# Hospital Provider Cost Report
# Data Dictionary

| Variable Name | Cost Report Worksheet Element | Definition |
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| rpt_rec_num | NA | The report number assigned by CMS to each specific cost report. |
| Provider CCN | S2-Part1-Line-3-Column-2 | CMS Certification Number (CCN). |
| Hospital Name | S2-Part1-Line-3-Column-1 | Hospital Name. |
| Street Address | S2-Part1-Line-1-Column-1 | Hospital's Street Address. |
| City | S2-Part1-Line-2-Column-1 | City. |
| State Code | S2-Part1-Line-2-Column-2 | State. |
| Zip Code | S2-Part1-Line-2-Column-3 | Zip Code. |
| County | S2-Part1-Line-2-Column-4 | County Name. |
| Medicare CBSA Number | S2-Part1-Line-3-Column-3 | Core-Based Statistical Area. |
| Rural versus Urban | S2-Part1-Line-26-Column-1 | Rural versus Urban Indicator: 1 = Urban, 2 = Rural. |
| CCN Facility Type | NA | The last 4 digits of the CCN are used to identify the facility type and have been converted to acronyms. Please see the User Guide to reference the *CMS Certification Number Acronyms* (found here: https://data.cms.gov/sites/default/files/2019-12/CostReport_CCN_Acronyms_2015_Final_Oct2019.pdf). |
| Provider Type | S2-Part1-Line-3-Column-4 | The number listed best corresponds with the type of services provided. 1 = General Short Term (includes CAHs), 2 = General Long Term, 3 = Cancer, 4 = Psychiatric, 5 = Rehabilitation, 6 = Religious Non-Medical Health Care Institution, 7 = Children, 8 = Reserved for Future Use, 9 = Other, 10 = Extended Neoplastic Disease Care, 11 = Indian Health Services, and 12 = Rural Emergency Hospital. |
| Type of Control | S2-Part1-Line 21-Column-1 | Indicates the type of control or auspices under which the hospital is conducted as indicated: 1 = Voluntary Non-Profit-Church, 2 = Voluntary Non-Profit-Other, 3 = Proprietary-Individual, 4 = Proprietary-Corporation, 5 = Proprietary-Partnership, 6 = Proprietary-Other, 7 = Governmental-Federal, 8 = Governmental-City-County, 9 = Governmental-County, 10 = Governmental-State, 11 = Governmental-Hospital District, 12 = Governmental-City, 13 = Governmental-Other. |
| Fiscal Year Begin Date | S2-Part1-Line-20-Column-1 | Fiscal Year Begin Date. |
| Fiscal Year End Date | S2-Part1-Line-20-Column-2 | Fiscal Year End Date. |
| FTE - Employees on Payroll | S3-Part1-Line-14-Column-10 | The average number of FTE employees for the period may be determined either on a quarterly or semi-annual basis. When quarterly data are used, add the total number of hours worked by all employees on the first week of the first payroll period at the beginning of each quarter, and divide the sum by 160 (4 times 40). When semi-annual data are used, add the total number of paid hours on the first week of the first payroll period of the first and seventh months of the period. Divide this sum by 80 (2 times 40). |
| Number of Interns and Residents (FTE) | S3-Part1-Line-27-Column-9 | Total number of intern and resident full-time equivalents (FTEs) in an approved program determined in accordance with 42 CFR 412.105(f) for the indirect medical education adjustment. The FTE residents reported by an IPF PPS facility or an IRF PPS facility (whether freestanding or a unit reported on Lines 16 or 17, respectively, of an IPPS hospital's cost report) shall be determined in accordance with 42 CFR 412.424(d)(1)(iii) for IPFs and in accordance with the Federal Register, Vol. 70, Number 156, dated August 15, 2005, Pages 47929-30 for IRFs. |

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| Total Days Title V | S3-Part1-Line-14-Column-5 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider's books and records) for Medicare patients. |
| Total Days Title XVIII | S3-Part1-Line-14-Column-6 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider's books and records) for Medicare patients. |
| Total Days Title XIX | S3-Part1-Line-14-Column-7 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider's books and records) for Medicare patients. |
| Total Days (V + XVIII + XIX + Unknown) | S3-Part1-Line-14-Column-8 | Total number of inpatient days for all classes of patients for each component as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Include organ acquisition and HMO days in this column. This amount will not equal the sum of Title V, Title XVIII, Title XIX discharges (Columns 5 through 7) when the provider renders services to other than Titles V, XVIII, or XIX patients. |
| Number of Beds | S3-Part1-Line-14-Column-2 | 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 care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Beds in labor room, birthing room, post anesthesia, post-operative recovery rooms, outpatient areas, emergency rooms, ancillary departments, nurses' and other staff residences, and other such areas which are regularly maintained and utilized for only a portion of the stay of patients (primarily for special procedures or not for inpatient lodging) are not termed a bed for these purposes. |
| Total Bed Days Available | S3-Part1-Line-14-Column-3 | Total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in Column 2 by the number of days in the reporting period. If there is an increase or decrease in the number of beds available during the period, multiply the number of beds available for each part of the cost reporting period by the number of days for which that number of beds was available. |
| Total Discharges Title V | S3-Part1-Line-14-Column-12 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |

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| Total Discharges Title XVIII | S3-Part1-Line-14-Column-13 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Total Discharges Title XIX | S3-Part1-Line-14-Column-14 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Total Discharges (V + XVIII + XIX + Unknown) | S3-Part1-Line-14-Column-15 | Total number of discharges including deaths (excluding newborn and DOAs) for all classes of patients for each component. |
| Number of Beds + Total for all Subproviders | S3-Part1-Line 27-Column-2 | 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 care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Beds in labor room, birthing room, post anesthesia, post-operative recovery rooms, outpatient areas, emergency rooms, ancillary departments, nurses' and other staff residences, and other such areas which are regularly maintained and utilized for only a portion of the stay of patients (primarily for special procedures or not for inpatient lodging) are not termed a bed for these purposes. |
| Hospital Total Days Title V For Adults & Peds | S3-Part1-Line-1-Column-5 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider’s books and records) for Medicare patients. |
| Hospital Total Days Title XVIII For Adults & Peds | S3-Part1-Line-1-Column-6 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider’s books and records) for Medicare patients. |
| Hospital Total Days Title XIX For Adults & Peds | S3-Part1-Line-1-Column-7 | The number of inpatient days or visits, where applicable, for each component by program as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Does not include HMO days except where required (Lines 2 through 4, Columns 6 and 7), organ acquisition, or observation bed days in these columns. Observation bed days are reported in Columns 7 (Title XIX) and 8 (Total), Line 28. For LTCH, enter in Column 6 on the applicable line the number of covered Medicare days (from the PS&R) and enter in Column 6, Line 33 the number of non-covered days (from provider’s books and records) for Medicare patients. |
| Hospital Total Days (V + XVIII + XIX + Unknown) For Adults & Peds | S3-Part1-Line-1-Column-8 | Total number of inpatient days for all classes of patients for each component as reported on the Hospital and Hospital Health Care Complex Statistical Data and Hospital Wage Index Information (Worksheet S3). Include organ acquisition and HMO days in this column. This amount will not equal the sum of Title V, Title XVIII, Title XIX discharges (Columns 5 through 7) when the provider renders services to other than Titles V, XVIII, or XIX patients. |

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| Hospital Number of Beds For Adults & Peds | S3-Part1-Line-1-Column-2 | 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 care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Beds in labor room, birthing room, post anesthesia, post-operative recovery rooms, outpatient areas, emergency rooms, ancillary departments, nurses' and other staff residences, and other such areas which are regularly maintained and utilized for only a portion of the stay of patients (primarily for special procedures or not for inpatient lodging) are not termed a bed for these purposes. |
| Hospital Total Bed Days Available For Adults & Peds | S3-Part1-Line-1-Column-3 | Total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in Column 2 by the number of days in the reporting period. If there is an increase or decrease in the number of beds available during the period, multiply the number of beds available for each part of the cost reporting period by the number of days for which that number of beds was available. |
| Hospital Total Discharges Title V For Adults & Peds | S3-Part1-Line-1-Column-12 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Hospital Total Discharges Title XVIII For Adults & Peds | S3-Part1-Line-1-Column-13 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Hospital Total Discharges Title XIX For Adults & Peds | S3-Part1-Line-1-Column-14 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Hospital Total Discharges (V + XVIII + XIX + Unknown) For Adult & Peds | S3-Part1-Line-1-Column-15 | Total number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. |
| Cost of Charity Care | S10-Line-23-Column-3 | Total cost of charity care. |
| Total Bad Debt Expense | S10-Line26-Column1 | The total facility charges for bad debts (bad debt expense) written off or expected to be written off on balances owed by patients for services delivered during this cost reporting period. Includes such charges for all services except physician and other professional services. For privately insured patients, not included are bad debts that were the obligation of the insurer rather than the patient. |
| Cost of Uncompensated Care | S10-Line30-Column1 | The total cost of non-Medicare uncompensated care. |
| Total Unreimbursed and Uncompensated Care | S10-Line31-Column1 | The total cost of unreimbursed and uncompensated care. |
| Total Salaries From Worksheet A | A-Line-200-Column-1 | Total salary expense as listed in a hospital's accounting books and records and/or trial balance. |
| Overhead Non-Salary Costs | A-Line-200-Column-2 | Total other non-salary expenses as listed in a Hospital's accounting books and records and/or trial balance. |
| Depreciation Cost | A7-Part3-Line-3-Column-9 | Depreciation cost. |
| Total Costs | C-Part1-Line-202-Column-3 | Total hospital costs. |

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| Inpatient Total Charges | C-Part1-Line-202-Column-6 | The total inpatient gross patient charges including charity care for that cost center. Included are the appropriate cost centers items reimbursed on a fee schedule (e.g., DME, oxygen, prosthetics, and orthotics). DME, oxygen, and orthotic and prosthetic devices (except for enteral and parental nutrients and intraocular lenses furnished by providers) are paid by the Part B contractor or the regional home health contractor on the basis of the lower of the supplier's actual charge or a fee schedule. Therefore, not included are Medicare charges applicable to these items in the Medicare charges reported on Inpatient Ancillary Service Cost Apportionment (Worksheet D-3) and Computation of Observation Bed Cost (Worksheet D, Part V). However, included are standard customary charges for these items in total charges reported on Computation of Ratio of Costs to Charges (Worksheet C, Part I). This is necessary to avoid the need to split organizational cost centers such as medical supplies between those items paid on a fee basis and those items subject to cost reimbursement. |
| Outpatient Total Charges | C-Part1-Line-202-Column-7 | The total outpatient gross patient charges including charity care for that cost center. Included are the appropriate cost centers items reimbursed on a fee schedule (e.g., DME, oxygen, prosthetics, and orthotics). DME, oxygen, and orthotic and prosthetic devices (except for enteral and parental nutrients and intraocular lenses furnished by providers) are paid by the Part B contractor or the regional home health contractor on the basis of the lower of the supplier's actual charge or a fee schedule. Therefore, not included are Medicare charges applicable to these items in the Medicare charges reported on Inpatient Ancillary Service Cost Apportionment (Worksheet D-3) and Computation of Observation Bed Cost (Worksheet D, Part V). However, included are standard customary charges for these items in total charges reported on Computation of Ratio of Costs to Charges (Worksheet C, Part I). This is necessary to avoid the need to split organizational cost centers such as medical supplies between those items paid on a fee basis and those items subject to cost reimbursement. |
| Combined Outpatient + Inpatient Total Charges | C-Part1-Line-202-Column-8 | The total inpatient and outpatient gross patient charges including charity care for that cost center. Included are the appropriate cost centers items reimbursed on a fee schedule (e.g., DME, oxygen, prosthetics, and orthotics). DME, oxygen, and orthotic and prosthetic devices (except for enteral and parental nutrients and intraocular lenses furnished by providers) are paid by the Part B contractor or the regional home health contractor on the basis of the lower of the supplier's actual charge or a fee schedule. Therefore, not included are Medicare charges applicable to these items in the Medicare charges reported on Inpatient Ancillary Service Cost Apportionment (Worksheet D-3) and Computation of Observation Bed Cost (Worksheet D, Part V). However, included are standard customary charges for these items in total charges reported on Computation of Ratio of Costs to Charges (Worksheet C, Part I). This is necessary to avoid the need to split organizational cost centers such as medical supplies between those items paid on a fee basis and those items subject to cost reimbursement. |
| Wage-Related Costs (Core) | S3-Part-2-Line-17-Column-4 | Total core wage-related costs. |
| Wage-Related Costs (RHC/FQHC) | S3-Part-2-Line-24-Column-4 | Total wage-related costs (RHC/FQHC). |
| Total Salaries (Adjusted) | S3-Part2-Line-1-Column-4 | The wages and salaries paid to hospital employees increased by amounts paid for vacation, holiday, sick, other paid-time off (PTO), severance, and bonus pay. |
| Contract Labor: Direct Patient Care | S3-Part2-Line-11-Column-4 | Total amount paid for services furnished under contract, rather than by employees, for direct patient care, and top level management services as defined by the CMS reimbursement manual. |
| Wage Related Costs for Part - A Teaching Physicians | S3-Part2-Line-22.01-Column 4 | Total wage-related costs for Part A teaching physicians. |
| Wage Related Costs for Interns and Residents | S3-Part2-Line-25-Column-4 | Total wage-related costs for interns and residents. |

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| Cash on Hand and in Banks | G-Line-1-Columns-1 thru 4 | The amounts on this line represent 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, saving accounts, certificates of deposit, treasury bills and treasury notes and other cash accounts. |
| Temporary Investments | G-Line-2-Columns-1 thru 4 | The amounts on this line represent current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments. |
| Notes Receivable | G-Line-3-Columns-1 thru 4 | The amounts on this line represent current unpaid amounts evidenced by certificates of indebtedness. |
| Accounts Receivable | G-Line-4-Columns-1 thru 4 | Included on this line are 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. |
| Less: Allowances for Uncollectible Notes and Accounts Receivable | G-Line-6-Columns-1 thru 4 | These are valuation (or contra- asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payers. Enter this amount as a negative. |
| Inventory | G-Line-7-Columns-1 thru 4 | The costs of unused hospital supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed recordkeeping will depend upon the size and organizational complexity of the hospital. Hospital inventories may be valued by any generally accepted method, but the method must be consistently applied from year to year. |
| Prepaid Expenses | G-Line-8-Columns-1 thru 4 | The costs incurred which are properly chargeable to a future accounting period. |
| Other Current Assets | G-Line-9-Columns-1 thru 4 | These balances include other current assets not included in other asset categories. |
| Total Current Assets | G-Line-11-Columns-1 thru 4 | These are the hospital's total current assets. |
| Land | G-Line-12-Columns-1 thru 4 | This balance reflects the cost of land used in hospital operations. Included here is 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 of grading of a non-depreciable nature. Unlike building and equipment, land does not deteriorate with use or with the passage of time, therefore, no depreciation is accumulated. The cost of land includes (1) the cash purchase price, (2) closing costs such as title and attorney's fees, (3) real estate broker's commission, and (4) accrued property taxes and other liens on the land assumed by the purchaser. |
| Land Improvements | G-Line-13-Columns-1 thru 4 | Amounts on this line include 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. |
| Buildings | G-Line-15-Columns-1 thru 4 | This line includes the cost of all buildings and subsequent additions used in hospital operations (including purchase price, closing costs, (attorney fees, title insurance, etc.), and real estate broker commission). Included are all architectural, consulting and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing. |
| Leasehold Improvements | G-Line-17-Columns-1 thru 4 | Included on this line are all expenditures for the improvement of a leasehold used in hospital operations. |

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| Fixed Equipment | G-Line-19-Columns-1 thru 4 | Includes 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. |
| Major Movable Equipment | G-Line-23-Columns-1 thru 4 | Costs of equipment included on this line has the following general characteristics: 1. Ability to be moved, as distinguished from fixed equipment (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. A minimum life of usually three years or more. 6. Used in hospital operations. |
| Minor Equipment Depreciable | G-Line-25-Columns-1 thru 4 | Costs of equipment included on this line has the following general characteristics: 1. Ability to be moved, as distinguished from fixed equipment. 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 but less than $5,000. 4. Sufficient individuality and size to make control feasible by means of identification tags. 5. A minimum life of usually three years or more. 6. Used in hospital operations. |
| Health Information Technology Designated Assets | G-Line-27-Columns-1 thru 4 | The amounts included here are the acquisition costs of HIT-acquired assets in accordance with ARRA 2009, Section 4102. Acute care hospitals are required to depreciate such assets in accordance with their applicable depreciation schedules. CAHs are required to identify such assets on this line, but do not depreciate such assets as they will be fully expensed during the year of acquisition. |
| Total Fixed Assets | G-Line-30-Columns-1 thru 4 | This is the sum of all fixed assets as represented on the Balance Sheet (Worksheet G) Lines 12 through 29, Columns 1 thru 4. Note, not all of these lines are included in the PUF. |
| Investments | G-Line-31-Columns-1 thru 4 | This field contains the cost of investments purchased with hospital funds and the fair market value (at date of donation) of securities donated to the hospital. |
| Other Assets | G-Line-34-Columns-1 thru 4 | This is the amount of assets not reported on the Balance Sheet (Worksheet-G-Columns-1 thru 4) within other current assets (Worksheet-G-Line-9-Columns-1 thru 4) or on the Balance Sheet (Worksheet-G) Lines-1 through 33, Columns-1 thru 4. This could include intangible assets such as goodwill, unamortized loan costs and other organization costs. |
| Total Other Assets | G-Line-35-Columns-1 thru 4 | Total Other Assets are the sum of Other Assets as reported on the Balance Sheet (Worksheet G), Lines 31 through 34 Columns-1 thru 4. |
| Total Assets | G-Line-36-Columns-1 thru 4 | This is the sum of all assets reported on the Balance Sheet (Worksheet G). The figure is arrived at by adding Total Current Assets (Worksheet G-Line-11-Columns-1 thru 4), Total Fixed Assets (Worksheet G-Line-30-Columns-1 thru 4), and Total Other Assets (Worksheet G-Line-35-Columns-1 thru 4). |
| Accounts Payable | G-Line-37-Columns-1 thru 4 | This amount reflects the amounts due to trade creditors and others for supplies and services purchased. |
| Salaries, Wages, and Fees Payable | G-Line-38-Columns-1 thru 4 | This amount reflects the actual or estimated liabilities of the hospital for salaries and wages/fees payable. |
| Payroll Taxes Payable | G-Line-39-Columns-1 thru 4 | This amount 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, such as hospitalization insurance premiums. |
| Notes and Loans Payable (Short Term) | G-Line-40-Columns-1 thru 4 | The amounts on this line represent current amounts owing as evidenced by certificates of indebtedness coming due in the next 12 months. |

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| Deferred Income | G-Line-41-Columns-1 thru 4 | Deferred income is received or accrued income which is applicable to services to be rendered within the next accounting period. Deferred income applicable to accounting periods extending beyond the next accounting period is included as other current liabilities. These amounts also reflect the effects of any timing differences between book and tax or third-party reimbursement accounting. |
| Other Current Liabilities | G-Line-44-Columns-1 thru 4 | This line is used to record any current liabilities not reported on the Balance Sheet (Worksheet-G) under Current Liabilities on Lines 37 through 43 Columns-1 thru 4. |
| Total Current Liabilities | G-Line-45-Columns-1 thru 4 | This is the sum of Current Liabilities reported on the Balance Sheet (Worksheet G) under Current Liabilities on Lines 37 through 44 Columns-1 thru 4. |
| Mortgage Payable | G-Line-46-Columns-1 thru 4 | This amounts reflects the long-term financing obligation used to purchase real estate/property. |
| Notes Payable | G-Line-47-Columns-1 thru 4 | These amounts reflect liabilities of the hospital to vendors, banks and others, evidenced by promissory notes due and payable longer than one year. |
| Unsecured Loans | G-Line-48-Columns-1 thru 4 | These amounts are not loaned on the basis of collateral. |
| Other Long Term Liabilities | G-Line-49-Columns-1 thru 4 | This line is used to record any long-term liabilities not reported on the Balance Sheet (Worksheet G) under Long-Term Liabilities on Lines 46 through 48 Columns-1 thru 4. |
| Total Long Term Liabilities | G-Line-50-Columns-1 thru 4 | This is the sum of all Long-Term Liabilities reported on the Balance Sheet (Worksheet G) under Long-Term Liabilities on Lines 46 through 49 Columns-1 thru 4. |
| Total Liabilities | G-Line-51-Columns-1 thru 4 | This is the sum of Total Current Liabilities on the Balance Sheet (Worksheet-G-Line-45-Columns-1 thru 4) and Total Long-Term Liabilities (Worksheet-G-Line-50-Columns-1 thru 4). |
| General Fund Balance | G-Line-52-Columns-1 thru 4 | This represents the difference between the total of General Fund Assets (Worksheet-G-Line-36) and General Fund Liabilities (Worksheet-G-Line-51) found on the Balance Sheet (Worksheet-G) Columns-1 thru 4. |
| Total Fund Balances | G-Line-59-Columns-1 thru 4 | This is the total fund balances adjusted for: Specific Purpose Funds, Donor Created Restricted Funds, Donor Created Unrestricted Funds, Governing Body Created, Plant Fund Balances Invested in Plants, Plant Fund Balance - Reserves for Plant Improvement- Replacement and Expansion. |
| Total Liabilities and Fund Balances | G-Line-60-Columns-1 thru 4 | This is the sum of Total Liabilities and Total Fund Balances found on the Balance Sheet (Worksheet-G) on Lines 51 and 59, respectively. |
| DRG Amounts Other Than Outlier Payments | E-PartA-Line-1-Column-1 | The amount entered on this line is computed as the sum of the Federal operating portion (DRG payment) paid for PPS discharges during the cost reporting period and the DRG payments made for PPS transfers during the cost reporting period. |
| DRG Amounts Before October 1 | E-PartA-Line-1.01-Column-1 | For cost reporting periods that overlap October 1, 2013, and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring prior to October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of January 1 through September 30. |
| DRG Amounts After October 1 | E-PartA-Line-1.02-Column-1 | For cost reporting periods that begin or overlap October 1, 2013, and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring on or after October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of October 1 through December 31. |
| Outlier Payments for Discharges | E-PartA-Line-2-Column-1 | The amount of outlier payments made for PPS discharges during the period. |
| Disproportionate Share Adjustment | E-PartA-Line-34-Column-1 | The payments are arrived at by taking the Allowable DSH Percentage and multiplying it by the "DRG Amounts Other Than Outlier Payments" found on the Calculation of Reimbursement Settlement-Inpatient Hospital Services Under PPS (Worksheet E-PartA-Line1-Column1). |

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| Allowable DSH Percentage | E-PartA-Line-33-Column-1 | Allowable DSH percentage. A series of calculations made and described in accordance with 42 CFR 412.106(c) and (d), 42 CFR 412.106(d), 42 CFR 412.106(c)(2) (Pickle Amendment hospitals), if - Hospital and Hospital Health Care Complex Identification Data (Worksheet S2-Line-22-Column-2) is “Y” for yes, enter 35.00 percent. |
| Managed Care Simulated Payments | E-PartA-Line-3-Column-1 | This is the total managed care "Simulated Payments" from the Provider and Statistical Reimbursement (PS&R). Hospitals receive payments for indirect medical education for managed care patients based on the DRG payment that would have been made if the service had not been a managed care service. The PS&R will capture in conjunction with the PPS PRICER the simulated payments. |
| Total IME Payment | E-PartA-Line-29-Column-1 | Total IME payments. |
| Inpatient Revenue | G2-Part1-Line-28-Column-1 | This is the inpatient portion of the sum of: Total Inpatient Routine Care Services, Ancillary Services, Outpatient Services, Home Health Agency, Ambulance Services, Outpatient Rehabilitation Providers, Ambulatory Surgical Center(s), Hospice, and other revenues reported on the Statement of Patient Revenues and Operating Expenses (Worksheet-G2-Part1) on Lines 17 through 25 Column 1. |
| Outpatient Revenue | G2-Part1-Line-28-Column-2 | This is the outpatient portion of the sum of: Total Inpatient Routine Care Services, Ancillary Services, Outpatient Services, Home Health Agency, Ambulance Services, Outpatient Rehabilitation Providers, Ambulatory Surgical Center(s), Hospice, and other revenues reported on the Statement of Patient Revenues and Operating Expenses (Worksheet-G2-Part1) on Lines 17 through 25 Column 1. |
| Total Patient Revenue | G3-Line-1-Column-1 | Total Patient Revenues, which is the sum of Inpatient Revenue and Outpatient Revenue reported on the Statement of Patient Revenues and Operating Expenses (Worksheet-G2-Part1) on Line 28 Columns 1 and 2. |
| Less Contractual Allowance and Discounts on Patients' Accounts | G3-Line-2-Column-1 | This line includes total patient revenues not received. This includes: Provision for Bad Debts, Contractual Adjustments, Charity Discounts, Teaching Allowances, Policy Discounts, Administrative Adjustments, and Other Deductions from Revenue. |
| Net Patient Revenue | G3-Line-3-Column-1 | This is the net patient revenue which is arrived at by subtracting Total Patient Revenue (G3-Line-1-Column-1) from Less Contractual Allowance and Discounts on Patients' Accounts (G3-Line-2-Column-1) on the Statement of Revenues and Expenses (Worksheet G3). |
| Less Total Operating Expense | G3-Line-4-Column-1 | This is the total operating expense for a hospital. |
| Net Income from Service to Patients | G3-Line-5-Column-1 | This is the Net Income from Service to Patients. This figure is arrived at by subtracting Less Total Operating Expenses (G3-Line-4-Column-1) from Net Patient Revenue (G3-Line-3-Column-1) on the Statement of Revenues and Expenses (Worksheet G3). |
| Total Other Income | G3-Line-25-Column-1 | This is the Total Other Income which includes any income reported on the Statement of Revenues and Expenses (Worksheet G3) under Other Income on Lines 6 through 24. |
| Total Income | G3-Line-26-Column-1 | This is the total income, which is the sum of Total Other Income (G3-Line-25-Column-1) and Net Income (G3-Line-5-Column-1) reported on the Statement of Revenues and Expenses (Worksheet G3). |
| Total Other Expenses | G3-Line-28-Column-1 | This is the Total Other Expenses which represents the sum of all other expenses reported on the Statement of Revenues and Expenses (Worksheet G3) Line 27 and Line 27's subscripts, (for example line 27.01, 27.02…etc.). |
| Net Income | G3-Line-29-Column-1 | This is the Net Income, which is arrived at by subtracting Total Other Expenses (G3-Line-28-Column-1) from Total Income (G3-Line-26-Column-1) reported on the Statement of Revenues and Expenses (Worksheet-G-3). |
| Cost To Charge Ratio | S10-Line-1-Column-1 | This is the Cost-To-Charge Ratio found under Hospital Uncompensated and Indigent Care Data (Worksheet-S10-Line-1), which is arrived at by taking Total Costs (Worksheet-C-Part1-Line-202-Column-3) divided by Total Charges (Worksheet-C-Part1-Line-202-Column-8) from the Computation of Ratio of Costs to Charges (Worksheet-C-Part1). |

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| Net Revenue from Medicaid | S10-Line-2-Column-1 | Total inpatient and outpatient payments received or expected for Title XIX covered services delivered during this cost reporting period. Includes payments for an expansion SCHIP program, which covers recipients who would have been eligible for coverage under Title XIX. Includes payments for all covered services except physician or other professional services, and includes payments received from Medicaid managed care programs. If not separately identifiable, disproportionate share (DSH) and supplemental payments should are included in this line. For these payments, reported the amounts represent received or expected for the cost reporting period, net of associated provider taxes or assessments. |
| Medicaid Charges | S10-Line-6-Column-1 | Total charges (gross revenue) for Title XIX covered services delivered during this cost reporting period. These charges should relate to the services for which payments were reported under Net Revenue From Medicaid within Hospital Uncompensated Care Data worksheet (Worksheet S10-Line2-Column1). |
| Net Revenue from Stand-Alone CHIP | S10-Line-9-Column-1 | Total payments received or expected for services delivered during this cost reporting period that were covered by a stand-alone SCHIP program. Stand-alone SCHIP programs cover recipients who are not eligible for coverage under Title XIX. Included are payments for all covered services except physician or other professional services, and includes any payments received from SCHIP managed care programs. |
| Stand-Alone CHIP Charges | S10-Line-10-Column-1 | Total charges (gross revenue) for services delivered during this cost reporting period that were covered by a stand-alone SCHIP program. These charges should relate to the services for which payments were reported within Hospital Uncompensated Care Data (Worksheet S10-Line-9-Column-1), Net Revenue from Stand-Alone SCHIP. |