NASHP Hospital Level Data Sheet: List of Excel Column, Data Element, and Data Element Definitions

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| ***Excel Column*** | ***Data Element*** | ***Data Element Definition*** |
| 1 | CCN# | Medicare Provider Number issued by the Centers for Medicare and Medicaid service providers. |
| 2 | Facility Type | Medicare designation for hospitals based on size and services provided. The dataset includes two types of facilities: Short Term (General and Specialty) Hospitals and Critical Access Hospitals. |
| 3 | Year | Reporting Year, based on Hospital Fiscal Year ending date. |
| 4 | Fiscal Year Beginning | Hospital Fiscal Year beginning date. |
| 5 | Fiscal Year Ending | Hospital Fiscal Year ending date. |
| 6 | Hospital Name | Name of Hospital. |
| 7 | Hospital Abbreviated Name | Hospital naming conventions applied to the dashboard. |
| 8 | Address | Hospital location address. |
| 9 | Zip Code | Hospital location zip code. |
| 10 | City | Hospital location city. |
| 11 | State | Hospital location state. |
| 12 | Health System ID | Health System identification number if hospital is affiliated with a health system according to the 2018 - 2022 Compendium of U.S. Health Systems database. The 2018 Compendium data was used to link cost reports 2011 through 2019, the 2020 Compendium data was used to link 2020 cost reports, the 2021 Compendium data was used to link 2021 cost reports, and the 2022 Compendium data was used to link to 2022 cost reports. The field is missing if the hospital is not affiliated with a Health system or does not exist in the Compendium database. Source: Agency for Healthcare Research and Quality <https://www.ahrq.gov/chsp/data-resources/compendium.html> |
| 13 | Health System | Health System name associated with Health System ID if hospital is affiliated with a health system according to the 2018-2022 Compendium of U.S. Health Systems database. Hospitals that are not identified with any health system for the corresponding year or have no record in the Compendium database are labeled as “Independent.” |
| 14 | Hospital Ownership Type | Hospital ownership classification (Non-Profit, For-Profit, or Governmental). |
| 15 | Independent | Denote hospitals that are not identified with any health system or have no record in the 2018 Compendium of U.S. Health Systems database. |
| 16 | Bed Size | Number of available beds for inpatient care. Does not include beds in outpatient areas or emergency rooms. |
| 17 | Inpatient Occupancy | Percentage of available beds occupied for inpatient care during the reporting year. |
| 18 | Net Patient Revenue | Gross patient charges, minus contractual discounts, bad debt and charity care allowances, and other deductions agreed to by the hospital. Numbers reported from hospital's accounting records. |
| 19 | Operating Expenses | Hospital Operating Expenses, as recorded in hospital accounting records. |
| 20 | Other Income and Expense | Income and Expenses not related to hospital operations, such as investment income, donations and contributions, cafeteria operations, etc. |
| 21 | Net Income (Loss) | Net Patient Revenue, minus Operating Expenses, plus Other Income and Expense. Represents earnings retained by the hospital. |
| 22 | Net Profit Margin | Net Income divided by Net Patient Revenue, representing the percentage of Net Patient Revenue retained by the hospital. |
| 23 | Fund Balance | General Fund Balance adjusted for Specific Purpose Funds, Donor Endowment Fund Balances (Restricted and Unrestricted), Governing Body Endowment Fund, Plant Fund Balances (Invested and Reserved for Plant Improvement, Replacement, and Expansion). |
| 24 | Hospital Charges | Total inpatient and outpatient charges for services provided by the hospital, including charity care. Charges are the list prices set by the hospital, and similar to Manufacturer Suggested Retail Price in other markets. |
| 25 | Hospital Operating Costs | Portion of Hospital Expenses (Inclusive of All Services) related only to Hospital Patient Care and eligible for reimbursement per Medicare federal regulations, sometimes referred to as Medicare Allowed Costs. |
| 26 | Cost-to-Charge Ratio | Hospital Operating Costs reported as a percentage of Hospital Charges. |
| 27 | Charges as % of Costs | Inverse of Cost-to-Charge Ratio, representing mark-up on Hospital Operating Costs for calculating Hospital Charges. |
| 28 | Net Charity Care Cost | Portion of Hospital Operating Costs that represents the costs of providing patient care under hospital's Charity Care policy, less charity care patient payments and restricted grant funds received. |
| 29 | Net Charity Care Cost as % of Net Patient Revenue | Net Charity Care Cost divided by Net Patient Revenue, representing the percentage of net patient revenue received that hospital applied to covering the costs of charity care patients. |
| 30 | Net Charity Care Cost as % of Hospital Expenses (Inclusive of All Services) | Net Charity Care Cost divided by Hospital Expenses (Inclusive of All Services), representing the percentage of Hospital Expenses related to charity care patients. |
| 31 | Uninsured and Bad Debt Cost | Portion of Hospital Operating Costs that represents the costs of providing patient care that was not reimbursed by uninsured patients or insured patients. |
| 32 | Uninsured and Bad Debt Cost as % of Net Patient Revenue | Portion of Hospital Operating Costs that represents the costs of providing patient care to the uninsured or unpaid insured patients divided by Net Patient Revenue, represents the percentage of patient revenue received that the hospital applied to covering the costs of the uninsured and bad debt patient care. |
| 33 | Uninsured and Bad Debt Cost as % of Hospital Expenses (Inclusive of All Services) | Uninsured and Bad Debt Cost divided by Hospital Expenses (Inclusive of All Services), representing the percentage of reported Hospital Expenses related to uninsured patients and bad debts. |
| 34 | Charity Care Payer Mix | Percentage of hospital services provided to Charity Care program patients, as measured by Hospital Charges. |
| 35 | Uninsured and Bad Debt Payer Mix | Percentage of hospital services provided Bad Debt or Uninsured patients, as measured by Hospital Charges. |
| 36 | Charity Care and Uninsured and Bad Debt Payer Mix | Combined percentage of Charity Care Payer Mix and Uninsured and Bad Debt Payer Mix as a percentage of Hospital Charges. |
| 37 | Medicaid Payer Mix | Percentage of hospital services provided to Medicaid patients, as measured by Hospital Charges. |
| 38 | SCHIP and Low Income Gov't Program Payer Mix | Percentage of hospital services provided to State Children’s Health Insurance Program (SCHIP) and/or other low income government health program patients, as measured by Hospital Charges. |
| 39 | Medicaid, SCHIP and Low Income Gov’t Program Payer Mix | Combined percentage of Medicaid Payer Mix and SCHIP and Low Income Gov’t Program Payer Mix as a percentage of Hospital Charges. |
| 40 | Medicare Payer Mix | Percentage of total hospital services provided to Medicare patients, as measured by Hospital Charges. |
| 41 | Medicare Adv Payer Mix | Percentage of hospital services provided to Medicare Advantage patients, as measured by Hospital Charges. |
| 42 | Commercial Payer Mix | Percentage of hospital services provided to all other Commercial payers (insured plans, employer self-funded plans, TriCare, VA, etc.), as measured by Hospital Charges. |
| 43 | Medicaid Operating Profit Margin | Medicaid Operating Profit divided by Medicaid Net Patient Revenue. |
| 44 | SCHIP and Low Income Gov't Program Operating Profit Margin | SCHIP and Low Income Gov't Program Operating Profit divided by SCHIP and Low Income Gov’t Program Patient Revenue. |
| 45 | Medicare Operating Profit Margin | Medicare Operating Profit divided by Medicare Net Patient Revenue. |
| 46 | Medicare Adv Operating Profit Margin | Medicare Advantage Operating Profit divided by Medicare Advantage Net Patient Revenue. |
| 47 | Commercial Operating Profit Margin | Commercial Operating Profit divided by Commercial Net Patient Revenue. |
| 48 | Commercial Breakeven | Payment level or rate required from commercial payers (expressed as a percentage of Medicare rates) to allow the hospital to cover maximum expenses, with no profit, for hospital inpatient and outpatient services. Covered expenses include commercial patient hospital operating costs, shortfall or overage from public health programs, charity care and uninsured patient hospital costs, Medicare disallowed costs, and Other Income and Expense. |
| 49 | RAND 3.0 Price | Prices paid for hospital inpatient and outpatient services, based on paid claims from 2016 through 2018 by health plans participating in the 2018 RAND Corporation’s *Nationwide Evaluation of Health Care Prices Paid by Private Health Plans.[[1]](#footnote-2)* Prices reflect the ratio of the actual paid amounts divided by the Medicare allowed amount for the same services provided by the same hospital. Source: <https://employerptp.org/rand-3/> |
| 50 | RAND 4.0 Price | Prices paid for hospital inpatient and outpatient services, based on paid claims from 2018 through 2021 by health plans participating in the 2020 RAND Corporation’s *Prices Paid to Hospitals by Private Health Plans.[[2]](#footnote-3)* Prices reflect the ratio of the actual paid amounts divided by the Medicare allowed amount for the same services provided by the same hospital. Source: <https://employerptp.org/rand/4-0/> |
| 51 | RAND 5.0 Price | Prices paid for hospital inpatient and outpatient services, based on paid claims from 2020 through 2022 by health plans participating in the 2022 RAND Corporation’s *Prices Paid to Hospitals by Private Health Plans.[[3]](#footnote-4)* Prices reflect the ratio of the actual paid amounts divided by the Medicare allowed amount for the same services provided by the same hospital. Source: [PT5 (RAND 5.0) Employer Price Transparency Study (employerptp.org)](https://employerptp.org/studies/pt5/) |
| 52 | Medicaid, SCHIP and Low Income Gov’t Programs Operating Profit Margin | Combined Medicaid, SCHIP and Low Income Gov’t Program Operating Profit divided by Medicaid, SCHIP and Low Income Gov’t Programs Net Patient Revenue. |
| 53 | Adjusted Patient Discharges | Calculated inpatient and outpatient hospital discharges. Computed by multiplying inpatient volume by an outpatient factor. Outpatient Factor = Hospital Charges divided by Inpatient Hospital Charges. |
| 54 | Net Patient Revenue per Adjusted Discharge | Net Patient Revenue divided by Adjusted Patient Discharges, accounting for inpatient and outpatient volume. |
| 55 | Hospital Operating Costs per Adjusted Discharge | Hospital Operating Costs divided by Adjusted Patient Discharges, accounting for inpatient and outpatient volume. |
| 56 | Operating Profit (Loss) per Adjusted Discharge | Net Patient Revenue per Adjusted Discharge minus Hospital Operating Costs per Adjusted Discharge. |
| 57 | Hospital Net Income per Adjusted Discharge | Net Income divided by Adjusted Patient Discharges, accounting for inpatient and outpatient volume. |
| 58 | Payer Mix Adjusted Profit (Loss) Medicaid | Medicaid Operating Profit Margin multiplied by Medicaid Payer Mix for determining net payer impact on hospital financial performance. |
| 59 | Payer Mix Adjusted Profit (Loss) SCHIP and Low Income Gov't Program | SCHIP and Low Income Gov't Program Operating Profit Margin multiplied by SCHIP and Low Income Gov’t Program Payer Mix for determining payer net impact on hospital financial performance. |
| 60 | Payer Mix Adjusted Profit (Loss) Medicaid, SCHIP, and Low Income Gov’t Programs | Combined Medicaid and SCHIP and Low Income Gov’t Program Operating Margin multiplied by combined Medicaid and SCHIP and Low Income Gov’t Program Payer Mix for determining net payer impact on hospital financial performance. |
| 61 | Payer Mix Adjusted Profit (Loss) Medicare | Medicare Operating Profit Margin multiplied by Medicare Payer Mix for determining net payer impact on hospital financial performance. |
| 62 | Payer Mix Adjusted Profit (Loss) Medicare Advantage | Medicare Advantage Operating Profit Margin multiplied by Medicare Advantage Payer Mix for determining net payer impact on hospital financial performance. |
| 63 | Payer Mix Adjusted Profit (Loss) Commercial | Commercial Operating Profit Margin multiplied by Commercial Payer Mix for determining net payer impact on hospital financial performance. |
| 64 | Medicaid Hospital Operating Profit (Loss) | Medicaid Net Patient Revenue less Medicaid patient Hospital Operating Costs. |
| 65 | SCHIP and Low Income Gov't Program Operating Profit (Loss) | SCHIP and Low Income Gov’t Program Net Patient Revenue less SCHIP and Low Income Gov’t Program patient Hospital Operating Costs. |
| 66 | Medicare Hospital Operating Profit (Loss) | Medicare Net Patient Revenue less Medicare patient Hospital Operating Costs. |
| 67 | Medicare Advantage Hospital Operating Profit (Loss) | Medicare Advantage Net Patient Revenue less Medicare Advantage patient Hospital Operating Costs. |
| 68 | Commercial Hospital Operating Profit (Loss) | Commercial Net Patient Revenue minus Commercial patient Hospital Operating Costs. |
| 69 | Operating Profit (Loss) | Net Patient Revenue minus Hospital Operating Costs. |
| 70 | Operating Profit Margin | Operating Profit (Loss) divided by Net Patient Revenue. Represents earnings on hospital patient services, excluding non-patient related income and costs. |
| 71 | COVID-19 PHE Funding | Hospital reported aggregate revenue received for COVID-19 public health emergency (PHE) funding, including both provider relief funds (PRF) and Small Business Association Loan Forgiveness amounts. |
| 72 | Direct Patient Care FTE per 1,000 Adjusted Discharges | Direct Patient Care Labor Hours, converted to Full Time Equivalents, divided by Adjusted Patient Discharges, divided by 1,000. Includes direct care provided by Hospital employee labor and contracted labor. Represents direct patient care labor resources utilized per 1,000 adjusted discharges. |
| 73 | Direct Patient Care Hospital Labor Cost | Direct Patient Care Labor Costs for hospital employees. Excludes patient care services billed through other methods, such as physician direct patient services, anesthetists, hospital based rural health clinics, and federally qualified health center services. Excludes other personnel not providing direct patient services, such as administration, maintenance, etc. Labor costs include vacation, holiday sick leave, PTO, severance pay, bonus and benefits. |
| 74 | Direct Patient Care Hospital Labor Hours | Direct Patient Care Hospital Labor Hours related to Direct Patient Care Hospital Labor Cost for hospital employees. |
| 75 | Direct Patient Care Hospital Labor Hourly Rate | Direct Patient Care Hospital Labor Cost divided by Direct Patient Care Hospital Labor Hours, calculating average hourly rate, with benefits for hospital employees. |
| 76 | Direct Patient Care Hospital Labor FTE | Direct Patient Care Hospital Labor Full Time Equivalents (FTE), calculated by dividing Direct Patient Care Hospital Labor Hours by 2,080 hours for hospital employees. |
| 77 | Direct Patient Care Contracted Labor Cost | Direct Patient Care Labor Cost for contracted labor, including, but not limited to, nursing, diagnostic, therapeutic, and rehabilitative services. |
| 78 | Direct Patient Care Contracted Labor Hours | Direct Patient Care Contracted Labor Hours related to Direct Patient Care Contracted Labor Cost. |
| 78 | Direct Patient Care Contracted Labor Hourly Rate | Direct Patient Care Contracted Labor Cost divided by Direct Patient Care Contracted Labor Hours. |
| 79 | Direct Patient Care Contracted Labor FTE | Direct Patient Care Contracted Labor Full Time Equivalents (FTE), calculated by dividing Direct Patient Care Contracted Labor Hours by 2,080 hours — which represents 40 hours per week for 52 weeks. |
| 80 | Direct Patient Care Labor Cost | Sum of Direct Patient Care Hospital Labor Cost and Direct Patient Care Contracted Labor Cost. Represents direct patient care labor cost, including both hospital employees and contracted labor. For critical access hospitals, such costs are reported under Other Hospital Operating Costs, and thus Direct Patient Care Labor Cost and other labor cost metrics are set to missing. |
| 81 | Direct Patient Care Labor Hours | Sum of Direct Patient Care Hospital Labor Hours and Direct Patient Care Contracted Labor Hours. |
| 82 | Direct Patient Care Labor Hourly Rate | Direct Patient Care Labor Cost divided by Direct Patient Care Labor Hours. Represent average hourly rate for direct patient care labor, including both hospital employees and contracted labor. |
| 83 | Direct Patient Care Labor Costs per Adjusted Discharge | Direct Patient Care Labor Cost divided by Adjusted Discharges. Represents the direct patient care labor cost for hospital employees and contracted labor, per adjusted discharge. |
| 84 | Hospital Operating Labor Costs | Labor costs for hospital operations, including Direct Patient Care Labor Cost, Labor Cost Other than Direct Patient Care Labor, Management and Administrative Labor Cost, Overhead Labor Cost and Home Office and Affiliates Labor Cost. Includes hospital staff, allocated Home Office and Affiliates staff and contracted labor costs. Hospital Operating Labor Costs are included in Hospital Operating Costs. |
| 85 | Direct Patient Care Labor Cost as % of Hospital Operating Labor Cost | Direct Patient Care Labor Cost divided by Hospital Operating Labor Cost. |
| 86 | Direct Patient Care Contracted Labor as % of Direct Patient Care Labor Cost | Direct Patient Care Contracted Labor Cost divided by Direct Patient Care Labor Cost. |
| 87 | Direct Patient Care Contracted Labor FTE as % of Direct Patient Care FTE | Direct Patient Care Contracted Labor FTE divided by Direct Patient Care FTE. |
| 88 | Direct Patient Care Labor Cost per FTE | Direct Patient Care Labor Cost per associated Direct Patient Care Labor FTE. |
| 89 | Management and Administrative Labor Cost per FTE | Management and Administrative Labor Cost per associated Management and Administrative FTE. |
| 90 | Overhead Labor Cost per FTE | Overhead Labor Cost per associated Overhead FTE. |
| 91 | Home Office and Affiliates Labor Cost per FTE | Home Office and Affiliates Labor Cost per associated Home office and Affiliates Labor FTE. |
| 92 | Hospital Operating Labor Cost per FTE | Hospital Operating Labor Cost (Direct Patient Care, Overhead, Management and Administrative, and Home Office and Affiliates) divided by Hospital Operating Labor FTEs. |
| 93 | Labor Cost Other than Direct Patient Care Labor | Hospital Operating Labor Costs for Overhead Labor, Management and Administrative Labor, and Home Office and Affiliates Labor. Included in Hospital Operating Costs. |
| 94 | Capital Related Costs | Direct and indirect capital-related costs allocated to hospital services. Costs include depreciation, leases, capital asset financing interest, insurance, taxes, and other reported costs related to capital assets. |
| 95 | Other Hospital Operating Costs | Hospital Operating Costs minus Hospital Operating Labor Costs and Capital Related Costs. Includes costs incurred in general service cost centers, inpatient routine service cost centers, ancillary service cost centers, outpatient service cost centers, and other reimbursable cost centers. Examples include costs for supplies, rent, pharmacy, social services, small equipment, maintenance, housekeeping, cafeteria, laundry, administrative, etc. For critical access hospitals, labor costs are included in Other Hospital Operating Costs and not reported separately. |
| 96 | Additional Operating Expenses not related to Hospital Patient Care | Hospital Expenses (Inclusive of All Services) minus Hospital Operating Costs. Represents portion not related to Hospital Patient Care and not eligible for reimbursement per Medicare federal regulations, sometimes referred to as Medicare Disallowed Costs. |
| 97 | Hospital Expenses (Inclusive of All Services) | Operating Expenses plus adjustments for increase in Hospital Operating Costs in accordance with Medicare principles of reimbursement. |
| 98 | Direct Patient Care Labor Cost as % Hospital Expenses (Inclusive of All Services) | Direct Patient Care Labor Cost divided by Hospital Expenses (Inclusive of All Services), representing the percentage attributed to Direct Patient Care Labor. |
| 99 | Labor Cost Other than Direct Patient Care Labor as % of Hospital Expenses (Inclusive of All Services) | Hospital Operating Labor Cost Other than Direct Patient Care Labor divided by Hospital Expenses (Inclusive of All Services), representing the percentage attributed to Labor Cost Other than Direct Patient Care Labor. |
| 100 | Capital Related Costs as % Hospital Expenses (Inclusive of All Services) | Capital Related Costs divided by Hospital Expenses (Inclusive of All Services), representing the percentage attributed to Capital Related Costs. |
| 101 | Other Hospital Operating Costs as % of Hospital Expenses (Inclusive of All Services) | Other Hospital Operating Costs divided by Hospital Expenses (Inclusive of All Services), representing the percentage attributed to Other Hospital Operating Costs. |
| 102 | Additional Operating Expenses not related to Hospital Patient Care as % Hospital Expenses (Inclusive of All Services) | Additional Operating Expenses not related to Patient Care divided by Hospital Expenses (Inclusive of All Services), representing the percentage attributed to Additional Operating Expenses not related to Hospital Patient Care. |
| 103 | Management & Administrative Labor Cost | Hospital Operating Labor Cost related to carrying out management and administrative functions, including hospital staff labor costs and contracted labor costs. |
| 104 | Overhead Labor Cost | Hospital Operating Labor Cost related to support of hospital operations, such as housekeeping, dietary, cafeteria, central services pharmacy, medical records, social service, and more. Includes hospital staff labor costs and contracted labor costs. |
| 105 | Home Office and Affiliates Labor Cost | Hospital Operating Labor Cost related to supporting hospital operations. Includes wages and benefits. |
| 106 | Multiple MCRs | Indicator noting multiple Medicare Cost Reports (MCRs) filed by a hospital for the reporting year. When a hospital changes its fiscal year, the hospital will file two Medicare Cost Reports: One representing the months before the start of the new fiscal year and one for the subsequent period. |

1. Whaley, Christopher M., et al. *Nationwide Evaluation of Health Care Prices Paid by Private Health Plans: Findings from Round 3 of an Employer-Led Transparency Initiative*. RAND, 2020. Available at: <https://www.rand.org/pubs/research_reports/RR4394.html>. October 2021 file. [↑](#footnote-ref-2)
2. Whaley, Christopher M., et al. Prices Paid to Hospitals by Private Health Plans – Findings from Round 4 of an Employer-Led Transparency Initiative. RAND, 2022. Available at <https://www.rand.org/pubs/research_reports/RRA1144-1.html>. July 1, 2022 file. [↑](#footnote-ref-3)
3. Whaley, Christopher M., et al. Prices Paid to Hospitals by Private Health Plans – Findings from Round 5 of an Employer-Led Transparency Initiative. RAND, 2024. Available at: <https://www.rand.org/health-care/projects/hospital-pricing/round5.html>. May 14, 2024 file [↑](#footnote-ref-4)