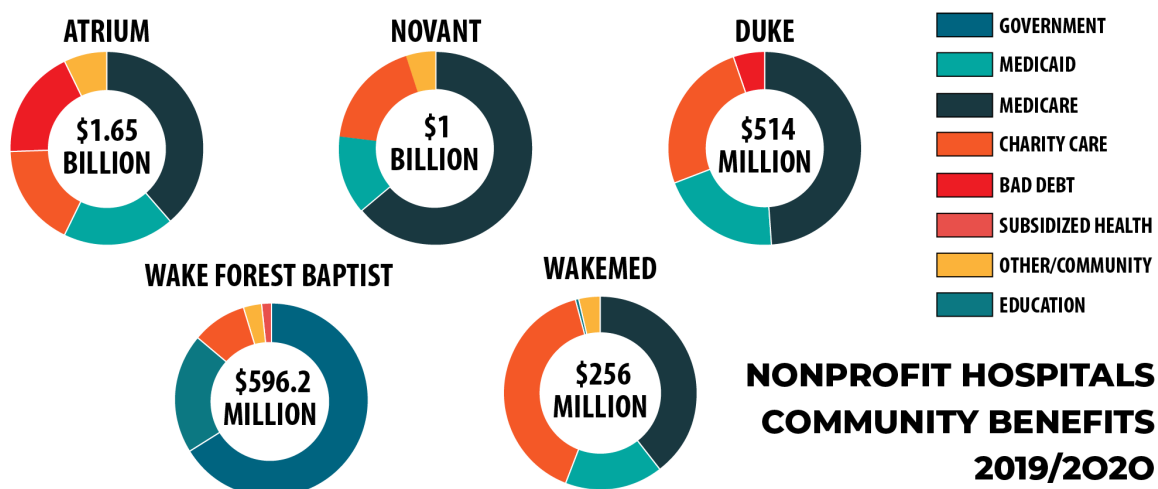
Nonprofit hospitals often claim to have community benefit spending far greater than their tax exemptions, where community benefit is defined to include other spending in addition to charity care. This effort to divert attention from charity care is widespread in the public relations of the largest systems in North Carolina. Hospitals can achieve this calculation in two different ways: By factoring in other community benefit spending and by counting “unreimbursed costs” from government programs.

The IRS provides eight categories of community benefits – charity care, unreimbursed costs from Medicaid, community health improvement projects, unfunded research, donations to the community, unreimbursed costs from other means-tested programs, unreimbursed education of health professionals, and subsidized services provided at a financial loss that are not means-tested.

Researchers have questioned whether all eight categories on the IRS list merit comparison to the tax benefits. They note that the additional categories “might provide additional benefits to the hospital itself as marketing efforts and therefore be self-serving for the hospital.” Moreover, “unreimbursed costs” of public programs such as Medicaid and Medicare are incurred by taxpaying for-profit hospitals as well. These researchers therefore argue for using charity care alone as the sole community benefit to measure against the value of hospitals’ tax exemption.<sup>34</sup>

Many of North Carolina’s hospitals have also publicized bad debt and Medicare underpayments as community benefits. While the IRS restricts the use of these categories in calculating community benefits, some hospitals employ these numbers to inflate the size of their community benefit spending. For example, when Atrium and Novant were bidding to acquire New Hanover Regional Medical Center in 2020, they increased the size of their community benefits spending by including so-called losses or underpayments from Medicare.<sup>35</sup>

Multiple large systems in North Carolina use government programs to claim massive community benefit spending. The lion’s share of this spending comes from “underpayments” by Medicare and Medicaid. The following is drawn from hospital systems’ own community benefit reports:<sup>36 37 38 39 40</sup>



In these reports, the majority of community benefit spending goes to benefit government programs. Medicare shortfalls dwarf charity care in the community benefit reports from Novant, Atrium, Duke and Wake Forest Baptist Health. This added hundreds of millions to the systems' community benefits.

Counting Medicare shortfalls as a community benefit, however, is controversial. There is a debate over how much Medicare underpays hospitals. A 2019 MedPAC analysis found that relatively efficient hospitals had higher Medicare margins (-2%) than less efficient hospitals that scored lower on cost, quality and performance criteria.<sup>41 42</sup>

Studies have shown that public payment shortfalls provoke different reactions among hospitals depending on market consolidation. In competitive markets, hospitals focus on cutting costs and prioritizing efficiencies. But in consolidated markets, hospitals face less pressure to become more efficient. They possess the leverage to raise prices for private payers rather than increasing their own efficiency.<sup>43</sup> Higher revenues from private payers then incentivize cost-increasing investments, such as expanding facilities and clinical technologies. This increases hospitals' cost denominator — thereby increasing negative margins from Medicare.<sup>44</sup>

Greensboro and Durham are in the top ten most consolidated hospital markets in the nation,<sup>45</sup> and Mission HCA faces an antitrust lawsuit in Asheville. North Carolina hospitals charged employers and private insurers an average 273% more than Medicare. The national average is a 247% markup.<sup>46</sup>

Researchers also question the revenue loss claimed from Medicaid patients. More than half of North Carolina hospitals receive Medicaid "disproportionate share" payments. After accounting for these payments and other Medicaid supplemental payments, in the aggregate North Carolina hospitals were compensated for 113% of their Medicaid costs in 2016. After the costs of the uninsured, hospitals in the aggregate received 92% of the combined costs of uninsured and patients enrolled in Medicaid.<sup>47</sup>

There is currently little transparency regarding hospitals' collections practices around bad debt. Existing research suggests that one in five North Carolina households has a bill in collections, with higher rates among minorities and low-income families.<sup>48</sup> It is unclear how aggressively North Carolina hospitals are reporting unpaid bills to credit agencies, damaging patients' credit scores, suing patients, or garnishing wages. Again, there is no state agency charged with actively monitoring these practices and protecting patients from excessive interest and other practices.

Kaiser Health News reported that nearly half of nonprofit hospitals nationally routinely billed patients eligible for charity care. Hospitals sent \$2.7 billion in bills to patients who likely qualified for discounted care in one year. The article highlighted stories of patients whose credit history was damaged by bills in collections.<sup>49</sup>



**1 in 5 North Carolina households has a bill in collections.**



## Discussion

Current tax exemptions have failed to hold hospitals accountable for the provision of minimum levels of charity care. They do not motivate hospitals to provide sufficient charity care to those who can least afford medical bills.

Policymakers should be aware that tax exemptions are blind to hospitals' performance on this most important indicator of community benefit. The tax exemptions benefit both hospitals with generous charity care and hospitals with relatively sparse charity care spending. The current system fails to support the hospitals that care for the financial health of the most vulnerable members of their communities. This failure in accountability is especially troubling because the burden of charity care spending is often borne by the most financially stressed hospitals.

Our analysis has limitations due to the lack of transparency surrounding hospital finances and community benefit spending. Two of the largest hospital systems — Atrium Health and UNC Health — are not required to publish their tax filing 990 forms because they are considered public — not nonprofit — hospitals under North Carolina law. This makes it difficult to measure their charity care spending against their tax exemptions. Even hospital leaders have criticized this lack of public accountability.<sup>50</sup>

In our systemwide analysis of hospital finances, we drew from publicly available bond reports and financial statements, but some hospitals did not publish bond reports. We therefore relied on 990 tax filings to calculate Vidant Health's financials.

Policymakers could consider requiring certain levels of charity care spending as well as limiting or even rescinding the nonprofit status of hospitals with insufficient community benefits. There is precedent for states interested in improving nonprofit hospitals' accountability. Other states have stepped in to enforce the IRS's expectation that hospitals equal their tax exemption with charity care spending.

Illinois and Utah both require hospitals to outspend any property tax exemptions. Oregon set a minimum threshold for charity care spending, while Pennsylvania instituted defined standards. New Jersey passed a law requiring hospitals to contribute financially towards local governments otherwise unsupported by hospital tax revenue.<sup>51</sup> Local governments in many states have negotiated voluntary "payments-in-lieu-of-taxes" (PILOTs) with large, tax-exempt institutions, primarily hospitals and universities.<sup>52 53</sup>

## Appendix

Hospital Name	County Name	Total Profit Margin (%)	Charity Care (% of expense)	Health System Name
Lifebrite Community Hospital of Stokes	Stokes	-30.86	0.03	For Profit
Person Memorial Hospital Inc.	Person	-14.73	0.04	For Profit
North Carolina Specialty Hospital	Durham	16.7	0.17	For Profit
Chowan Hospital Inc.	Chowan	12.53	0.18	Vidant Health
The Outer Banks Hospital	Dare	24.51	0.27	Vidant Health
Wilson Medical Center	Wilson	4.59	0.45	Lifepoint Health
Carteret County General Hospital Community	Carteret	13.53	0.46	Independent
St. Lukes Hospital	Polk	-0.89	0.48	Atrium Health
J. Arthur Doshier Memorial Hospital	Brunswick	-3	0.55	Coastal Carolinas Health Alliance
S.E. Regl Medical Center	Robeson	-3	0.9	Coastal Carolinas Health Alliance
Granville Medical Center	Granville	-1.05	0.93	Independent
Maria Parham Medical Center	Vance	0.29	0.98	For Profit
Ashe Memorial Hospital	Ashe	0.51	1.01	Novant Health
Alleghany Memorial Hospital	Alleghany	15.31	1.15	Wake Forest Baptist Health
UNC Rex Hospital	Wake	12.39	1.18	UNC Health Care System
WakeMed Cary Hospital	Wake	22.6	1.24	Wakemed Health
Rutherford Hospital Inc.	Rutherford	1.75	1.24	For Profit
WakeMed Raleigh Campus	Wake	6.99	1.25	Wakemed Health
Carolinaeast Medical Center	Craven	7.09	1.31	CarolinaEast Health System
Bertie Memorial Hospital	Bertie	3.29	1.34	Vidant Health
Vidant Roanoke Chowan Hospital	Hertford	-1.22	1.36	Vidant Health
Watauga Medical Center	Watauga	4.53	1.62	Appalachian Regional Healthcare System
Charles A. Cannon Memorial Hospital	Avery	-4.47	1.66	Appalachian Regional Healthcare System
Pender Memorial Hospital	Pender	-8.39	1.67	Independent
UNC Rockingham Hospital	Rockingham	11.35	1.86	UNC Health Care System
Rowan Regional Hospital	Rowan	-4.53	1.89	Novant Health
Columbus Regional Healthcare System	Columbus	5.33	1.91	Atrium Health
Margaret R. Pardee Memorial Hospital	Henderson	1.4	1.94	UNC Health Care System
Lenoir Memorial Hospital	Lenoir	-2.4	1.95	UNC Health Care System
Medical Park Hospital	Forsyth	22.2	1.98	Novant Health
Nash Hospitals Inc.	Nash	-2.15	2.05	UNC Health Care System
New Hanover Regional Medical Center	New Hanover	7.99	2.26	Independent
Haywood Regional Medical Center	Haywood	4.6	2.29	Duke University Health System

Catawba Valley Medical Center	Catawba	9.36	2.31	Independent
Davie Medical Center	Davie	22.25	2.36	Wake Forest Baptist Health
Highlands Cashiers Hospital	Macon	15.43	2.56	Mission Health System
Harris Regional Hospital	Jackson	4.47	2.62	For Profit
Murphy Medical Center	Cherokee	-1.3	2.65	National Health System
Frye Regional Medical Center	Catawba	-0.32	2.68	For Profit
Sampson Regional Medical Center	Sampson	-0.58	2.69	Coastal Carolinas Health Alliance
Lake Norman Regional Medical Center	Iredell	25.25	2.74	For Profit
Mission Hospital Inc	Buncombe	8.54	2.91	Mission Health System
Adventhealth Hendersonville	Henderson	6.11	2.99	National System
Hugh Chatham Memorial Hospital	Surry	7.78	3.07	Independent
Iredell Memorial Hospital	Iredell	4.14	3.09	Independent
Johnston Health	Johnston	1.29	3.09	UNC Health Care System
Martin General Hospital	Martin	-13.09	3.12	For Profit
Duke University Hospital	Durham	9.45	3.15	Duke University Health System
Wilmington Treatment Center Inc	New Hanover	27.14	3.19	For Profit
Caldwell Memorial Hospital	Caldwell	8.05	3.19	UNC Health Care System
Firsthealth Moore Regional Hospital	Moore	10.34	3.2	Firsthealth of The Carolinas
Presbyterian Hospital	Mecklenburg	13.31	3.23	Novant Health
Halifax Regional Medical Center	Halifax	3.4	3.48	Vidant Health
Central Carolina Hospital	Lee	-4.2	3.6	For Profit
North Carolina Baptist Hospital	Forsyth	-1.16	3.66	Wake Forest Baptist Health
Blue Ridge Healthcare Hospitals	Burke	4.68	3.72	Atrium Health
Cape Fear Valley Medical Center	Cumberland	3.8	3.74	Cape Fear Valley Health System
Wrmc Hospital Operating Corporation	Wilkes	37.21	3.79	Wake Forest Baptist Health
Northern Hosp Of Surry Co	Surry	3.73	3.85	Independent
Carolinas Medical Center	Mecklenburg	1.65	3.9	Atrium Health
Forsyth Memorial Hospital Inc.	Forsyth	8.83	3.93	Novant Health
Mercy Hospitals Inc.	Mecklenburg	35.33	4	Atrium Health
High Point Medical Center	Guilford	31.56	4.05	Wake Forest Baptist Health
University Of North Carolina Hosp.	Orange	15.88	4.3	UNC Health Care System
Davis Regional Medical Center	Iredell	-1.54	4.35	For Profit
Pitt County Memorial Hospital	Pitt	9.67	4.47	Vidant Health
Chatham Hospital Inc.	Chatham	-3.33	4.51	UNC Health Care System
Cah #1 - Washington	Washington	-12.97	4.57	For Profit
Wayne Memorial Hospital	Wayne	0.86	4.58	UNC Health Care System
Harnett Health System	Harnett	1.51	4.71	Independent
Scotland Memorial Hospital	Scotland	7.5	4.77	Atrium Health
Swain County Hospital	Swain	-7.13	4.81	For Profit
The Moses H. Cone Memorial Hospital	Guilford	23.45	4.82	Cone Health
Carolinas Healthcare System Northeast	Cabarrus	17.35	4.82	Atrium Health

Gaston Memorial Hospital	Gaston	9.52	4.95	Caromont Health System
Blue Ridge Regional Hospital	Mitchell	7.24	4.97	Mission Health System
Randolph Hospital	Randolph	-2.1	5.02	Independent
Alamance Regional Medical Center	Alamance	30.58	5.07	Cone Health
Transylvania Community Hospital	Transylvania	11.73	5.17	Mission Health System
The McDowell Hospital	McDowell	4.85	5.43	Mission Health System
Duke Raleigh Hospital	Wake	10.89	5.73	Duke University Health System
Presbyterian Hospital Huntersville	Mecklenburg	33.9	5.94	Novant Health
Vidant Beaufort Hospital	Beaufort	-2.66	5.98	Vidant Health
Atrium Health Cleveland	Cleveland	7.15	6.11	Atrium Health
Carolinas Healthcare System Union	Union	15	6.35	Atrium Health
Presbyterian Hospital Matthews	Mecklenburg	28.25	6.51	Novant Health
Carolinas Healthcare System Stanly	Stanly	13.33	6.75	Atrium Health
Angel Medical Center	Macon	5.41	6.94	Mission Health System
Duke Regional Hospital	Durham	2.63	6.97	Duke University Health System
Lexington Memorial Hospital Inc.	Davidson	13.38	7.11	Wake Forest Baptist Health
Brunswick Community Hospital	Brunswick	2.17	7.15	Novant Health
Onslow Memorial Hospital	Onslow	3.38	7.26	Independent
Sentara Albemarle Regional Medical Center Llc	Pasquotank	11.47	7.48	National Health System
Vidant Edgecombe Hospital	Edgecombe	4.38	7.55	Vidant Health
Atrium Health Lincoln	Lincoln	23.41	7.87	Atrium Health
Atrium Health University City	Mecklenburg	30.47	7.9	Atrium Health
Firsthealth Montgomery Memorial Hospital	Montgomery	1.55	7.97	Firsthealth of The Carolinas
Carolinas Healthcare System Anson	Anson	-3.55	8.92	Atrium Health
Thomasville Medical Center	Davidson	8.96	9.31	Novant Health
Duplin General Hospital	Duplin	0.13	9.46	Vidant Health
Cape Fear Valley Hoke Hospital	Hoke	2.1	10.22	Cape Fear Valley Health System
Bladen County Hospital	Bladen	-0.3	10.54	Cape Fear Valley Health System
Atrium Health Kings Mountain	Cleveland	-3.17	12.44	Atrium Health

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