

**Data Source**

Medicare-certified institutional providers are required to submit annual cost reports. The cost report contains provider information such as facility characteristics, utilization data, cost and charges by cost center (in total and for Medicare), Medicare settlement data, and financial statement data. CMS maintains the cost report data in the Healthcare Provider Cost Reporting Information System (HCRIS). Hospitals submit their cost report data to HCRIS using form CMS-2552-10.

**Aggregation Level**

Hospital

**Variables Included**

This PUF contains a subset of the variables available in the HCRIS. The data have not been edited or changed and are identical to the data available in the online HCRIS system in the SAS dataset as of July 21, 2022. For more information on the instruction manual that lists all of the variables and provides hospitals with further information to fill out the cost reports, please see the [CMS-2552-10 form](#).