
PROVIDER COST REPORT DATA

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PROVIDER COST REPORT DATA

INTRODUCTION

Every Medicare-certified institutional provider is required to submit an annual cost report to a Fiscal Intermediary (FI). The cost report contains provider information such as facility characteristics, utilization data, costs and charges by cost center (in total and for Medicare), Medicare settlement data, and financial statement data. Hospital cost report files with fiscal years beginning after September 30, 1989 also contain Hospital Wage Survey data. The data is used in the development and support of payment policy and regulations, research demonstrations, actuarial projections, and various analysis projects. HCFA maintains the cost report data in the Health Care Provider Cost Report Information System (HCRIS).

The Provider Cost Report Data chapter discusses files containing cost report data from hospitals, SNFs, ESRD facilities, and HHAs. After a discussion of the cost reporting and settlement processes, this chapter describes these files. The creation, structure, and maintenance of each of these files are similar.

Cost Reporting and Settlement Processes

Institutional providers prepare cost reports at the end of their fiscal year and send them to an FI for review and settlement. The FI performs a clerical desk review of each cost report using Automated Desk Review (ADR) software. This review process identifies mathematical errors and data inconsistencies. After resolving all anomalies, the FI uses ADR software to apply additional edits prescribed by HCFA. After a file passes this second set of edits, the FI sends a cost report extract file (referred to "as submitted") to HCFA. HCFA reapplies the second set of edits and either accepts or rejects the file.

The FI decides whether to audit a cost report on the basis of findings from a professional desk review. The FI adjusts the cost report for clerical and professional desk review findings and audit adjustments if they exist. Next, the FI settles the cost report and issues a Notice of Program Reimbursement to the provider. When the cost report has been "settled," the FI sends another cost report extract to HCFA. After an FI has settled a cost report, it may be reopened for further changes. Once the FI has made necessary changes, the FI settles the cost report again, and sends the "reopened" file to HCFA.

Cost Report Datasets

HCFA creates a Minimum Dataset for each type of provider cost report received (hospital, SNF, HHA, and ESRD). For hospitals, additional files are available including the Exempt Hospital and Excluded Unit Dataset, the Part B Dataset, the Capital Dataset, the Worksheet A Dataset, and the Hospital Cost Report Systems Master File. Each of the datasets contain only the most accurate version of the cost report available from each provider. For example, if HCFA has an "as submitted" and a "settled" cost report for a provider, the dataset will include only the settled cost report data for that provider. If HCFA has only an "as submitted" cost report, the report will be contained in the dataset.

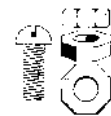
File Creation



The datasets are subsets of the data maintained in the HCRIS Provider Master Files. Each dataset is a snapshot of the provider cost report data that has been received to date for provider reporting periods beginning on or after October 1 of one year and before October 1 of the following year (except for ESRD providers). The ESRD datasets are maintained by calendar year. HCFA creates a dataset when cost report data for reporting periods beginning in the one year span have been received from at least 50% of the providers. HCFA updates the datasets quarterly at the end of March, June, September, and December. The files are available on the last day of the month following the end of the quarter.

The first available Hospital datasets contain data for all hospital fiscal periods beginning on or after October 1, 1982, and before October 1, 1983. The first available SNF Minimum Dataset contains data for all SNF fiscal years beginning on or after October 1, 1988, and before October 1, 1989. The first available ESRD dataset contains data for calendar year 1993. The HHA data are available for cost reporting years ending on or after December 31, 1994.

File Maintenance



As described in File Creation, HCFA updates the datasets quarterly. The edits performed on the data are described under Cost Reporting and Settlement Processes in the Introduction to this chapter.

File Structure and Usage



The datasets contain provider-specific information extracted from hospital, SNF, HHA, and ESRD datasets. The data include provider characteristics, utilization data, costs and charges by cost center (in total and for Medicare), Medicare settlement data, and financial statement data. The data are used within HCFA and by other government agencies, and the public.

Data Structure and Usage



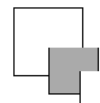
The Datasets have fixed length records. They are available as either SAS datasets or flat files, sorted by provider number.

Methods of Access



Authorized HCFA users can access the datasets directly at the HCFA Data Center (HDC). Unauthorized users, who cannot directly access the files may obtain Public Use Files (PUFs) in either the SAS or sequential flat file format. Further information about PUFs is available in the Public Use Files section of this document.

Migration of Data



The Medicare cost reporting forms that are the source of the provider data are modified or new forms are issued as the reporting requirements change. For example, new versions of the hospital cost reporting forms were issued in 1981, 1983, 1984, 1985, 1989, 1992, and 1996. The specifications are usually maintained in the same file structure.

List of Data Elements



A list of data elements will be included in the future on the HCFA web site at www.hcfa.gov.

Hospital Minimum Dataset

The Hospital Minimum Dataset contains statistical and utilization data, cost and charges (in total and for Medicare by cost center), settlement data, and financial statement data for Medicare-certified hospitals.

Exempt Hospital and Excluded Unit Dataset

The Exempt Hospital and Excluded Unit Dataset contains statistical and utilization data, cost and charges (in total and for Medicare by cost center), Medicare settlement data and financial statement data for hospitals that are exempt from Medicare's Prospective Payment System (PPS), e.g., psychiatric hospitals or psychiatric units in a PPS hospital. This file contains one record for each exempt hospital and one record for each hospital that is reimbursed under the PPS that contains one or more excluded units. Data can be included on one record for as many as four excluded units.

The exempt, hospital part B, capital and worksheet A files are available only for PPS years IX through XII (fiscal period beginning date 10/01/1991 through fiscal ending date 09/29/1996). These files have been incorporated into the hospital minimum data sets beginning with fiscal year 1996 (fiscal period beginning date 10/01/1995 and later).

Hospital Part B Dataset

The Part B Institutional Dataset provides ancillary costs and charges and settlement data for hospital Part B services. These services are classified as Ambulatory Surgical Centers (ASCs), outpatient radiology, other outpatient diagnostics, and an "all other" category.

The exempt, hospital part B, capital and worksheet A files are available only for PPS years IX through XII (fiscal period beginning date 10/01/1991 through fiscal ending date 09/29/1996). These files have been incorporated into the hospital minimum data sets beginning with fiscal year 1996 (fiscal period beginning date 10/01/1995 and later).

Hospital Capital Dataset

The Hospital Capital Dataset contains depreciation and interest expenses and total balance sheet data for each hospital.

The exempt, hospital part B, capital and worksheet A files are available only for PPS years IX through XII (fiscal period beginning date 10/01/1991 through fiscal ending date 09/29/1996). These files have been incorporated into the hospital minimum data sets beginning with fiscal year 1996 (fiscal period beginning date 10/01/1995 and later).

Hospital Worksheet A Dataset

The Hospital Worksheet A Dataset contains by cost center, salary costs, other costs, adjustments in accordance with Medicare Reimbursement Principles and net expenses for cost allocation from the hospital's Trail Balance of Expenses.

The exempt, hospital Part B, capital and worksheet A files are available only for PPS years IX through XII (fiscal period beginning date 10/01/1991 through fiscal ending date 09/29/1996). These files have been incorporated into the hospital minimum data sets beginning with fiscal year 1996 (fiscal period beginning date 10/01/1995 and later).

Hospital Cost Report Systems Master File

The Hospital Cost Report Systems Master File contains one copy of each version (as submitted, settled, reopened) of each HCFA-2552-92 cost report filed with HCFA (beginning October 1, 1991).

There are two hospital cost report system master files. The HCFA-2552-92 master file contains one copy of each version (as submitted, settled, reopened if filed) of each cost report filed with HCFA whose beginning dates are 10/01/1991 and later through those with ending dates no later than 09/29/1996. The HCFA-2552-96 master file contains the hospital cost report as revised for cost reporting periods ending on or after 09/30/1996. The 2552-96 is the current cost reporting form.

Skilled Nursing Facility (SNF) Cost Report Master File

The HCFA-2540-96 master file contains one copy of each version (as submitted, settled, reopened, if filed) of each SNF cost report filed with HCFA whose ending dates are 06/30/1996 and later.

Home Health Agency (HHA) Cost Report Master File

The HCFA-1728-94 master file contains one copy of each version (as submitted, settled, reopened if filed) of each HHA cost report filed with HCFA whose ending dates are 12/31/1994 and later.

Skilled Nursing Facility (SNF) Dataset

The SNF Minimum Dataset contains statistical and utilization data, cost and charges (in total and for Medicare by cost center), settlement data, and financial statement data for Medicare-certified, free-standing, and hospital-based SNFs.

End Stage Renal Disease (ESRD) Dataset

HCFA maintains two ESRD Datasets--one each for free-standing and hospital-based renal facilities. Each dataset contains facility identification and staffing data, cost data by cost center, dialysis machine time used, and the average time of patient dialysis.

Home Health Agency (HHA) Dataset

The HHA Dataset contains statistical and utilization data, total cost and Medicare cost by cost center, settlement data, and financial data for Medicare-certified, free-standing, hospital-based HHAs and SNF-based HHAs.