

## Cost Reports: General Information

Medicare-certified institutional providers are required to submit an annual cost report to a Fiscal Intermediary (FI). 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). HCRIS includes subsystems for the Hospital Cost Report (CMS-2552-96), Skilled Nursing Facility Cost Report (CMS-2540-96), Home Health Agency Cost Report (CMS-1728-94), Renal Facility Cost Report (CMS-265-94) and Hospice Cost Report (CMS-1984-99). The data is available in a relational database and consists of every data element included in the HCRIS extract created for CMS by the provider's FI. The data files contain the highest level of Medicare Cost report status; for example, if HCRIS has both an as submitted report and a final settled report for a specific fiscal year the data files will only contain the final settled report.

Instructions for completing cost report forms can be found in the Provider Reimbursement Manual