

Skilled Nursing Facility Cost Report Data Dictionary

Variable Name	Cost Report Worksheet Element	Definition
rpt_rec_num	NA	The report number assigned by CMS to each specific cost report.
Provider CCN	S2-Part1-Line-4-Column-2	CMS Certification Number (CCN)
Facility Name	S2-Part1-Line-4-Column-1	Facility Name
Street Address	S2-Part1-Line-1-Column-1	Facility'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-3-Column-1	County Name
Medicare CBSA Number	S2-Part1-Line-3-Column-2	Core Based Statistical Area
Rural versus Urban	S2-Part1-Line-3-Column-3	Rural versus Urban Indicator: U = urban, R = rural, and Missing = not reported
Fiscal Year Begin Date	S2-Part1-Line-14-Column-1	Fiscal Year Begin Date
Fiscal Year End Date	S2-Part1-Line-14-Column-2	Fiscal Year End Date
Type of Control	S2-Part1-Line-15-Column-1	Indicates the type of control or auspices under which the facility is conducted as indicated: 1 = Voluntary Nonprofit-Church, 2 = Voluntary Nonprofit-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-facility District, 12 = Governmental-City, 13 = Governmental-Other.
Total Days Title V	S3-Part1-Line-8-Column-3	The number of inpatient days or visits, where applicable, for each component in Title V as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
Total Days Title XVIII	S3-Part1-Line-8-Column-4	The number of inpatient days or visits, where applicable, for each component in Title XVIII as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
Total Days Title XIX	S3-Part1-Line-8-Column-5	The number of inpatient days or visits, where applicable, for each component in Title XIX as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
Total Days Other	S3-Part1-Line-8-Column-6	The number of inpatient days or visits, where applicable, for each component by program as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
Total Days Total	S3-Part1-Line-8-Column-7	The number of inpatient days or visits, where applicable, for all programs combined as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
Number of Beds	S3-Part1-Line-8-Column-1	The number of beds available for use by patients at the end of the cost reporting period.
Total Bed Days Available	S3-Part1-Line-8-Column-2	Total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in 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.

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Total Discharges Title V	S3-Part1-Line-8-Column-8	Total number of discharges, including deaths, for each component in Title V. A patient discharge, including death, is a formal release of a patient.
Total Discharges Title XVIII	S3-Part1-Line-8-Column-9	Total number of discharges, including deaths, for each component in Title XVIII. A patient discharge, including death, is a formal release of a patient.
Total Discharges Title XIX	S3-Part1-Line-8-Column-10	Total number of discharges, including deaths, for each component in Title XIX. A patient discharge, including death, is a formal release of a patient.
Total Discharges Title Other	S3-Part1-Line-8-Column-11	Total number of discharges, including deaths, for each component by program. A patient discharge, including death, is a formal release of a patient.
Total Discharges Total	S3-Part1-Line-8-Column-12	Total number of discharges, including deaths. A patient discharge, including death, is a formal release of a patient.
SNF Average Length of Stay Title V	S3-Part1-Line-1-Column-13	The average length of stay in Title V by component.
SNF Average Length of Stay Title XVIII	S3-Part1-Line-1-Column-14	The average length of stay in Title XVIII by component.
SNF Average Length of Stay Title XIX	S3-Part1-Line-1-Column-15	The average length of stay in Title XIX by component.
SNF Average Length of Stay Total	S3-Part1-Line-1-Column-16	The total average length of stay by component.
SNF Admissions Title V	S3-Part1-Line-1-Column-17	The number of admissions for each component in Title V.
SNF Admissions Title XVIII	S3-Part1-Line-1-Column-18	The number of admissions for each component in Title XVIII
SNF Admissions Title XIX	S3-Part1-Line-1-Column-19	The number of admissions for each component in Title XIX.
SNF Admissions Other	S3-Part1-Line-1-Column-20	The number of admissions for each component by program.
SNF Admissions Total	S3-Part1-Line-1-Column-21	The total number of admissions for each component.
SNF Days Title V	S3-Part1-Line-1-Column-3	The number of inpatient days or visits, where applicable, for each component in Title V as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
SNF Days Title XVIII	S3-Part1-Line-1-Column-4	The number of inpatient days or visits, where applicable, for each component in Title XVIII as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
SNF Days Title XIX	S3-Part 1-Line-1-Column-5	The number of inpatient days or visits, where applicable, for each component in Title XIX as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
SNF Days Other	S3-Part1-Line-1-Column-6	The number of inpatient days or visits, where applicable, for each component by program as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
SNF Days Total	S3-Part1-Line-1-Column-7	The number of inpatient days or visits, where applicable, for all programs combined as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
SNF Number of Beds	S3-Part1-Line-1-Column-1	The number of beds available for use by patients at the end of the cost reporting period.

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Variable Name	Cost Report Worksheet Element	Definition
SNF Bed Days Available	S3-Part1-Line-1-Column-2	Total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in 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.
SNF Discharges Title V	S3-Part1-Line-1-Column-8	Total number of discharges, including deaths, for each component in Title V. A patient discharge, including death, is a formal release of a patient.
SNF Discharges Title XVIII	S3-Part1-Line-1-Column-9	Total number of discharges, including deaths, for each component in Title XVIII. A patient discharge, including death, is a formal release of a patient.
SNF Discharges Title XIX	S3-Part1-Line-1-Column-10	Total number of discharges, including deaths, for each component in Title XIX. A patient discharge, including death, is a formal release of a patient.
SNF Discharges Title Other	S3-Part1-Line-1-Column-11	Total number of discharges, including deaths, for each component by program. A patient discharge, including death, is a formal release of a patient.
SNF Discharges Total	S3-Part1-Line-1-Column-12	Total number of discharges, including deaths. A patient discharge, including death, is a formal release of a patient.
NF Number of Beds	S3-Part1-Line-2-Column-1	The number of beds available for use by patients at the end of the cost reporting period.
NF Bed Days Available	S3-Part1-Line-2-Column-2	Total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in 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.
NF Days Title V	S3-Part1-Line-2-Column-3	The number of inpatient days or visits, where applicable, for each component in Title V as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
NF Days Title XIX	S3-Part 1-Line-2-Column-5	The number of inpatient days or visits, where applicable, for each component in Title XIX as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
NF Days Other	S3-Part1-Line-2-Column-6	The number of inpatient days or visits, where applicable, for each component by program as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
NF Days Total	S3-Part1-Line-2-Column-7	The number of inpatient days or visits, where applicable, for all programs combined as reported on the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Statistical Data (Worksheet S3).
NF Discharges Title V	S3-Part1-Line-2-Column-8	Total number of discharges, including deaths, for each component in Title V. A patient discharge, including death, is a formal release of a patient.

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Variable Name	Cost Report Worksheet Element	Definition
NF Discharges Title XIX	S3-Part1-Line-2-Column-10	Total number of discharges, including deaths, for each component in Title XIX. A patient discharge, including death, is a formal release of a patient.
NF Discharges Title Other	S3-Part1-Line-2-Column-11	Total number of discharges, including deaths, for each component by program. A patient discharge, including death, is a formal release of a patient.
NF Discharges Total	S3-Part1-Line-2-Column-12	Total number of discharges, including deaths. A patient discharge, including death, is a formal release of a patient.
NF Average Length of Stay Title V	S3-Part1-Line-2-Column-13	The average length of stay in Title V by component.
NF Average Length of Stay Title XIX	S3-Part1-Line-2-Column-15	The average length of stay in Title XIX by component.
NF Average Length of Stay Total	S3-Part1-Line-2-Column-16	The total average length of stay by component.
NF Admissions Title V	S3-Part1-Line-2-Column-17	The number of admissions for each component in Title V.
NF Admissions Title XIX	S3-Part1-Line-2-Column-19	The number of admissions for each component in Title XIX.
NF Admissions Other	S3-Part1-Line-2-Column-20	The number of admissions for each component by program.
NF Admissions Total	S3-Part1-Line-2-Column-21	The total number of admissions for each component.
Total RUG Days	S7-Line-100-Column-2	Total RUG Days
Total Salaries From Worksheet A	A-Line-100-Column-1	Total salary expense as listed in a facility's accounting books and records and/or trial balance.
Overhead Non-Salary Costs	A-Line-100-Column-2	Total other non-salary expenses as listed in a facility's accounting books and records and/or trial balance.
Total Charges	C-Line-100-Column-2	Total gross patient charges including charity care for that cost center. Include in the applicable cost centers items reimbursed on a fee schedule do not include Medicare charges applicable to items that are excluded from SNF PPS and paid on a fee schedule in the Medicare charges reported on Worksheet D.
Total Costs	C-Line-100-Column-1	SNF Total Costs
Wage-related Costs (core)	S3-Part-2-Line-22-Column-3	Total core wage-related costs.
Total Salaries (adjusted)	S3-Part2-Line-1-Column-3	The wages and salaries paid to facility employees increased by amounts paid for vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay.
Contract Labor	S3-Part2-Line-14-Column-3	Total amount paid for services furnished under contract, rather than by employees, for direct patient care, and top level management services as defined by CMS reimbursement manual.
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.

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Variable Name	Cost Report Worksheet Element	Definition
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 facility supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed record-keeping will depend upon the size and organizational complexity of the facility. Facility 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 facility's total current assets.
Land	G-Line-12-Columns-1 thru 4	This balance reflects the cost of land used in facility 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 facility 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 facility operations.

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Variable Name	Cost Report Worksheet Element	Definition
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 facility 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 facility 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 facility operations.
Total fixed Assets	G-Line-28-Columns-1 thru 4	This is the sum of all fixed assets as represented on the Balance Sheet (Worksheet G) lines 12 through 29 Column 1. Note, not all of these lines are included in the PUF.
Investments	G-Line-29-Columns-1 thru 4	This field contains the cost of investments purchased with facility funds and the fair market value (at date of donation) of securities donated to the facility.
Other Assets	G-Line-32-Columns-1 thru 4	This is the amount of assets not reported on the Balance Sheet (Worksheet-G-Column-1) within other current assets (Worksheet-G-Line-9-Column-1) or on the Balance Sheet (Worksheet-G) lines 1 through 33, Column1. This could include intangible assets such as goodwill, unamortized loan costs and other organization costs.
Total other Assets	G-Line-33-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 Column 1.
Total Assets	G-Line-34-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-Column-1), Total Fixed Assets (Worksheet G-Line-30-Column-1), and Total Other Assets (Worksheet G-Line35-Column-1).
Accounts payable	G-Line-35-Columns-1 thru 4	This amount reflects the amounts due trade creditors and others for supplies and services purchased.
Salaries, wages, and fees payable	G-Line-36-Columns-1 thru 4	This amount reflects the actual or estimated liabilities of the facility for salaries and wages/fees payable.

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Variable Name	Cost Report Worksheet Element	Definition
Payroll taxes payable	G-Line-37-Columns-1 thru 4	This amount reflects the actual or estimated liabilities of the facility for amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the facility and other payroll deductions, such as hospitalization insurance premiums.
Notes and Loans Payable (short term)	G-Line-38-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.
Deferred income	G-Line-39-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-42-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 Column 1.
Total current liabilities	G-Line-43-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 Column 1.
Mortgage payable	G-Line-44-Columns-1 thru 4	This amounts reflects the long-term financing obligation used to purchase real estate/property.
Notes Payable	G-Line-45-Columns-1 thru 4	These amounts reflect liabilities of the facility to vendors, banks and other, evidenced by promissory notes due and payable longer than one year.
Unsecured Loans	G-Line-46-Columns-1 thru 4	These amounts are not loaned on the basis of collateral.
Other long term liabilities	G-Line-48-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 Column 1.
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 Column 1.
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-Column-1) and Total Long Term Liabilities (Worksheet-G-Line-50-Column-1).
General fund balance	G-Line-52-Column-1	This represents the difference between the total of General Fund Assets (Worksheet-G-Line36) and General Fund Liabilities (Worksheet-G-Line-51) found on the Balance Sheet (Worksheet-G) Column 1.
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.
Total General Inpatient Care Services Revenue	G2-Part1-Line-5-Column-1	This is the Inpatient Care Services Revenue Total. This is a sum of revenues from SNF, NF, ICF/IID, and other long term care services.

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Variable Name	Cost Report Worksheet Element	Definition
Inpatient Revenue	G2-Part1-Line-14-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 1 through 14 Column 1.
Outpatient Revenue	G2-Part1-Line-14-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 1 through 14 Column 2.
Gross 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 14 Column 3.
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 Gross Revenue (G3-Line-2-Column-1) from Less Contractual Allowance and discounts on patients' accounts (G3-Line-1-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 facility.
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).
Net Income	G3-Line-31-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).
Inpatient PPS Amount	E-Part1-Line-1-Column-1	The prospective payment amount from your PS&R.
Nursing and Allied Health Education Activities	E-Part1-Line-2-Column-1	The sum of title XVIII Nursing & Allied Health costs, from Worksheet D, Part III, column 5, line 100 and Worksheet D-1, Part II, line 5.

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Variable Name	Cost Report Worksheet Element	Definition
Allowable Bad Debts	E-Part1-Line-6-Column-1	Program allowable bad debts for deductibles and coinsurance (from your records), excluding deductibles and coinsurance for physicians' professional services and net of bad debt recoveries.