CENTER FOR HEALTH INFORMATION AND ANALYSIS (CHIA)

**CHIA Submissions Technical Instruction and User Guide for the**

**Management Company/Central Office Cost Report**

**(MGT-CR)**

**Version 3/4/2022**

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# Introduction

The Center for Health Information and Analysis (CHIA), in accordance with its statutory authority under M.G.L. c. 12C, collects cost reports in furtherance of its mission to monitor the health care system in Massachusetts and to provide reliable information and meaningful analysis for those seeking to improve health care quality, affordability, access and outcomes. The data CHIA collects through the Management Company/Central Office Cost Report (MGT-CR) is used, among other things, to support the rate-setting obligations of the Executive Office of Health and Human Services (EOHHS), which uses the data to establish rates for nursing facility and residential care facility providers, and to complete additional analyses to inform policymaking. Once filed with CHIA, these reports become public documents and will be provided upon request to any interested party.

It is essential that these reports are prepared by persons who are familiar with the regulation 101 CMR 206.00 Standard Payments to Nursing Facilities and/or 101 CMR 204.00 Rates of Payment to Resident Care Facilities. Copies of these regulations may be obtained on the Executive Office of Health and Human Services’ (EOHHS) website at <https://www.mass.gov/lists/provider-payment-rates-hospitalsnursing-facilities-and-rest-homes>.

The CHIA MGT-CR is an electronic filing located at [https://chiasubmissions.chia.state.ma.us](https://chiasubmissions.chia.state.ma.us/).

For assistance in completing these forms, contact the CHIA Help Desk at Costreports.LTCF@chiamass.gov.

# Filing Requirements

## Who Must File?

All nursing and residential care facilities must file MGT-CR for each entity for which it reports either management or central office expenses related to the care of Massachusetts publicly‑aided residents, in accordance with Section 206.08(c) of Title 101 of the Code of Massachusetts Regulations (CMR).

## When to File

The MGT-CR is a calendar year cost report. All management companies of nursing facilities will receive an E-blast notification of the cost report deployment, which will include filing deadlines for the management company cost report. Additionally, filing deadlines will be posted on CHIA’s webpage located at [Information for Data Submitters: Nursing Facility Cost Reports](https://www.chiamass.gov/nursing-facility-cost-reports-2/). Reports not received within the filing deadline will be subject to sanctions according to 101 CMR 206.08 or 101 CMR 204.07. No additional extensions will be granted beyond this date.

## How to File

The MGT-CR is an electronic cost report filed using the CHIA Submissions website at: [https://chiasubmissions.chia.state.ma.us](https://chiasubmissions.chia.state.ma.us/). Once you submit the cost report, you have filed. For additional information on how to complete your submission, please see the Final Check Off section below.

**PLEASE NOTE: For optimal performance, CHIA recommends users access CHIA Submissions and the MGT-CR using Google Chrome©.**

## General Information

For assistance in completing your submission, contact the CHIA Long-term Care Facility Help Desk at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

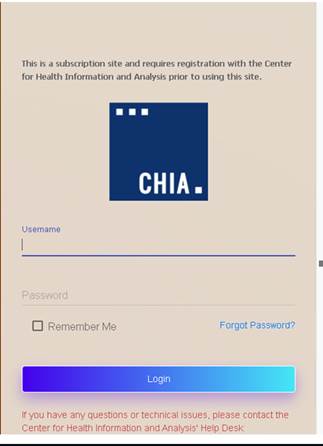
The MGT-CR must be completed on the **accrual basis**. **It is essential that each report reflect the entire financial activities of the management company. (Partial reporting is not acceptable.)** There is a minor exception to this requirement. Certain timing differences between the books of the provider and the claim for reimbursement requirements may occur which could result in modest variances between the report and the provider’s books. Schedule 5 of the MGT-CR, Reconciliation of Income per Report with Income per Books, should identify the variances.

In addition to being a complete financial statement, these forms are used as a basis for establishing rates of payment.

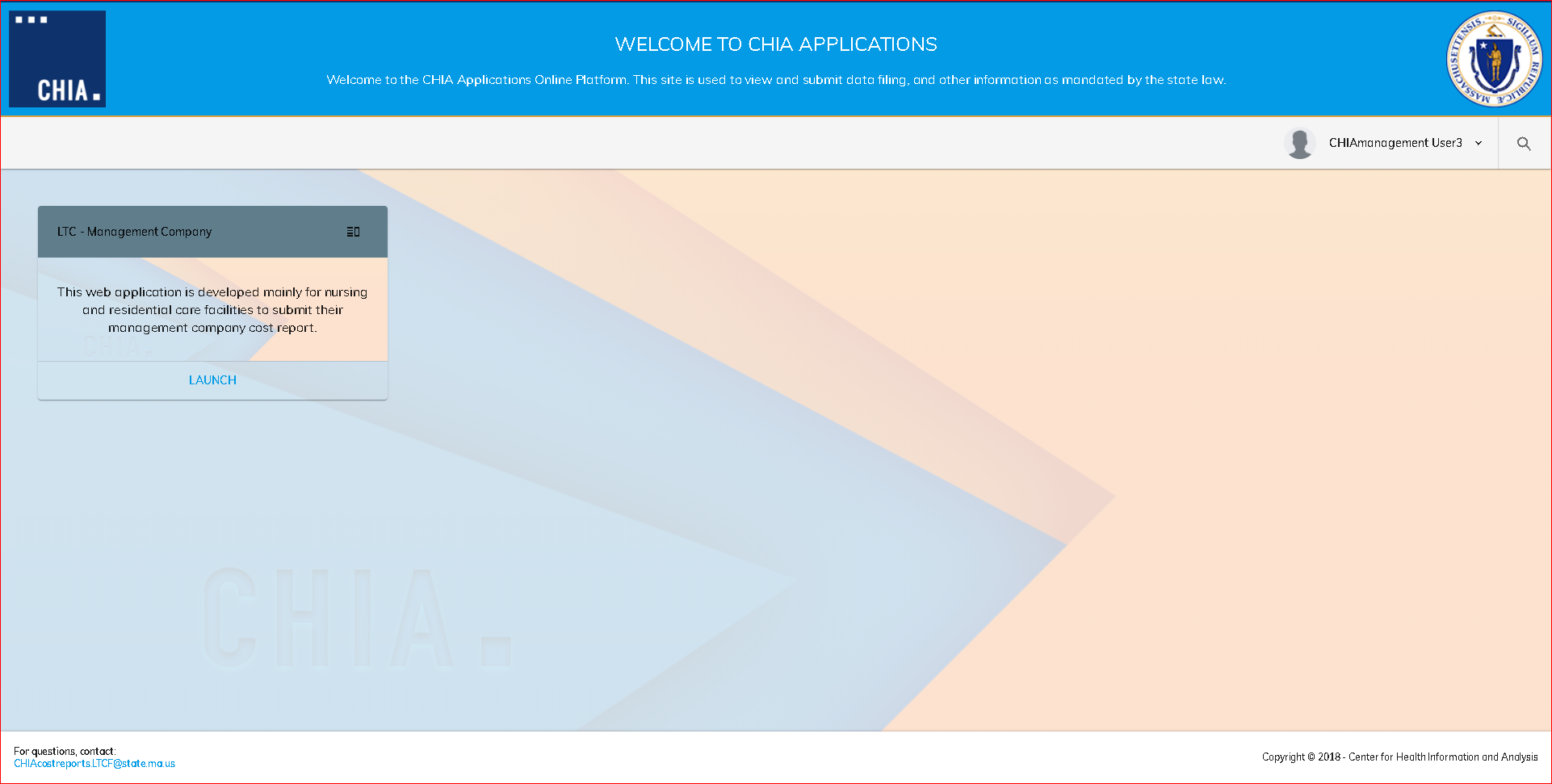
# General User Instructions

## Logging In and Getting Started

Users will log-in to CHIA Submissions at [https://chiasubmissions.chia.state.ma.us](https://chiasubmissions.chia.state.ma.us/) using their unique Username and Password, as follows:



Next users will select the “Launch” button under the LTC Management Company application module (NOTE: This is the MGT-CR.) Users may have access to more than one application, such as the SNF-CR or the REA-CR.



This will bring the user to the home screen of the MGT-CR.

## Home Screen

You home screen is customized for your user privileges and will be like the picture below.

Graphical user interface, text, application, email

Description automatically generated



If you have user privileges for more than one management company, you will need to select the company from the organization list to the left. Once the company is highlighted, the schedules will be active for you to report your data.

Users with access privileges to only one management company will not have an organization list in their view.

## Cost Report Year Selection

A user may change the reporting year by using the dropdown menu at the top of the screen labeled “Select a Filing Year.”

## Navigating in the MGT-CR

Users will need to enter data or provide responses to questions using drop down menu options or buttons for each data field in each Schedule. Users can use the Schedule number listing to the right or select the “Jump To” menu option available in the ellipses.

Graphical user interface, application, email

Description automatically generated

## Saving Your Work

CHIA suggests that you save your reported data at frequent intervals as you move through each schedule of the cost report. To save your work, you can select the “Save as Draft” button which is located at the top right-hand corner of each schedule.



A screen will appear to “Cancel” or “Continue”. Select “Continue” to save. A screen confirming that the information is saved will appear. Select “Continue” again to return to the report.

## Entering Data

Many of the data fields in the cost report have been formatted to accept data as text, whole dollars, and percentages. Some of the data fields will allow users to enter decimals and those fields are specifically indicated in the application.

When entering negative figures, users need to enter a negative sign (“- “) *AFTER* the figure as follows:

123,456-

## Understanding Cell Colors

Each cell in the electronic cost report has been color shaded. The Cell Color Legend, illustrated below, provides an explanation of each color for how the cost report can be completed. Users are only able to enter information in the cells colored light blue or dark green. Cells with any other color will be either prepopulated from CHIA’s own system or from other cells in the cost report.

Table

Description automatically generated

**Note:** Cells with red borders such as Accumulated Depreciation and Accumulated Amortization of Mortgage Acquisition Cost will automatically be shown as negative numbers.

## Cell Locations

To identify the unique Location Reference for a data point, each item will use the Schedule, Line Number, and Column separated by colons such as Schedule**: Line Number: Column** (E.g., the data point for the fourth row of Table 1 on Schedule 2 would consist of ***S.2: L.1.4: C.1)***.

These are helpful when viewing hover messages indicating that the cell refers to another cell.

Graphical user interface, application, Word

Description automatically generated

## Hover Messaging

Throughout the cost report, you will encounter grey hover messages when your mouse “hovers” over cells. These hover messages are designed to help in the following ways:

* Assist in providing information on the cell usage, i.e., percentage, number of decimal places permitted in a certain cell, etc.
* Assist with the location of the cell where data comes from. This is for cells colored yellow and dotted blue.
* Assist with what information should be reported in the cell.

An example of a grey hover message is illustrated in the picture below. This hover message explains that the data for line 3.3 “Other” is derived from a dynamic table. In this case Table 4.

Graphical user interface, application, Word

Description automatically generated

## Legal Status

The legal status is pre-loaded in your cost report and this status determines which type of owner’s equity will populate your cost report. Please refer to the chart below to check that your management company has been assigned the correct legal status. If the legal status is not correct, please contact the CHIA long-term care cost report team at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

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

## Dynamic Tables

This cost report uses dynamic tables that can be expanded to allow for flexible entry of additional detailed cost information. These tables will appear to the right of the main schedule tables and require users to enter information in these tables that will be automatically carried over to the main tables. Users can select the **+** button to add a line or hover over any added line number and click the red **X** to remove any line. An example of a dynamic table is illustrated below:Graphical user interface, application

Description automatically generated

## Data Validations

The MGT-CR includes several edits or checks within each of the eight schedules which need to be managed through the validation process described below. Preparers and submitters will not be able to lock the MGT-CR for review or submit the cost report unless all schedules have been validated and the errors fixed.

To ease this process, CHIA has created a validation report listing all validation errors. To access the validation report, you will select the:” Save and Validate” Button on the top right corner of each schedule.

Graphical user interface, text, application, chat or text message

Description automatically generated

When this button is selected, users will encounter the following:

Graphical user interface, text, application, chat or text message

Description automatically generated

Users will select “Continue”. Once this is done, there will be two results. If there are validation errors, users will need to select the method they would like to view the validation report, as shown below:

Graphical user interface, text, application, email

Description automatically generated

The validation report will provide users with the schedule number and line number of the error along with a description of what the problem is.

* If there are no validation errors, users will be notified that their schedule saved successfully and can continue completing the cost report.

Graphical user interface, text, application

Description automatically generated

Additionally, users can launch the validation reports two additional ways.

First, users can click on the hamburger menu button to pull down the menu options on the top left corner as follows:

Graphical user interface, text, application

Description automatically generated

Then users will select the “Save & Validate schedule” option. This option validates only the current schedule in your view.

Finally, users can launch the “Export & Print Error Report” from the hamburger menu button.

Next, users will be prompted to select which schedule(s) they would like to validate as follows:

## Submitting Your Cost Report

All validation errors must be resolved before users can attest and submit their cost reports. The submission process is designed with the following process based on access privileges. Those users with data access privileges can only prepare the report. Users with owner, partner, or officer privileges can certify and submit their cost reports. CHIA recommends that management companies use the following process to successfully complete and submit the MGT-CR.

As illustrated above, users with data access only privileges, also known as preparers, prepare the cost report and, once complete, lock the report for final review. Only users with owner, partner, or officer privileges can certify and submit the cost report, which is managed on Schedule 8 of the report. NOTE: Users who have data access only privileges cannot access Schedule 8.

**Preparers:**

* Check Line 1.14 certifying the report. Owners, who are also preparers, have this privilege too.
* Select “Lock for Owner Review”



**Owner/Partner/Officer:**

* Owners/partners/officers cannot submit until the preparer has locked in owner review.
* Check Line 2.7 certifying the report.
* Click the “Submit” button



## Reporting Management and/or Central Office Fees and Management Consulting Fees

**Management Fees:** Management fees refer to expenses incurred by nursing or residential care facilities for overseeing the administration and/or operation of all, or part, of facilities. Whenever management fees are incurred, they need to be reported on account line number 4160.3 on the cost reports for nursing and/or residential care facility (HCF-1 and HCF-4, respectively), and require the filing of this Management/Central Office Report, Form MGT-CR. This is a requirement whether the management fee is filed or claimed for reimbursement.

Management fees are a disallowed expense. Allowable management company/central office expenses are allocated over the managed entities on Schedule 6 of the MGT-CR and are included in the basis for computing per diem rates.

In some cases, more than one management company/central office provides services to the same facility. In this situation, each management company/central office must file its own MGT-CR. This is possible because CHIA has assigned a separate management company identification number to allow for separate filings.

**Consulting Fees:** Consulting fees refer to expenses incurred for services provided to nursing or residential care facilities to complete a specific identifiable project, service, or task and which is performed by a contracted vendor. When consulting fees are incurred, they need to be reported on account line number 4160.6. An MGT-CR is not required to be filed if **only** consulting services are provided.

When allocating special management company expenses to certain facilities, filers must report combined direct and shared expenses on Schedule 6 of the MGT-CR and included in the Footnotes and Explanations Section of the appropriate HCF-1. All special allocations must be supported by detailed and well-documented evidence.

**The values reported in the MGT-CR should represent the true financial condition of the management company entity, and therefore should reflect all the costs of the management company, not net costs after adjustments.**

# Detail Instructions by Schedule

## Schedule 1: Contact and Disclosure Information

Please contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov) if any of the prepopulated cells are incorrect.

**Schedule 1 - Table 1: Organization Information**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Location Reference (Line: Column) | Data Element Name | Required Field | | Usage | | Instructions | |
| L.1.1 | Management /Central Office Identification Number | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.2 | Organization ID | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.3 | Balance Sheet Date – Management Co/Central Office | | Y | | MM-DD-YYYY | Enter the date of the Management Co/Central Office balance sheet. Defaults to last date of the filing year (ex: 12/31/2019) |
| L.1.4 | Reporting Period: From | | Y | | MM-DD-YYYY | Default to first date of filing year (ex: 1/1/2019) |
| L.1.5 | Reporting Period: To | | Y | | MM-DD-YYYY | Default to last date of filing year (ex: 12/31/2019) |
| L.1.6 | Name of Management Company / Central Office | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.7 | Street Address | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.8 | City | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.9 | State | |  | | Text | This cell prepopulates from CHIA’s internal system |
| L.1.10 | Zip | |  | | ZIP + 4 | This cell prepopulates from CHIA’s internal system |
| L.1.11 | Telephone | |  | | (XXX) XXX-XXXX | This cell prepopulates from CHIA’s internal system |
| L.1.12 | Fax | |  | | (XXX) XXX-XXXX | This cell prepopulates from CHIA’s internal system |
| L.1.13 | Legal Status | |  | | Text | This cell prepopulates from CHIA’s internal system.  These codes are associated with the specific Legal Status indicated in CHIA’s internal communications system. Please note the chart below for further detail. |
| L.1.14 | Is this information correct? | | Y | | Drop-down | Select from the drop-down menu.  “Yes” must be selected for the report to be submitted. If the information in this table is incorrect, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). |

Schedule 1, Table 1, Line 1.13, Legal Status, will automatically be prepopulated. The Legal Status code references are shown in the following table:

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

**Schedule 1 - Table 2: Contact Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Location Reference (Line: Column) | Data Element Name | Required Field | Usage | Instructions |
| L.2.1 | Contact person for this report |  | Checkbox | Click here to use the information of the user currently logged in to populate the fields below. If Line 2.1 is not selected, enter the contact information below. |
| L.2.2 | Name | Y |  |  |
| L.2.3 | Firm (if not Mgmt. Company) | Y | Text | Prepopulated, or entered by the user |
| L.2.4 | Title | Y | Text | Prepopulated, or entered by the user |
| L.2.5 | Street Address | Y | Text | Prepopulated, or entered by the user |
| L.2.6 | City | Y | Text | Prepopulated, or entered by the user |
| L.2.7 | State | Y | Text | Prepopulated, or entered by the user |
| L.2.8 | Zip | Y | Text | Prepopulated, or entered by the user |
| L.2.9 | Telephone | Y | ZIP + 4 | Prepopulated, or entered by the user |
| L.2.10 | Fax | Y | (XXX) XXX-XXXX | Prepopulated, or entered by the user |
| L.2.11 | E-mail address | Y | (XXX) XXX-XXXX | Prepopulated, or entered by the user |
| L.2.12 | Is this information correct? | Y | Drop-down | Select from the drop-down menu. “Yes” must be selected for the report to be submitted. If information is not correct, please contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).. |

**Schedule 1 - Table 3: Preparer Information**

* **This section indicates whether a “Preparer” will be used to assist in completing the cost report. A preparer may be an accounting firm, or another authorized user, who is not the owner, and may formally attest to the information provided herein.**
* ***Note: The information provided in this section determines Schedule 8: Submission and Attestation.***
* ***If there is not a Preparer, and the Owner is completing this cost report alone as the sole attesting individual, the box in Line 3.1 must be checked.***

| Location Reference (Line: Column) | Data Element Name | Required Field | Usage | Instructions |
| --- | --- | --- | --- | --- |
| L.3.1 | “I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.” |  | Checkbox | Check this box if you are the sole individual completing this cost report (without a Preparer). |
| L.3.2 | Preparer: Use login information to fill fields below |  | Checkbox | If this box is checked, Schedule 8 (Submission and Attestation) will be updated accordingly. |
| L.3.3 | Firm Name / Management Company |  | Text | Click here to use the information of the user currently logged in to populate the fields below. If Line 3.1 is not selected, enter the contact information below. |
| L.3.4 | Name of Contact | Y | Text | Prepopulated, or entered by the user |
| L.3.5 | Title | Y | Text | Prepopulated, or entered by the user |
| L.3.6 | Street Address | Y | Text | Prepopulated, or entered by the user |
| L.3.7 | City | Y | Text | Prepopulated, or entered by the user |
| L.3.8 | State | Y | Text | Prepopulated, or entered by the user |
| L.3.9 | Zip | Y | ZIP + 4 | Prepopulated, or entered by the user |
| L.3.10 | Telephone | Y | (XXX) XXX-XXXX | Prepopulated, or entered by the user |
| L.3.11 | Fax | Y | (XXX) XXX-XXXX | Prepopulated, or entered by the user |
| L.3.12 | E-mail address | Y | Text | Prepopulated, or entered by the user |
| L.3.13 | Is this information correct? | Y | Drop-down | Select from the drop-down menu. “Yes” must be selected for the report to be submitted. If information is not correct, please contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). |
| L.3.14 | Type of accounting service performed | Y | Text | Enter explanation |

**Schedule 1 - Table 4: Disclosure Information: Direct and Indirect Owners**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| * This table lists the names, addresses, of all owners with an interest of 5% or more in this entity. * A “person with an ownership or control interest” shall mean a person who: (1) has a direct or indirect ownership interest of 5% or more in the facility or the organization that holds the license; (2) is the owner of a whole or part interest in any mortgage, deed of trust, note, or other obligation secured (in whole or in part) by the facility or any of the property or assets thereof, which whole or part interest is equal to or exceeds 5% of the total property and assets of the facility or organization that holds the license;(3) is an officer or director of a corporate licensee; or(4) is a partner of a licensee organized as a partnership. | | | | |
| Location Reference (Line: Column) | **Data Element Name** | **Required Field** | **Usage** | **Instructions** |
| L.4.1 to 4.5: C.1 | Direct or Indirect? |  | Text | This cell prepopulates from CHIA’s internal system |
| L.4.1 to 4.5: C.2 | Org Id |  | Text | This cell prepopulates from CHIA’s internal system |
| L.4.1 to 4.5: C.3 | Name of Owner(s) |  | Text | This cell prepopulates from CHIA’s internal system |
| L.4.1 to 4.5: C.4 | Address |  | Text | This cell prepopulates from CHIA’s internal system |
| L.4.1 to 4.5: C.5 | % Share | Y | Percent % | Enter the owner’s percent share in this entity. |
| L.400 | Is this information correct? | Y | Drop-down | Select from the drop-down menu. “Yes” must be selected for the report to be submitted. If the information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). |

**Schedule 1 - Table 5: Owned Massachusetts Nursing Facilities**

* **This table lists the names of any Massachusetts nursing or residential care facility in which the owners listed in Section 1 directly own an interest of 5% or more.**
* **For nursing or residential care facilities that owners listed in Section 1 *INDIRECTLY* own an interest of 5% or more, filers must submit an attachment listing the facility name, VPN, and name and percent of owners. This attachment can be uploaded to CHIA via Schedule 7.1 Footnotes and Explanations.**

| Location Reference (Line: Column) | Data Element Name | Required Field | Usage | Instructions |
| --- | --- | --- | --- | --- |
| L.5.1 to 5.10: C.1 | Nursing or Resident Care Facility |  | Text | This cell prepopulates from CHIA’s internal system |
| L.5.1 to 5.10: C.2 | VPN |  | Text | This cell prepopulates from CHIA’s internal system |
| L.5.1 to 5.10: C.3 | Name of Owner(s) |  | Text | This cell prepopulates from CHIA’s internal system |
| L.500 | Is this information correct? | Y | Drop-down | Select from the drop-down menu. “Yes” must be selected for the report to be submitted. If the information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). |

**Schedule 1 - Table 6: Expenses Not Allocated on Schedule 6**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Location Reference (Line: Column) | Data Element Name | Required Field | Usage | Instructions |
| L.600 | Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6? | Y | Drop-down | Select from drop-down menu. If yes, provide additional detail on Schedule 7, providing the accounts and dollar amounts for each account. |

## Schedule 2: Income and Expenses

**Schedule 2 - Table 1: Income**

| Account Number | Location Reference (Line: Column) | Data Element Name | Required Field | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- | --- |
| 3630.0 | L.1.1 | Nursing / Residential Care Facility Income |  | Value (+) | Any non-recoverable income generated from nursing or residential care facilities. |
| 3650.0 | L.1.2 | Other Income (Enter in Sidebar) |  | Value (+ or -) | No data input. Any other non-recoverable income generated from other sources. The Detail of Other Income, Account 3650.0 must be entered in Table 3. *If you are entering a figure in Table 3, you must include a description.* |
| 3650.4 | L.1.3 | Administrative and General Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported administrative and general expenses (see subtotal account # 9311.0) |
| 3650.5 | L.1.4 | Variable Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported variable expenses (see subtotal account # 9324.0). |
| 3650.2 | L.1.5 | Director of Nurses Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported director of nursing expenses (see subtotal account # 9323.0). |
| 3650.3 | L.1.6 | Fixed Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported fixed expenses (see subtotal account # 9384.0). |
| 3600.0 | L.100 | TOTAL INCOME |  | Value (+ or -) | No data input. This is calculated field is a computation cell equal to the sum of accounts 3630.0, 3650.0, 3650.4, 3650.5, 3650.2 and 3650.3. |

**Schedule 2 - Table 2: Expenses**

* **Table 2 has three (3) columns.**
* **In Column 1, enter the Reported Expenses.**
* **In Column 2, enter the Non-Allowable Expenses and Add-Backs.**
* **Column 3 is a computation of Column 1 less Column 2.**
* **REA-CR refers to HCF-2, Realty Company Cost Report.**

| Account Number | | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- | --- |
| 9315.0 | L.2.1: C.1 | | Officer/Owner: Compensation & Director Fees | Value (+ or -) | This account is non-allowable. |
| 9378.4 | L.2.2: C.1 | | Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | This account is non-allowable.  Payroll taxes include the employer portion of the Federal Insurance Contributions Act (FICA) payment, the Federal Unemployment Act payment, the Massachusetts unemployment insurance (UI) tax, and the employer medical assistance contribution (EMAC).  Fringe benefits include any employer payment or match for health or life insurance, 401(k)/403(b) plans, defined benefit plans, or other fringe benefit as defined by Internal Revenue Service regulations. |
| 9314.1 | L.2.3: C.1 | | Administrator: Salaries | Value (+ or -) |  |
| 9378.5 | L.2.4: C.1 | | Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) |  |
| 9313.1 | L.2.5: C.1 | | Administrator-in-Training: Salaries | Value (+ or -) |  |
| 9378.6 | L.2.6: C.1 | | Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) |  |
| 9312.1 | L.2.7: C.1 | | Administration: Salaries | Value (+ or -) |  |
| 9317.1 | L.2.8: C.1 | | Clerical, Bookkeeping and Other Administrative: Salaries | Value (+ or -) |  |
| 9378.3 | L.2.9: C.1 | | Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) |  |
| 9379.5 | L.2.10: C.1 | | Other Administrative and General (Upload details on Schedule 7.5) | Value (+ or -) | If an amount is entered in this account, details must be uploaded using the provided template on Schedule 7.5. |
| 9392.0 | L.2.11: C.1 | | Maintenance and Other Property Expenses | Value (+ or -) | Amounts in this account should not include rent. |
| 9935.0 | L.2.12: C.1 | | Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar) | Value (+ or -) | No data input. Enter the detail in Table 4. This cell is populated from Line 400 in Table 4 Column 1.  This account is non-allowable. |
| 3650.4 | L.2.13: C.1 | | Administrative and General Recoverable Income |  | No data input. |
| 9311.0 | L.2.100: C.1 | | SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field, summing accounts 9315.0, 9378.4, 9314.1, 9378.5, 9313.1, 9378.6, 9312.1, 9317.1, 9378.3, 9379.5, 9392.0, 9935.0, and 3650.4. |
| 9315.0 | L.2.1: C.2 | | Officer/Owner: Compensation & Director Fees | Value (+ or -) | No data input. Field is populated by Line 2.1, Column 1. |
| 9378.4 | L.2.2: C.2 | | Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. Field is populated by Line 2.2, Column 1. |
| 9314.1 | L.2.3: C.2 | | Administrator: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9378.5 | L.2.4: C.2 | | Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9313.1 | L.2.5: C.2 | | Administrator-in-Training: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9378.6 | L.2.6: C.2 | | Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9312.1 | L.2.7: C.2 | | Administration: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9317.1 | L.2.8: C.2 | | Clerical, Bookkeeping and Other Administrative: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9378.3 | L.2.9: C.2 | | Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9379.5 | L.2.10: C.2 | | Other Administrative and General (Upload details on Schedule 7.5) | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9392.0 | L.2.11: C.2 | | Maintenance and Other Property Expenses | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9935.0 | L.2.12: C.2 | | Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar) | Value (+ or -) | No data input. Field is populated by Line 2.12, Column 1. |
| 3650.4 | L.2.13: C.2 | | Administrative and General Recoverable Income | Value (+ or -) | No data input. Field is populated by Table 1, Line 1.3, Column 1. |
| 9311.0 | L.2.100: C.2 | | SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum (L.2.1: C.2) through (L.2.13: C.2) |
| 9315.0 | L.2.1: C.3 | | Officer/Owner: Compensation & Director Fees | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.1: C.2) from (L.2.1: C.1). |
| 9378.4 | L.2.2: C.3 | | Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.2: C.2) from (L.2.2: C.1). |
| 9314.1 | L.2.3: C.3 | | Administrator: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.3: C.2) from (L.2.3: C.1). |
| 9378.5 | L.2.4: C.3 | | Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.4: C.2) from (L.2.4: C.1). |
| 9313.1 | L.2.5: C.3 | | Administrator-in-Training: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.5: C.2) from (L.2.5: C.1). |
| 9378.6 | L.2.6: C.3 | | Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.6: C.2) from (L.2.6: C.1). |
| 9312.1 | L.2.7: C.3 | | Administration: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.7: C.2) from (L.2.7: C.1). |
| 9317.1 | L.2.8: C.3 | | Clerical, Bookkeeping and Other Administrative: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.8: C.2) from (L.2.8: C.1). |
| 9378.3 | L.2.9: C.3 | | Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.9: C.2) from (L.2.9: C.1). |
| 9379.5 | L.2.10: C.3 | | Other Administrative and General (Upload details on Schedule 7.5) | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.10: C.2) from (L.2.10: C.1). |
| 9392.0 | L.2.11: C.3 | | Maintenance and Other Property Expenses | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.11: C.2) from (L.2.11: C.1). |
| 9935.0 | L.2.12: C.3 | | Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar) | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.12: C.2) from (L.2.12: C.1). |
| 3650.4 | L.2.13: C.3 | | Administrative and General Recoverable Income | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.13: C.2) from (L.2.13: C.1). |
| 9311.0 | L.2.100: C.3 | | SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.100: C.2) from (L.2.100: C.1). |
| 9323.3 | L.2.14: C.1 | | Director of Nursing Salaries | Value (+ or -) | This account should be used to report the salaries of the person(s) employed at the management company/central office but who work at the facility as Director of Nursing. This account is not for the manager or the person to whom they report. |
| 9378.8 | L.2.15: C.1 | | Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | This account should be used to report the payroll taxes, workers’ compensation, and fringe benefits of the person(s) employed at the management company/central office but who work at the facility as director of nursing. This account is not for the manager or the person to whom they report. |
| 3650.2 | L.2.16: C.1 | | Director of Nurses Recoverable Income |  | No data input. |
| 9323.0 | L.2.200: C.1 | | SUBTOTAL: DIRECTOR OF NURSING | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.14: C.1) through (L.2.16: C.1). |
| 9323.3 | L.2.14: C.2 | | Director of Nursing Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9378.8 | L.2.15: C.2 | | Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 3650.2 | L.2.16: C.2 | | Director of Nurses Recoverable Income | Value (+ or -) | No data input. Equals (L.1.5: C.1) |
| 9323.0 | L.2.200: C.2 | | SUBTOTAL: DIRECTOR OF NURSING | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.14: C.2) through (L.2.16: C.2) |
| 9323.3 | L.2.14: C.3 | | Director of Nursing Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.14: C.2) from (L.2.14: C.1) |
| 9378.8 | L.2.15: C.3 | | Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.15: C.2) from (L.2.15: C.1) |
| 3650.2 | L.2.16: C.3 | | Director of Nurses Recoverable Income | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.16: C.2) from (L.2.16: C.1) |
| 9323.0 | L.2.200: C.3 | | SUBTOTAL: DIRECTOR OF NURSING | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.14: C.3) through (L.2.16: C.3) |
| 9323.1 | L.2.17: C.1 | | Quality Assurance Professional: Salaries | Value (+ or -) | This account should be used to report the salaries of person(s) employed by the management company/central office but who work on-site at the facility as Quality Assurance Professionals. |
| 9323.5 | L.2.18: C.1 | | Indirect Restorative Therapy: Salaries | Value (+ or -) | This account should be used to report the salaries of Physical, Occupational, and Speech Therapists who perform indirect services, as defined by regulation 101 CMR 206.00, directly at the nursing or residential care facility. This account should not contain expenses of a manager or a person to whom the therapists report to. This account should not include the costs of any direct services. |
| 9323.4 | L.2.19: C.1 | | Dietician: Salaries | Value (+ or -) | This account should be used to report the salaries of the person(s) employed by the facility to fulfill the dietician functions directly at the nursing or residential care facility. |
| 9378.9 | L.2.20: C.1 | | Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | This account should be used to report the payroll taxes, worker’s compensation, and fringe benefits of the person(s) employed by the facility to fulfill the Quality Assurance Professional, Indirect Restorative Therapy, Dietician functions directly at the nursing or residential care facility. |
| 9323.6 | L.2.21: C.1 | | Direct Restorative Therapy: Salaries | Value (+ or -) | This account should be used to report the salaries of Physical, Occupational and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility. |
| 9378.2 | L.2.22: C.1 | | Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | This account should be used to report the payroll taxes, workers’ compensation, and fringe benefits of Physical, Occupational, and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility. |
| 9502.2 | L.2.23: C.1 | | REA-CR Other Operating Expense Add-back |  | This account will automatically be populated as a negative. |
| 3650.5 | L.2.24: C.1 | | Variable Recoverable Income |  | Not applicable. |
| 9324.0 | L.2.300: C.1 | | SUBTOTAL: VARIABLE EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.17: C.1) through (L.2.24: C.1). |
| 9323.1 | L.2.17: C.2 | | Quality Assurance Professional: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9323.5 | L.2.18: C.2 | | Indirect Restorative Therapy: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9323.4 | L.2.19: C.2 | | Dietician: Salaries | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9378.9 | L.2.20: C.2 | | Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Enter non-allowable expenses and add-backs. |
| 9323.6 | L.2.21: C.2 | | Direct Restorative Therapy: Salaries | Value (+ or -) | Equals (L.2.21: C.1). |
| 9378.2 | L.2.22: C.2 | | Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | Equals (L.2.22: C.1). |
| 9502.2 | L.2.23: C.2 | | REA-CR Other Operating Expense Add-back | Value (+) | This account will automatically populate as a negative. |
| 3650.5 | L.2.24: C.2 | | Variable Recoverable Income | Value (+ or -) | Equals (L.1.4: C.1) |
| 9324.0 | L.2.300: C.2 | | SUBTOTAL: VARIABLE EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.17: C.2) through (L.2.24: C.2) |
| 9323.1 | L.2.17: C.3 | | Quality Assurance Professional: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.17: C.2) from (L.2.17: C.1) |
| 9323.5 | L.2.18: C.3 | | Indirect Restorative Therapy: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.18: C.2) from (L.2.18: C.1) |
| 9323.4 | L.2.19: C.3 | | Dietician: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.19: C.2) from (L.2.19: C.1) |
| 9378.9 | L.2.20: C.3 | | Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.20: C.2) from (L.2.20: C.1) |
| 9323.6 | L.2.21: C.3 | | Direct Restorative Therapy: Salaries | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.21: C.2) from (L.2.21: C.1) |
| 9378.2 | L.2.22: C.3 | | Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.22: C.2) from (L.2.22: C.1) |
| 9502.2 | L.2.23: C.3 | | REA-CR Other Operating Expense Add-back | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.23: C.2) from (L.2.23: C.1) |
| 3650.5 | L.2.24: C.3 | | Variable Recoverable Income | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.24: C.2) from (L.2.24: C.1) |
| 9324.0 | L.2.300: C.3 | | SUBTOTAL: VARIABLE EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.17: C.3) through (L.2.24: C.3) |
| 9386.8 | L.2.25: C.1 | | Depreciation: Building | Value (+ or -) |  |
| 9387.8 | L.2.26: C.1 | | Depreciation: Improvements | Value (+ or -) |  |
| 9387.9 | L.2.27: C.1 | | Depreciation: MGT-CR Capitalized Improvements | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 9388.8 | L.2.28: C.1 | | Depreciation: Equipment | Value (+ or -) |  |
| 9388.9 | L.2.29: C.1 | | Depreciation: MGT-CR Capitalized Equipment | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 9390.8 | L.2.30: C.1 | | Depreciation: Software/Limited Life Assets | Value (+ or -) |  |
| 9390.9 | L.2.31: C.1 | | Depreciation: MGT-CR Capitalized Software/Limited Life Assets | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 9381.0 | L.2.32: C.1 | | Long-Term Interest | Value (+ or -) |  |
| 9380.0 | L.2.33: C.1 | | Real Estate Taxes | Value (+ or -) |  |
| 9380.1 | L.2.34: C.1 | | Personal Property Taxes | Value (+ or -) |  |
| 9380.2 | L.2.35: C.1 | | MA Corp. Excise Tax Non-Income Portion | Value (+ or -) |  |
| 9380.5 | L.2.36: C.1 | | Insurance: Building, Building Improvements, Equipment | Value (+ or -) |  |
| 9382.1 | L.2.37: C.1 | | Other Equipment Rent | Value (+ or -) |  |
| 9382.2 | L.2.38: C.1 | | Property Rent (Unrelated Party) | Value (+ or -) | Submit a copy of the lease in Schedule 7.1, Footnotes. |
| 9382.3 | L.2.39: C.1 | | Property Rent (Related Party) | Value (+ or -) | A related party is an individual or organization associated or affiliated with, or that has control of, or is controlled by, the Provider; or is related to the Provider, or any director, stockholder, trustee, partner or administrator of the Provider by common ownership or control or in a manner specified in Sections 267(b) and (c) of the Internal Revenue Code (IRC) provided, however, that 10% is the operative factor as set out in Sections 267(b)(2) and (3) of the IRC. Related individuals include spouses, parents, children, and spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law, and sisters-in-law.  If an amount is reported in this account, Schedule 3 Tables 2 and 3 plus Schedule 7.4 must be completed. |
| 9950.2 | L.2.40: C.1 | | REA-CR Fixed Costs (from Schedule 3) |  | No data input. |
| 3650.3 | L.2.41: C.1 | | Fixed Recoverable Income |  | No data input. |
| 9384.0 | L.2.400: C.1 | | SUBTOTAL: FIXED EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.25: C.1) through (L.2.41: C.1) |
| 9300.0 | L.200: C.1 | | TOTAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.100: C.1) and (L.2.200: C.1) and (L.2.300: C.1) and (L.2.400: C.1) |
| 9386.8 | L.2.25: C.2 | | Depreciation: Building | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9387.8 | L.2.26: C.2 | | Depreciation: Improvements | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9387.9 | L.2.27: C.2 | | Depreciation: MGT-CR Capitalized Improvements | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9388.8 | L.2.28: C.2 | | Depreciation: Equipment | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9388.9 | L.2.29: C.2 | | Depreciation: MGT-CR Capitalized Equipment | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9390.8 | L.2.30: C.2 | | Depreciation: Software/Limited Life Assets | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9390.9 | L.2.31: C.2 | | Depreciation: MGT-CR Capitalized Software/Limited Life Assets | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9381.0 | L.2.32: C.2 | | Long-Term Interest | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9380.0 | L.2.33: C.2 | | Real Estate Taxes | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9380.1 | L.2.34: C.2 | | Personal Property Taxes | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9380.2 | L.2.35: C.2 | | MA Corp. Excise Tax Non-Income Portion | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9380.5 | L.2.36: C.2 | | Insurance: Building, Building Improvements, Equipment | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9382.1 | L.2.37: C.2 | | Other Equipment Rent | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9382.2 | L.2.38: C.2 | | Property Rent (Unrelated Party) | Value (+ or -) | Enter non-allowable expenses and add-backs |
| 9382.3 | L.2.39: C.2 | | Property Rent (Related Party) | Value (+ or -) | Equals (L.2.39: C.1) |
| 9950.2 | L.2.40: C.2 | | REA-CR Fixed Costs (from Schedule 3) | Value (+ or -) | Equals (S.3: L.300: C.1) |
| 3650.3 | L.2.41: C.2 | | Fixed Recoverable Income | Value (+ or -) | Equals (L.1.6: C.1) |
| 9384.0 | L.2.400: C.2 | | SUBTOTAL: FIXED EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.25: C.2) through (L.2.41: C.2) |
| 9300.0 | L.200: C.2 | | TOTAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.100: C.2) and (L.2.200: C.2) and (L.2.300: C.2) and (L.2.400: C.2) |
| 9386.8 | L.2.25: C.3 | | Depreciation: Building | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.25: C.2) from (L.2.25: C.1) |
| 9387.8 | L.2.26: C.3 | | Depreciation: Improvements | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.26: C.2) from (L.2.26: C.1) |
| 9387.9 | L.2.27: C.3 | | Depreciation: MGT-CR Capitalized Improvements | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.27: C.2) from (L.2.27: C.1) |
| 9388.8 | L.2.28: C.3 | | Depreciation: Equipment | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.28: C.2) from (L.2.28: C.1) |
| 9388.9 | L.2.29: C.3 | | Depreciation: MGT-CR Capitalized Equipment | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.29: C.2) from (L.2.29: C.1) |
| 9390.8 | L.2.30: C.3 | | Depreciation: Software/Limited Life Assets | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.30: C.2) from (L.2.30: C.1) |
| 9390.9 | L.2.31: C.3 | | Depreciation: MGT-CR Capitalized Software/Limited Life Assets | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.31: C.2) from (L.2.31: C.1) |
| 9381.0 | L.2.32: C.3 | | Long-Term Interest | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.32: C.2) from (L.2.32: C.1) |
| 9380.0 | L.2.33: C.3 | | Real Estate Taxes | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.33: C.2) from (L.2.33: C.1) |
| 9380.1 | L.2.34: C.3 | | Personal Property Taxes | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.34: C.2) from (L.2.34: C.1) |
| 9380.2 | L.2.35: C.3 | | MA Corp. Excise Tax Non-Income Portion | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.35: C.2) from (L.2.35: C.1) |
| 9380.5 | L.2.36: C.3 | | Insurance: Building, Building Improvements, Equipment | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.36: C.2) from (L.2.36: C.1) |
| 9382.1 | L.2.37: C.3 | | Other Equipment Rent | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.37: C.2) from (L.2.37: C.1) |
| 9382.2 | L.2.38: C.3 | | Property Rent (Unrelated Party) | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.38: C.2) from (L.2.38: C.1) |
| 9382.3 | L.2.39: C.3 | | Property Rent (Related Party) | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.39: C.2) from (L.2.39: C.1) |
| 9950.2 | L.2.40: C.3 | | REA-CR Fixed Costs (from Schedule 3) | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.40: C.2) from (L.2.40: C.1) |
| 3650.3 | L.2.41: C.3 | | Fixed Recoverable Income | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.2.41: C.2) from (L.2.41: C.1) |
| 9384.0 | L.2.400: C.3 | | SUBTOTAL: FIXED EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.25: C.3) through (L.2.41: C.3) |
| 9300.0 | L.200: C.3 | | TOTAL EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.100: C.3) and (L.2.200: C.3) and (L.2.300: C.3) and (L.2.400: C.3) |

**Schedule 2 - Table 3: Detail of Other Income, Account 3650.0**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 3650.0 | L.3.1 to 3.5: C.1 | Detail of Other Income, Account 3650.0 | Text | Users may add rows to describe all other income |
| 3650.0 | L.3.1 to 3.5: C.2 | Detail of Other Income, Account 3650.0 | Value (+ or -) | Users may add rows to report other income dollars. |
| 3650.0 | L.300: C.2 | SUBTOTAL: OTHER INCOME | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.3.1 to 3.5: C.1). This field populates (L.1.2: C.1). |

**Schedule 2 - Table 4: Non-Allowable Administrative & General Expenses**

* **(Per Regulation 101 CMR 204.00 or 206.00, Account 9935.0)**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
|  | L.4.1: C.1 | Telephone: Advertising | Value (+ or -) |  |
|  | L.4.2: C.1 | Accounting: Appeal Service | Value (+ or -) |  |
|  | L.4.3: C.1 | Legal: Appeal Service | Value (+ or -) |  |
|  | L.4.4: C.1 | Legal: Other | Value (+ or -) |  |
|  | L.4.5: C.1 | Other Advertising | Value (+ or -) |  |
|  | L.4.6: C.1 | Other Management Fees | Value (+ or -) |  |
|  | L.4.7: C.1 | Interest on Late Payments and Penalties | Value (+ or -) |  |
|  | L.4.8: C.1 | Interest on Working Capital | Value (+ or -) |  |
|  | L.400: C.1 | SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8: C.1). This field populates (L.2.12: C.1). |
|  | L.4.1: C.2 | Telephone: Advertising | Value (+ or -) | No data input. Field is populated by Line 4.1, Column 1. |
|  | L.4.2: C.2 | Accounting: Appeal Service | Value (+ or -) | No data input. Field is populated by Line 4.2, Column 1. |
|  | L.4.3: C.2 | Legal: Appeal Service | Value (+ or -) | No data input. Field is populated by Line 4.3, Column 1. |
|  | L.4.4: C.2 | Legal: Other | Value (+ or -) | No data input. Field is populated by Line 4.4, Column 1. |
|  | L.4.5: C.2 | Other Advertising | Value (+ or -) | No data input. Field is populated by Line 4.5, Column 1. |
|  | L.4.6: C.2 | Other Management Fees | Value (+ or -) | No data input. Field is populated by Line 4.6, Column 1. |
|  | L.4.7: C.2 | Interest on Late Payments and Penalties | Value (+ or -) | No data input. Field is populated by Line 4.7, Column 1. |
|  | L.4.8: C.2 | Interest on Working Capital | Value (+ or -) | No data input. Field is populated by Line 4.8, Column 1. |
|  | L.400: C.2 | SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8: C.2). This field populates (L.2.12: C.2). |
|  | L.4.1: C.3 | Telephone: Advertising | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.1: C.2) from (L.4.1: C.1) |
|  | L.4.2: C.3 | Accounting: Appeal Service | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.2: C.2) from (L.4.2: C.1) |
|  | L.4.3: C.3 | Legal: Appeal Service | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.3: C.2) from (L.4.3: C.1) |
|  | L.4.4: C.3 | Legal: Other | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.4: C.2) from (L.4.4: C.1) |
|  | L.4.5: C.3 | Other Advertising | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.5: C.2) from (L.4.5: C.1) |
|  | L.4.6: C.3 | Other Management Fees | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.6: C.2) from (L.4.6: C.1) |
|  | L.4.7: C.3 | Interest on Late Payments and Penalties | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.7: C.2) from (L.4.7: C.1) |
|  | L.4.8: C.3 | Interest on Working Capital | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.4.8: C.2) from (L.4.8: C.1) |
|  | L.400: C.3 | SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL | Value (+ or -) | No data input. This cell is a calculated field: Subtract (L.400: C.2) from (L.400: C.1) |

## Schedule 3: Allowable Fixed Assets and Expenses

*NOTE: Fixed costs must be claimed on the allowable basis instead of actual cost. Please refer to Sections 206.02 and 204.02 of Title 101 of the Code of Massachusetts Regulations for the definitions of the fixed cost categories.*

**Schedule 3 - Table 1: Management Company/Central Office Fixed Assets and Expenses**

* **Table 1 has four (4) columns.**
* **In Column 1, enter the Allowable Assets (Basis), Beginning of Year. This should be the same as the Allowable Assets (Basis, End of Year) from the previous year.**
* **In Column 2, enter the Asset Additions for the cost report year.**
* **In Column 3, enter the Asset Deletions for the cost report year. *NOTE: Values in this column will be populated as negatives.***

**Column 4, Allowable Assets (Basis, End of Year) is a computation, summing Column 1 and Column 2 and then subtracting Column 3.**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 9950.3 | L.1.1: C.1 | Allowable Building Depreciation Rate | Percent% | User enters allowable building depreciation rate such as 2.5%. |
| 1511.3 | L.1.2: C.1 | Allowable Assets (Beg of Year): Land | Value (+ or -) |  |
| 1521.3 | L.1.3: C.1 | Allowable Assets (Beg of Year): Building | Value (+ or -) |  |
| 1611.3 | L.1.4: C.1 | Allowable Assets (Beg of Year): Improvements | Value (+ or -) |  |
| 1616.3 | L.1.5: C.1 | Allowable Assets (Beg of Year): MGT-CR Capitalized Improvements | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 1651.3 | L.1.6: C.1 | Allowable Assets (Beg of Year): Equipment | Value (+ or -) |  |
| 1661.3 | L.1.7: C.1 | Allowable Assets (Beg of Year): MGT-CR Capitalized Equipment | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 1710.3 | L.1.8: C.1 | Allowable Assets (Beg of Year): Software | Value (+ or -) |  |
| 1715.3 | L.1.9: C.1 | Allowable Assets (Beg of Year): MGT-CR Capitalized Software | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 9950.3 | L.1.1: C.2 | Allowable Building Depreciation Rate | No Input | User enters allowable building depreciation rate such as 2.5%. |
| 1511.3 | L.1.2: C.2 | Asset Additions: Land | Value (+ or -) |  |
| 1521.3 | L.1.3: C.2 | Asset Additions: Building | Value (+ or -) |  |
| 1611.3 | L.1.4: C.2 | Asset Additions: Improvements | Value (+ or -) |  |
| 1616.3 | L.1.5: C.2 | Asset Additions: MGT-CR Capitalized Improvements | Value (+ or -) |  |
| 1651.3 | L.1.6: C.2 | Asset Additions: Equipment | Value (+ or -) |  |
| 1661.3 | L.1.7: C.2 | Asset Additions: MGT-CR Capitalized Equipment | Value (+ or -) |  |
| 1710.3 | L.1.8: C.2 | Asset Additions: Software | Value (+ or -) |  |
| 1715.3 | L.1.9: C.2 | Asset Additions: MGT-CR Capitalized Software | Value (+ or -) |  |
| 9950.3 | L.1.1: C.3 | Allowable Building Depreciation Rate | No Input | User enters allowable building depreciation rate such as 2.5%. |
| 1511.3 | L.1.2: C.3 | Asset Deletions: Land | Value (-) |  |
| 1521.3 | L.1.3: C.3 | Asset Deletions: Building | Value (-) |  |
| 1611.3 | L.1.4: C.3 | Asset Deletions: Improvements | Value (-) |  |
| 1616.3 | L.1.5: C.3 | Asset Deletions: MGT-CR Capitalized Improvements | Value (-) |  |
| 1651.3 | L.1.6: C.3 | Asset Deletions: Equipment | Value (-) |  |
| 1661.3 | L.1.7: C.3 | Asset Deletions: MGT-CR Capitalized Equipment | Value (-) |  |
| 1710.3 | L.1.8: C.3 | Asset Deletions: Software | Value (-) |  |
| 1715.3 | L.1.9: C.3 | Asset Deletions: MGT-CR Capitalized Software | Value (-) |  |
| 9950.3 | L.1.1: C.4 | Allowable Building Depreciation Rate | No Input | User enters allowable building depreciation rate such as 2.5%. |
| 1511.3 | L.1.2: C.4 | Allowable Assets (End of Year): Land | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.2: C.1) + (L.1.2: C.2) + (L.1.2: C.1) |
| 1521.3 | L.1.3: C.4 | Allowable Assets (End of Year): Building | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.3: C.1) + (L.1.3: C.2) + (L.1.3: C.1) |
| 1611.3 | L.1.4: C.4 | Allowable Assets (End of Year): Improvements | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.4: C.1) + (L.1.4: C.2) + (L.1.4: C.3) |
| 1616.3 | L.1.5: C.4 | Allowable Assets (End of Year): MGT-CR Capitalized Improvements | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.5: C.1) + (L.1.5: C.2) + (L.1.5: C.3) |
| 1651.3 | L.1.6: C.4 | Allowable Assets (End of Year): Equipment | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.6: C.1) + (L.1.6: C.2) + (L.1.6: C.3) |
| 1661.3 | L.1.7: C.4 | Allowable Assets (End of Year): MGT-CR Capitalized Equipment | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.7: C.1) + (L.1.7: C.2) + (L.1.7: C.3) |
| 1710.3 | L.1.8: C.4 | Allowable Assets (End of Year): Software | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.8: C.1) + (L.1.8: C.2) + (L.1.8: C.3) |
| 1715.3 | L.1.9: C.4 | Allowable Assets (End of Year): MGT-CR Capitalized Software | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.9: C.1) + (L.1.9: C.2) + (L.1.9: C.3) |

**Schedule 3 - Table 2: Realty Company Fixed Assets and Expenses**

* **If the management company reports related party rent expense, the fixed assets of the realty company paid must be reported here.**
* **In Column 1, enter the Allowable Assets (Basis), Beginning of Year. This should be the same as the Allowable Assets (Basis, End of Year) from the previous year.**
* **In Column 2, enter the Asset Additions for the year.**
* **In Column 3, enter the Asset Deletions for the year. *NOTE: Values in this column will be populated as negatives.***
* **Column 4, Allowable Assets (Basis, End of Year) is a computation, summing Column 1 and Column 2 and then subtracting Column 3.**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
|  | L.2.1: C.1 | Name of Realty Company | Text | This cell is prepopulated with the name of the Realty Company. If this is incorrect, please contact CHIA at [CHIAcostreports.LTCF@State.MA.US](mailto:CHIAcostreports.LTCF@State.MA.US). |
| 1511.3 | L.2.2: C.1 | Allowable Assets (Beg of Year): Land | Value (+ or -) |  |
| 1521.3 | L.2.3: C.1 | Allowable Assets (Beg of Year): Building | Value (+ or -) |  |
| 1611.3 | L.2.4: C.1 | Allowable Assets (Beg of Year): Improvements | Value (+ or -) |  |
| 1616.3 | L.2.5: C.1 | Allowable Assets (Beg of Year): Capitalized Improvements | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 1651.3 | L.2.6: C.1 | Allowable Assets (Beg of Year): Equipment | Value (+ or -) |  |
| 1661.3 | L.2.7: C.1 | Allowable Assets (Beg of Year): Capitalized Equipment | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 1710.3 | L.2.8: C.1 | Allowable Assets (Beg of Year): Software | Value (+ or -) |  |
| 1715.3 | L.2.9: C.1 | Allowable Assets (Beg of Year): Capitalized Software | Value (+ or -) | Used only when EOHHS capitalized an expense after review or audit. |
| 1511.3 | L.2.2: C.2 | Asset Additions: Land | Value (+ or -) |  |
| 1521.3 | L.2.3: C.2 | Asset Additions: Building | Value (+ or -) |  |
| 1611.3 | L.2.4: C.2 | Asset Additions: Improvements | Value (+ or -) |  |
| 1616.3 | L.2.5: C.2 | Asset Additions: Capitalized Improvements | Value (+ or -) |  |
| 1651.3 | L.2.6: C.2 | Asset Additions: Equipment | Value (+ or -) |  |
| 1661.3 | L.2.7: C.2 | Asset Additions: Capitalized Equipment | Value (+ or -) |  |
| 1710.3 | L.2.8: C.2 | Asset Additions: Software | Value (+ or -) |  |
| 1715.3 | L.2.9: C.2 | Asset Additions: Capitalized Software | Value (+ or -) |  |
| 1511.3 | L.2.2: C.3 | Asset Deletions: Land | Value (-) |  |
| 1521.3 | L.2.3: C.3 | Asset Deletions: Building | Value (-) |  |
| 1611.3 | L.2.4: C.3 | Asset Deletions: Improvements | Value (-) |  |
| 1616.3 | L.2.5: C.3 | Asset Deletions: Capitalized Improvements | Value (-) |  |
| 1651.3 | L.2.6: C.3 | Asset Deletions: Equipment | Value (-) |  |
| 1661.3 | L.2.7: C.3 | Asset Deletions: Capitalized Equipment | Value (-) |  |
| 1710.3 | L.2.8: C.3 | Asset Deletions: Software | Value (-) |  |
| 1715.3 | L.2.9: C.3 | Asset Deletions: Capitalized Software | Value (-) |  |
| 1511.3 | L.2.2: C.4 | Allowable Assets: Land | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.2: C.1) + (L.2.2: C.2) + (L.2.2: C.3) |
| 1521.3 | L.2.3: C.4 | Allowable Assets (End of Year): Building | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.3: C.1) + (L.2.3: C.2) + (L.2.3: C.3) |
| 1611.3 | L.2.4: C.4 | Allowable Assets (End of Year): Improvements | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.4: C.1) + (L.2.4: C.2) + (L.2.4: C.3) |
| 1616.3 | L.2.5: C.4 | Allowable Assets (End of Year): REA-CR Capitalized Improvements | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.5: C.1) + (L.2.5: C.2) + (L.2.5: C.3) |
| 1651.3 | L.2.6: C.4 | Allowable Assets (End of Year): Equipment | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.6: C.1) + (L.2.6: C.2) + (L.2.6: C.3) |
| 1661.3 | L.2.7: C.4 | Allowable Assets (End of Year): REA-CR Capitalized Equipment | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.7: C.1) + (L.2.7: C.2) + (L.2.7: C.3) |
| 1710.3 | L.2.8: C.4 | Allowable Assets (End of Year): Software | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.8: C.1) + (L.2.8: C.2) + (L.2.8: C.3) |
| 1715.3 | L.2.9: C.4 | Allowable Assets (End of Year): REA-CR Capitalized Software | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.9: C.1) + (L.2.9: C.2) + (L.2.9: C.3) |

**Schedule 3 - Table 3: Realty Company Allowable Fixed Expenses**

* **If related party rent is reported in account 9382.3 on Schedule 2, this schedule must be completed.**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 9550.0 | L.3.1: C.1 | Depreciation: Building | Value (+ or -) |  |
| 9950.3 | L.3.2: C.1 | Allowable Building Depreciation Rate | XXX.X% | User enters allowable building depreciation rate such as 2.5%. |
| 9560.8 | L.3.3: C.1 | Depreciation: Improvements | Value (+ or -) |  |
| 9562.8 | L.3.4: C.1 | Depreciation: Capitalized Improvements | Value (+ or -) |  |
| 9570.0 | L.3.5: C.1 | Depreciation: Equipment | Value (+ or -) |  |
| 9571.0 | L.3.6: C.1 | Depreciation: Capitalized Equipment | Value (+ or -) |  |
| 9575.0 | L.3.7: C.1 | Depreciation: Software/Limited Life Assets | Value (+ or -) |  |
| 9576.0 | L.3.8: C.1 | Depreciation:  Capitalized Software/Limited Life Assets | Value (+ or -) |  |
| 9545.0 | L.3.9: C.1 | Long-Term Interest | Value (+ or -) |  |
| 9540.0 | L.3.10: C.1 | Real Estate Taxes | Value (+ or -) |  |
| 9540.5 | L.3.11: C.1 | Personal Property Taxes | Value (+ or -) |  |
| 9545.6 | L.3.12: C.1 | MA Corp. Excise Tax Non-Income Portion | Value (+ or -) |  |
| 9580.0 | L.3.13: C.1 | Insurance: Building, Building Improvements, Equipment | Value (+ or -) |  |
| 9547.0 | L.3.14: C.1 | Other Equipment Rent | Value (+ or -) |  |
| 3540.0 | L.3.15: C.1 | Recoverable Fixed Income | Value (+) |  |
| 9950.2 | L.300: C.1 | SUBTOTAL: ALLOWABLE FIXED EXPENSES | Value (+ or -) | No data input. This cell is a calculated field: (L.3.1: C.1) + Sum of (L.3.3: C.1) through (L.3.15: C.1) |

## Schedule 4: Balance Sheet

**Schedule 4 - Table 1: Current Assets**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 1025.0 | L.1.1: C.1 | Cash and Equivalents | Value (+ or -) | Cash Equivalents are short term, highly liquid investments (including note receivables) with a maturity of 3 months or less, excluding amounts whose use is limited by Board designation or other arrangements under trust agreements or with third party payers. |
| 1040.0 | L.1.2: C.1 | Short-term Investments | Value (+ or -) | Investments in equity or fixed-income securities with a maturity of 3 to 12 months. |
| 1045.0 | L.1.3: C.1 | Current Portion Assets Whose Use is Limited | Value (+ or -) | Any current portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations. |
| 1010.0 | L.1.100: C.1 | Subtotal: Cash | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.1: C.1) through (L.1.3: C.1) |
| 1183.0 | L.1.4: C.1 | Other Accounts Receivable | Value (+ or -) | Accounts Receivable as described above for any non– management fee related sources. |
| 1190.0 | L.1.5: C.1 | Interest Receivable | Value (+ or -) | Accounts Receivable as described above for interest that has been earned by investments, loans, or overdue invoices but has not actually been received in cash. It can be reasonably expected to be received within a year. |
| 1195.0 | L.1.6: C.1 | Management Fees Receivable | Value (+ or -) | Accounts Receivable as described above for any management fee revenue. |
| 1140.0 | L.1.7: C.1 | Reserve for Bad Debt | Value (-) | Allowance for uncollectible receivables. Ensure a negative figure. |
| 1110.0 | L.1.200: C.1 | Subtotal: Accounts Receivable | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.4: C.1) through (L.1.7: C.1) |
| 1160.0 | L.1.8: C.1 | Loans Receivable: Officers/Owners | Value (+ or -) | The portion of loans from the management company to the Owner, Member or Officer due within a year. |
| 1170.0 | L.1.9: C.1 | Loans Receivable: Employees | Value (+ or -) | The portion of loans from the management company to employees. |
| 1180.0 | L.1.10: C.1 | Loans Receivable: Affiliates/Related Parties | Value (+ or -) | The portion of loans from the management company to affiliates and/or related parties. |
| 1185.0 | L.1.11: C.1 | Loans Receivable: Other | Value (+ or -) | The portion of loans from the management company to any other sources. |
| 1150.0 | L.1.300: C.1 | Subtotal: Loans Receivable | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.8: C.1) through (L.1.11: C.1) |
| 1310.0 | L.1.12: C.1 | Other Current Assets | Value (+ or -) | Includes all other current assets except those cited above such as prepaid interest, insurance, taxes, capitalized pre-opening costs, other prepaid expenses. |
| 1005.0 | L.100: C.1 | TOTAL CURRENT ASSETS | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.1.100: C.1) + (L.1.200: C.1) + (L.1.300: C.1) + (L.1.12: C.1) |

**Schedule 4 - Table 2: Non-Current (Fixed) Assets**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 1511.1 | L.2.1: C.1 | Land – Cost | Value (+ or -) | Net amount of land |
| 1521.1 | L.2.2: C.1 | Building – Cost | Value (+ or -) | Gross value of building |
| 1522.2 | L.2.3: C.1 | Building – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on building. Ensure negative figure. |
| 1520.0 | L.2.100: C.1 | Building – Book Value | Value (+ or -) | Net amount of building.  No data input. This cell is a calculated field: Sum of (L.2.2: C.1) + (L.2.3: C.1) |
| 1611.1 | L.2.4: C.1 | Building Improvements – Cost | Value (+ or -) | Gross value of building improvements. |
| 1612.2 | L.2.5: C.1 | Building Improvements – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on building improvements. Ensure negative figure. |
| 1610.0 | L.2.200: C.1 | Building Improvements – Book Value | Value (+ or -) | Net amount of building improvements. No data input. This cell is a calculated field: Sum of (L.2.4: C.1) + (L.2.5: C.1) |
| 1616.1 | L.2.6: C.1 | MGT-CR Capitalized Improvements – Cost | Value (+ or -) | Gross value of MGT-CR Capital Improvements  Used only when EOHHS capitalized an expense after review or audit. |
| 1617.2 | L.2.7: C.1 | MGT-CR Capitalized Improvements – Accumulated Depreciation | Value (+) | Cumulative amount of depreciation on MGT-CR capital improvements. Ensure negative figure. |
| 1615.0 | L.2.300: C.1 | MGT-CR Capitalized Improvements – Book Value | Value (+ or -) | Net number of MGT-CR Capital Improvements. No data input. This cell is a calculated field: Sum of (L.2.6: C.1) + (L.2.7: C.1) |
| 1651.1 | L.2.8: C.1 | Equipment – Cost | Value (+ or -) | Gross value of equipment |
| 1652.2 | L.2.9: C.1 | Equipment – Accumulated Depreciation | Value (+) | Cumulative amount of depreciation on equipment. Ensure negative figure. |
| 1650.0 | L.2.400: C.1 | Equipment – Book Value | Value (+ or -) | Net amount of equipment.  No data input. This cell is a calculated field: Sum of (L.2.8: C.1) + (L.2.9: C.1) |
| 1661.1 | L.2.10: C.1 | MGT-CR Capitalized Equipment – Cost | Value (+ or -) | Gross value of MGT-CR Capital Equipment. Used only when EOHHS capitalized an expense after review or audit |
| 1662.2 | L.2.11: C.1 | MGT-CR Capitalized Equipment – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on MGT-CR capitalized equipment. Ensure negative figure. |
| 1660.0 | L.2.500: C.1 | MGT-CR Cap Equipment – Book Value | Value (+ or -) | Net amount of MGT-CR Capital Equipment. No data input. This cell is a calculated field: Sum of (L.2.10: C.1) + (L.2.11: C.1). |
| 1701.1 | L.2.12: C.1 | Motor Vehicles – Cost | Value (+ or -) | Gross value of motor vehicles. |
| 1702.2 | L.2.13: C.1 | Motor Vehicles – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on motor vehicles  Ensure negative figure. |
| 1700.0 | L.2.600: C.1 | Motor Vehicles – Book Value | Value (+ or -) | Net amount of motor vehicles.  No data input. This cell is a calculated field: Sum of (L.2.12: C.1) + (L.2.13: C.1). |
| 1710.1 | L.2.14: C.1 | Software - Cost | Value (+ or -) | Gross value of software. |
| 1710.2 | L.2.15: C.1 | Software – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on software.  Ensure negative figure. |
| 1710.0 | L.2.700: C.1 | Software – Book Value | Value (+ or -) | Net amount of software. No data input. This cell is a calculated field: Sum of (L.2.14: C.1) + (L.2.15: C.1) |
| 1715.1 | L.2.16: C.1 | MGT-CR Capitalized Software – Cost | Value (+ or -) | Gross value of MGR-CR Capital Software. Used only when EOHHS capitalized an expense after review or audit. |
| 1715.2 | L.2.17: C.1 | MGT-CR Capitalized Software – Accumulated Depreciation | Value (-) | Cumulative amount of depreciation on MGT-CR capital software. Ensure negative figure. |
| 1715.0 | L.2.800: C.1 | MGT-CR Capitalized Software – Book Value | Value (+ or -) | Net amount of MGT-CR Capital Software. No data input. This cell is a calculated field: Sum of (L.2.16: C.1) + (L.2.17: C.1) |
| 1500.0 | L.200: C.1 | TOTAL NON-CURRENT (FIXED) ASSETS | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.2.1: C.1) + (L.2.100: C.1) + (L.2.200: C.1) + (L.2.300: C.1) + (L.2.400: C.1) + (L.2.500: C.1) + (L.2.600: C.1) + (L.2.700: C.1) + (L.2.800: C.1) |

**Schedule 4 - Table 3: Deferred Charges and Other Assets**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 1965.0 | L.3.1: C.1 | Long Term Investments | Value (+ or -) | Equity investments with maturities over 12 months. |
| 1966.0 | L.3.2: C.1 | Non-Current Asset Whose Use is Restricted | Value (+ or -) | Any noncurrent portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations. |
| 1985.0 | L.3.3: C.1 | Other (Enter in Table 4) | Value (+ or -) | Provider detail in Table 4 about all other non-current assets. No data input. This cell is populated from Line 400 in Table 4. |
| 1975.1 | L.3.4: C.1 | Mortgage Acquisition Cost | Value (+ or -) | Those costs (such as finder's fees, certain legal fees, and filing fees) necessary to obtain long-term financing through a mortgage, bond, or other long-term debt instrument. |
| 1975.2 | L.3.5: C.1 | Accumulated Amortization of Mortgage Acquisition Cost | Value (-) | Accumulated amortization reported as additional interest expense. Ensure negative figure. |
| 1975.0 | L.3.100: C.1 | Unamortized Mortgage Acquisition Cost | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.3.4: C.1) + (L.3.5: C.1) |
| 1900.0 | L.300: C.1 | TOTAL DEFERRED CHARGES AND OTHER ASSETS | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.3.1: C.1) + (L.3.2: C.1) + (L.3.3: C.1) + (L.3.100: C.1) |

**Schedule 4 - Table 4: Deferred Charges and Other Assets**

**This table is to provide detail for Account 1985.0, Other Non-Current Assets. *If you are entering a figure in Table 4, you must include a description.***

**In Column 1, provide a description of the asset.**

**In Column 2, enter the Account Balance.**

**Click on the plus sign to add additional rows if necessary.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L.4.1 to 4.5: C.1 | Detail of Other Assets - Description | Text | Allows multiple row entry. |
|  | L.4.1 to 4.5: C.2 | Detail of Other Assets - Account Balance | Value (+ or -) | Allow multiple row entry. |
|  | L.400: C.2 | SUBTOTAL ACCOUNT | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.4.1 to 4.5: C.2). This cell populates Table 3, line 3.3. |

**Schedule 4 - Table 5: Total Assets**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 1000.0 | L.500: C.1 | TOTAL ASSETS | Value (+ or -) | No data input. Sum of (L.100: C.1) + (L.200: C.1) + L.300: C.1). This cell is a calculation, summing accounts 1005.0, 1500.0, and 1900.0. |

**Schedule 4 - Table 6: Current Liabilities**

| Account Number | Location Reference (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 2020.0 | L.6.1: C.1 | Accounts Payable: Trade | Value (+ or -) | Amount owed to and invoiced by a creditor for delivered goods or completed services. |
| 2030.0 | L.6.2: C.1 | Accounts Payable: Accrued Expenses | Value (+ or -) | Expenses that have occurred but are not yet recorded through the normal processing of accounts payable transactions. |
| 2010.0 | L.6.100: C.1 | Subtotal: Accounts Payable | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.6.1: C.1) + (L.6.2: C.1). |
| 2110.0 | L.6.3: C.1 | Current Long-Term Debt: Officer, Owner, Related Parties | Value (+ or -) | The portion of loans to the management company by the Owner, Officer, or Related Parties due within a year. |
| 2120.0 | L.6.4: C.1 | Current Long-Term Debt: Subsidiaries and Affiliates | Value (+ or -) | The portion of loans to the management company by subsidiaries and affiliates due within one year. |
| 2130.0 | L.6.5: C.1 | Current Long-Term Debt: Banks | Value (+ or -) | Line of credit due within a year. |
| 2140.0 | L.6.6: C.1 | Current Long-Term Debt: Motor Vehicles | Value (+ or -) | Financing secured for motor vehicle(s). |
| 2150.0 | L.6.7: C.1 | Current Long-Term Debt: Other Short-Term Financing | Value (+ or -) | Working Capital from any source not individually listed that is due within a year. |
| 2160.0 | L.6.8: C.1 | Current Long-Term Debt: Payments Due w/in one year on long-term debt | Value (+ or -) | Most providers have long-term debt and accordingly, report values in Mortgages (2310.0), Due Affiliates/Related Parties (2330.0) and Other Long-Term Debt (2320.0). Any provider who reports a mortgage or other long-term debt must also enter the amount which is due within one year in this account. If no portion of the long-term debt is due within one year, an explanation should be provided in the Schedule 7.1, Footnotes and Explanations. |
| 2100.0 | L.6.200: C.1 | Subtotal: Total Current Long-Term Debt | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.6.3: C.1) through (L.6.8: C.1). |
| 2190.0 | L.6.9: C.1 | Accrued Salaries | Value (+ or -) | Salaries due, but not yet paid. |
| 2200.0 | L.6.10: C.1 | Accrued Payroll Tax withheld | Value (+ or -) | Payroll taxes withheld from employees pay not remitted to the proper government authority. |
| 2210.0 | L.6.11: C.1 | Accrued Employee Taxes Payable | Value (+ or -) | Employer’s portion of payroll taxes not remitted to the proper government authority. |
| 2220.0 | L.6.12: C.1 | Other Payroll Liabilities | Value (+ or -) | Other payroll liabilities due, but not yet paid . |
| 2180.0 | L.6.300: C.1 | Subtotal: Accrued Salaries & Payroll Liabilities | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.6.9: C.1) through (L.6.12: C.1). |
| 2230.0 | L.6.13: C.1 | Other Current Liabilities | Value (+ or -) |  |
| 2005.0 | L.600: C.1 | TOTAL CURRENT LIABILITIES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.6.100: C.1) + (L.6.200: C.1) + (L.6.300: C.1) + (L.6.13: C.1). |

Schedule 4 - Table 7: Non-Current Liabilities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 2310.0 | L.7.1: C.1 | Mortgages | Value (+ or -) | Non-current portion of debt secured by real property. |
| 2330.0 | L.7.2: C.1 | Due to Affiliates/Related Parties | Value (+ or -) | Transferred funds (including loans, advances, transfers, and equity contributions received) that are expected to be paid or returned to affiliated entities, beyond the current accounting cycle. |
| 2320.0 | L.7.3: C.1 | Other Long-Term Debt | Value (+ or -) | All other non-current liabilities. |
| 2300.0 | L.700: C.1 | TOTAL NON-CURRENT LIABILITIES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.7.1: C.1) through (L.7.3: C.1). |

**Schedule 4 - Table 8: Total Liabilities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 2800.0 | L.800: C.1 | TOTAL LIABILITIES | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.600: C.1) + (L.700: C.1). |

**Schedule 4 - Table 9: Net Worth - Not-for-Profit**

* **Table 9 will appear based upon the applicable legal status of the reporting entity.**
* **Entry allowed only when Legal Status is 2,3,6 or 8.**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 2410.0 | L.9.1: C.1 | Unrestricted Net Assets | Value (+ or -) | The part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. |
| 2420.0 | L.9.2: C.1 | Temporarily Restricted Net Assets | Value (+ or -) | The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations. |
| 2430.0 | L.9.3: C.1 | Permanently Restricted Net Assets | Value (+ or -) | The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets because of donor-imposed stipulations. |
| 2400.0 | L.9.100: C.1 | Total Net Assets | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.9.1: C.1) through (L.9.3: C.1). |

**Schedule 4 - Table 9: Net Worth - Proprietorship, Partnership or Limited Liability Company (LLC)**

* **Table 9 will appear based upon the applicable legal status of the reporting entity.**
* **Entry allowed only when Legal Status is 4,5 or 10.**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
| 2520.0 | L.9.4: C.1 | Capital | Value (+ or -) | Entry allowed only where Legal Status in (4, 5 or 10) |
| 2530.0 | L.9.5: C.1 | Proprietor Drawings | Value (+) | This account is to record Proprietorship drawings. This amount will automatically be carried over to Schedule 5. Must be entered as a negative. |
| 2540. 0 | L.9.6: C.1 | Partnership/Member (LLC) Drawings | Value (-) | This account is to record Partnership/Member (LLC) drawings. This amount will automatically be carried over to Schedule 5. Ensure negative figure. |
| 2545.0 | L.9.7: C.1 | Contributions | Value (+ or -) | This account is to record Proprietorship and Partnership Contributions. This amount will automatically be carried over to Schedule 5, Table 1. |
| 2550.0 | L.9.8: C.1 | Net Profit/(Loss) Year to Date | Value (+ or -) |  |
| 2510.0 | L.9.200: C.1 | Total Proprietorship or Partnership | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.9.4: C.1) through (L.9.8: C.1). |

**Schedule 4 - Table 9: Net Worth - Corporation**

* **Table 9 will appear based upon the applicable legal status of the reporting entity.**
* **Entry allowed only when Legal Status is 1, 7, 9.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 2620.0 | L.9.9: C.1 | Capital Stock | Value (+ or -) |  |
| 2630.0 | L.9.10: C.1 | Additional Paid in Capital | Value (+ or -) |  |
| 2640.0 | L.9.11: C.1 | Treasury Stock | Value (+ or -) |  |
| 2650.0 | L.9.12: C.1 | Retained Earnings | Value (+ or -) |  |
| 2610.0 | L.9.300: C.1 | Total Corporation | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.9.9: C.1) through (L.9.12: C.1). |
| 2500.0 | L900: C.1 | TOTAL NET WORTH | Value (+ or -) | No data input. This cell is a calculated field: L.9.100: C1, L.9.200: C.1 or L.9.300: C.1 |

**Schedule 4 - Table 10: Total Liabilities and Net Worth**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 2000.0 | L.1000: C.1 | TOTAL LIABILITIES AND NET WORTH | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.800: C.1) + (L.900: C.1). Amount must equal Total Assets, Account# 1000.0. |

## Schedule 5: Reconciliation of Income and Expenses

* As noted in the general information section of the instructions, this report must reflect the entire financial statement of the reporting entity. Partial reporting is not acceptable. There is a minor exception to this requirement. Certain timing, not permanent, differences between the books of the provider and the MGT-CR may occur which could result in modest variances between the cost report and the provider’s books. When this occurs, identify the variances here.

**Part 1 – Reconciliation on Income and Expenses per Books to Cost Report**

**Schedule 5 - Table 1: Net Income/Loss per Management Company Cost Report**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 3600.0 | L.1.1: C.1 | Total income reported on MGT-CR (Schedule 2) | Value (+ or -) | No data input. (L.100: C.1). This cell pulls from Line 100, Account 3600.0 Total Income on Schedule 2. |
| 9300.0 | L.1.2: C.1 | Total operating expenses on MGT-CR (Schedule 2) | Value (+ or -) | No data input. Equals (L.200: C.1). This cell pulls from Line 200, Account 9300.0 on Schedule 2. |
|  | L.100: C.1 | MGT-CR Net income/(loss) before reconciling items | Value (+ or -) | No data input. This cell is a calculation subtracting account 9300.0 from account 3600.0. |

**Schedule 5 - Table 2: Reconciling Items Reported in Management Company Cost Report but not on Financials**

**In this table, list any items reported on the MGT-CR but not on the financials.**

**In Column 1, describe the item. In Column 2, enter the amount. *If you are entering a figure in Table 2, you must include a description.***

**Lines 2.1, 2.2, and 2.3 appear automatically. If more lines are required, click on the plus sign to add an additional row.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | | Instructions |
|  | L.2.1 to 2.3: C.1 | [Reconciling Items] | | Text | | Allow multiple row entry. |
|  | L.2.1 to 2.3: C.2 | [Reconciling Items] | | Value (+ or -) | | Allow multiple row entry. |
| 2905.0 | L.200: C.2 | Subtotal | | Value (+ or -) | | No data input. This cell is a calculated field: Sum of (L.2.1 to 2.3: C.2). |
| 2910.0 | L.300: C.2 | | Subtotal | | No data input. This cell is a calculated field: Sum of (L.3.2: C.2). | |

**Schedule 5 - Table 4: Net Income/Loss per Financials**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L.400: C.1 | Net Income/(Loss) Per Financials | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.100: C.1) + (L.200: C.2) - (L.300: C.2).  This cell is a calculation, summing the MGT-CR Net Income/ (Loss) before reconciling items and account 2905.0 then subtracting account 2910.0. |
|  | L.4.1: C.1 | Explanation | Text | Explain all reconciling items reported in Table 2 and Table 3 here. |

**Part 2 – Reconciliation of Net Worth**

* If the Management Company is a Proprietorship, Partnership, or Limited Liability Company (LLC), only Table 5 will be visible. If the Management Company is a corporation, only Table 6 will be visible. If the Management Company is a Non-Profit, only Table 8 will be visible.

**Schedule 5 - Table 5: Proprietorship, Partnership, or Limited Liability Company (LLC)**

* **Entry allowed only when Legal Status is 4 or 5.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L.5.1: C1 | Balance: PRIOR YEAR | Value (+ or -) | Enter the Prior Year Balance. This must equal Line 500 reported on the prior year MGT-CR. |
| 2915.0 | L.5.2: C1 | Other: Prior Period Adjustment(s) | Value (+ or -) | No data input. Enter any Prior Period adjustments in Table 7, Prior Period Adjustments. This cell is equal to Line 700 in Table 7. |
| 2545.0 | L.5.3: C1 | Capital contribution during year | Value (+ or -) | No data input. This cell is equal to Schedule 4, Table 9, and Row 9.7. |
| 2550.0 | L.5.4: C1 | MGT-CR Net Income | Value (+ or -) | No data input. This cell is equal to the amount entered in Line 100 on Schedule 5. |
| 2530.0 | L.5.5: C1 | Proprietor Drawings | Value (+ or -) | No data input. This cell is equal to the amount entered in Schedule 4, Table 9, Line 9.5. |
| 2540.0 | L.5.6: C1 | Partnership/Member (LLC) Drawings | Value (+ or -) | No data input. This cell is equal to the amount entered in Schedule 4, Table 9, and Line 9.6. |
| 2500.0 | L.500: C1 | BALANCE: CURRENT YEAR | Value (+ or -) | No data input. This cell is a calculated field: Sum of Lines 5.1 through 5.6.  It must equal to account 2500.0, Total Net Worth, on Schedule 4 (Table 9, Line 900). |

**Schedule 5 - Table 6: Corporation Reconciliation of Net Worth**

* **Table 6 has five (5) columns:**
* **Column 1 – Capital Stock**
* **Column 2 – Additional Paid-in**
* **Column 3 – Retained Earnings**
* **Column 4 – Treasury Stock**

**Column 5 – Total (This column is a sum of columns 1 through 4)**

**Schedule 5 – Table 7: Prior Period Adjustments, Account 2915.0**

* **Any prior period adjustments must be explained here. This table allows for a maximum of seven prior period adjustments. *If you have more than seven, group any additional adjustments over seven on the seventh line.***
* **Disclose all facts relative to adjustments(s) and explain below any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L.7.1 to 7.7: C.1 | Prior period adjustments: Description | Text | In Column 1, enter the description of the prior period adjustment. |
|  | L.7.1 to 7.7: C.2 | Prior period adjustments: Amount | Value (+ or -) | In Column 2, enter the amount. |
|  | L.700: C.2 | Prior period adjustments: Amount | Value (+ or -) | No data input. This cell is a calculated field: Sum (L.7.1: C2) through (L.7.7: C2)  This amount populates Account 2915.0 in Table 5 (L. 5.2: C1) and Table 6 (L. 6.2: C.3). |

**Schedule 5 – Table 8: Non-Profit Reconciliation of Net Worth**

* Table 8 has four (4) columns:
* **Column 1 – Unrestricted Net Assets**
  + Unrestricted net assets are the part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.
* **Column 2 – Temporarily Restricted Net Assets**
  + Temporarily restricted net assets are the part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.
* **Column 3 – Permanently Restricted Net Assets**
  + Permanently restricted assets are the part of the net assets resulting from (i) contributions and other assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets because of donor-imposed stipulations.
* **Column 4 – Total Net Assets**
  + Column 4 is a sum of Columns 1, 2, and 3.

**Schedule 5 – Table 8: Non-Profit Reconciliation of Net Worth**

| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| --- | --- | --- | --- | --- |
|  | L.8.1: C.1 | Unrestricted Net Assets - Balance: PRIOR YEAR | Value (+ or -) | This line should match the prior year’s cost report. |
|  | L.8.2: C.1 | Unrestricted Net Assets - Increases (decreases): |  | No data input allowed because this management company is a non-profit. |
| 2915.0 | L.8.3: C.1 | Unrestricted Net Assets - Prior Period Adjustment(s) | Value (+ or -) |  |
|  | L.8.4: C.1 | Unrestricted Net Assets - MGT-CR Net Income / (Loss) | Value (+ or -) | No data input. This cell is populated from Table 1, Line 100. |
| 2940.0 | L.8.5: C.1 | Unrestricted Net Assets - Gain (Loss) on Investments |  | No data input. |
| 2945.0 | L.8.6: C.1 | Unrestricted Net Assets - Contributions, Gifts and Other |  | No data input. |
| 2950.0 | L.8.7: C.1 | Unrestricted Net Assets - Change in Unrealized Gains |  | No data input. |
| 2955.0 | L.8.8: C.1 | Unrestricted Net Assets - Net Assets Released from Restriction for Property or Equipment |  | No data input. |
| 2960.0 | L.8.9: C.1 | Unrestricted Net Assets - Other | Value (+ or -) |  |
| 2410.0 | L.800: C.1 | Unrestricted Net Assets - Balance: CURRENT YEAR | Value (+ or -) | No data input. This cell is a calculated field: Sum (L. 8.1: C.1) through (L.8.9: C.1). |
|  | L.8.1: C.2 | Temporarily Restricted Net Assets - Balance: PRIOR YEAR | Value (+ or -) | This line should match the prior year’s cost report. |
|  | L.8.2: C.2 | Temporarily Restricted Net Assets - Increases (decreases): |  | No data input. |
| 2915.0 | L.8.3: C.2 | Temporarily Restricted Net Assets - Prior Period Adjustment(s) | Value (+ or -) |  |
|  | L.8.4: C.2 | Temporarily Restricted Net Assets - MGT-CR Net Income / (Loss) |  | No data input. |
| 2940.0 | L.8.5: C.2 | Temporarily Restricted Net Assets - Gain (Loss) on Investments | Value (+ or -) |  |
| 2945.0 | L.8.6: C.2 | Temporarily Restricted Net Assets - Contributions, Gifts and Other | Value (+ or -) |  |
| 2950.0 | L.8.7: C.2 | Temporarily Restricted Net Assets - Change in Unrealized Gains |  |  |
| 2955.0 | L.8.8: C.2 | Temporarily Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment | Value (+ or -) |  |
| 2960.0 | L.8.9: C.2 | Temporarily Restricted Net Assets - Other | Value (+ or -) |  |
| 2420.0 | L.800: C.2 | Temporarily Restricted Net Assets - Balance: CURRENT YEAR | Value (+ or -) | No data input. This cell is a calculated field: Sum (L. 8.1: C.2) through (L.8.9: C.2). |
|  | L.8.1: C.3 | Permanently Restricted Net Assets - Balance: PRIOR YEAR | Value (+ or -) | This line should match the prior year’s cost report. |
|  | L.8.2: C.3 | Permanently Restricted Net Assets - Increases (decreases): |  | No data input. |
| 2915.0 | L.8.3: C.3 | Permanently Restricted Net Assets - Prior Period Adjustment(s) | Value (+ or -) |  |
|  | L.8.4: C.3 | Permanently Restricted Net Assets - MGT-CR Net Income / (Loss) |  | No data input. |
| 2940.0 | L.8.5: C.3 | Permanently Restricted Net Assets - Gain (Loss) on Investments | Value (+ or -) |  |
| 2945.0 | L.8.6: C.3 | Permanently Restricted Net Assets - Contributions, Gifts and Other | Value (+ or -) |  |
| 2950.0 | L.8.7: C.3 | Permanently Restricted Net Assets - Change in Unrealized Gains | Value (+ or -) |  |
| 2955.0 | L.8.8: C.3 | Permanently Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment | Value (+ or -) |  |
| 2960.0 | L.8.9: C.3 | Permanently Restricted Net Assets - Other | Value (+ or -) |  |
| 2430.0 | L.800: C.3 | Permanently Restricted Net Assets - Balance: CURRENT YEAR | Value (+ or -) | No data input. This cell is a calculated field: Sum (L. 8.1: C.3) through (L.8.9: C.3). |
|  | L.8.1: C.4 | Total Net Assets - Balance: PRIOR YEAR | Value (+ or -) | This line should match the prior year’s cost report. |
|  | L.8.2: C.4 | Total Net Assets - Increases (decreases): |  | No data input. |
| 2915.0 | L.8.3: C.4 | Total Net Assets - Prior Period Adjustment(s) | Value (+ or -) |  |
|  | L.8.4: C.4 | Total Net Assets - MGT-CR Net Income / (Loss) | Value (+ or -) |  |
| 2940.0 | L.8.5: C.4 | Total Net Assets - Gain (Loss) on Investments | Value (+ or -) |  |
| 2945.0 | L.8.6: C.4 | Total Net Assets - Contributions, Gifts and Other | Value (+ or -) |  |
| 2950.0 | L.8.7: C.4 | Total Net Assets - Change in Unrealized Gains | Value (+ or -) |  |
| 2955.0 | L.8.8: C.4 | Total Net Assets - Net Assets Released from Restriction for Property or Equipment | Value (+ or -) |  |
| 2960.0 | L.8.9: C.4 | Total Net Assets - Other | Value (+ or -) |  |
| 2500.0 | L.800: C.4 | Total Net Assets - Balance: CURRENT YEAR | Value (+ or -) | No data input. This cell is a calculated field: Sum (L. 8.1: C.4) through (L.8.9: C.4). |

**Part 3 – Earnings and Compensation Disclosures**

* This schedule is used to report the names of the legal owners of the business and to disclose the salary and other compensation paid to owners, as well as what accounts were charged. Sole proprietors should be reported as the same amount reported in the draw account and under no circumstances should any amount be claimed for personal services in an account other than draw. If additional space is needed, use Schedule 7 Footnotes.

Users should only enter information in the applicable section based on the filing management company’s business structure, based on the following three options:

* Sole proprietorship – Table 9,
* Partnership, Limited Liability Company LLC – Table 10, or
* Corporation –Table 11.

**Schedule 5 - Table 9: Sole Proprietorship**

* **Line 9.1 – 2530.0 Draw**
  + **Columns 7 and 9 are greyed out. In Column 8, enter the compensation the sole proprietor took as draw. Complete the remaining available columns as directed below.**
* **Lines 9.2(+)**
  + **If the sole proprietor received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed above.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 2530.0 | L. 9.1+: C. 1 | Account Number |  | No data entry. |
|  | L. 9.1+: C. 2 | Sole Proprietorship - Last name | Text | Enter the last name of the owner, officer, or partner. |
|  | L. 9.1+: C. 3 | Sole Proprietorship - First Name | Text | Enter the first name of the owner, officer, or partner. |
|  | L. 9.1+: C. 4 | Sole Proprietorship - Officer, Partner, Related Party | Drop-down | Select appropriate option from the drop-down menu. |
|  | L. 9.1+: C. 5 | Sole Proprietorship - Title | Text | Enter the individual’s title. |
|  | L. 9.1+: C. 6 | Sole Proprietorship - % of Time Devoted | Percent % |  |
|  | L. 9.1+: C. 7 | Sole Proprietorship - Salary & Benefits |  | No data entry. |
|  | L. 9.1+: C. 8 | Sole Proprietorship - Draw / Dividends | Value (+ or -) |  |
|  | L. 9.1+: C. 9 | Sole Proprietorship - Other |  | No data entry. |
|  | L. 9.1+: C. 10 | Sole Proprietorship - TOTAL | Value (+ or -) | No data input. This cell is a calculated field, summing columns 7, 8, and 9. |

**Schedule 5 - Table 10: Partnership, Limited Liability Company (LLC)**

* **Lines 10.1(+)**
  + **If the LLC received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed below.**
  + **Click the plus sign to add more rows as needed.**

***Note: If Draw (account 2540.0) is selected in the Account Number drop-down (Line 10.1 Column 1), then “Salary and Benefits” (Column 7) and “Other” (Column 9) are not required.* *In “Draw/Dividends” (Column 8), enter the compensation partners took as draw. Complete the remaining available columns as directed below.***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L. 10.1+: C. 1 | Account Number | Drop-down | From the drop-down menu, select the account in which compensation for this individual was allocated. |
|  | L. 10.1+: C. 2 | Partner/owner - Last name | Text | Enter the last name of the owner, officer, or partner. |
|  | L. 10.1+: C. 3 | Partner/owner - First Name | Text | Enter the first name of the owner, officer, or partner. |
|  | L. 10.1+: C. 4 | Partner/owner - Officer, Partner, Related Party | Drop-down | Select appropriate option from the drop-down menu. |
|  | L. 10.1+: C. 5 | Partner/owner - Title | Text | Enter the individual’s title. |
|  | L. 10.1+: C. 6 | Partner/owner - % of Time Devoted | Percent % |  |
|  | L. 10.1+: C. 7 | Partner/owner - Salary & Benefits | Value (+ or -) |  |
|  | L. 10.1+: C. 8 | Partner/owner - Draw / Dividends | Value (+ or -) |  |
|  | L. 10.1+: C. 9 | Partner/owner - Other | Value (+ or -) | Enter compensation in this account other than Salary & Benefits and Draw/Dividends. |
|  | L. 10.1+: C. 10 | Partner/owner - TOTAL | Value (+ or -) | No data input. This cell is a calculated field, summing columns 7, 8, and 9. |

**Schedule 5 - Table 11: Corporation**

* **Lines 11.1(+)**
  + **If the Corporation received compensation through accounts other than the draw/dividends account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed below.**
  + **Click the plus sign to add more rows as needed.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
|  | L. 11.1+: C. 1 | Account Number | Drop-down | From the drop-down menu, select the account in which compensation for this individual was allocated. |
|  | L. 11.1+: C. 2 | Officer/owner - Last name | Text | Enter the last name of the owner, officer, or partner. |
|  | L. 11.1+: C. 3 | Officer/owner- First Name | Text | Enter the first name of the owner, officer, or partner. |
|  | L. 11.1+: C. 4 | Officer/owner/ Related Party | Drop-down | Select appropriate option from the drop-down menu. |
|  | L. 11.1+: C. 5 | Officer/owner - Title | Text | Enter the individual’s title. |
|  | L. 11.1+: C. 6 | Owner - % of Time Devoted | Percent % |  |
|  | L. 11.1+: C. 7 | Officer/owner - Salary & Benefits | Value (+ or -) |  |
|  | L. 11.1+: C. 8 | Officer/owner - Draw / Dividends | Value (+ or -) |  |
|  | L. 11.1+: C. 9 | Officer/owner- Other | Value (+ or -) | Enter compensation in this account other than Salary & Benefits and Draw/Dividends. |
|  | L. 11.1+: C. 10 | Officer/owner - TOTAL | Value (+ or -) | No data input. This cell is a calculated field, summing columns 7, 8, and 9. |

**Part 4 – Five Highest Paid**

***(Including salaries, payroll taxes, workers’ compensation, other fringe benefits, and draws)***

**Schedule 5 – Table 12: Five Highest Paid**

* **In this table, enter the names, salaries, compensation, and benefits of the five employees of the management company who had the highest total compensation.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Location Reference  (Line: Column) | Data Element Name | [Usage](file:///C:\Users\csullivan\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.MSO\BD0A9FC4.xlsx#Sheet3!A1) | Instructions |
| 7710.1+ | L.12.1: C.1 | Highest Paid - Last Name | Text | Employee’s last name. |
| 7710.1+ | L.12.1: C.2 | Highest Paid - First Name | Text | Employee’s first name. |
| 7710.1+ | L.12.1: C.3 | Highest Paid - Officer, Partner, Related Party | Text | Enter whether the employee is an Officer, Partner, or Related Party. |
| 7710.1+ | L.12.1: C.4 | Highest Paid - Title | Text | Employee’s title. |
| 7710.1+ | L.12.1: C.5 | Highest Paid - % of Time Devoted | Percent % | The percentage of the employee’s time devoted to the management company. |
| 7710.1+ | L.12.1: C.6 | Highest Paid - Salary, Taxes, Workers' Comp. & Fringe Benefits | Value (+ or -) | The total salary, taxes, workers’ compensation, and fringe benefits compensating the employee. |
| 7710.1+ | L.12.1: C.7 | Highest Paid - Draw | Value (+ or -) | The amount of all draws the employee received as compensation. |
| 7710.1+ | L.12.1: C.8 | Highest Paid - Other | Value (+ or -) | The amount of any other compensation the employee received. |
| 7710.1+ | L.12.1: C.9 | Highest Paid - TOTAL | Value (+ or -) | No data input. This cell is a calculated field: Sum of (L.12.1: C.6) + (L.12.1: C.7) + (L.12.1: C.8). |

## Schedule 6: Management Company/Central Office Expense Allocation

Schedule 6 lists all the Massachusetts nursing and residential care facilities managed by this entity. The allocation of costs must be over ALL the management company or central office's businesses. This includes MA and Non-MA facilities (even those facilities which do not claim expenses on their HCF-1 or HCF-4), and all other businesses (MA and Non-MA). Schedule 6 has been carefully designed to accommodate direct expense charges or credits to specific nursing facilities or other entity activities.

* Line 100 - PART A: Massachusetts Nursing and Residential Care Facilities Only.
  + All Massachusetts Nursing Facilities and Residential Care Facilities managed by the management company will be listed here, prepopulated from CHIA’s Contact Management System.
* Line 200 – PART B: Total Non-MA Nursing and Residential Care Facilities.
  + This section must include the allocation of claimed expenses to non-MA facilities managed by this entity reported in total.
  + A listing of the non-MA facilities and the allocated costs must be uploaded in MGT-CR Schedule 7.3, List of Non-MA Facilities.
* Line 300 – PART C: Total Non-Nursing/Residential Care Facility Business
  + This section must include the allocation of claimed expenses to the other businesses managed by this entity reported in total. A listing of the other businesses and the allocated costs must be uploaded to Schedule 7.1 Footnotes. The method used to allocate these expenses must be explained.
* Line 400 – TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES
  + This line is a calculation, summing all lines above.
* Line 500 –Identify Allocation Method(s) Used Above
  + Using the drop-down menu, select the allocation method used in the above table.
  + If “Other” is selected in Line 500, please provide a *detailed* explanation of the allocation used in Line 600.
    - This space should also be used to clarify any information entered in Parts A, B, or C.
* Line 600 – Blank field used for explaining allocation method.

| Column Number | Column Name | Description |
| --- | --- | --- |
| 1 | Facility Name | No data input. This column prepopulates from CHIA’s Contact Management System. |
| 2 | VPN | No data input. This column prepopulates from CHIA’s Contact Management System. |
| 3 & 4 | Shared General and Administrative Expense | These columns are used to allocate the shared A & G expenses to all nursing facilities, residential care facilities and other businesses.  In Column 3, enter the percentage of total A&G expenses allocated to a particular facility.  In Column 4, enter the dollar amount of that allocation. |
| 5 | Other Direct Administrative & General Expenses | This column is used to allocate certain A & G expenses directly to specific facilities. |
| 6 | Total MGT-CR Administrative & General Add-back | No data input. This is the sum of Columns 4 and 5. Column 6 must equal the MGT-CR A & G Allocated Add-back (9960.3) on the HCF-1. |
| 7 | Administrator Salary, Taxes & Benefits | This column should be completed if the management company/central office employs or contracts with an Administrator who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator or the person to whom they report.  This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9314.1 plus 9378.5 and be posted to the benefiting HCF-1 Schedule 3 account 9972.0. |
| 8 | Administrator-in -Training Salary, Taxes & Benefits | This column should be completed if the management company/central office employs or contracts with an Administrator-in-Training who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator-in-Training or the person to whom they report.  This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9313.1 plus 9378.6 and be posted to the benefiting HCF-1 Schedule 3 account 9971.0. |
| 9 | Total Allowable Administrative & General Expenses | No data input. This column is the sum of Columns 6, 7, and 8.  Column 9, Line 100 must agree to Account 9311.0 on MGT-CR Schedule 2, Subtotal: Administrative and General Expenses. |
| 10 | Director of Nurses Salary, Taxes and Benefits | This column should be completed if the management company/central office employs or contracts with a Director of Nurses who works on-site at the nursing or residential care facility.  Do not include the expense of the person who manages the Director of Nurses or the person to whom they report.  This column is to charge expenses directly to specific facilities.  Column 10, Line 1.100 must equal the sum of MGT-CR Schedule 2 account 9323.0.  This account must be equal to HCF-1 Schedule 2 account 9962.3 for the specific facility. |
| 11 | Dietician Salary, Taxes and Benefits | This column should be completed if the management company/central office employs or contracts with a Dietician who works on-site at the nursing or residential care facility.  Do not include the expense of the person who manages the Dietician or the person to whom they report.  This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 12 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9967.0. |
| 12 | Indirect Restorative Therapy Salary, Taxes and Benefits | This column should be completed if the management company/central office employs or contracts with a Restorative Therapist who performs **indirect** services who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Restorative Therapist or the person to whom they report.  Do not include the cost of any Restorative Therapist that performs **direct** services.  This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9968.0. |
| 13 | Quality Assurance Professional Therapy Salary, Taxes and Benefits | This column should be completed if the management company/central office employs or contracts with a Quality Assurance Professional who works on-site at the nursing or residential care facility.  Do not include the expense of the person who manages the Quality Assurance Professional or the person to whom they report.  This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 12 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9969.0. |
| 14 & 15 | REA-CR Other Operating Add-back | These columns are used to allocate the expenses to all nursing facilities, rest facilities and other businesses. Column 15 total must equal MGT-CR Schedule 2 account 9502.2 and the appropriate allocation be posted, along with amounts in Column 6, to HCF-1 Schedule 3 A & G Allocated Add-back (9960.3).  REA-CR refers to the Realty Company Cost Report. |
| 16 | Total Allowable Variable Expenses | No data input. This is the sum of columns 11, 12, 13, and 15. |
| 17 & 18 | Total Allowable Fixed Expenses | These columns are used to allocate the expenses to all nursing facilities, residential care facilities and other businesses.  In Column 17, enter the percentage of total Allowable Fixed Expenses.  In Column 18, enter the amount.  Column 18, Line 100 must equal account 9384.0 on Schedule 2: Line 2.400, Column 3.  The appropriate allocation must be posted to the nursing facility’s HCF-1 Schedule 3 account 9961.3 MGT-CR Allocated Fixed Cost. |
| 19 | Total Allowable Expenses | No data input. This is the sum of columns 9, 10, 16 and 18.  Column 19, Line 100 must equal account 9300.0 on Schedule 2: Line 200, Column 3. |

## Schedule 7: Footnotes and Other Disclosures

**Schedule 7.1: Footnotes and Explanations**

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 (“Type of Accounting Service Performed”) has “Other” selected, and/or if Schedule 1 Line 4.16 has been checked “Yes”.

**Schedule 7.2: Organizational Structure & Additional Information**

Upload Type: Excel, Word, or PDF

Supply CHIA with a macro-organizational chart of the complete business structure of the management company.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities. This upload is required.

Example:

**EXAMPLES OF RESPONSES TO SCHEDULE 7.2**

Response to Part 1

The provider should attach a copy of the Organization Chart.

Response to Part 2

1. No costs are allocated down to ABC Company from the Parent/Owner Corporation.
2. ABC Company consists of three departments: Accounting, Marketing and Administration. The total combined direct operating costs of the three department’s equal totals $100,000. Management has determined that only the Accounting Department Expenditures from the accounting department relate to the Health Care Division. Three components exist within the accounting department consists of three separate groups: Health Care, with has direct costs of $10,000; Pooled, with direct costs of $20,000; and Non- Health Care, with direct costs of $10,000). After a thorough analysis, Management has decided that only $15,000 ($5,000 of Health Care and $10,000 of Pooled) in accounting expenditures is allowable for health care reimbursement per according to Section 206 of Title 101 of the Code of Massachusetts Regulations (CMR) regulation 101 CMR 206.00-Standard Payments to Nursing Facilities. The $15,000 of allowable accounting costs will be subject to some reasonable method of allocation in a later step. (See Exhibit 2 for a more detailed explanation of the Accounting Department Allowable Expenditures and Allocation Method.)
3. Health Care Division: Total direct operating costs consist of $80,000. After analysis, Management has concluded (after analysis) that only $40,000 of the direct healthcare costs is allowable. This expenditure is allocated to its regional offices based on the percentage of total licensed beds in per region. The total licensed beds operated and/or managed equal totals 12,500. The East Regional Office oversees 5,000 of these beds. Therefore, forty percent (40%) of the Health Care Division's total allowable costs, or $16,000, has been allocated to the East Regional Office. Based upon some a separate reasonable method of allocation, a portion of the $16,000 of allowable costs allocated to the East Regional Office will be allocated to the various Massachusetts’ Nursing Facilities at in a later step.
4. East Regional Office: Total direct operating costs consist of $50,000. After analysis, Management has concluded (after analysis) that only $40,000 of the East Regional total direct operating costs is allowable. This expenditure is allocated based on licensed beds covered by this office. Total licensed beds in the east region are 5,000; with Massachusetts beds accounting for 1,000 of these beds. Therefore, twenty percent (20%, or $8,000) of the East Regional Office's allowable expenditures or $8,000 has been allocated to Massachusetts facilities.

Massachusetts Regulation Analysis:

1. Parent: None claimed.
2. ABC Company:
3. Accounting Department:

$15,000 Allowable ABC Company Expenses

$15,000 \* 50% = $7,500 Allocated to the Health Care Division

$ 7,500 \* 40% = $3,000 Allocated to East Regional Office

$ 3,000 \* 20% = $ 600 Allocated to Massachusetts Facilities

1. Health Care Division:

$80,000 \* 50% = $40,000 Allowable of Health Care Division

$40,000 \* 40% = $16,000 Allocated to Regional East

**Schedule 7.3: Non-MA Facilities**

Upload Type: Excel Template

Download and complete the template.

List the name(s) of any non-Massachusetts nursing facilities or residential care facilities in which the owners listed in Schedule 1 own, directly or indirectly, an interest of 5% or more.

Select Upload File to upload the completed template.

Note: Users have the option to upload their own schedule.

**Schedule 7.4: Related Party Markup**

Upload Type: Excel Template

Download and complete the template.

Indicate any entity, person, or related party, as defined in 101 CMR 206.00, that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee, or other compensation from this company. Indicate the amount paid by this company for this reporting year.

This information must be submitted in the format of the template provided.

Select Upload File to upload the completed template.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: property Rent) has reported information, this file must be completed and updated.

**Schedule 7.5: Other Administrative and General**

Upload Type: Excel Template

Download and complete the template.

Provide a detailed listing of all Other Administrative Expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.

This information must be submitted in the format of the template provided.

Select Upload File to upload the completed template.

*Note: Users have the option to upload their own schedule.*

**Schedule 7.6: Financial Statement Documentation**

Upload type: PDF

To satisfy the financial statement requirement in 957CMR7.03(1)(d), if the organization is required to or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, those audited financial statements must be filed with CHIA. If the management company does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, a complete copy of those financial statements must be filed with CHIA.

Select one option from the menu, and upload applicable files for choices A or B.

In descending order of preference:

1. Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).
2. Unaudited Financial Statement: Unaudited financial statements for the reporting year.
3. Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

*NOTE: Providers need to submit only one of the above financial statements.*

## Schedule 8: Submission Attestation

There are two sections that require attestation in Schedule 8: the preparer and the owner. Prior to completing this section, you must resolve all validation errors. It is suggested that you validate your schedules upon completion of each schedule and finally upon completion of Schedules 1 through 7. The validation process can be accessed using the “Save and Validate” button located at the top of your screen.

**Section A – Certification by Preparer (Other than Owner, Partner, or Officer)**

* *This section must be completed and signed off by the preparer, someone other than the owner, partner, or officer. The preparer needs to perform all steps identified below before the “Locked in Owner Review” button is enabled for clicking. This button will be disabled (grayed out) unless all lines in Section A are completed.*

Line 1.1 – Use login users’ information to fill fields below

* Click the checkbox to populate line 1.2 through line 1.12. If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). If a person other that the person logged in, the contact information may be entered manually.

Line 1.13 – Is this information correct?

* Select “Yes” or “No”.
  + If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US). If pre-populated information is correct, select “yes”.
* This must be answered “yes” to submit the report.

Line 1.14 – Certification/attestation checkbox

* Click here to certify that you are the preparer of the report and that to the best of your knowledge the information you reported in this cost report is true, accurate, and complete.

Line 1.15 – Date of Authorization

* This cell will automatically pre-populate with the date when the checkbox on Line 1.14 is selected.

**Section B – Certification by Owner, Partner, or Officer**

* *NOTE: This section must be completed by the owner, officer, or partner. This person must be an authorized legal signatory for the entity. Section A must be completed prior to this section. The owner, partner, or officer needs to perform all steps identified below before the “Submit” button is enabled for clicking. This button will be disabled (grayed out) unless all lines in Section B are completed.*

Line 2.1 – Use login users’ information to fill fields below

* Click the checkbox to populate line 2.2 through line 2.5. If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US). If a person other that the person logged in, the contact information may be entered manually.

Line 2.6 – Is this information correct?

* Select “Yes” or “No”.
  + If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US)
  + If pre-populated information is correct, select “yes”.
* This must be answered “yes” to submit the report.

Line 2.7 – Certification/attestation checkbox

* Click here to certify that you are the authorizing person of the report and that to the best of your knowledge the information you reported in this cost report is true, accurate, and complete.

Line 2.8 – Date of Authorization

This cell will populate with the date when Line 2.7 is selected.