



# **Skilled Nursing Facility Cost Report**

## **XML Schema**

## **User Guide**

**June 2022**

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## General Instructions

This document includes the XML schema for the Skilled Nursing Facility Cost Report (SNF-CR), Version 1.

If you have questions or need assistance, please contact [App.Support@chiamass.gov](mailto:App.Support@chiamass.gov).

The SNF-CR includes 13 schedules. Much of the data requested in the following 10 schedules will be eligible to be submitted as an XML schema through the CHIA Submissions portal:

1. Schedule 2: Revenue
2. Schedule 3: Expenses
3. Schedule 4: Other Business Revenues and Expenses
4. Schedule 5: Statement of Operations and Reconciliation of Financial to Cost Reported Net Income
5. Schedule 6: Balance Sheet and Reconciliation of Owner's Equity
6. Schedule 7: Detail of Fixed Assets and Depreciation
7. Schedule 8: Statement of Cash Flows
8. Schedule 9: Licensure & Patient Statistics
9. Schedule 10: Detail of Facility Compensation and Purchased Nursing Services
10. Schedule 11: Notes Payable and Working Capital Debt

The following 3 schedules must be filed through the CHIA Submissions website using the SNF-CR application. You must complete all schedules before you can submit the cost report. See *SNF-CR Technical User Manual* for instructions to complete a schedule using the SNF-CR application.

1. Schedule 1: General Information\*
2. Schedule 12: Footnotes and Other Disclosures
3. Schedule 13: Submission and Attestation Schedule

\*You may submit schedule 1, line 1.17 through the XML schema. If you chose to submit line 1.17 through the XML schema, you must submit the numeric value defined in the following table or, you may include the structure in the file and leave the value blank. Do not include the text defined in the Description column.

Legal Status	Description
1	MA Corp (Chapter 156B)
2	MA Corp (Chapter 156B and 501c(3) exemption)
3	MA Non-Profit Corp (Chapter 180)
4	Partnership/Limited Liability Partnership (LLP)
5	Sole Proprietorship
6	Governmental Entity
7	Other For-Profit
8	Other Non-Profit
9	Non MA Corp
10	Limited Liability Corporation (LLC)

Not all fields for each schedule may be submitted in an XML file. The data elements for Schedule 2 through Schedule 11 are defined in the accompanying excel spreadsheet, *SNF-CR XML Data Dictionary*. You are required to submit a full XML schema for all identified fields for schedule 2 through schedule 11. However, you are not required to provide values for all fields identified in *SNF-CR XML Data Dictionary*.

XML files submitted through the CHIA Submissions portal will appear in the SNF-CR application approximately one hour after upload. You are required to save and validate each cost report schedule using the SNF-CR application. See *SNF-CR Technical User Manual* for instructions on how to save and validate a cost report schedule.

### **Format**

1. The format for date fields is *YYYY-MM-DD*.
2. Negative numbers must include the negative sign (-). Example: -100
3. Percent values must not include the % sign. The decimal is optional. Either of the following formats are acceptable:
  - 25.00
  - 25

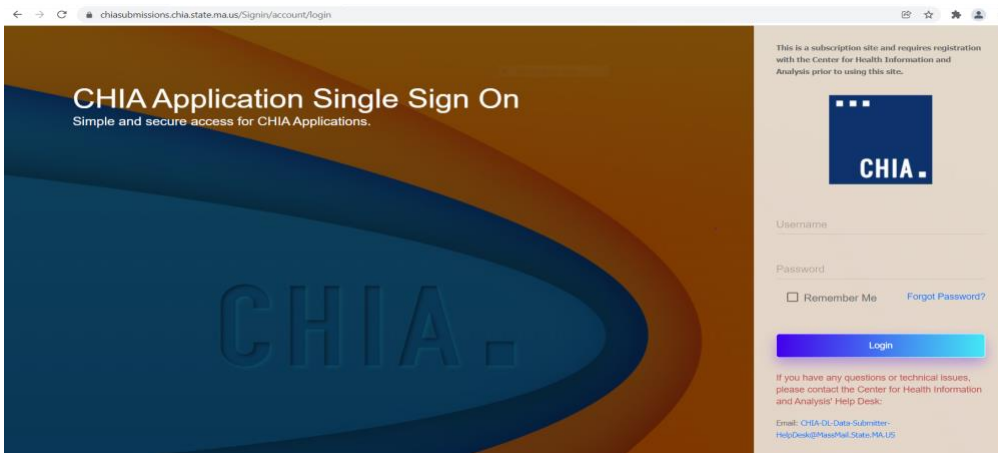
## **Filing Submission Instructions**

### **Submitting an XML File**

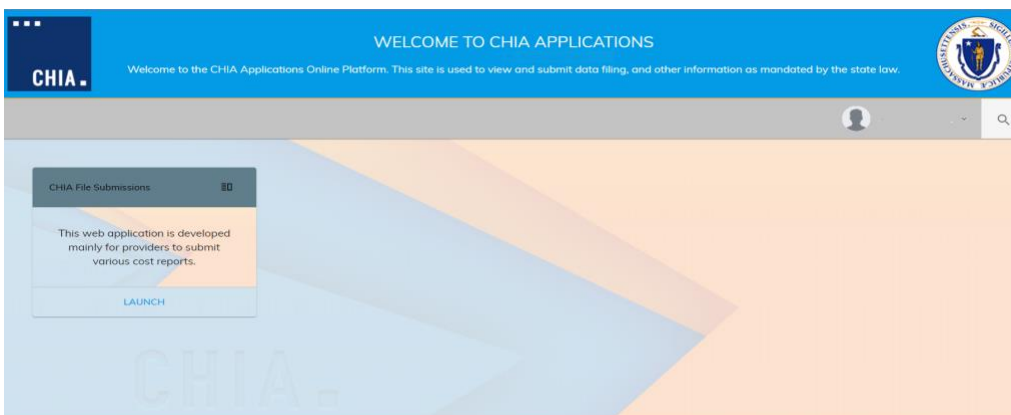
1. Prior to submitting a file to CHIA for processing, you must submit a test file as detailed in step 9.
2. Create an XML file based on the requirements noted in Appendix A: XML Schema for Intake.
3. The file name convention should match the following:

**{OrganizationID} + "\_" + {FilingTypeID} + "\_" + {FilingYear} + "\_" + {Submission Date TimeStamp}**  
**Example: 22\_5\_2021\_20210505141000**

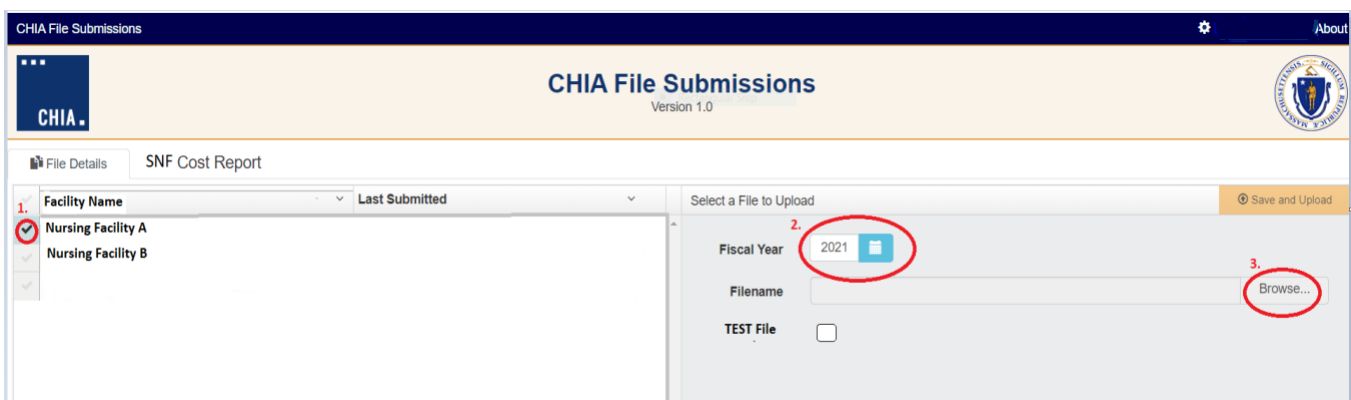
- a. OrganizationID – This is the Organization ID for the facility that is filing the cost report.
  - b. FilingTypeID – This is a fixed value of "5".
  - c. FilingYear – Enter the cost report filing year as YYYY.
  - d. Submission DateTime – Enter today's date and current time without dashes or slashes.
4. Use the following URL to submit your XML file: <https://chiasubmissions.chia.state.ma.us/>
  5. Log in to CHIA Submissions using your current CHIA username and password. If you need assistance with your username and password, please contact [Costreports.LTCF@CHIAmass.gov](mailto:Costreports.LTCF@CHIAmass.gov).



6. On the Welcome page, you will see a module labeled “CHIA File Submissions”. Click on the “Launch” button. Note: Depending on your access privileges, you may see modules for other CHIA Submissions applications.



7. To submit a file:
- Locate the nursing facility name in the box on the left side of the screen and click on the check box.
  - Select the Fiscal year.
  - Click on the “Browse” button to locate the file on your computer that you would like to upload.



8. Once the name of your file appears in the Filename field, click on the “Save and Upload” button at the upper right side of the screen to submit your file for CHIA processing.

The screenshot shows the CHIA File Submissions interface. At the top, there's a header with 'CHIA File Submissions' and 'Version 1.0'. Below the header, there's a sidebar with 'File Details' and 'SNF Cost Report'. The main area has a table with columns 'Facility Name' and 'Last Submitted'. The table contains two rows: 'Nursing Facility A' and 'Nursing Facility B'. To the right of the table, there's a 'Select a File to Upload' section. It includes a 'Fiscal Year' dropdown set to '2021', a 'Filename' field with the text '123 6 2021 20211208141000.xml', and a 'TEST File' checkbox. The 'Save and Upload' button is circled in red.

9. You are required to submit a test file before you submit your initial file to CHIA for processing. You may also submit a test file at any time if you would like to validate the file structure and format. To submit a test file:
  1. Complete the steps detailed above in number 7.
  2. Click in the *TEST File* checkbox.
  3. Click on the “Save and Upload” button to submit your file for processing.

This screenshot is similar to the previous one, but it highlights the 'TEST File' checkbox with a red circle and the number '2.' next to it. The 'Save and Upload' button is also circled in red with the number '3.' next to it. The 'Filename' field now contains the text '123 6 2021 20211208141000.xml'.

## Appendix A: XML Schema for Intake

### Nursing Facility Identification and Filing Year

Each submitted XML file may only contain information for one nursing facility. Each file must include the version control number (Customer Application Version). **The current version control number is 2021.1.** CHIA will notify you if the control number changes. Each XML submission must include the below information about the filing.

- Customer Application Version (Version Control Number)
- Organization ID
- Nursing Facility Name
- Filing Year

#### Nursing Facility ID and Filing Year

```
<Organization>
  <CustomerAppVersion>2021.1</CustomerAppVersion>
  <CHIAOrgID>2</CHIAOrgID>
  <CHIAOrgName>Nursing Facility Name</CHIAOrgName>
  <FilingYear>2020</FilingYear>
```

### Cost Report Tab Data

Each tab will be delimited by <Tab TabID>.....</TabName>.

Tab number, which is the schedule number, and tab name, which is the schedule name, are required for the start of each tab.

#### Tab Number and Tab Name

```
<Tab TabID="1">
  <TabName>General Information</TabName>
```

### Cost report Row/Column data

The XML schema is row centric with each row delimited by

<Sequence SeqID ="#">.....</Sequence>.

SeqID surrounds major or parent rows, all sub-rows remain between their parent seqID.

SeqID starts at 1 regardless of row number and restarts on each tab.

The standard tag structure for value is SeqID, SubRowID, SubRowSeqID, ColumnID then Value.

#### Standard Value Structure

```
<Sequence SeqID="2">
  <Row RowID="1">
    <SubRow SubRowID="1.2">
      <SubRowSeqID>2</SubRowSeqID>
      <Column ColumnID="1">
        <ColumnValue>1234567890123</ColumnValue>
```

### Cost Report Row/Column Modifiers

There are many instances that require information beyond the standard structure, in this case modifier tags are required.

An example of this structure is a dynamic table. A dynamic table is any table to which the user can add a line.

#### Row and Sub Row with Altered Names

```
<SubTab SubTabID="2">
  <SubTabName>Detail of Other Deferred Charges and Non-Current Assets</SubTabName>
  <TableName>3A</TableName>
  <Sequence SeqID="1">
    <Row RowID="3A">
      <SubRow SubRowID="1">
        <SubRowSeqID>1</SubRowSeqID>
        <Column ColumnID="1">
          <ColumnValue>Bed Count</ColumnValue>
        </Column>
        <Column ColumnID="2">
          <ColumnValue>100</ColumnValue>
```

## Appendix B: Exceptions

- The following fields must be completed using the SNF-CR application. Include the structure in the XML file for each of the following fields but leave the value blank.

### Schedule 7:

Line Number	Column Name	Column Number
4.1	Type of Ownership Change	1
4.2	Type of Ownership Change	1
4.3	Type of Ownership Change	1

### Schedule 10:

Line Number	Column Name	Column Number
4.2	Temporary Nursing Services Agency Name	1
4.2	DPH Registration #	2
5.1	Primary Expense Category	4
5.2	Primary Expense Category	4
5.3	Primary Expense Category	4
5.4	Primary Expense Category	4
5.5	Primary Expense Category	4
6A.1	Primary Expense Category	4
6B.1	Primary Expense Category	4
6B.2	Primary Expense Category	4
6B.3	Primary Expense Category	4
6B.3+	Primary Expense Category	4
6C.1	Primary Expense Category	4
6C.2	Primary Expense Category	4
6C.3	Primary Expense Category	4
6C.3+	Primary Expense Category	4

### Schedule 11:

Line Number	Column Name	Column Number
1.1+	Type of Notes Payable	1

- The following fields are based on the Legal Status in Schedule 1, line 1.17. Include the structure in the XML file for all fields. Include a blank value except for the fields associated with the applicable legal status. For example, if legal status = 1, complete all tables that apply to legal status 1. The value in the structure for all others, is blank.

### Schedule 5: Applies when Legal Status is 1, 4, 5, 7, 9 or 10.

Line Number	Line Description	Column Number
1A.1	Net Patient Service Revenue	1
1A.2	Other Revenue	1
1A.3	Net Assets Released from Restriction	1
1A.100	Total Operating Revenue	1
1A.4	Salaries and Wages	1
1A.5	Employee Benefits	1

Line Number	Line Description	Column Number
1A.6	Supplies and Other (including Payroll Taxes)	1
1A.7	Interest Expense	1
1A.8	Provision for Bad Debt	1
1A.9	Depreciation and Amortization Expenses	1
1A.200	Total Operating Expenses	1
1A.300	Income(Loss) from Operations	1
1A.10	Interest Income	1
1A.11	Investment Income	1
1A.12	Realized Gain(Loss) from Investments	1
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	1
1A.14	Other Non-Operating Income(Expense)	1
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1
1A.15	Provision for Income Tax	1
1A.16	Extraordinary Items	1
1A.17	Cumulative Change in Accounting Principles	1
1A.500	Financial Statement Net Income(Loss)	1

**Schedule 5: Applies when Legal Status is 2, 3, 6, or 8.**

Line Number	Line Description	Column Number
1B.1	Net Patient Service Revenue	1
1B.2	Other Revenue	1
1B.3	Net Assets Released from Restriction	1
1B.100	Total Operating Revenue	1
1B.4	Salaries and Wages	1
1B.5	Employee Benefits	1
1B.6	Supplies and Other (including Payroll Taxes)	1
1B.7	Interest Expense	1
1B.8	Provision for Bad Debt	1
1B.9	Depreciation and Amortization Expense	1
1B.200	Total Operating Expenses	1
1B.300	Income(Loss) from Operations	1
1B.10	Interest Income	1
1B.11	Investment Income	1
1B.12	Realized Gain(Loss) from Investments	1
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	1
1B.14	Other Non-Operating Revenue and Expenses	1
1B.15	Contributions, Gifts, and Other	1
1B.16	Extraordinary Items	1
1B.17	Cumulative Effect of Changes in Accounting Principles	1
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	1
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	1
1B.20	Other Changes in Net Assets Without Donor Restrictions	1
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	1

**Schedule 6: Applies when Legal Status is 2, 3, 6, or 8.**

Line Number	Line Description	Column Number
8A.1	Net Assets Balance: Prior Year	1-3
8A.2	Prior Period Adjustment(s)	1-3
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1 and 3
8A.4	Gain/(Loss) Realized on Investments	2 and 3
8A.5	Contributions, Gifts and Other	2 and 3
8A.6	Change in Unrealized Gains/(Losses) on Investments	2 and 3
8A.7	Net Assets Released from Donor Restriction	3
8A.8	Net Assets - Other	1-3
8A.100	Net Assets Balance: Current Year	1-3

**Schedule 6: Applies when Legal Status is 4, 5, or 10.**

Line Number	Line Description	Column Number
8B.1	Owner's Equity Balance: Prior Year	1
8B.2	Prior Period Adjustment(s)	1
8B.3	Capital Contributions During the Year	1
8B.4	SNF-CR Net Income/(Loss)	1
8B.5	Proprietor/Partner Drawings	1
8B.100	Owner's Equity Balance: Current Year	1

**Schedule 6: Applies when Legal Status is 1, 7, or 9.**

Line Number	Line Description	Column Number
8C.1	Owner's Equity Balance: Prior Year	1-5
8C.2	Prior Period Adjustment(s)	4 and 5
8C.3	Sale of Capital Stock	1 and 5
8C.4	Purchase or Sale Treasury Stock	2 and 5
8C.5	Additional Paid-in Capital	3 and 5
8C.6	SNF-CR Net Income/(Loss)	4 and 5
8C.7	Dividends Paid	4 and 5
8C.100	Owner's Equity Balance: Current Year	1-5

**Schedule 10: Applies when Legal Status is 5.**

Line Number	Column Number
6A.1	1-9

**Schedule 10: Applies when Legal Status is 4 or 10. \***

Line Number	Column Number
6B.1	1-9

**Schedule 10: Applies when Legal Status is 1, 2, 3, 6, 7, 8 or 9. \***

Line Number	Column Number
6C.1	1-9

\*You may provide up to 10 lines of data. See #4.

3. Include the structure in the XML file for all fields in Schedule 7.

3A. For the following fields, include a non-blank value when the response to Schedule 7, Line 3.11, Column 1 is "Yes". Include a blank value if the response to Schedule 7, Line 3.11, Column 1 is "No".

**Schedule 7**

Line Number	Line Description	Column Number
5.1	List the DON project #.	1
5.2	Please briefly describe the DON project.	1
5.3	What is the date of the original DON approval?	1
5.4	What is the approved Maximum Capital Expenditure of the original DON?	1
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	1
5.11	Do you have more than 2 DON Projects?	1

3B. For the following fields, include a non-blank value when the response to Schedule 7, Line 5.5, Column 1 is "Yes". Include a blank value if the response to Schedule 7, Line 5.5, Column 1 is "No".

**Schedule 7**

Line Number	Line Description	Column Number
5.6	What is the date of the significant change letter received from DPH?	1
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?	1

4. Dynamic tables are to be used for itemizing account detail. You may include up to ten lines of data for each dynamic table. However, you are not required to include the structure for dynamic tables. If included each line in the XML file must contain the line description.

The following schedules include dynamic tables:

Schedule Number	Table Number	Table Name
3	Table 2A	Detail of Other A&G Expenses
5	Table 1C	Detail of Extraordinary Items
5	Table 1D	Detail of Changes in Accounting Principles
6	Table 1A	Detail of Other Current Assets
6	Table 3A	Detail of Other Deferred Charges and Non-Current Assets
6	Table 5A	Detail of Other Current Liabilities
6	Table 8D	Prior Period Adjustments
10	Table 4	Detail of Purchased Nursing Services
10	Table 6B	Earnings and Compensation Disclosures/Partnership, Limited Liability Company (LLC)
10	Table 6C	Earnings and Compensation Disclosures/Corporation
11	Table 1	Mortgages and Notes Supporting Fixed Assets
11	Table 2	Working Capital Debt

5. Include the exact text for fields with Yes/No options. For example, if the response to Schedule 4, Line 1.1 is Yes, either include the structure with a blank value, or include the structure and populate with Yes. Do not include any other value such as 1.