

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>.

For assistance in completing these forms, contact the CHIA Help Desk at [Costreports.LTCF@chiamass.gov](mailto: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](#). 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>. 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> using their unique Username and Password, as follows:

This is a subscription site and requires registration with the Center for Health Information and Analysis prior to using this site.



Username  
|

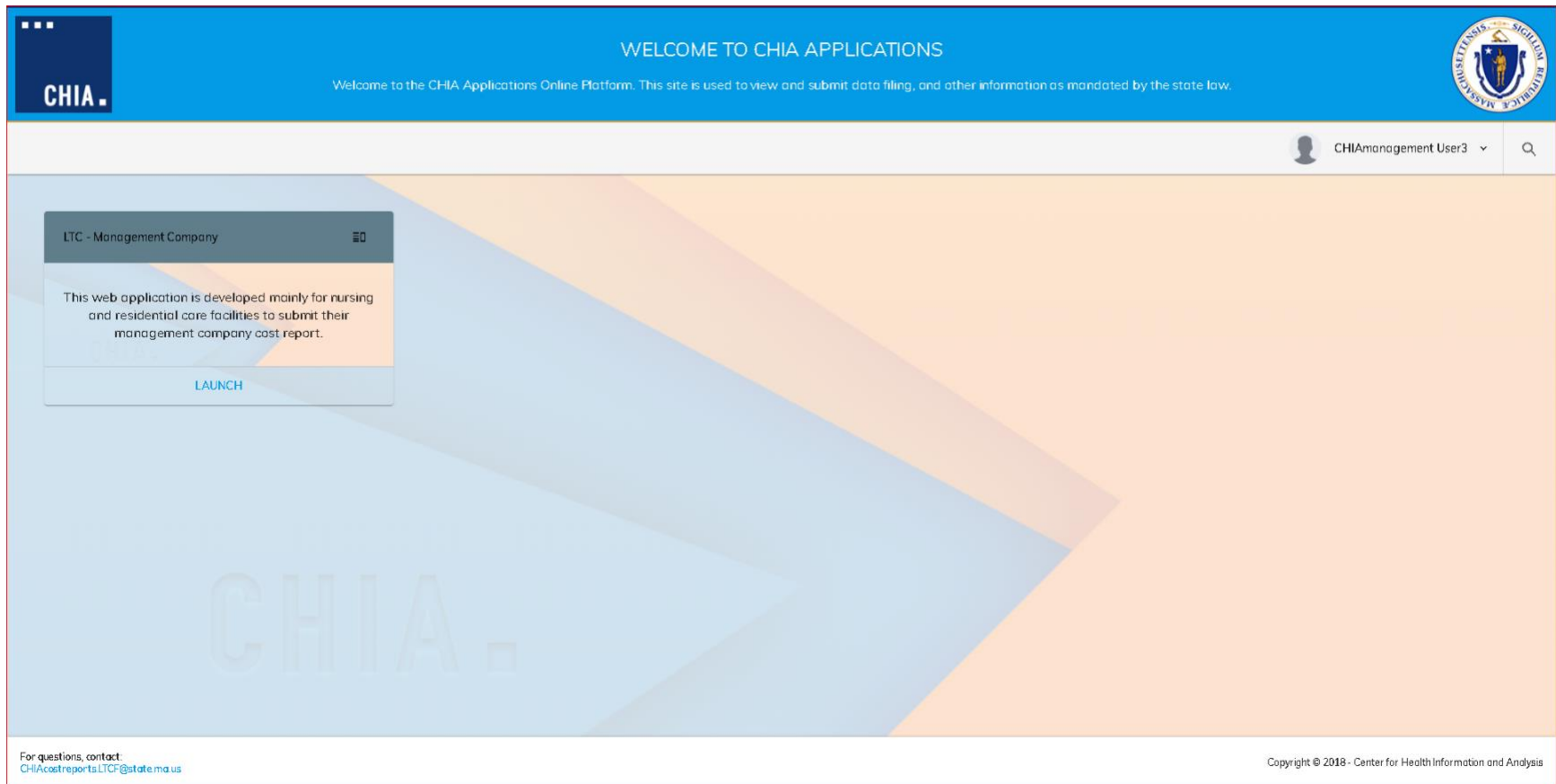
Password

☐ Remember Me [Forgot Password?](#)

Login

If you have any questions or technical issues, please contact the Center for Health Information and Analysis' Help Desk.

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

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

The screenshot shows a web application interface for CHIA. The top navigation bar includes the CHIA logo and the text 'Management Company / Central Office'. Below this is a section for 'SELECT A FILING YEAR 2019'. The main content area is divided into two columns. The left column contains an 'ORGANIZATION LIST' with a search bar and a table of organizations. The right column contains 'Organization Information' and 'Contact Information' sections, each with a table of fields to be reported. A red circle highlights the 'Management LLC' entry in the organization list, and a red arrow points to the 'Ellipses' icon next to it.

Organization	Status
Management LLC	Status: In Progress
Senior Living, LLC	Status: In Progress

Field	Description
1.1	Management /Central Office Identification Number
1.2	Organization ID
1.3	Balance Sheet Date - Management Co./Central Office
1.4	Reporting Period: From
1.5	Reporting Period: To
1.6	Name of Management Company / Central Office
1.7	Street Address
1.8	City
1.9	State
1.10	Zip
1.11	Telephone
1.12	Fax
1.13	Legal Status
1.14	Is this information correct?

Field	Description
2.1	Contact person for this report:
2.2	Name
2.3	Firm (if not Mgmt. Company)
2.4	Title
2.5	Street Address

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.



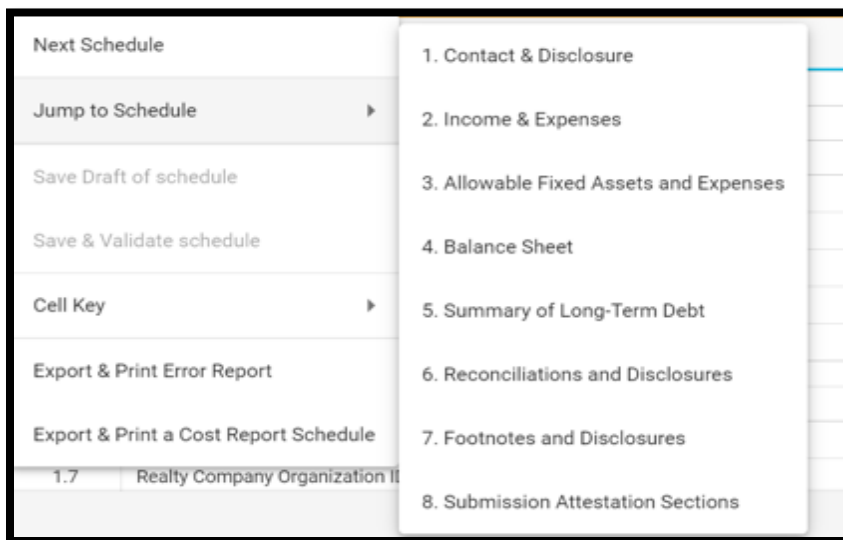
Users with access privileges to only one management company will not have an organization list in their view.

## 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.



## 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.

SAVE AS DRAFT

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.

Cell Key	
Blue	Input by Data Submitter
Light Green	From CHIA Contact Management System
Dark Green	From CHIA Contact Management System or Submitter Input
Orange	Computation
Yellow	Derived from another Tab
Grey	Not Applicable
Dotted Blue	From Cell on this Tab
Red	Non-Allowable Expense
Red Border Blue	Must be less than or equal to zero

**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.

2.9	9541.5	MA GROUP: CAPITAL Tax Non-Income Portion				0
2.10	9580.0	Insurance: Building, Building Improvements, Equipment				20,756
2.11	9547.0	Other Fixed Expenses		0		0
2.12	9502.5	Other Operating Expenses		108,150		108,150
2.13	9502.4	Utilities & Plant Operations Expenses		0		0
2.14	9545.5	Interest on Working Capital			0	0
2.15	9546.0	Interest on Late Payments, Penalties			0	0
		Receivables				

## 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.

Long Term Care

chiasubmissions.chia.state.ma.us/ltrcc/BalancesSheet

Apps PACE Login CHIA Single Sign On TESTPROD SNF-CR Join conversation Home - SQL Server... EOHHS Virtual Gate... CHIA HOME Imported From IE Google SSTA Settings - Manage... Mail - suzie barry... 101 CMR 206 Reading list

CHIA.

Management Company / Central Office Cost Report (MGT - CR)

SELECT A FILING YEAR 2020

SAVE AS DRAFT SAVE AND VALIDATE NEXT SCHEDULE

> ATNAZA, LLC

SCHEDULE 4: BALANCE SHEET

2.17 1715.2 MGT-CR Capitalized Software - Accumulated Depreciation

2.800 1715.0 MGT-CR Capitalized Software - Book Value

200 1500.0 TOTAL NON-CURRENT (FIXED) ASSETS

Deferred Charges and Other Assets

Table 3

Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	0
3.2	1966.0	Non-Current Asset Whose Use is Restricted	0
3.3	1985.0	Other (Enter in Table 4)	0
3.4	1975.1	Mortgage Acquisition Cost	0
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	0
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	0

Detail of Other Assets, Account 1985.0

Table 4

Line #	Description	Account Balance
4.1		
400	SUBTOTAL ACCOUNT	0

Total Assets

Table 5

Line #	Account	Description	Account Balance
500	1000.0	Total Assets	0

Current Liabilities

Table 6

Line #	Account	Description	Account Balance
6.1	2020.0	Trade	
6.2	2030.0	Accrued Expenses	
6.100	2010.0	SUBTOTAL ACCOUNTS PAYABLE	0

for questions, contact: CHIAcostreports.LTCF@state.ma.us

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12:16 PM 3/9/2022



## 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  to remove any line. An example of a dynamic table is illustrated below:



The screenshot displays the 'Management Company / Central Office Cost Report (MGT - CR)' interface. At the top, there are buttons for 'SAVE AS DRAFT', 'SAVE AND VALIDATE', and 'NEXT SCHEDULE'. Below this, the title 'SCHEDULE 2: INCOME AND EXPENSES' is visible. The main table is titled 'Detail of Other Income, Account 3650.0' and is labeled 'Table 3'. It has two columns: '1 Reported' and '2 Reported'. The table contains the following rows:

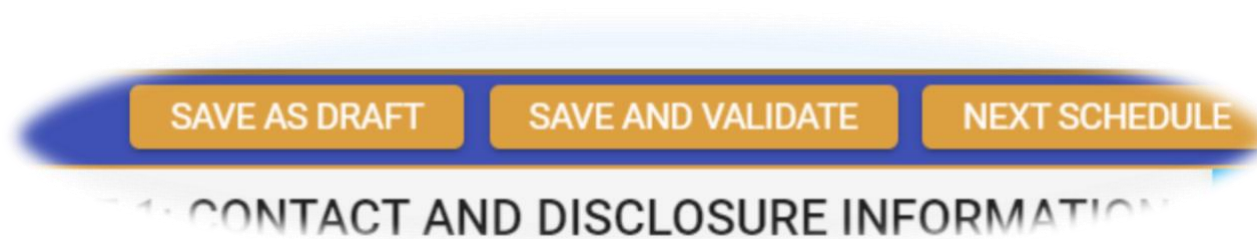
Line #	Description	1 Reported	2 Reported
3.1	Gain on sale of equipment	10,000	10,000
	Investment income		10,000
	Click on the plus sign to add an additional row		
300	SUBTOTAL: OTHER INCOME		20,000

The '1 Reported' column shows a total of 20,000. The '2 Reported' column shows a total of 20,000. A plus sign icon is visible next to the 'Add row' instruction, and a red X icon is visible next to the 'Investment income' row.

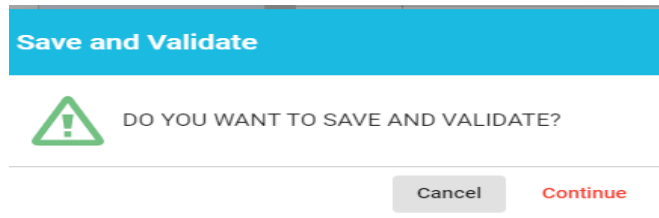
## Data Validations

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.

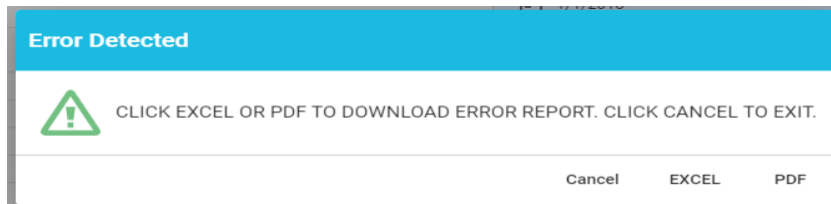
To ease this process, CHIA has created a validation report listing all validation errors. To access the validation report, you will select the: "Save and Validate" Button on the top right corner of each schedule.



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

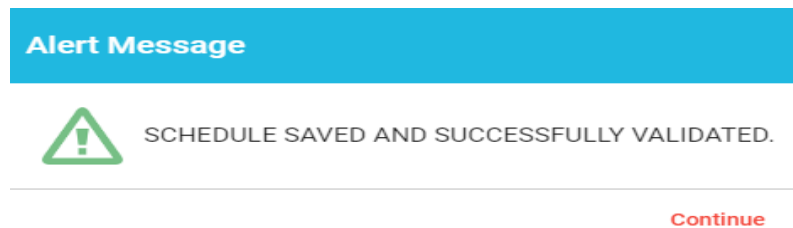


Users will select "Continue". Once this is done, there will be two results. If there are validation errors, users will need to select the method they would like to view the validation report, as shown below:



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.



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:



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

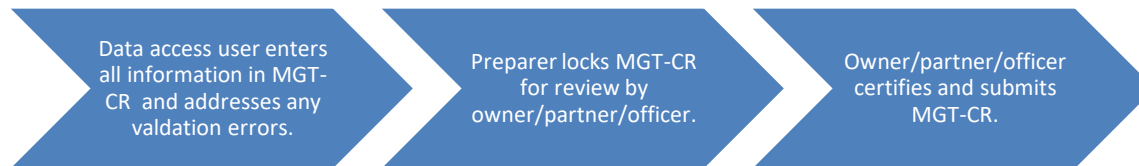
Finally, users can launch the “Export & Print Error Report” from the hamburger menu button.

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"

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

Submit

## 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 <a href="mailto:Costreports.LTCF@chiamass.gov">Costreports.LTCF@chiamass.gov</a> .

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 <a href="mailto:Costreports.LTCF@chiamass.gov">Costreports.LTCF@chiamass.gov</a> .

**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 <a href="mailto:Costreports.LTCF@chiamass.gov">Costreports.LTCF@chiamass.gov</a> .
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 <a href="mailto:Costreports.LTCF@chiamass.gov">Costreports.LTCF@chiamass.gov</a> .

#### 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 <a href="mailto:Costreports.LTCF@chiamass.gov">Costreports.LTCF@chiamass.gov</a> .

### 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	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. <i>If you are entering a figure in Table 3, you must include a description.</i>
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)

Account Number	Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
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	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



Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				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.
3650.4	L.2.13: C.1	Administrative and General Recoverable Income		This account is non-allowable. No data input.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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).

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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,	Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.20: C.2) from (L.2.20: C.1)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
		Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits		
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 -)	

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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



Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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	Data Element Name	Usage	Instructions
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(Line: Column)				
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	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.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	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	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 -)	

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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.3)
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.3)
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	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.
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 -)	

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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	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:	Value (+ or -)	
Capitalized Software/Limited Life Assets				
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	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.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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	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)
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#### Schedule 4 - Table 3: Deferred Charges and Other Assets

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	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	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	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	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).

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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	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	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	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



Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				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	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	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: C.1, 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	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	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	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	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 <u>all</u> 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	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	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	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 -)	

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
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 -)	



Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	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	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	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	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	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 <u>all</u> 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).
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## 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.

Column Number	Column Name	Description
<b>3 &amp; 4</b>	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.
<b>5</b>	Other Direct Administrative & General Expenses	This column is used to allocate certain A & G expenses directly to specific facilities.
<b>6</b>	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.
<b>7</b>	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.
<b>8</b>	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.
<b>9</b>	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.
<b>10</b>	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.
<b>11</b>	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.

Column Number	Column Name	Description
		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	<p>This column should be completed if the management company/central office employs or contracts with a Restorative Therapist who performs <b>indirect</b> 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 <b>direct</b> services.</p> <p>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.</p>
13	Quality Assurance Professional Therapy Salary, Taxes and Benefits	<p>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.</p> <p>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.</p>
14 & 15	REA-CR Other Operating Add-back	<p>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 &amp; G Allocated Add-back (9960.3).</p> <p>REA-CR refers to the Realty Company Cost Report.</p>
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	<p>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.</p> <p>Column 18, Line 100 must equal account 9384.0 on Schedule 2: Line 2.400, Column 3.</p> <p>The appropriate allocation must be posted to the nursing facility's HCF-1 Schedule 3 account 9961.3 MGT-CR Allocated Fixed Cost.</p>
19	Total Allowable Expenses	<p>No data input. This is the sum of columns 9, 10, 16 and 18.</p> <p>Column 19, Line 100 must equal account 9300.0 on Schedule 2: Line 200, Column 3.</p>



## 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".

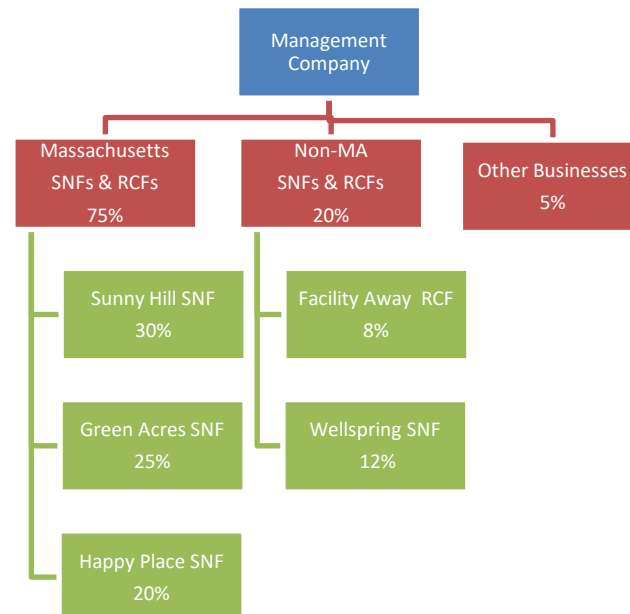
### Schedule 7.2: Organizational Structure & Additional Information

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

- A. No costs are allocated down to ABC Company from the Parent/Owner Corporation.
- B. 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.)
- C. 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.
- D. 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:

- A. Parent: None claimed.

B. ABC Company:

1. 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

2. 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:

- a) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).
- b) Unaudited Financial Statement: Unaudited financial statements for the reporting year.
- c) 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 than 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:Costreports.LTCF@chiamass.gov). 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:Costreports.LTCF@chiamass.gov). If a person other than 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:Costreports.LTCF@chiamass.gov)
  - 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.

