

Skilled Nursing Facility Cost Report Methodology

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 settlement data. CMS maintains the cost report data in the Healthcare Provider Cost Reporting Information System (HCRIS). Skilled Nursing Facilities (SNFs) submit their cost report data to HCRIS using form CMS-2540-2010.

Aggregation Level

Skilled Nursing Facility (SNF)

Variables Included

This public use file (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 CSV dataset as of July 17, 2025. The [CMS-2540-2010 form](#) instruction manual lists all of the variables in our PUF and provides SNFs with further information on how to fill out the cost reports.