

Data Type	Field Group	Field Name	Description
General Information	Identifiers	Beginning date	Beginning date of Cost Report period. Sourced from CMS HCRIS database.
General Information	Identifiers	Ending date	Ending date of Cost Report period. Sourced from CMS HCRIS database.
General Information	Identifiers	Cost report status	Most recent disposition of cost report (ex. As submitted, amended, settled, reopened); where 1 = As submitted; 2 = Settled without audit; 3 = Settled with audit; 4 = Reopened; or 5 = Amended. Sourced from CMS HCRIS database.
General Information	General Information	Days in report	Number of days in Cost Report calculated from beginning date to ending date. Sourced from CMS HCRIS database.
General Information	Organizational Structure	Referral center	Referral center. Sourced from CMS HCRIS database.
General Information	Organizational Structure	Transplant center	Transplant center. Sourced from CMS HCRIS database.
General Information	Organizational Structure	Wage index	The Wage Index value is displayed for only the current year, which is the latest year published by CMS. (Values for FY2, FY3, and FY4 are blank). Wage Index is intended to measure differences in hospital wage rates among labor markets; the wage index compares the average hourly wage for hospital workers in each core based statistical area (CBSA) or statewide rural area to the nationwide average. Sourced from CMS Inpatient Prospective Payment System. Note: In some instances the current year Wage Index may represent a different year than the beginning date and ending date of other CMS HCRIS data.
General Information	Organizational Structure	Case mix index	CMI value is displayed for only the current year, which is the latest year published by CMS. (Values for FY2, FY3, and FY4 are blank). A hospital's case mix index (CMI) represents the average diagnosis-related group (DRG) relative weight for that hospital. It is calculated by summing the DRG weights for all Medicare discharges and dividing by the number of discharges. Sourced from CMS Inpatient Prospective Payment System. Note: In some instances the current year may represent a different year than the beginning date and ending date of other CMS HCRIS data.
Financial Reports	Balance Sheet	Total current assets	Sum of current assets. Worksheet G, Line 11. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total fixed assets	Sum of fixed assets. Worksheet G, Line 30. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Other assets	Amount of assets not reported elsewhere. This could include intangible assets such as goodwill, unamortized loan costs, and other organization costs. Worksheet G, Lines 22-25. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Financial Reports	Balance Sheet	Total assets	Sum of current, fixed, and other assets. Worksheet G, Line 36. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total current liabilities	Sum of current liabilities. Worksheet G, Lines 37-44. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total long term liabilities	Sum of long term liabilities. Worksheet G, Lines 46-49. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total liabilities	Sum of current and long term liabilities. Worksheet G, Line 51. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total fund balances	Sum of capital account fund balances. Worksheet G, Line 59. Sourced from CMS HCRIS database.
Financial Reports	Balance Sheet	Total liabilities and fund balances	Sum of total liabilities and total fund balances. Worksheet G, Line 60. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total inpatient revenue	Total Inpatient Routine Care Services Revenue. Sum of general inpatient routine care and intensive care inpatient services. Worksheet G-2, Line 17. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total outpatient revenue	General outpatient care. Worksheet G-2 Line 18-27. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total patient revenues	Total patient revenues associated with the appropriate cost centers. Worksheet G-2, Line 28, column 3. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Contractual allowances and discounts on patients accounts	Total patient revenues not received, including: provision for bad debts, contractual adjustments, charity discounts, teaching allowances, policy discounts, administrative adjustments, and other deductions from revenue. Worksheet G-3, Line 2. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Net patient revenues	Total patient revenue less allowances and discounts on patient accounts. Worksheet G-3, Line 3. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total operating expenses	A sum of the expenses incurred during the ordinary course of operating the hospital. Worksheet G-2, Line 43. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Net income from service to patients	Net patient revenues less total operating expenses. Worksheet G-3, Line 5. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total other income	Sum of income from services other than the delivery of care to patients. Worksheet G-3, Line 25. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Total other expenses	Other expenses not previously recorded. Worksheet G-3, Line 28. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Financial Reports	Income Statement	Net income (or loss) for the period	(Net income from service to patients plus total other income) less total other expenses. Worksheet G-3, Line 29. Sourced from CMS HCRIS database.
Financial Reports	Income Statement	Depreciation expense	Depreciation expense. Worksheet A-7, Part 3. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Cash on hand and in banks	The amount of cash on deposit in banks and immediately available for use in financing activities, amounts on hand for minor disbursements, and amounts invested in savings accounts and certificates of deposit. Typical accounts would be cash, general checking accounts, payroll checking accounts, other checking accounts, imprest cash funds, savings accounts, certificates of deposit, treasury bills and treasury notes, and other cash accounts. Worksheet G, Line 1. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Investments	Includes the cost of investments purchased with hospital funds and the fair market value (at date of donation) of securities donated to the hospital. Worksheet G, Line 31. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Inventory	Costs of unused hospital supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. Hospital inventories may be valued by any generally accepted method, but the method must be consistently applied from year to year. Worksheet G, Line 7. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Accounts receivable	All unpaid inpatient and outpatient billings. Includes direct billings to patients for deductibles, co-insurance, and other patient chargeable items if they are not included elsewhere. Worksheet G, Line 4. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Notes receivable	Current unpaid amounts evidenced by certificates of indebtedness. Worksheet G, Line 3. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Other receivables	Current asset receivables not previously recorded. Worksheet G, Line 5. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Allowances for uncollectible notes and accounts receivable	Valuation (or contra-asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payers. <i>Entered as a negative</i> . Worksheet G, Line 6. Sourced from CMS HCRIS database.
Financial Reports	Supplemental Details	Temporary investments	These amounts represent current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments. Worksheet G, Line 2. Sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Return on equity	Net income / (total assets less total liabilities) * 100. Calculated based on data sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Financial Reports	Financial Indicators	Operating margin	(Net patient revenues less total operating expense) / net patient revenues * 100. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Excess margin	(Net patient revenues less total operating expense + total other income) / (net patient revenue + total other income) * 100. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Return on assets (ROA)	Net income / total assets * 100. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Current ratio	Total current assets / total current liabilities. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Quick ratio	(Total current assets less inventory) / total current liabilities. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Days cash on hand	(Cash on hand + temporary investments) / ((total operating expense less depreciation) / 365). Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Days in net patient accounts receivable	(Accounts receivable less allowances for uncollectibles) / (net patient revenue / 365). Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Days in net total receivable	((Accounts receivable + notes receivable + other receivables) less allowance for uncollectibles) / (net patient revenue / 365). Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Average payment period (days)	Current liabilities / (((total operating expenses + total other expenses) less depreciation) / 365). Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Inventory turnover	(Net patient revenue + total other income) / inventory. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Total asset turnover	(Net patient revenue + total other income) / total assets. Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Long term debt to net assets	Total long term liabilities / (total assets less total liabilities). Calculated based on data sourced from CMS HCRIS database.
Financial Reports	Financial Indicators	Total debt to net assets	Total liabilities / (total assets less total liabilities). Calculated based on data sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Hospital revenue	Revenues generated by the hospital component of the complex. Worksheet G-2, Line 1. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Subprovider inpatient psychiatric facility revenue	Revenues generated by the inpatient psychiatric facility. Worksheet G-2, Line 2. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Revenues & Expenses	Patient Revenues	Subprovider inpatient rehabilitation facility revenue	Revenues generated by the inpatient rehabilitation facility. Worksheet G-2, Line 3. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Subprovider (other) revenue	Revenues generated by components identified as subproviders of the complex not previously identified. Worksheet G-2, Line 4. Sourced from CMS HCRIS database. <i>Note: Field aggregated with other subproviders for v96.</i>
Revenues & Expenses	Patient Revenues	Swing bed skilled nursing facility revenue	Revenue from swing beds in a skilled nursing facility. Worksheet G-2, Line 5. Sourced from CMS HCRIS database. <i>Note: Field aggregated with other subproviders for v96.</i>
Revenues & Expenses	Patient Revenues	Swing bed nursing facility revenue	Revenue from swing beds in a nursing facility. Worksheet G-2, Line 6. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Skilled nursing facility revenue	Revenue from a skilled nursing facility. Worksheet G-2, Line 7. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Nursing facility revenue	Revenue from a nursing facility. Worksheet G-2, Line 8. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Other long term care revenue	Revenue generated from other long term care providers. Worksheet G-2, Line 9. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Total general inpatient care services revenue	Total General Inpatient Care Services Revenue. Total patient revenues. Worksheet G-2, Line 10. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Intensive care unit revenue	Intensive care unit revenue. Worksheet G-2, Line 11. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Coronary care unit revenue	Coronary care unit revenue. Worksheet G-2, Line 12. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Burn intensive care unit revenue	Burn intensive care unit revenue. Worksheet G-2, Line 13. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Surgical intensive care unit revenue	Surgical intensive care unit revenue. Worksheet G-2, Line 14. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Other special care (specify) revenue	Other intensive care unit revenue not previously reported. Worksheet G-2, Line 15. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Total intensive care type inpatient hospital services revenue	Total intensive care inpatient revenue. Worksheet G-2, Line 16. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Revenues & Expenses	Patient Revenues	Total inpatient routine care services revenue	Sum of general inpatient routine care and intensive care inpatient services. Worksheet G-2, Line 28, column 1. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Ancillary services revenue	Revenue from inpatient and outpatient ancillary services. Worksheet G-2, Line 18. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Outpatient services revenue	Revenue from outpatient services. Worksheet G-2, Line 19. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Rural health clinic revenue	Revenue from rural health clinics. Worksheet G-2, Line 20. <i>Note: Field not available for v96. Sourced from CMS HCRIS database.</i>
Revenues & Expenses	Patient Revenues	Federally qualified health center revenue	Revenue from federally qualified health centers. Worksheet G-2, Line 21. <i>Note: Field not available for v96. Sourced from CMS HCRIS database.</i>
Revenues & Expenses	Patient Revenues	Home health agency revenue	Revenue from all home health agencies. Worksheet G-2, Line 22. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Ambulance revenue	Revenue from ambulance service. Worksheet G-2, Line 23. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Outpatient rehabilitation providers revenue	Revenue from outpatient rehabilitation providers. Worksheet G-2, Line 24. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Ambulatory surgical center revenue	Revenue from ambulatory surgical centers. Worksheet G-2, Line 25. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Hospice revenue	Revenue from all hospice services. Worksheet G-2, Line 26. Sourced from CMS HCRIS database.
Revenues & Expenses	Patient Revenues	Other patient revenue	Revenue from other patient services not previously specified. Worksheet G-2, Line 27. Sourced from CMS HCRIS database.
Revenues & Expenses	Operating Expense	Operating expenses	Expenses incurred during the ordinary course of operating the hospital. Worksheet G-2, Line 29. Sourced from CMS HCRIS database.
Revenues & Expenses	Operating Expense	Total additional expense	Sum of additional operating expenses. Worksheet G-2, Line 36. Sourced from CMS HCRIS database.
Revenues & Expenses	Operating Expense	Deductions (specify) from expense	Deductions from operating expenses not previously recorded. Worksheet G-2, Lines 37-41. Sourced from CMS HCRIS database. <i>Note: Field not available for v96.</i>
Revenues & Expenses	Operating Expense	Total deductions from expense	Sum of deductions from operating expenses. Worksheet G-2, Line 42. Sourced from CMS HCRIS database.
Revenues & Expenses	Operating Expense	Total operating expenses	(Operating expenses + total additional expenses) less total deductions. Worksheet G-2, Line 43. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Contributions, donations bequests etc.	Sum of contributions and donations not previously recorded. Worksheet G-3, Line 6. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Revenues & Expenses	Other Income	Income from investments	Income from investments. Worksheet G-3, Line 7. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenues from telephone and telegraph service	Revenues from telephone and other communications services. Worksheet G-3, Line 8. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from television and radio service	Revenue from television and radio services. Worksheet G-3, Line 9. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Purchase discounts	Purchase discounts. Worksheet G-3, Line 10. Sourced from CMS HCRIS database. <i>Note: An example of a 'purchase discount' is a discount from the supplier to the purchaser for paying an invoice within a specified time frame.</i>
Revenues & Expenses	Other Income	Rebates and refunds of expenses	Rebates and refunds of expenses. Worksheet G-3, Line 11. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Parking lot receipts	Receipts from parking lots. Worksheet G-3, Line 12. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from laundry and linen service	Revenue from laundry and linen service. Worksheet G-3, Line 13. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from meals sold to employees and guests	Revenue from meals sold to employees and guests. Worksheet G-3, Line 14. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from rental of living quarters	Revenue from rental of living quarters. Worksheet G-3, Line 15. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from sale of medical and surgical supplies to other than patients	Revenue from sale of medical and surgical supplies to non-patients. Worksheet G-3, Line 16. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from sale of drugs to other than patients	Revenue from the sale of pharmaceuticals to non-patients. Worksheet G-3, Line 17. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from sale of medical records and abstracts	Revenue from fees for medical records and abstracts. Worksheet G-3, Line 18. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Tuition (fees sale of textbooks uniforms)	Fees from sale of textbooks, uniforms, etc. Worksheet G-3, Line 19. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Revenue from gifts flowers coffee shops and canteen	Revenue from gifts, flowers, canteen, and coffee shops. Worksheet G-3, Line 20. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Rental of vending machines	Income from rental of vending machines. Worksheet G-3, Line 21. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Rental of hospital space	Fees from rental of hospital space. Worksheet G-3, Line 22. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Revenues & Expenses	Other Income	Governmental appropriations	Governmental appropriations. Worksheet G-3, Line 23. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Other revenue (specify)	Other income not previously specified. Worksheet G-3, Line 24. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Total income	Sum of net income from service to patients and total other income. Worksheet G-3, Line 26. Sourced from CMS HCRIS database.
Revenues & Expenses	Other Income	Other expenses (specify)	Other expenses not previously recorded as other income or expenses. Worksheet G-3, Line 27. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Net revenue from Medicaid	Inpatient and outpatient payments received or expected for Title XIX covered services delivered during the cost reporting period. Worksheet S-10, Line 2. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Gross Medicaid revenues	Gross Medicaid Revenues. All charges (gross revenue) for Title XIX covered services delivered during the cost reporting period. Worksheet S-10, Lines 2 and 5. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Revenues from state and local indigent care programs	Payments received or expected for services during the cost reporting period for patients covered by a state or local government indigent care program (other than Medicaid or SCHIP). Worksheet S-10, Line 13. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Revenues related to SCHIP	Payments received or expected for services during the cost reporting period for patients covered by a stand-alone State Children's Health Insurance Program (SCHIP). Worksheet S-10, Line 9. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Restricted grants	The value of non-government grants, gifts, and investment income received during the cost report period that were restricted to funding uncompensated or indigent care. Worksheet S-10, Line 17. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Non-restricted grants	Grants, appropriations, or transfers received or expected from government entities for the cost reporting period related to operation of the hospital, including funds for general operating support as well as for special purposes. Worksheet S-10, Line 18. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total gross uncompensated care revenues	The sum of uncompensated care revenue categories. CMS 2552-96, Worksheet S-10, Line 22. Sourced from CMS HCRIS database. Sourced from CMS HCRIS database. Note: Field not available for v2010.
Revenues & Expenses	Uncompensated and Indigent Care	Total charges for patients covered by state and local indigent care programs	Charges (gross revenue) for services delivered during the cost reporting period for patients covered by a state or local government program. Worksheet S-10, Line 14. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Revenues & Expenses	Uncompensated and Indigent Care	Cost to charge ratio	Cost to charge ratio derived by reporting hospital based on CMS guidelines. Worksheet S-10, Line 1. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total state and local indigent care program cost	The state and local indigent care program costs based on the 'cost to charge ratio' * total charges for patients covered by state or local programs. Worksheet S-10, Line 15. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total SCHIP charges	Charges (gross revenue) for services delivered during the cost report period covered by a stand-alone SCHIP program. (Worksheet S-10, Line 10). Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total SCHIP cost	The stand-alone SCHIP costs based on the 'cost to charge ratio' * total SCHIP charges. Worksheet S-10, Line 11. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total gross Medicaid charges	Total Gross Medicaid Charges from your records. Charges (gross revenue) for Title XIX covered services delivered during the cost reporting period. Worksheet S-10, Line 6. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total gross Medicaid cost	Costs of Medicaid services provided based on the 'cost to charge ratio' * Medicaid charges. Worksheet S-10, Line 7. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Other uncompensated care charges	Other uncompensated care charges based on the books and records of the hospital. CMS 2552-96, Worksheet S-10, Line 30. Sourced from CMS HCRIS database. <i>Note: Field not available for v2010.</i>
Revenues & Expenses	Uncompensated and Indigent Care	Uncompensated care cost	A calculation [reported on the Cost Report] of the cost of uncompensated care. Worksheet S-10, Line 30. Sourced from CMS HCRIS database.
Revenues & Expenses	Uncompensated and Indigent Care	Total uncompensated care cost	he calculated sum [reported on the Cost Report] of unreimbursed and uncompensated care. Worksheet S-10, Line 31. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Prepaid expenses	Costs incurred which are properly chargeable to a future accounting period. Worksheet G, Line 8. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Other current assets	Includes other current assets not included in other asset categories. Worksheet G, Line 9. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Due from other funds	Four funds: General Fund, Specific Purpose Fund, Endowment Fund, and Plant Fund. Worksheet G, Line 10. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Other Financial Details	Assets	Land	Reflects the cost of land used in hospital operations. Includes the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and grading. Land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated. Worksheet G, Line 12. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Land improvements	Includes structural additions made to land, such as driveways, parking lots, sidewalks; as well as the cost of shrubbery, fences and walls, landscaping, on-site sewer and water lines, and underground sprinklers. The cost of land improvements includes all expenditures necessary to make the improvements ready for their intended use. Worksheet G, Line 13. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation land improvments	Includes the land improvements depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 14. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Buildings	The cost of all buildings and subsequent additions used in hospital operations (including purchase price, closing costs, and real estate broker commission). Includes all architectural, consulting and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing. Worksheet G, Line 15. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation building	Includes the buildings depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 16. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Leasehold improvements	Includes all expenditures for the improvement of a leasehold used in hospital operations. Worksheet G, Line 17. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation leasehold	Includes the leasehold improvement depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 18. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Fixed equipment	The cost of building equipment that has the following general characteristics: (1) Affixed to the building, not subject to transfer or removal. (2) A life of more than one year, but less than that of the building to which it is affixed. (3) Used in hospital operations. Fixed equipment includes such items as boilers, generators, engines, pumps, and refrigeration machinery, wiring, electrical fixtures, plumbing, elevators, heating system, air conditioning system, etc. Worksheet G, Line 19. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation fixed equipment	Includes the building equipment depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 20. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Other Financial Details	Assets	Automobiles and trucks	The cost of automobiles and trucks used in hospital operations. Worksheet G, Line 21. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation auto trucks	Includes the automobiles and trucks depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 22. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Major movable equipment	Includes the costs of equipment with the following general characteristics: (1) Ability to be moved (but not automobiles or trucks). (2) A more or less fixed location in the building. (3) A unit cost large enough to justify the expense incident to control by means of an equipment ledger and greater than or equal to \$5,000. (4) Sufficient individuality and size to make control feasible by means of identification tags. (5) Used in hospital operations. Worksheet G, Line 23. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation major movable equipment	Includes the major movable equipment depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 24. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Minor movable equipment depreciable	Includes the costs of equipment with the following general characteristics: (1) Ability to be moved. (2) A more or less fixed location in the building. (3) A unit cost large enough to justify the expense incident to control by means of an equipment ledger and greater than or equal to \$5,000. (4) Sufficient individuality and size to make control feasible by means of identification tags. (5) Used in hospital operations. Worksheet G, Line 25. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation minor movable equipment	Includes the minor movable equipment depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 26. Sourced from CMS HCRIS database.
Other Financial Details	Assets	HIT designated assets	The acquisition costs of Health Information Technology (HIT) acquired assets. Acute care hospitals are required to depreciate these assets in accordance with their depreciation schedules. Critical Access Hospitals identify the assets on this line but do not depreciate the assets as they will be fully expensed in the year acquired. Worksheet G, Line 27. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Accumulated depreciation HIT	Includes the HIT depreciation accumulated on related assets used in hospital operations. Worksheet G, Line 28. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Minor equipment nondepreciable	Items included on this line typically have the following characteristics: (1) Location generally not fixed; (2) Relatively small size; (3) Subject to storeroom control; (4) Fairly large number in use; (5) Typically a useful life of 3 years or less; (6) Used in hospital operations. Worksheet G, Line 29. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Other Financial Details	Assets	Deposits on leases	The amount of deposits on leases, including security deposits. Worksheet G, Line 32. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Due from owners/officers	The amount loaned to the hospital by owners and/or officers. Worksheet G, Line 33. Sourced from CMS HCRIS database.
Other Financial Details	Assets	Total other assets	The sum of other assets. Worksheet G, Line 35. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Accounts payable	The amounts due trade creditors and others for supplies and services purchased. Worksheet G, Line 37. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Salaries wages and fees payable	Reflects the actual or estimated liabilities of the hospital for salaries and wages/fees payable. Worksheet G, Line 38. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Payroll taxes payable	Reflects the actual or estimated liabilities of the hospital for amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the hospital, and other payroll deductions. Worksheet G, Line 39. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Notes and loans payable (short term)	Current amounts owing as evidenced by certificates coming due in the next 12 months. Worksheet G, Line 40. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Deferred income	Deferred income is received or accrued income which is applicable to services to be rendered within the next accounting period. Worksheet G, Line 41. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Accelerated payments	Payments not yet due to be repaid to contractors. Worksheet G, Line 42. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Due to other funds	Funds due from one fund to another. The four funds are General, Specific Purpose, Endowment, and Plant. Worksheet G, Line 43. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Other current liabilities	Any current liabilities not previously reported. Worksheet G, Line 44. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Mortgage payable	Reflects the long-term financing obligation used to purchase real estate/property. Worksheet G, Line 46. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Notes payable	Reflects liabilities of the hospital to vendors, banks, and others as evidenced by promissory notes due and payable longer than one year. Worksheet G, Line 47. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Other Financial Details	Liabilities	Unsecured loans	Amounts loaned not on the basis of collateral. Worksheet G, Line 48. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Other long term liabilities	Line used to record any long-term liabilities not recorded elsewhere. Worksheet G, Line 49. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	General fund balance	The difference between the totals of General Fund assets and General Fund liabilities. Worksheet G, Line 52. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Specific purpose fund balance	The difference between the totals of Specific Purpose Fund assets and Specific Purpose Fund liabilities. Worksheet G, Line 53. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Donor created restricted endowment fund balance	The difference between the totals of Restricted Endowment Fund assets and Restricted Endowment Fund liabilities. Worksheet G, Line 54. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Donor created unrestricted endowment fund balance	The difference between the totals of Unrestricted Endowment Fund assets and Unrestricted Endowment Fund liabilities. Worksheet G, Line 55. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Governing body created endowment fund balance	The difference between the totals of the Governing Body Created Endowment Fund assets and the Governing Body Created Endowment Fund liabilities. Worksheet G, Line 56. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Plant fund balance invested in plant	The difference between the totals of Plant Fund assets and Plant Fund liabilities. Worksheet G, Line 57. Sourced from CMS HCRIS database.
Other Financial Details	Liabilities	Plant fund balance reserve for plant improvement	The credit balances of the restricted funds representing the net amount of each restricted fund's assets available for its designated purpose. The accounts should be credited for all income earned on restricted fund assets, as well as gains on the disposal of such assets. If, however, such items are treated as General Fund income (considering legal requirements and donor intent), the restricted Fund Balance account is charged, and the Due to General Fund account credited, for such income. Worksheet G, Line 58. Sourced from CMS HCRIS database.
Other Financial Details	Other	Interest	Interest expense. Worksheet A-7. Sourced from CMS HCRIS database.
Other Financial Details	Other	Lease	Lease expense. Worksheet A-7. Sourced from CMS HCRIS database.
Other Financial Details	Other	Insurance	Insurance expense. Worksheet A-7. Sourced from CMS HCRIS database.
Other Financial Details	Other	Taxes	Tax expense. Worksheet A-7. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Other Financial Details	Uncompensated and Indigent Care	Disproportionate share	Indication of whether the facility qualifies for and currently receives payments for disproportionate share hospital adjustment in accordance with 42 CFR 412.106. Worksheet S-2, Part I, Line 22. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service adults and pediatrics	A bed means an adult bed, pediatric bed, portion of inpatient labor room bed when used for services other than labor and delivery, or newborn ICU bed maintained in a patient care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Worksheet S-3, Column 2. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service adults and pediatrics (exclude obstetrics beds)	Adult and pediatric beds excluding beds in distinct ancillary labor and delivery rooms. Worksheet S-3, Column 2. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service coronary care unit	The number of beds in service for coronary care. Worksheet S-3, Line 9. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service total hospital	Total beds for adults and pediatrics excluding observation beds. Worksheet S-3, Line 7. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service Hospice	Number of beds in a distinct hospice area. Worksheet S-3, Line 24. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service intermediate care facility	Number of beds in service for the intermediate care facility. Worksheet S-3. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service intensive care unit	Number of intensive care beds. Worksheet S-3, Line 8, column 2. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service other long term care	Number of other long term care beds. Worksheet S-3, Line 21. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service subprovider 1	Beds in service subprovider 1. Worksheet S-3. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service subprovider 2	Beds in service subprovider 2. Worksheet S-3. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service subprovider 3	Beds in service subprovider 3. Worksheet S-3. Sourced from CMS HCRIS database.
Utilization	Beds	Beds in service total facility	Sum of beds in service for adults, pediatrics, intensive care, subproviders, skilled nursing facilities, and distinct hospice. Worksheet S-3, Line 27. Sourced from CMS HCRIS database.
Utilization	Discharges	Discharges other long term care all patients	Discharges for other long term care; all patients. Worksheet S-3, Line 21. Sourced from CMS HCRIS database.

Data Type	Field Group	Field Name	Description
Utilization	Discharges	Discharges subprovider 1 all patients	Discharges for subprovider 1. Worksheet S-3, Line 16. Sourced from CMS HCRIS database. Note: Field aggregated with other subproviders for v96.
Utilization	Discharges	Discharges subprovider 2 all patients	Discharges for subprovider 2. Worksheet S-3, Line 17. Sourced from CMS HCRIS database. Note: Field aggregated with other subproviders for v96.
Utilization	Discharges	Discharges subprovider 3 all patients	Discharges for subprovider 3. Worksheet S-3, Line 18. Sourced from CMS HCRIS database. Note: Field aggregated with other subproviders for v96.
Utilization	Discharges	Discharges total hospital all patients	The sum of all discharges for all patients. Worksheet S-3, Line 14. Sourced from CMS HCRIS database.
Utilization	Inpatient Days	Inpatient days adults and pediatrics all patients	Inpatient days for all classes of adult and pediatric patients. Worksheet S-3, Line 1. Sourced from CMS HCRIS database.
Utilization	Inpatient Days	Inpatient days coronary care unit all patients	Inpatient days in coronary care unit for all classes of patients. Worksheet S-3, Line 9, column 8. Sourced from CMS HCRIS database.
Utilization	Inpatient Days	Inpatient days intensive care unit all patients	Inpatient days in intensive care unit for all patients. Worksheet S-3, Line 8, column 8. Sourced from CMS HCRIS database.
Utilization	Inpatient Days	Inpatient days nursery all patients	Inpatient days in the nursery for all classes of patients. Worksheet S-3, Line 13. Sourced from CMS HCRIS database.

Source:

Department of Health and Human Services, Centers for Medicare and Medicaid, *Medicare Provider Reimbursement Manual, Part 2, Provider Cost Reporting Forms and Instructions, Chapter 40, Form CMS 2552-10.*

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