

## CMS Cost Report Tables

### June 2021 HA Database

The HA Cost Report Tables are created with data obtained directly from the CMS.gov website. This is the primary source of data information for the HA Website and HA Desktop. The CMS Cost Report Tables are created from CSV files provided by the Center for Medicare/Medicaid Services. The CMS Cost Report input files are organized by provider and year based on the CMS fiscal year of October 1 to September 30. In Healthcare Almanac, all CMS Cost Report tables are converted to calendar years based on cost report period end dates. The HA Database contains 8 Providers with 12 years of information. In addition, each provider and year has 12 to 14 tables to store the information about CMS Cost Report.

The original CMS input files from CMS.gov are Header records, Numeric records and Text records in a CSV file format. These tables are loaded with the original suggested field names from the CMS table layouts. The Header table is extended with provider information taken from the Numeric and Text CSV tables. The Numeric records are the exact records from CMS.gov website and a Worksheet Line Number is added to match the Cost Report line number to the Worksheet Line number. The Text records are the exact records from CMS.gov. The Text records contain descriptive information (non-numeric) from the CMS Cost Reports.

#### **Important Information about Table Names**

The table names listed below have table names with asterisks in key words. The **Provider\*** name is the 8 Providers: Hospital, SNF, HHA, ESRD, Hospice, CMHC, FQHC and Clinic. Over the years, CMS has upgraded the reporting of providers. When this occurs, a V2 (Version 2) is added to the Provider Name. The providers for upgraded Cost Reports are; Hospital\_V2 in 2011, SNF\_V2 in 2011, ESRD\_V2 in 2011, Hospice\_V2 in 2015, CMHC\_V2 in 2018 and Clinic\_V2 in 2018. The providers for CMHC and Clinic are in the process of being upgraded in the December 2021 processing. The **Year\*** is the last 12 years (2020 to 2009) of Provider information. The Cost Report tables are organized into 4 Groups of Tables; CSV Input Tables from CMS, Worksheet Tables, Line/Column Tables and Control Tables.

#### **CSV Input Files from CMS**

##### **CR Header Table**

**CR\_Provider\*\_Header\_Year\*** - The CR\_Provider\*\_Header table is created from CSV input received for each Cost Report worksheet for each provider and for each year. There are eight providers; Hospital, SNF, HHA, ESRD, Hospice and CMHC, FQHC and Clinic. There is a table for each year and currently goes from 2020 back to 2009. The Provider\*\_Header tables are

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extended with additional information taken from the Cost Report Numeric and Text tables. This information includes the Name, Address, City, State, County, Control Type and Utilization. A group of control fields for Charges, Revenue, Margin, Profit, Fixed Assets, Debt, Beds and Discharges are added to the Provider\_Header table. Also, control record counts for text and numeric records are added to this table. The control fields and record counts are used for control total calculations for establishing accurate control for Cost Reports.

**HA Desktop** – On all CR Report screens for Reference, Custom, Analysis, Compare, etc. reports, the Header table is the source of the Provider Selection List. A tagging method is used by Users to tag providers and then run a report. The tagging is retained/saved for future use in the User Database.

**HA Website** – On all Website screens for Cost Report History, the CR Header table is used to create the 12 year processing history of all Cost Reports for a Provider. The filing status of each cost report is available.

**Source** – This table is created from the CMS Header file in a CSV format. The original field names suggested by CMS are used and the table is extended with additional Provider information, Analysis information, Numeric and Text record counts and 11 fields of financial and analytical control information.

**Layout** – The table layout is the same for all providers and all years. A tables layout is available on this website and from the SQL Management Studio.

**Future Upgrades** – The control information will be upgraded to include discharges from Worksheet S.

### CR Text Table

**CR\_Provider\*\_Text\_Year\*** - The CR\_Provider\_Text table is created from CSV input for each record received from CMS for each provider and each year. There are eight providers; Hospital, SNF, HHA, ESRD, Hospice and CMHC, FQHC and Clinic. There is a table for each year and currently goes from 2020 back to 2009. This CMS input table is extended with three fields for the Worksheet Line number, Worksheet Column number and a Flag is set when the line number is updated to a Cost Center Worksheet Line number.

**HA Desktop** – On the Provider Cost Report Reference Report, the text information like Cost Report Name, City, State, Carrier, Answers to Questions in Worksheet S and many other non-numeric information fields are obtained from the Text Table. Selected fields from the CR Text Table are added to the CR Header Table.

**Source** – This table is created from the CMS Text file in a CSV format. The original field names suggested by CMS are used and the table is extended with the Worksheet/Cost Center

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Line and Column Number. A Flag is added to show the original Line and Column had been updated to a Worksheet/Cost Center number.

**Layout** – The table layout is the same for all providers and all years. A table layout is available on this website and from the SQL Server Management Studio.

WS\_Line – varchar 5 - The WS\_Line is a Worksheet Line/Cost Center Line Number

WS\_Flag – varchar 1 - The WS\_Flag of an asterisk indicated the WS\_Line was updated.

WS\_Column – varchar 5 – The WS\_Column is a Worksheet Column Number.

Rept\_ID – decimal 7,0 – The Worksheet Number assigned by CMS.

WKSHT\_CD – Char 7 – The three part worksheet code for Worksheet, Part and Type.

Line\_Num – Char 5 – The line number on the Cost Report and may include a subscript value.

Col\_Num – Char 5 – The column number on the Cost Report and may include a subscript value.

Line\_Text – Varchar 40 – The text value to be used in the CMS cost report.

**Primary Key** – Rept\_ID, Wksht\_CD, Line\_Num, Col\_Num.

**Future Upgrades** – No plans to upgrade the Text Table.

### CR Numeric Table

**CR\_Provider\*\_Numeric\_Year\*** - The CR\_Provider\_Numeric table is created from CSV input for each record received for each provider and each year. There are eight providers; Hospital, SNF, HHA, ESRD, Hospice and Clinic and CMHC. There is a table for each year and currently goes from 2020 back to 2009. This table is extended with three fields for the Worksheet Line number, Worksheet Column number and a Flag is set when the line number is changed to a Worksheet Line/Cost Center Line number.

**HA Desktop** – On the Provider Cost Report Reference Report, the numeric value of the Line and Column on the CMS Cost Report. Selected fields from the Number Table are added to the CR Header Table. The record count of numeric records for each cost report worksheet is added to the CR Header Table.

**Source** – This table is created from the CMS Numeric table in a CSV format. The original field names suggested by CMS are used and the table is extended with a Worksheet Line/Cost Center Line and Column Number. A Flag is added to show the original Line and Column had been updated.

**Layout** – The table layout is the same for all providers and all years. The table layout is available on this website and from the SQL Management Studio.

WS\_Line – varchar 5 - The WS\_Line is a Worksheet Line/Cost Center Line Number

WS\_Flag – varchar 1 – The WS\_Flag of an asterisk indicated the WS\_Line was updated.

WS\_Column – varchar 5– The WS\_Column is a Worksheet Column Number.

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Rept\_ID – decimal 7,0 – The Worksheet Number assigned by CMS.

WKSHT\_CD – Char 7 – The three part worksheet code for Worksheet, Part and Type.

Line\_Num – Char 5 – The line number on the CMS Cost Report and may include a subscript value.

Col\_Num – Char 5 – The column number on the Cost Report and may include a subscript value.

Line\_Value – Decimal 20,6 – The numeric value to be used in the cost report.

**Primary Key** – Rept\_ID, Wksht\_CD, Line\_Num, Col\_Num.

**Future Upgrades** – No plans to upgrade the Numeric Table.

### CR Worksheet Tables

#### Worksheet Description Table

**CR\_Provider\*\_Worksheets\_Year\*** - The CR\_Provider\_Worksheets tables are created for each CMS Worksheet found in the Numeric and Text data from CMS. These records are the titles for the Worksheets on the Cost Report Worksheets.

**HA Desktop** – On the CMS Cost Reports, the Worksheets table is used to provide titles for the Reference, Custom, Analysis or Compare Reports.

**Source** – This table is created by SQL Script. The Worksheet Titles are manually created from the CMS Worksheet forms.

**Layout** – The table layout is the same for all providers. A table layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

SheetTitle – varchar 100 – The Sheet Title appears with the Worksheet Code on Cost Report Worksheets.

Lines – decimal 16,0 – The total lines for a worksheet code.

TotLines – decimal 9,0 – The total lines for all worksheets. Currently not used.

**Primary Key** – Worksheet.

**Future Upgrades** – Change the Lines count to decimal 9,0.

#### Worksheet Part Description Table

**CR\_Provider\*\_Workparts\_Year\*** - The CR\_Provider\_Workparts tables are created for each Worksheet Part for a CMS Worksheet found in the Numeric and Text data from CMS. These records are the titles of the Workparts on the CMS Cost Report Worksheets.

**HA Desktop** – On the Cost Reports, the Workparts table is used to provide Part Title for the Reference, Custom, Analysis or Compare Reports.

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**Source** – This table is created by SQL Script. The Worksheet Parts code of Worksheets are manually created from the CMS Worksheet forms. The Worksheet Parts are sections of a Worksheet with a new set of line numbers.

**Layout** – The table layout is the same for all providers and all years. A table layout is available on this website and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

PartTitle – varchar 100 – The Part Title appears with the Worksheet Part on reports.

Lines – decimal 10,0 – The total lines for a worksheet part code.

TotLines – decimal 9,0 – The total lines for all worksheet parts. Currently not used.

**Primary Key** – Worksheet, Workpart.

**Future Upgrades** – Change the Lines count to decimal 9,0.

### Worksheet Type Description Table

**CR\_Provider\*\_Worktypes\_Year\*** - The CR\_Provider\_Worktypes tables are created for each Worksheet Type for the CMS Worksheet found in the Numeric and Text data from CMS. These records are the titles of the Worktypes. Worktypes are generally for a type of provider like a rehabilitation unit or a type of transplant unit like hearts or a CMS payment program like Medicaid or Medicare.

**HA Desktop** – On the Cost Reports, the Worktype table is used to provide a title for the Reference, Custom, Analysis or Compare Reports.

**Source** – This table is created by SQL Script. The Worksheet Parts of Worksheets are manually created from the CMS Worksheet forms. The Worksheet Parts are sections of a Worksheet with a new set of line numbers.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

Worktype – char 3 – All worksheet types are 3 characters.

PartTitle – varchar 25 – The Type Title appears with the Worksheet Type on reports.

Lines – decimal 10,0 – The total lines for a worksheet part code.

TotLines – decimal 9,0 – The total lines for all worksheet parts. Currently not used.

**Primary Key** – Worksheet, Workpart, Worktype.

**Future Upgrades** – Change the Lines count to decimal 9,0.

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#### CR Line/Column Description Tables

##### Worksheet Line Description Table

**CR\_Provider\*\_WS\_Lines\_Year\*** - The CR\_Provider\_WS\_Lines are created by using the first three digits of a line number or the CC Lines table is used to convert the line number to a Worksheet line or Cost Center line.

**HA Desktop** – On the Cost Reports, the WS\_Lines table is used to select Text and Number records for the Analysis or Compare Reports. The table also provides the description of a Worksheet WS Line for the Cost Report.

**Source** – This table is created by SQL Script. The Worksheet WS Lines of Worksheets are created from the CMS Worksheet forms.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

WS\_Line – char 5 – The WS Line on the Worksheet and Workpart.

LineDesc – varchar 200 – The Line Description on the Worksheet Form. The Line Description uses standard abbreviations and legal references are dropped.

LineType – char 10 – The Type of line for Discharges, Beds, CC Ratio, etc.

LineFormat – char 1 – The number of decimal places for the amount.

Sum\_Lines – decimal 16,0 – The total lines for a worksheet line.

**Primary Key** – Worksheet, Workpart, WS\_Line.

**Future Upgrades** – Change the Sum\_Lines count to decimal 9,0 someday.

##### Worksheet Cost Center Line Description Table

**CR\_Provider\*\_CC\_Lines\_Year\*** - The CR\_Provider\_CC\_Lines tables are created for Hospital and SNF each year. These records are the conversion of line numbers to worksheet line numbers or Cost Center line number.

**HA Desktop** – On the Cost Reports, the CC Lines is used to assign the Cost Center line to the line on the Cost Report Worksheet. The CC Lines Tables is only used by SQL Scripts. The CC Lines Table is from CMS and is manually created.

**Source** – This table is created by SQL Script. The Cost Center Lines to Worksheets are created from the CMS Cost Center Document.

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**Layout** – The table layout is the same for all providers. A table layout is available in this document and from the SQL Management Studio.

WS\_Line – varchar 5 – The new Line Number based on Cost Center Coding.

WS\_Flag – char 1.

Line\_Num – char 5 – The Line on the Worksheet.

LineDesc – varchar 50 – The Line Description for the Lines Table. The Line Description uses standard abbreviations and legal references are dropped.

LineFormat – char 1 – The number of decimal places for the amount.

Lines – decimal 16,0 – The total lines for a worksheet line.

TotLines – decimal 9,0 – The total lines for a worksheet line.

**Primary Key** – Line\_Num.

**Future Upgrades** – Change the Lines count to decimal 9,0.

### Worksheet Input Line Description Table

**CR\_Provider\*\_Lines\_Year\*** - The CR\_Provider\_Lines tables are created for each provider and each year. These records are the Line Descriptions for the lines on the worksheets.

**HA Desktop** – On the Cost Reports, the Lines table is used to select Text and Number records for the Reference, Custom, Analysis or Compare Reports. The WS\_Lines Table is used for the actual Line Descriptions.

**Source** – This table is created by SQL Script. The Worksheet Lines on Worksheets are created from the CMS Worksheet forms.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

WS\_Line – char 5 – The WS Line on the Worksheet and Workpart.

WS\_Flag – char 1 – The WS flan identifies changed between the Line\_Num and WS\_Line on the Worksheet and Workpart.

Line\_Num – char 5 – The Line Number from CMS Input.

RecordType – char 1 – Used to define Numeric and Text lines; N or T.

LineDesc – varchar 200 – The Line Description on the Worksheet Form. The Line Description uses standard abbreviations and legal references are dropped.

LineType – char 10 – The Type of line for Discharges, Beds, CC Ratio, etc.

LineFormat – char 1 – The number of decimal places for the amount.

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Lines – decimal 16,0 – Total of numeric and text records for the Line Number.

TotLines – decimal 9,0 – The total lines for a worksheet line.

**Primary Key** – Worksheet, Workpart, RecordType, Line\_Num.

**Future Upgrades** – Change the Lines count to decimal 9,0.

#### **Worksheet Cost Center Column Description Table**

**CR\_Provider\*\_CC\_Columns\_Year\*** - The CR\_Provider\_CC\_Columns tables are created for Hospital and SNF each year. These records are the conversion of column numbers to worksheet column numbers or Cost Center column numbers.

**HA Desktop** – On the Cost Reports, the CC Columns are used to assign the Cost Center Column to the Column on the Cost Report. The CC Columns Table is only used by SQL Scripts. The CC Columns Table is from CMS. To my knowledge, the input table column and the CC column are the same.

**Source** – This table is created by SQL Script. The Cost Center Columns of Worksheets are created from the CMS Cost Center Document.

**Layout** – The table layout is the same for all providers. A table layout is available in this document and from the SQL Management Studio.

WS\_Column – varchar 5 – The new Line Number based on Cost Center Coding.

Col\_Num – char 5 – The Column on the Worksheets.

ColumnDesc – varchar 50 – The Column Description for the Columns Table. The Column Description uses standard abbreviations and legal references are dropped.

ColumnType – char 8 – The Type of Column for Discharges, Beds, CC Ratio, etc.

Lines – decimal 16,0 – The total lines for a worksheet Column.

TotLines – decimal 9,0 – The total lines for a worksheet Column.

**Primary Key** – Col\_Num.

**Future Upgrades** – Change the Lines count to decimal 9,0.

#### **Worksheet Input Column Description Table**

**CR\_Provider\*\_Columns\_Year\*** - The CR\_Provider\_Columns table is created for each provider and each year. These records are the Column Descriptions for the columns on the Worksheets.

**HA Desktop** – On the Cost Reports, the Columns table is used to provide column descriptions for the Reference, Custom, Analysis or Compare Reports.

**Source** – This table is created by SQL Script. The Worksheet Column descriptions are created by manual entry from the CMS Worksheet forms.



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**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

WS\_Column – char 5 – The WS Column on the Worksheet.

Column\_Num – char 5 – The Line Number from CMS Input.

RecordType – char 1 – Used to define Numeric and Text lines; N or T.

ColumnDesc – varchar 25 – The Column Description on the Worksheet Forms. The Column Description uses standard abbreviations and legal references are dropped.

ColType – char 10 – The Type of column. For example, Discharges, Beds, CC Ratio, etc.

ColFormat – char 1 – The number of decimal places for the amount in a column.

Lines – decimal 16,0 – Total of numeric or text records for the Column Number.

TotLines – decimal 9,0 – The total lines for a worksheet column.

**Primary Key** – Worksheet, Workpart, RecordType, Col\_Num.

**Future Upgrades** – Change the Lines count to decimal 9,0.

### Worksheet Line/Column Description Overrides Table

**CR\_Provider\*\_Overrides\_Year\*** - The CR\_Provider\_Overrides tables are manually created for each provider and each year. These records override the default values for the Line Type, Line Format and Column Descriptions for the Worksheet Line and/or column on the Cost Report.

**HA Desktop** – On the Cost Reports, the Overrides table is used to override the default line or column information for the Reference, Custom, Analysis or Compare Reports.

**Source** – This table is created by SQL Script. The Worksheet Overrides are created by manual entry from the CMS Worksheet forms.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

Line\_Num – char 5 – The Line Number from Cost Report Worksheet.

WS\_Column – char 5 – The WS Column on the Cost Report Worksheet.

LineType – char 10 – The Type of Line to identify Discharges, Beds, CC Ratio, etc.

LineFormat – char 1 – The number of decimal places for the amount.

Column\_Num – char 5 – The Column Number from CMS Input.

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ColumnDesc – varchar 25 – The Column Description on the Worksheet Forms. The Column Description uses standard abbreviations and legal references are dropped.

ColType – char 10 – The Type of column for Discharges, Beds, CC Ratio, etc.

ColFormat – char 1 – The number of decimal places for the amount.

Lines – decimal 16,0 – Total of numeric or text records for the Line Number.

TotLines – decimal 9,0 – The total lines for a worksheet column.

**Primary Key** – Worksheet, Workpart, RecordType, Col\_Num.

**Future Upgrades** – Change the Lines count to decimal 9,0.

#### **Worksheet Titles Description Table (Not Used)**

**CR\_Provider\*\_Titles\_Year\*** - The CR\_Provider\_Titles tables are created for each provider and each year. This table is not currently used but was intended to insert descriptions into the Cost Report Reference Report to show additional description information.

**Source** – This table is created by SQL Script. The Worksheet Titles are created by manual entry from the CMS Worksheet forms.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Worksheet – char 3 – All worksheet codes are 3 characters.

Workpart – char 1 – All worksheet parts are 1 character.

Line\_Num – char 5 – The Line Number from CMS Input.

LineDesc – char 40 – The Line Description to be inserted into the Cost Report.

**Primary Key** – Worksheet, Workpart, Line\_Num.

**Future Upgrades** – The use of this table was never needed but was intended to be used in the future to add additional information to the Cost Report Reference Report.

#### **Cost Report Status/Controls Table**

**CR\_Provider\*\_Controls\_Year\*** - The CR\_Provider\_Controls tables are created for each provider and each year. These controls use the POS Tables to identify all “Active” providers that should file a Cost Report. The filing status of all Cost Reports are listed in this table. The status descriptions are Settled, Submitted, Amended, Reopened and Audited. For Providers that have not filed a cost report in three years and are active, the status is Exempt.

**HA Desktop** – On the Desktop, a report in PDF format is created with the filing status of each provider and cost report number. For Providers (federal hospitals), the providers that have not filed a cost report in three years have a status of Exempt. A summary and detail report are created and can be displayed on the Cost Report screens.

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**HA Website** – On the [www.halmanac.com](http://www.halmanac.com) website, in the Reports section, these tables are used to create the summary and detail reports and display in PDF format.

**Source** – This table is created by SQL Script.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

Prov\_no – char 6 – The provider number from the POS Tables and CR Header tables.

Pname – The provider’s name from the CR Header table.

PCity – The provider city from the CR Header table.

PState – The provider state from the CR Header table.

FY\_SDesc – The status of the Cost Report as Submitted, Amended, Audited, Exempt, etc.

FY\_End – The period end date of the Cost Report.

FY\_Days – The number of days of the Cost Report.

Rept\_ID – The worksheet number of the Cost Report.

DBF\_T\_CT – The total CMS Text records for the Cost Report.

DBF\_T\_DROP – The CMS Text records are dropped and not used for the Cost Report.

DBF\_N\_CT – The total CMS Numeric records for the Cost Report.

DBF\_T\_TOT – The total CMS Total Text records of all Cost Reports in the CR Header Table.

DBF\_N\_TOT – The total CMS Total Net Text records for all Cost Reports in the CR Header Table.

SQL\_T\_CT – The total SQL Text records uploaded from the DBF tables to SQL Tables.

SQL\_N\_CT – The total SQL Numeric records uploaded from the DBF tables to SQL Tables.

**Primary Key** – Prov\_NO, Rept\_ID

**Future Upgrades** – This table will be upgraded to have the Initial and Final Cost Report flag from the CR Header Table. This will be used to create a CR Status report with New and Final Cost Reports by Provider. The table will be upgraded to include the Azure\_N\_CT and Azure\_T\_CT to ensure all records are uploaded from the DBF tables, to SQL tables, to Azure Tables. An SQL script will identify any differences.

### Cost Report Compare Table

**CR\_Provider\*\_Compare\_Year\*** - The CR\_Provider\_Compare table is a selection list used for the CR Compare reports for each provider and for six years. The tables contains all the providers that had Revenue in the last six years..

**HA Desktop** – On the Desktop, a table is used to create a selection list for the user to select providers for the Compare Report.

**HA Website** – This table is not used in HA Website.

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**Source** – This table is created by SQL Script.

**Layout** – The table layout is the same for all providers. A tables layout is available in this document and from the SQL Management Studio.

### **Conclusion**

The Cost Report Tables are a critical part of the HA Database. This documentation provides a complete working documentation to the Cost Report tables. The documentation on the CMS.gov website is not part of this documentation but the Cost Report Forms and Procedures are available on the [www.halmanac.com](http://www.halmanac.com) website. At Healthcare Almanac, we can answer any questions you have about the Cost Report Tables.

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