

# Medicare Cost Report Resources

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# Objectives

- Understand the CMS cost report section
- Find the CMS facility cost report resources
- Understand each of the documents
- Know how to use each document

# CMS Cost Report Section

<http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/index.html>

- Medicare
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## Cost Reports

[Hospital Form 2552-96](#)

[Hospital Form 2552-10](#)

[Skilled Nursing Facility 1996 form](#)

[Skilled Nursing Facility 2010 form](#)

[Renal Facility 265-1994 form](#)

[Renal Facility 265-2011 form](#)

[Hospice](#)

[Home Health Agency](#)

[Health Clinic](#)

[Cost Reports by Fiscal Year](#)

## Cost Reports

### HCRIS Data Request Disclaimer

The Centers for Medicare & Medicaid Services (CMS) has made a reasonable effort to ensure that the provided data/records/reports are up-to-date, accurate, complete, and comprehensive at the time of disclosure. This information reflects data as reported to the Healthcare Cost Report Information System (HCRIS) by Medicare Administrative Contractors. These reports are a true and accurate representation of the data on file at CMS. Authenticated information is only accurate as of the point in time of validation and verification. CMS is not responsible for data that is misrepresented, misinterpreted or altered in any way. Derived conclusions and analysis generated from this data are not to be considered attributable to CMS or HCRIS.

### General Information

Medicare-certified institutional providers are required to submit an annual cost report to a Medicare Administrative Contractor (MAC). The cost report contains provider information such as facility characteristics, utilization data, cost and charges by cost center (in total and for Medicare), Medicare settlement data, and financial statement data. CMS maintains the cost report data in the Healthcare Provider Cost Reporting Information System (HCRIS). HCRIS includes subsystems for the Hospital Cost Report (CMS-2552-96 and CMS-2552-10), Skilled Nursing Facility Cost Report (CMS-2540-96 and CMS-2540-10), Home Health Agency Cost Report (CMS-1728-94), Renal Facility Cost Report (CMS-265-94 and CMS-265-11), Health Clinic Cost Report (CMS-222-92) and Hospice Cost Report (CMS-1984-99).

The data consists of every data element included in the HCRIS extract created for CMS by the provider's Administrative Contractor.

### Cost Report Data Available

System	Form	Beginning Year	Ending Year	Release Date	Last Update
Hospitals - 1996	CMS-2552-96	1996	2011	03/31/2013	04/29/2013
Hospitals - 2010	CMS-2552-10	2010	2012	03/31/2013	04/29/2013
SNF - 1996	CMS-2540-96	1996	2012	03/31/2013	04/29/2013
SNF - 2010	CMS-2540-10	2011	2012	03/31/2013	04/29/2013
Home Health Agencies	CMS-1728-94	1994	2012	03/31/2013	04/29/2013
Renal Dialysis Facilities-1994	CMS-265-94	1994	2011	03/31/2013	04/29/2013
Renal Dialysis Facilities-2011	CMS-265-11	2011	2012	03/31/2013	04/29/2013
Hospices	CMS-1984-99	1999	2012	03/31/2013	04/29/2013
Health Clinics	CMS-222-92	2009	2013	03/31/2013	04/29/2013

# CMS Forms

Form	Facility that Uses this Form	Effective Dates
2552-96	Hospital and Healthcare Complexes	Begin dates between 9/30/96-4/30/10
2552-10	Hospital and Healthcare Complexes	Begin dates on or after 5/1/10
2540-96	Freestanding SNFs and SNF Health Care Complexes	Begin dates between 9/30/96-11/30/96
2540-10	Freestanding SNFs and SNF Health Care Complexes	Begin date on or after 12/1/2010
1728-94	Freestanding HHAs	Begin dates on or after 9/30/94
265-94	Freestanding Renal Dialysis Facilities	End dates between 1/1/94-12/30/10
265-11	Freestanding Renal Dialysis Facilities	End dates on or after 1/1/2011
1984-99	Freestanding Hospices	Begin dates on or after 9/30/99
222-92	Freestanding Health Clinics	Begin dates on or after 9/30/92

# CMS Cost Report Section

<http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html>

The screenshot shows a web browser window displaying the CMS.gov website. The address bar shows the URL: <http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html>. The browser's taskbar includes icons for RRTS, Centers for Medicare..., Google Calendar, ResDAC, NetFiles, Camtasia Relay, GlobalMeet, and Astrid. The CMS.gov header features the logo, navigation links (Home, About CMS, Newsroom Center, FAQs, Archive, Share, Help, Email, Print), and a search bar with the text "Learn about your healthcare options". Below the header is a row of yellow navigation buttons: Medicare, Medicaid/CHIP, Medicare-Medicaid Coordination, Private Insurance, Innovation Center, Regulations and Guidance, Research, Statistics, Data and Systems, and Outreach and Education. The main content area has a breadcrumb trail: Home > Research, Statistics, Data and Systems > Cost Reports > Hospital Form 2552-10. On the left, a "Cost Reports" sidebar lists various forms, with "Hospital Form 2552-10" selected. The main content area is titled "Hospital Form 2552-10" and contains the following text: "Hospital 2552-10 Cost Report Data files. The data included in this release contains cost reports with fiscal years beginning on or after May 1, 2010. Hospital cost reports beginning before May 1, 2010 are reported on the old form 2552-96, and can be found in other data files on this site." It also includes a paragraph explaining that these data files contain the highest level of cost report status for all reported fiscal years, with an example involving HCRIS. A "Note" states that most Hospital cost report data-sets cannot be loaded into Microsoft Excel due to the size of the Rpt\_Nmrc files. A bolded instruction says: "There is a link to the Cost Report files by individual fiscal year in the left margin. This link will take you to all the downloadable cost report files." Another "Note" mentions that Hospital Cost Reporting worksheet forms can be found in the Provider Reimbursement Manual, Part II, with a link to Chapter 40 (Hospital & Hospital Health Care). At the bottom, a "Downloads" section is partially visible.

# CMS Cost Report Section

<http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html>

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These data files contain the highest level of cost report status for cost reports in all reported fiscal years. For example, if the Healthcare Cost Report Information System (HCRIS) department has both an as submitted report and a final settled report for a hospital for a particular year, the data files will only contain the final settled report. If HCRIS has both a final settled report and a reopened report, the data files will only have the reopened report.

**Note:** Most Hospital cost report data-sets cannot be loaded into Microsoft Excel. The Rpt\_Nmrc files are too large for this application.

**There is a link to the Cost Report files by individual fiscal year in the left margin. This link will take you to all the downloadable cost report files.**

**Note:** The Hospital Cost Reporting **worksheet forms** can be found in the Provider Reimbursement Manual, Part II. The link is below. Scroll down to Chapter 40 (Hospital & Hospital Health Care).

**Downloads**

[HOSPITAL2010-DOCUMENTATION\(INCLUDING README.TXT\) \[ZIP, 487KB\]](#)

[HOSPITAL2010-REPORTS\(Supplemental files and counts\) \[ZIP, 1MB\]](#)

**Related Links**

[Provider Reimbursement Manual - Part II](#)

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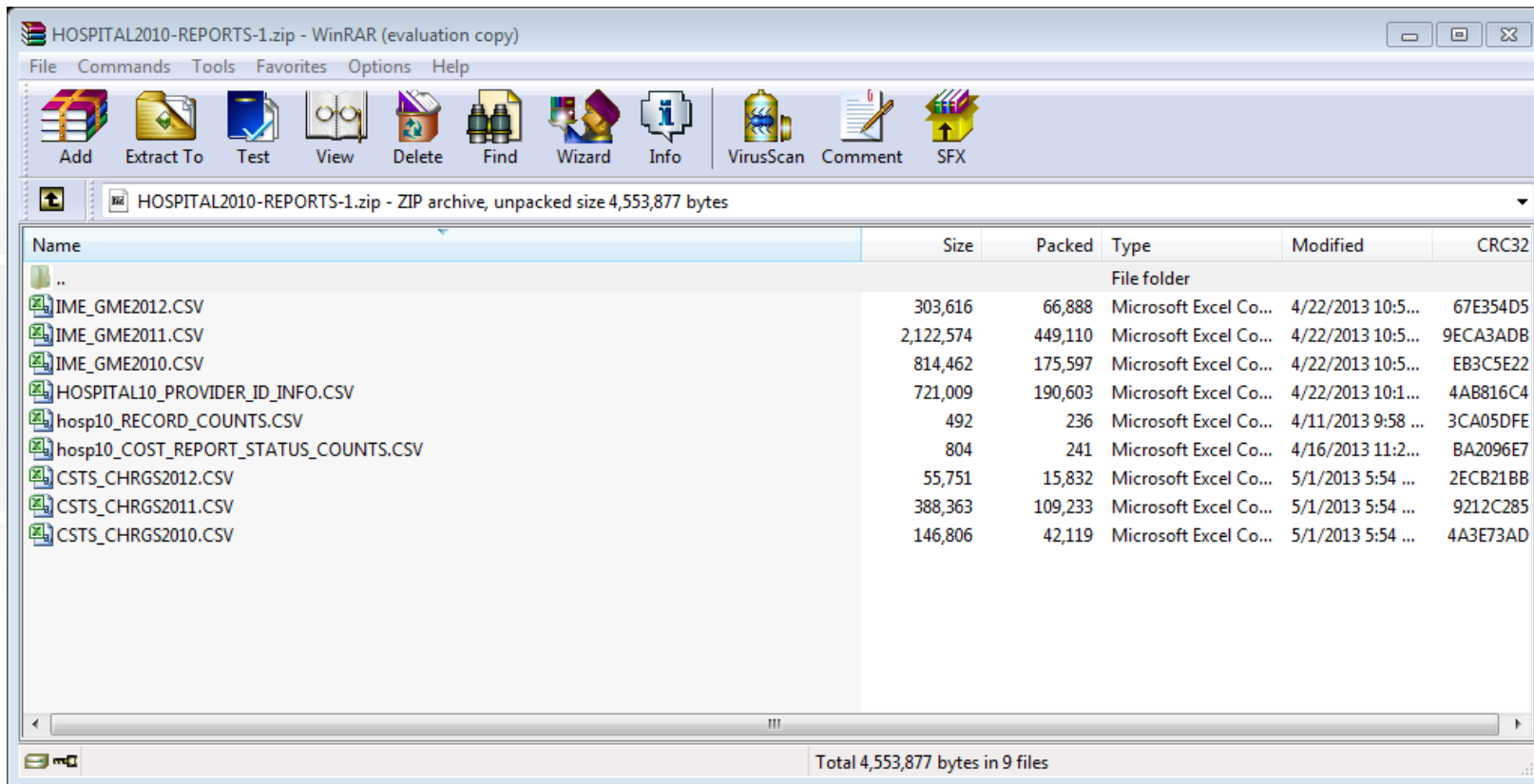
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# Resource Documents

- Use Hospital Form 2552-10 as an example
- Hospital 2010-Reports(Supplemental files and counts)
  - IME, GME, and DHS payments by Federal Fiscal Year
  - Cost and Charges by Federal Fiscal Year
  - Hospital Provider Id Information
  - Record Counts
  - Status Counts

# Reports Download



Supplemental files: IME, GME reports, Provide id, CSTS\_CHRGS reports

Counts: Record counts, report status counts



# IME, GME, DSH Report

- IME, GME, and DSH payments, adjustments, and other statistics by Federal Fiscal Year
- Supplemental file that can be used to identify teaching facilities (presence of IME or GME payments)

ROVIDER Fyb	FYE	STATUS	HOSPITAL_Name	Street_Addr	Po_Box	City	State	Zip_Code	County	IME1	IME2	IME3	DSH1	DSH2	DSH3	DSH_SHARE_PERC	GME_PART_A	GME_PART_B	TO
10001	1-Oct-11	30-Sep-12	As Submit SOUTHEAST ALABAMA MEDICAL CENTER	1108 ROSS CLARK CIRCLE	6987	DOTHAN	AL	36301	HOUSTON				8495303			0.1474			
10005	1-Oct-11	30-Sep-12	As Submit MARSHALL MEDICAL CENTER - SOUTH	2505 U.S. HIGHWAY 431		BOAZ	AL	35957-	MARSHALL				3255554			0.1381			
10007	1-Oct-11	30-Sep-12	As Submit MIZELL MEMORIAL HOSPITAL	702 MAIN STREET	429	OPP	AL	36462-	COVINGTON				207834			0.0596			
10018	1-Oct-11	30-Sep-12	As Submit CALLAHAN EYE FOUNDATION HOSP	1720 UNIVERSITY BOULEVARD		BIRMINGHAM	AL	35233-	JEFFERSON	55065							30907	491552	
10019	1-Oct-11	30-Sep-12	As Submit HELEN KELLER HOSPITAL	1300 SOUTH MONTGOMERY AVE	610	SHEFFIELD	AL	35660-	COLBERT				2504291			0.1407			
10021	1-Oct-11	30-Sep-12	As Submit DALE MEDICAL CENTER	126 HOSPITAL		OZARK	AL	36360-	DALE				486920			0.12			
10029	1-Oct-11	30-Sep-12	As Submit EAST ALABAMA MEDICAL CENTER	2000 PEPPERELL PKWY		OPELIKA	AL	36802-	LEE				6098210			0.1402			
10033	1-Oct-11	30-Sep-12	As Submit MARION REGIONAL HOSPITAL	619 SOUTH 19TH STREET		BIRMINGHAM	AL	35233	JEFFERSON	22099323			25413478			0.222	6827922	1712927	
10034	1-Oct-11	30-Sep-12	As Submit COMMUNITY HOSPITAL INC.	805 FRIENDSHIP DRIVE		TALLASSEE	AL	36078	ELMORE				277447			0.0699			
10040	1-Oct-11	30-Sep-12	As Submit GADSDEN REGIONAL MEDICAL CENTER	1007 GOODYEAR AVENUE		GADSDEN	AL	35999-	ETOWAH				4827316			0.1306			
10044	1-Oct-11	30-Sep-12	As Submit MARION REGIONAL MEDICAL CENTER	1256 MILITARY ST SOUTH		HAMILTON	AL	35570-	MARION				61791			0.0317			
10051	1-Oct-11	30-Sep-12	As Submit GREENE COUNTY HOSPITAL	509 WILSON AVENUE		EUTAW	AL	35462	GREENE				105628			0.12			
10058	1-Oct-11	30-Sep-12	As Submit BIBB MEDICAL CENTER	165 PIERSON AVENUE		CENTREVILLE	AL	35042	BIBB										
10059	1-Oct-11	30-Sep-12	As Submit LAWRENCE MEDICAL CENTER	202 HOSPITAL STREET		MOULTON	AL	35650-	LAWRENCE				414174			0.1186			
10061	1-Oct-11	30-Sep-12	As Submit HIGHLANDS MEDICAL CENTER	380 WOODS COVE ROAD	1050	SCOTTSBORO	AL	35768-	JACKSON				921478			0.12			
10062	1-Oct-11	30-Sep-12	As Submit WIREGRASS MEDICAL CENTER	1200 WEST MAPLE STREET		GENEVA	AL	36340	GENEVA				246879			0.0764			
10069	1-Oct-11	30-Sep-12	As Submit SEAR	820 WEST WASHINGTON STREET		EUFULA	AL	36026-	BARBOUR				253402			0.0731			
10073	1-Oct-11	30-Sep-12	As Submit CLAY COUNTY HOSPITAL	544 EAST AVENUE		ASHLAND	AL	36251	CLAY				417828			0.1395			
10083	1-Oct-11	30-Sep-12	As Submit SOUTH BALDWIN REGIONAL MEDICAL C	1613 NORTH MCKENZIE		FOLEY	AL	36535-	BALDWIN				920930			0.0659			
10087	1-Oct-11	30-Sep-12	As Submit UNIV OF SOUTH ALABAMA MEDICAL CE	2451 FILLINGIM STREET		MOBILE	AL	36617	MOBILE	5408105			3561936			0.3736	1440705	1437505	
10092	1-Oct-11	30-Sep-12	As Submit DCH REGIONAL MEDICAL CENTER	809 UNIVERSITY BLVD EAST		TUSCALOOSA	AL	35401-	TUSCALOOSA	3764473			16251594			0.1772	1229770	345013	
10095	1-Oct-11	30-Sep-12	As Submit HALE COUNTY HOSPITAL	508 GREENE STREET		GREENSBORO	AL	36744	HALE				71708			0.12			

# Hospital Provider ID Information

- Supplemental file
- Includes provider number, name, address, zip code

PROVIDER#	FYB	FYE	STATUS	CTRL_TYPE	hosp_Name	Street_Addr	Po_Box	City	State	Zip_Code	County
10001	1-Oct-11	30-Sep-12	As Submitted	9	SOUTHEAST ALABAMA MEDICAL CENTER	1108 ROSS CLARK CIRCLE	6987	DOTHAN	AL	36301	HOUSTON
10005	1-Oct-11	30-Sep-12	As Submitted	9	MARSHALL MEDICAL CENTER - SOUTH	2505 U.S. HIGHWAY 431		BOAZ	AL	35957-	MARSHALL
10006	1-Jul-11	30-Jun-12	As Submitted	4	ELIZA COFFEE MEMORIAL HOSPITAL	205 MARENGO STREET	818	FLORENCE	AL	35630	LAUDERDALE
10007	1-Oct-11	30-Sep-12	As Submitted	9	MIZELL MEMORIAL HOSPITAL	702 MAIN STREET	429	OPP	AL	36462-	COVINGTON
10008	1-Jan-11	31-Dec-11	As Submitted	4	CRENSHAW COMMUNITY HOSPITAL	101 HOSPITAL CIRCLE		LUVERNE	AL	36049	CRENSHAW
10009	1-Feb-11	31-Jan-12	As Submitted	4	HARTSELLE MEDICAL CENTER	201 PINE STREET NW		HARTSELL	AL	35640-	MORGAN
10010	1-Oct-10	30-Sep-11	As Submitted	9	MARSHALL MEDICAL CENTER - NORTH	8000 ALABAMA HIGHWAY 69		GUNTERSV	AL	35976-	MARSHALL
10011	1-Jul-11	30-Jun-12	As Submitted	1	ST. VINCENT S EAST	50 MEDICAL PARK DRIVE EAST		BIRMINGH	AL	35235-	JEFFERSON
10012	1-Apr-11	31-Mar-12	As Submitted	4	DEKALB REGIONAL MEDICAL CENTER	200 MEDICAL CENTER DRIVE		FORT PAY	AL	35967	DEKALB
10015	1-Apr-11	15-Aug-11	As Submitted	5	SOUTHWEST ALABAMA MEDICAL CENTER	33400 HIGHWAY 43 NORTH		THOMASV	AL	36784-	CLARKE
10016	1-Jan-11	31-Dec-11	As Submitted	1	SHELBY BAPTIST MEDICAL CENTER	1000 FIRST STREET NORTH		ALABASTE	AL	35007	SHELBY
10018	1-Oct-11	30-Sep-12	As Submitted	2	CALLAHAN EYE FOUNDATION HOSP	1720 UNIVERSITY BOULEVARD		BIRMINGH	AL	35233-	JEFFERSON
10019	1-Oct-11	30-Sep-12	As Submitted	9	HELEN KELLER HOSPITAL	1300 SOUTH MONTGOMERY A	610	SHEFFIELD	AL	35660-	COLBERT
10021	1-Oct-11	30-Sep-12	As Submitted	9	DALE MEDICAL CENTER	126 HOSPITAL		OZARK	AL	36360-	DALE

# Record Counts

- This file is necessary to verify the number of records found in the actual data files.

FY	RPT count	ALPHA count	NMRC count	ROLLUP count
2010	2284	1317159	6983695	686905
2011	5952	3419396	17737847	1801963
2012	846	479327	2654074	269976
TOTAL	9082	5215882	27375616	2758844

# Report Status Counts

- This file is not essential, but provides another check on the records that are found in the RPT file.

Year	Amended	As Submitted	Reopened	Settled	Settled w/Audit	Sum
2010	321	1614	3	333	13	2284
2011	529	5276	0	144	3	5952
2012	5	835	0	6	0	846
Sum	855	7725	3	483	16	9082

# Cost and Charges Report

- Supplemental file that comes from Worksheet C, Part I
- Includes total cost, inpatient, and outpatient charges

PROVIDER	FYB	FYE	STATUS	C000001_20000_00500	C000001_20000_00600	C000001_20000_00700
10001	1-Oct-11	30-Sep-12	As Submit	214852340	583208908	588487998
10005	1-Oct-11	30-Sep-12	As Submit	100256614	116703981	247321176
10007	1-Oct-11	30-Sep-12	As Submit	13789674	18410171	22722528
10018	1-Oct-11	30-Sep-12	As Submit	21570128	1240603	82650761
10019	1-Oct-11	30-Sep-12	As Submit	73684900	119315408	172580147
10021	1-Oct-11	30-Sep-12	As Submit	25535405	26614232	49107601
10029	1-Oct-11	30-Sep-12	As Submit	209946764	215371587	288265827
10033	1-Oct-11	30-Sep-12	As Submit	959331474	2921258535	1214808128
10034	1-Oct-11	30-Sep-12	As Submit	17392010	16655807	24557354
10040	1-Oct-11	30-Sep-12	As Submit	143953371	993313078	709474625
10044	1-Oct-11	30-Sep-12	As Submit	18316238	20794175	31570536
10051	1-Oct-11	30-Sep-12	As Submit	9180476	6247837	7436900

# CMS Cost Report Section

<http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html>

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HOSPITAL2010-DOCUMENTATION-1.zip - ZIP archive, unpacked size 720,981 bytes

Name	Size	Packed	Type	Modified	CRC32
..			File folder		
HCRIS_DataDictionary.csv	3,607	1,347	Microsoft Excel Co...	8/12/2012 1:58 ...	18868403
HCRIS_DataModel.pdf	100,584	95,257	Adobe Acrobat Do...	7/11/2012 1:10 ...	E8DC49AB
HCRIS_FACILITY_NUMBERING.csv	2,318	983	Microsoft Excel Co...	5/12/2008 11:0...	A495E9F7
HCRIS_STATE_CODES.csv	2,025	631	Microsoft Excel Co...	7/11/2012 11:5...	3863A8C8
HCRIS_TABLE_DESCRIPTIONS_AND_SQL.txt	2,159	682	Text Document	8/12/2012 1:51 ...	15DD8FE3
HOSP2010_CROSSWALK.pdf	90,363	76,410	Adobe Acrobat Do...	3/21/2013 9:30 ...	9AB2AC5F
HOSP2010_CROSSWALK.xlsx	212,346	118,387	Microsoft Excel W...	3/21/2013 9:27 ...	0724A165
HOSP2010_CSTCODES.pdf	102,610	56,115	Adobe Acrobat Do...	7/24/2012 9:12 ...	7F562ECD
HOSP2010_README_UPDATE.txt	14,463	4,910	Text Document	10/26/2012 3:1...	65956289
HOSP2010_Worksheet Codes.pdf	190,506	142,810	Adobe Acrobat Do...	7/24/2012 7:08 ...	D7AD594C

Total 720,981 bytes in 10 files

# HCRIS Data Dictionary

- Healthcare Cost Report Information Systems (HCRIS)
- Useful to identify code values

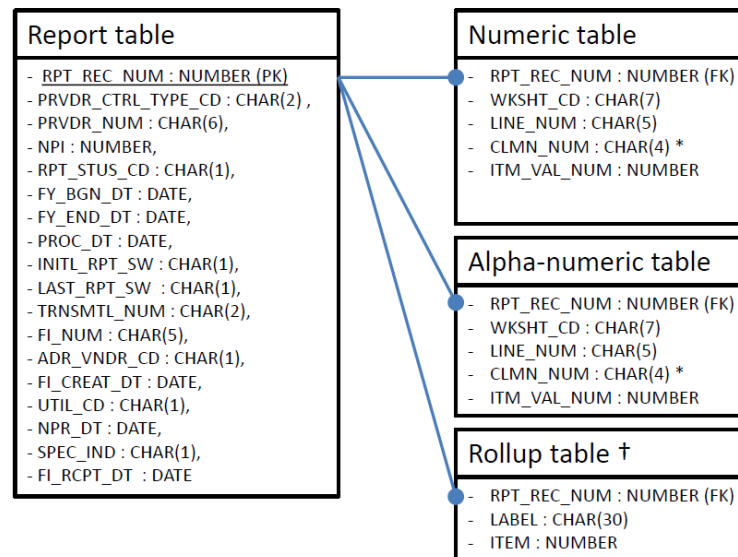
Column Code	TABLES	SUBSYSTEM	Null/Not Null	Title	Description	Valid Entries
ADR_VNDR_CD	RPT	ALL	NULL	Automated Desk Review Vendor Code	Vendor for Fiscal Intermediary.	2 or A03 - E & Y 3 or A01 - KPMG
ALPHNMRC_ITM_TXT	ALPHA	ALL	NOT NULL	Alphanumeric Item Text	Provider reported alpha data.	Per Specification Table
CLMN_NUM	ALPHA,NMRC	HOSP10	NOT NULL	Column Number	Valid Column Number defined as follows: xxxxy where xxx = Column Number and yy = Sub-Column Number	Example: Column 1 = 00100, Column 1.01 = 00101
CLMN_NUM	ALPHA,NMRC	ALL BUT HOSP10	NOT NULL	Column Number	Valid Column Number defined as follows: xxyy where xx = Column Number and yy = Sub-Column Number	Example: Column 1 = 0100, Column 1.01 = 0101
FI_CREAT_DT	RPT	ALL	NULL	Fiscal Intermediary Create Date	Date the FI created the HCRIS file.	MM/DD/YYYY
FI_NUM	RPT	ALL	NULL	Fiscal Intermediary Number	Fiscal Intermediary Number in effect at the time of cost report filing.	Assigned FI Number
FI_RCPT_DT	RPT	ALL	NULL	Fiscal Intermediary Receipt Date	Date cost report was received by Fiscal Intermediary.	MM/DD/YYYY
FY_BGN_DT	RPT	ALL	NULL	Fiscal Year Begin Date	Cost Report Fiscal Year beginning date.	MM/DD/YYYY
FY_END_DT	RPT	ALL	NULL	Fiscal Year End Date	Cost Report Fiscal Year ending date.	MM/DD/YYYY
INITL_RPT_SW	RPT	ALL	NULL	Initial Report Switch	Y or N, Y = the first cost report filed for this provider. (Not actively used.)	Y, N or blank
ITM_VAL_NUM	NMRC	ALL	NOT NULL	Item Value Number	Provider reported numeric data.	See ECR Specifications Table
LAST_RPT_SW	RPT	ALL	NULL	Last Report Switch	Y or N, Y = the final cost report filed for this provider. (Not actively used.)	Y, N or blank
LINE_NUM	ALPHA,NMRC	ALL	NOT NULL	Line Number	Valid Line Number defined as follows: xxxxy where xxx = Line Number and yy = Sub-Line Number	Example: Line 1 = 00100, Line 1.01 = 00101
NPR_DT	RPT	ALL	NULL	Notice of Program Reimbursement Date	Date Provider received NPR.	MM/DD/YYYY
NPI	RPT	ALL	NULL	National Provider Identifier	Unique health identifier for health care providers. Established under HIPAA.	Assigned NPI Number
PROC_DT	RPT	ALL	NULL	Process Date	The date the cost report was processed into HCRIS.	MM/DD/YYYY
PRVDR_CTRL_TYPE_CD	RPT	ALL	NULL	Provider Control Type Code	Type of ownership from Table 3A of Specifications.	See Table



# HCRIS Data Model

- Essential document to show linking key, variable positions, variable type, and length

HCRIS Public Use File (PUF) Relational Model



\* CLMN\_NUM is length 5 in HOSP10

† Only available for HHA, SNF and Hospital

As of 7/11/2012

# HCRIS Facility Numbering

- Supplemental file to provide the code ranges to determine the type of facility.
- Values are the last 4-positions of the provider number
- Source is Internet Only Manuals (IOM) 100-07 State Operations, Chapter 2, Section 2779
- <http://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Downloads/som107c02.pdf>

From	To	Type of Facility
1	879	Short Term (General and Specialty) Hospitals
880	899	Reserved for Hospitals participating in ORD Demo Project
900	999	Multiple Hospital Component in a Medical Complex (#'s Retired)
1000	1199	Reserved for Future Use
1200	1224	Alcohol/Drug Hospitals (#'s Retired)
1225	1299	Medical Assistance Facilities
1300	1399	Rural Primary Care Hospitals
1400	1499	Continuation of CMHC's (4900-4999 series)
1500	1799	Hospices
1800	1989	Federally Qualified Health Centers (FQHC)
1990	1999	Religious Non-Medical Health Care Institutions
2000	2299	Long-Term Hospitals (Excluded from PPS)

# HCRIS State Codes

- Supplemental code table to identify the first two positions of the provider number.
- Some states have multiple codes (i.e. California)

State Name	Ssa_State_Cd
UNKNOWN	0
Alabama	1
Alaska	2
Arizona	3
Arkansas	4
California	5
California	55
California	75
Colorado	6
Connecticut	7
Delaware	8
Washington D.C.	9
Florida	10
Florida	68
Florida	69
Georgia	11
Hawaii	12
...	..

# HCRIS Table Description & SQL

- Supplemental file that shows variables in each file, variable type, and length.

All HCRIS subsystems have 3 common tables: RPT(report), ALPHA(alphanumeric) and NMRC(numeric). The HOSP(both Hospital 1996 and 2010), SNF (SKILLED NURSING FACILITY) and HHA(HOME HEALTH AGENCY) subsystems also have the ROLLUP table.

The RPT table is the parent of the other tables and contains the unique primary key field RPT\_REC\_NUM. The field RPT\_REC\_NUM is a foreign key in the other tables. That is, all data in all tables are related by the value of the field RPT\_REC\_NUM.

```
-- ORACLE STATEMENTS for creating the data tables for <subsystem>.
CREATE TABLE <subsystem>_RPT (
  RPT_REC_NUM          NUMBER NOT NULL,
  PRVDR_CTRL_TYPE_CD  CHAR(2) NULL,
  PRVDR_NUM            CHAR(6) NOT NULL,
  NPI                  NUMBER NULL,
  RPT_STUS_CD         CHAR(1) NOT NULL,
  FY_BGN_DT           DATE NULL,
  FY_END_DT           DATE NULL,
  PROC_DT             DATE NULL,
  INITL_RPT_SW        CHAR(1) NULL,
  LAST_RPT_SW         CHAR(1) NULL,
  TRNSMTL_NUM         CHAR(2) NULL,
  FI_NUM              CHAR(5) NULL,
  ADR_VNDR_CD         CHAR(1) NULL,
  FI_CREAT_DT         DATE NULL,
  UTIL_CD             CHAR(1) NULL,
  NPR_DT              DATE NULL,
  SPEC_IND            CHAR(1) NULL,
  FI_RCPT_DT          DATE NULL
);

CREATE TABLE <subsystem>_RPT_ALPHA (
  RPT_REC_NUM          NUMBER NOT NULL,
  WKSHT_CD            CHAR(7) NOT NULL,
  LINE_NUM            CHAR(5) NOT NULL,
  CLMN_NUM            CHAR(4) NOT NULL,      -- CHAR(5) NOT NULL for HOSP10
  ALPHNMRC_ITM_TXT    CHAR(40) NOT NULL
);

CREATE TABLE <subsystem>_RPT_NMRC (
  RPT_REC_NUM          NUMBER NOT NULL,
  WKSHT_CD            CHAR(7) NOT NULL,
  LINE_NUM            CHAR(5) NOT NULL,
  CLMN_NUM            CHAR(4) NOT NULL,      -- CHAR(5) NOT NULL for HOSP10
  ITM_VAL_NUM         NUMBER NOT NULL
);

CREATE TABLE <subsystem>_ROLLUP
(
  RPT_REC_NUM          NUMBER NOT NULL,
  LABEL                CHAR(30 BYTE) NOT NULL,
  ITEM                 NUMBER
);
```

# Crosswalk

- Essential file if trying to use old and new forms.
- Provides the old variable position and the location in the new forms

Worksheet S-3, Part I Crosswalk:

COLUMNS				
2552-96	2552-96		2552-10	2552-10
wksht	col		wksht	col
S300001	0100		S300001	00200
S300001	0200		S300001	00300
S300001	0300		S300001	00500
S300001	0400		S300001	00600
S300001	0500		S300001	00700
S300001	0501		Not in the new report	
S300001	0502		Not in the new report	
S300001	0600		S300001	00800
S300001	0601		Not in the new report	
S300001	0602		Not in the new report	
S300001	0700		S300001	00900
S300001	0800		Not in the new report	
S300001	0900		Not in the new report	

# CSTCODES

- Essential file to provide cost center lines and cost center code ranges and descriptions.

Std.	30	Adults & Pediatrics (General Routine Care)		03000	
Std.	31	Intensive Care Unit	03100	-	03119
Std.	32	Coronary Care Unit	03200	-	03219
Std.	33	Burn Intensive Care Unit	03300	-	03319
Std.	34	Surgical Intensive Care Unit	03400	-	03419
	35	Psychiatric ICU	02140	-	02159
	35	Pediatric ICU	02080	-	02099
	35	Neonatal ICU	02060	-	02079
	35	Trauma ICU	02180	-	02199
	35	Detoxification ICU	02040	-	02059
	35	Premature ICU	02120	-	02139
Std.	40	Subprovider IPF		04000	
Std.	41	Subprovider IRF		04100	

# Readme Update

- Essential file that provides important notes related to using the data files.

HCRIS PRODUCTION NOTES FOR HOSPITAL 2552-10 COST REPORT DATA

1. OVERVIEW
2. INTRODUCTION
3. NOTES
4. Subscribing of Lines and Columns on the worksheet forms:
5. Cost Center Codes
6. Files and Contents
7. SET UP GUIDANCE
8. Provider Control Type Code
9. DISCLAIMER OF WARRANTY

## 1. OVERVIEW:

CMS now stores the HCRIS cost report files in a relational database.

The foremost characteristic of this database is the fact that data elements will be distributed in flat files aligned with the database table in which they reside in our database.

You will be able to access the entire set of HCRIS Cost Report data that is submitted to HCRIS by a Fiscal Intermediary(FI)/ Medicare Contractor (MAC) on behalf of a provider. The major benefit for all users is the ability to use Relational Database Technology to quickly exclude certain fields of data or perform cross-sectional analysis.

The following website contains the cost reporting reimbursement manuals and electronic cost reporting specifications for provider cost reports:  
<http://www.cms.hhs.gov/Manuals/>

# Worksheet Codes

- Essential file that provides the list of all worksheet codes used in the cost report data

Rev. 2		40-715
4095 (Cont.)	FORM CMS 2552-10	08-11
<hr/>		
<b>ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2552-10</b>		
<b>TABLE 2 - WORKSHEET INDICATORS</b>		
Worksheets Which Apply to the Hospital Complex		
<u>Worksheet</u>		<u>Worksheet Indicator</u>
S, Part I		S000001
S, Part III		S000003
S-2, Part I		S200001
S-2, Part II		S200002
S-3, Part I		S300001
S-3, Part II		S300002
S-3, Part III		S300003
S-3, Part IV		S300004



# CMS Cost Report Section

<http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html>

arch-Statistics-Data-and-Systems/Files-for-Order/CostReports/Hospital-2010-form.html

These data files contain the highest level of cost report status for cost reports in all reported fiscal years. For example, if the Healthcare Cost Report Information System (HCRIS) department has both an as submitted report and a final settled report for a hospital for a particular year, the data files will only contain the final settled report. If HCRIS has both a final settled report and a reopened report, the data files will only have the reopened report.

**Note:** Most Hospital cost report data-sets cannot be loaded into Microsoft Excel. The Rpt\_Nmrc files are too large for this application.

**There is a link to the Cost Report files by individual fiscal year in the left margin. This link will take you to all the downloadable cost report files.**

**Note:** The Hospital Cost Reporting **worksheet forms** can be found in the Provider Reimbursement Manual, Part II. The link is below. Scroll down to Chapter 40 (Hospital & Hospital Health Care).

**Downloads**

- [HOSPITAL2010-DOCUMENTATION\(INCLUDING README.TXT\) \[ZIP, 487KB\]](#)
- [HOSPITAL2010-REPORTS\(Supplemental files and counts\) \[ZIP, 1MB\]](#)

**Related Links**

- [Provider Reimbursement Manual - Part II](#)

Page last Modified: 04/29/2013 4:44 PM  
[Help with File Formats and Plug-Ins](#)

Home **CMS.gov** A federal government website managed by the Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Baltimore, MD 21244

# Provider Reimbursement Manual 15-2

Medicare Medicaid/CHIP Medicare-Medicaid Coordination Private Insurance Innovation Center Regulations and Guidance Research, Statistics, Data and Systems Outreach Education

[Home](#) > [Regulations and Guidance](#) > [Manuals](#) > [Paper-Based Manuals Items](#) > Details for Publication #: 15-2

**Manuals**  
[Return to List](#)

## Details for Publication #: 15-2

Publication #	15-2
Title	The Provider Reimbursement Manual - Part 2, Note: To comply with section 508, active cost report forms are furnished in two formats. Section 508 compliant format identified as files with a CSV extension, for the visually impaired and the standard Excel files for non-impaired users.

### Downloads

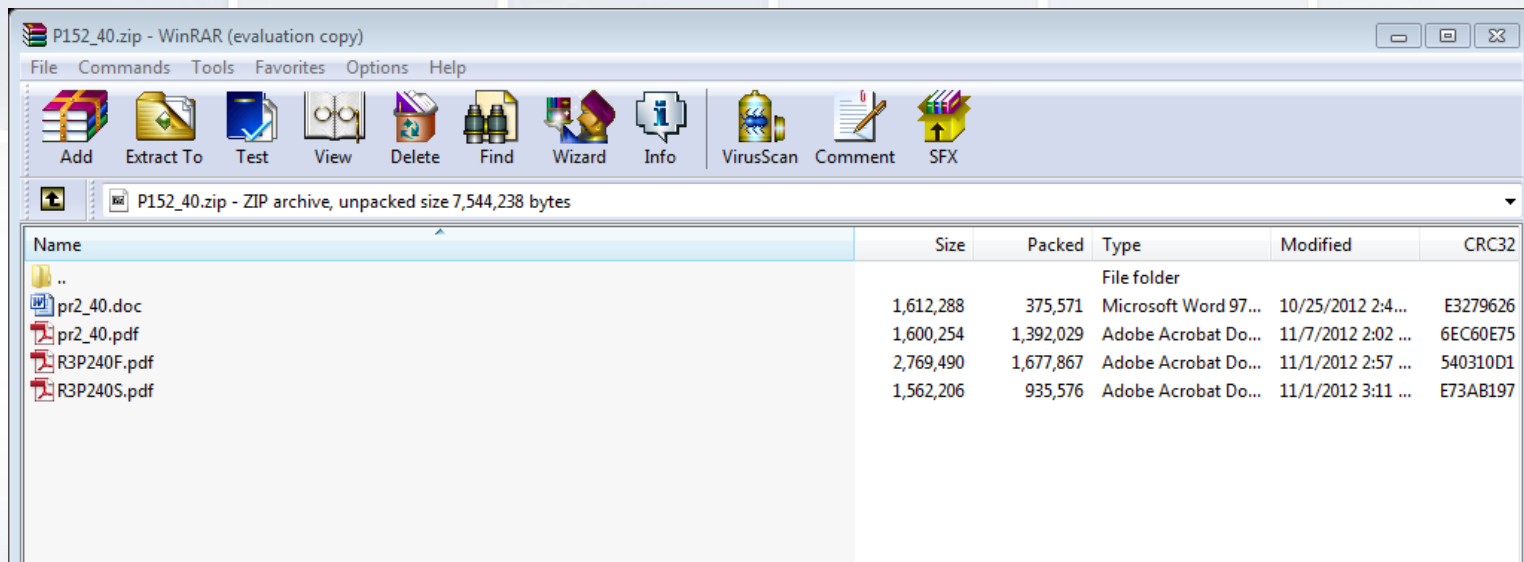
- [Chapter 1 -- Cost Reporting General \[ZIP, 27KB\]](#)
- [Chapter 6 -- CORF's HCFA 2088 \[ZIP, 4KB\]](#)
- [Chapter 9 -- Independent Renal Dialysis Facility HCFA 265 \[ZIP, 38KB\]](#)
- [Chapter 10 -- Home Office Cost HCFA 287 \[ZIP, 42KB\]](#)
- [Chapter 11-Provider Cost Report Reimbursement Questionnaire Form \[ZIP, 63KB\]](#)
- [Chapter 12 -- HOSPITAL HCFA 2552-83 \[ZIP, 202KB\]](#)
- [Chapter 13 -- SNF HCFA 2540-86 \[ZIP, 139KB\]](#)
- [Chapter 15 -- HOSPITAL HCFA 2552-84 \[ZIP, 223KB\]](#)
- [Chapter 16 -- Skilled Nursing Facility Form HCFA 2540-92 \(Instructions\) \[ZIP, 130KB\]](#)
- [Chapter 17 -- Home Health Agency HCFA 1728-86 \[ZIP, 83KB\]](#)
- [Chapter 18-\(T9\) -- Outpatient Rehabilitation \(CMHC\), \(Form CMS 2088-92, Instructions, Forms and Specifications\) \[ZIP, 833KB\]](#)
- [Chapter 19 -- Hospital Complex Cost Report HCFA 2552-85 \[ZIP, 301KB\]](#)
- [Chapter 21 -- Organ and Tissue Cost Report HCFA 216-86 \[ZIP, 35KB\]](#)
- [Chapter 22 -- Recalculation of Malpractice and Labor/Delivery Computation \[ZIP, 106KB\]](#)
- [Chapter 24 -- Hospital Complex Cost Report HCFA 2552-89 \[ZIP, 296KB\]](#)
- [Chapter 28 -- Hospital Cost Reporting \(Form HCFA 2552-92, Instructions & Specifications\) \[ZIP, 708KB\]](#)
- [Chapter 29-\(T11\) -- Independent Rural Health Clinic and Freestanding Federally Qualified Health Center cost Report Form CMS 222-92 \(Instructions\) \[ZIP, 344KB\]](#)

# Provider Reimbursement Manual 15-2

- **The PRM 15-2 contains**
  - Instructions for how providers are to complete the cost report forms
  - Cost report forms
  - Specifications on how data are to be submitted
- **The PRM 15-2 provider specific chapter should be downloaded because these documents are necessary to understand the data**

# Provider Reimbursement Manual 15-2

- Pr2\_40: Written instructions
- R3P240F: Cost report forms
- R3P240S: Cost report specifications



# Provider Reimbursement Manual 15-2

## Instructions

10-12

FORM CMS-2552-10

4005

### 4005. WORKSHEET S-3 - HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA AND HOSPITAL WAGE INDEX INFORMATION

This worksheet consists of five parts:

- Part I - Hospital and Hospital Health Care Complex Statistical Data
- Part II - Hospital Wage Index Information
- Part III - Hospital Wage Index Summary
- Part IV - Hospital Wage Related Costs
- Part V - Hospital Contract Labor and Benefit Costs

4005.1 Part I - Hospital and Hospital Health Care Complex Statistical Data.--This part collects statistical data regarding beds, days, FTEs, and discharges.

#### Column Descriptions

Column 1--Enter the Worksheet A line number that corresponds to the Worksheet S-3 component line description.

Column 2--Refer to 42 CFR 412.105(b) and Vol. 69 of the Federal Register 154, dated August 11, 2004, page 49093 to determine the facility bed count. Indicate the number of beds available for use by patients at the end of the cost reporting period. A bed means an adult bed, pediatric bed, birthing room, or newborn ICU bed (excluding newborn bassinets) maintained in a patient

# Provider Reimbursement Manual 15-2

## Cost Report Forms

- Essential to see where information is located.

10-12 FORM CMS-2552-10 4090 (Cont.)

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA PROVIDER CCN: PERIOD FROM \_\_\_\_\_ TO WORKSHEET **S-3** PART I

Component	Worksheet A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				Full Time Equivalents			Discharges			
					Title V	Title XVIII	Title XIX	Total All Patients	Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days)															1
2 HMO															2
3 HMO IPF <i>Subprovider</i>															3
4 HMO IRF <i>Subprovider</i>															4
5 Hospital Adults & Peds. Swing Bed SNF															5
6 Hospital Adults & Peds. Swing Bed NF															6
7 Total Adults and Peds. (exclude observation beds) (see instructions)															7
8 Intensive Care Unit															8
9 Coronary Care Unit															9
10 Burn Intensive Care Unit															10
11 Surgical Intensive Care Unit															11
12 Other Special Care															12
13 Nursery															13
14 Total (see instructions)															14
15 CAH visits															15
16 Subprovider - IPF															16
17 Subprovider - IRF															17
18 Subprovider - Other															18
19 Skilled Nursing Facility															19
20 Nursing Facility															20
21 Other Long Term Care															21
22 Home Health Agency															22
23 ASC (Distinct Part)															23

# Provider Reimbursement Manual 15-2

## Specifications

12-10 FORM CMS 2552-10 4095

**EXHIBIT 2 - ELECTRONIC REPORTING SPECIFICATIONS FOR  
FORM CMS 2552-10 TABLE OF CONTENTS**

	<u>Topic</u>	<u>Page(s)</u>
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Table 2:	Worksheet Indicators	40-715 - 40-724
Table 3:	List of Data Elements with Worksheet, Line, and Column Designations	40-725 -40-771
Table 3A:	Worksheets Requiring No Input	40-772
Table 3B:	Tables to Worksheet S-2	40-772
Table 3C:	Lines Which Cannot Be Subscripted	40-773 - 40-774
Table 3D:	Permissible Payment Mechanisms	40-775
Table 3E:	Line Numbering for Special Care Units	40-775
Table 4:	Numbering Convention for Multiple Components	40-776
Table 5:	Cost Center Coding	40-777 - 40-781
Table 6:	Edits, Levels I & II	40-782 - 40-811

# Provider Reimbursement Manual 15-2

## Specifications, Table 3 – List of Data Elements

- Essential document to identify variables and usage (field type)

10-12	FORM CMS 2552-10	4095 (Cont.)		
ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2552-10				
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS				
<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>WORKSHEETS S-3, PART I</b>				
For hospital adults and pediatrics (excluding swing beds, et al), swing bed SNF, swing bed NF, adult and pediatrics in total, each special care unit, the nursery, in total for the hospital, each subprovider, the hospital-based SNF, and in total for the facility, enter:				
Worksheet A Line number	1, 8-13, 16-26	1	9	9
Number of beds	1, 7-12, 14			
Bed days available	16-21, 24, 27 1, 7-12, 14	2	9	9
Numbers of hours for CAH patients	16-21, 24	3	9	9
Title V inpatient days/visits	1, 7-12, 14	4	11	9(8).99
Title XVIII inpatient days/visits/trips	1, 6-20, 22, 25-26	5	9	9
	1-5, 7-12, 14-19, 22, 24-26, 29, 33	6	11	9



# Summary of Essential Documents

- Record counts
- HCRIS Data Model
- Crosswalk
- CSTCODES
- Readme
- Worksheet Codes
- PRM 15-2
  - Cost report forms
  - Specifications
  - Instructions