CENTER FOR HEALTH INFORMATION AND ANALYSIS

**CHIA SUBMISSIONS TECHNICAL USER MANUAL FOR THE**

**MANAGEMENT/CENTRAL OFFICE COST REPORT**

(MGT-CR)

**JUNE 2019**

**CHIA**

**Contents**

**Introduction ............................................................................................................................................................... 4**

**Filing Requirements................................................................................................................................................ 4**

Who Must File...................................................................................................................................................4

When to File ......................................................................................................................................................5

How to File ........................................................................................................................................................5

General Information........................................................................................................................................5

**General User Instructions ..................................................................................................................................... 6**

Logging In and Getting Started .....................................................................................................................6

Saving Your Work ............................................................................................................................................9

Entering Negative Figures .............................................................................................................................9

Final Check-Off and Submission .................................................................................................................10

Reporting Management and/or Central Office Fees and Management Consulting Fees ...................11

Understanding Cell Color Legend ..............................................................................................................11

Validation Process .........................................................................................................................................12

**Schedule Cell Crosswalk ........................................................................................................................................ 15**

Schedule 1: Contact and Disclosure Information ...................................................................................15

Schedule 2: Income and Expenses .............................................................................................................20

Schedule 3: Allowable Fixed Assets and Expenses ................................................................................32

Schedule 4: Balance Sheet ...........................................................................................................................38

Schedule 5: Reconciliation of Income and Expenses ............................................................................46

Schedule 6: Management Company/Central Office Expense Allocation ..........................................60

Schedule 7: Footnotes and Other Disclosures ........................................................................................63

Schedule 8: Submission Attestation .........................................................................................................67

Appendix A: Account Crosswalk: Prior HCF-3 Cost Report to MGT-CR…………………………………...69

Updated June 2019 **Page 3**

**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 from your MGT-CR is combined with data you report to us on other cost reports (Forms HCF-1, HCF-2, and HCF-4). This supports CHIA to compute per diem rates of payment for Long Term Care facilities that care for publicly aided residents and for informational purposes in various databases. It is extremely important that reports are prepared by persons who are familiar with Section 6.00 of Title 957 of the Code of Massachusetts Regulations (CMR), Cost Reporting Requirements,

957 CMR 7.00 Nursing Facility Cost Reporting Requirements; 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 our website at [www.chiamass.go](http://www.chiamass.gov)v or from the Secretary of

State's Office, Public Document Division, Room 116, State House, Boston, MA 02133, for a nominal charge. Their telephone number is (617) 727

2834.

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>or from the Secretary of State's Office, Public Document Division, Room 116, State House, Boston, MA 02133, for a nominal charge. Their telephone number is (617) 727-2834.

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

For assistance in completing these forms, contact the CHIA Help Desk at (617) 701-8297 or email at [CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US).

**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**

All forms are calendar year cost reports. The reports are due sixty (60) days after CHIA electronically releases them on the CHIA Submissions platform. Reports not received 60 days after the release will be subject to sanctions per 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 filing using the CHIA Submissions website at: [https://chiasubmissions.chia.state.ma.us](https://chiasubmissions.chia.state.ma.us/). Once you complete the electronic submission, you have filed. For additional information on how to complete your submission, please see the Final Check-Off and Submission 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 **Help Desk at (617) 701-8297** or at [CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US).

The MGT-CR must be completed on the **accrual basis**. **It is essential that each report reflect the entire financial statement 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 and Expenses should identify the variances.

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

**General User Instructions**

**Logging In and Getting Started**

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

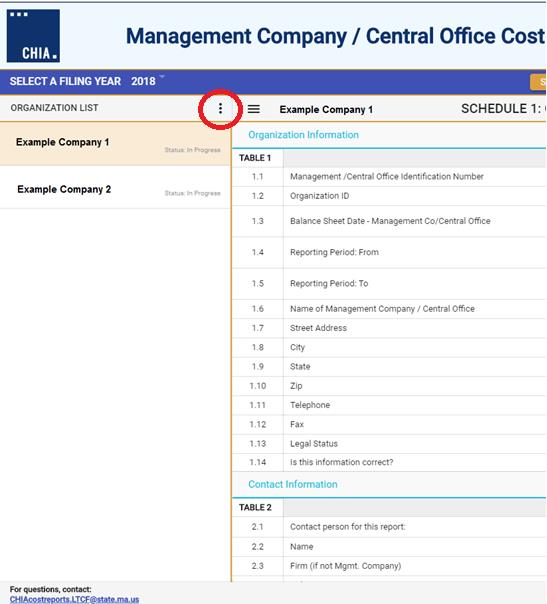


Next users will select the “LTC Management Company Cost Report (HCF-3).” (NOTE: This is the MGT-CR.)



This will bring the user to the landing page, also referred to as Schedule 1.

If you prepare cost reports for more than one management company, your unique username and password will require that you first select an organization from the organization list menu located to the left. This organization list can be collapsed at any time by clicking on the ellipses located at the top of this panel, as shown below:



By clicking on the company name in the organization list, the system will highlight that facility and activate the schedules for the reporting year selected.

The Organization List may be expanded and collapsed by selecting the ellipsis icon (circled on the screenshot below). You may then use the search, sort, and collapse menu functions.



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

Cost Report Year Selection:

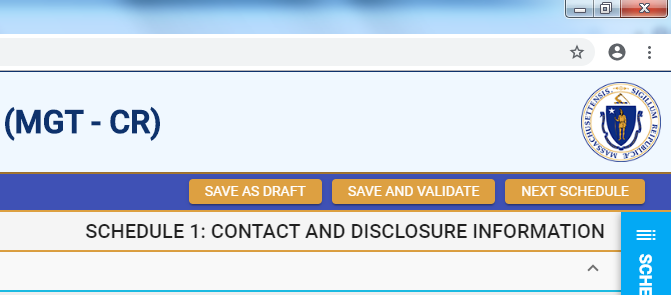
 A user may change the reporting year by using the dropdown menu at the top of the screen labeled “Select a Filing Year.” Since this is the first year MGT-CR is on this platform, only 2018 is available.

 Once a user has selected the correct provider, select the year on the right for the correct cost report year you wish to file.

**Saving Your Work**

It is recommended that all users save their cost reports ***early and often*** when entering data into CHIA Submissions. This can be done by selecting the

“Save as Draft” button as seen below:



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 Negative Figures**

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

123,456-

This will be displayed as follows: (123,456) OR -123,456

**Final Check-Off and Submission**

Refer to Section 8 of this technical manual to attest and submit your MGT-CR. By attesting and submitting the MGT-CR, you are certifying, to the best of your knowledge, that the information submitted in MGT-CR is true, correct, and complete.

To complete this certification you must perform the following steps:

**Preparers:**

 Complete Section A containing contact information.

 Select the checkbox on Schedule 8 Line 1.14 certifying the report.

 Select “Lock for Owner Review”:



**Owner/Partner/Officer:**

 Owners/partners/officers cannot submit until the preparer has locked the cost report for review.

o An exception to this is when an Owner is the sole individual completing the cost report without any other user , which must be indicated at the beginning of the report on Schedule 1, Line 3.1.

 Complete Section B containing contact information.

 Select the checkbox on Line 2.7 certifying the report.

 Click the “Submit” button:



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

**Management Fees:** Management fees refer to expenses incurred by nursing or residential care facilities for overseeing the administration and/or operations 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 or not 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

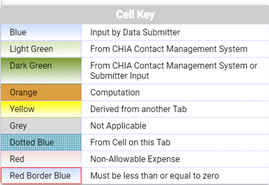
6 of the MGT-CR, and include these expenses in the Footnotes and Explanations Section of the appropriate HCF-1. All special allocations must be supported by detailed and well-documented evidence.

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

**Understanding Cell Color Legend**

Each Cell has been shaded using the Cell Color Legend. Users are only able to enter in the cells colored light blue or dark green. Other colored

cells will be prepopulated from CHIA’s system or from other cells in the cost report.

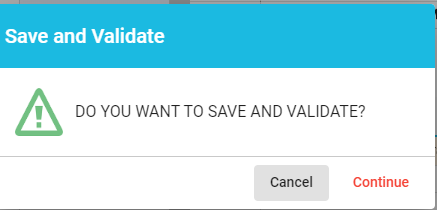


**Note:** Cells with red borders such as Accumulated Depreciation and Accumulated Amortization of Mortgage Acquisition Cost will automatically be shown as negative numbers.

**Validation Process**

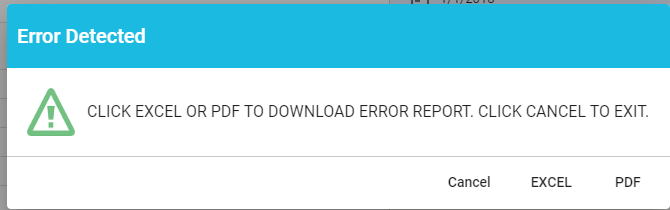
The MGT-CR includes a number of edits or checks within each of the eight schedules which need to be managed through the validation process described below. Preparers and submitters will not be able to lock reports for review or submit their cost report unless all schedules have been validated and the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

Users will note that there is a “Save and Validate” button at the top right corner of each schedule. **Upon completing a schedule users must click the Save and Validate button to progress through the report.** When this button is selected, users will encounter the following:

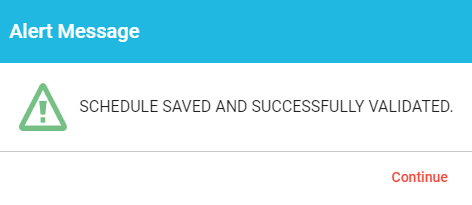


To launch the validation process, users will select “Continue”. Once this is done, there will be two results.

 If there are validation errors, users will need to select the method they would like to view their validation errors, as shown below:

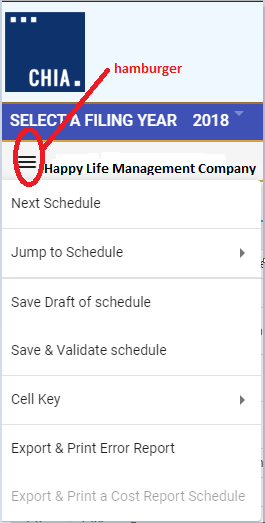


 If there are no validation errors, users will not encounter any necessary further actions and can continue completing the cost report.



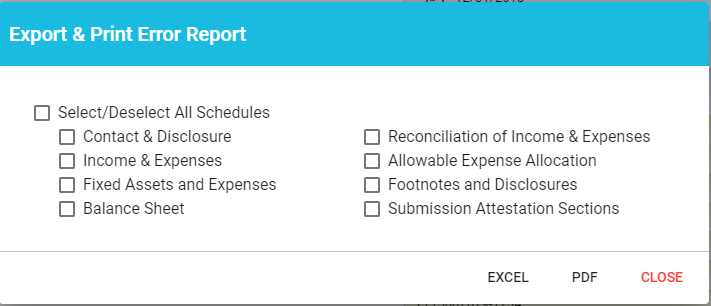
Additionally, users can launch the validation reports two additional ways.

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:



**Schedule Cell Crosswalk**

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*** ).

**Schedule 1: Contact and Disclosure Information**

Please contact CHIA at [CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US) 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: 12/31/2018). Use calendar icon to assist entry. |
| **L.1.4** | Reporting Period: From | Y | MM-DD-YYYY | Default to first date of filing year (ex: 1/1/2018)  Use calendar icon to assist entry. |
| **L.1.5** | Reporting Period: To | Y | MM-DD-YYYY | Default to last date of filing year (ex: 12/31/2018)  Use calendar icon to assist entry. |
| **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 Th is c ell p rep o p u lat es fro m C H IA’ s in tern al 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 |

[CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@State.MA.US)

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) |  | Non-Profit |
|  | exemption) |  |  |
| **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

**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 | Text |  |
| **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 | ZIP + 4 | Prepopulated, or entered by the user |
| **L.2.9** | Telephone | Y | (XXX) XXX-XXXX | 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 | Text | 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 [@CHIAcostreports.LTC](mailto:@CHIAcostreports.LTCF)[F@MassMail.state.ma.u](mailto:@MassMail.state.ma.us)s.

**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 accoun ting 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 L ine 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 |  | Checkbox | Check this box if you are the sole individual completing |
|  | report as an Owner, Partner, or Officer, and do  not have a Preparer formally attesting to this |  |  | this cost report (without a Preparer). |
|  | information.” |  |  |  |
| **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- Prepopulated, or entered by the user

**Location**

**Reference (Line:**

Data Element Name Required

Field

Usage Instructions

**Column)**

XXXX

**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 CHIAcostrep[orts.LTCF@MassMail.state.ma.u](mailto:LTCF@MassMail.state.ma.us)s

**L.3.14**  Type of accounting service performed Y Drop-down Select from options

**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 intere st 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  CHIAcostrep[orts.LTCF@MassMail.State.MA](mailto:LTCF@MassMail.State.MA.US).US |

**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 Foo tnotes and Explanations.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Location**  **Reference (Line: Column)** | **Data Element Name Required Usage Instructions**  **Field** | | | |
| **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 CHIAcostrepo[rts.LTCF@MassMail.State.MA](mailto:LTCF@MassMail.State.MA.US).US

**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 |  | Value (+) | Any non-recoverable income generated from nursing or |
|  |  | Income |  |  | residential care facilities. |
| 3650.0 | L.1.2 | Other Income (Enter in Sidebar) |  | Value (+ or -) | No data input. Any other non-recoverable income generated from other sources. The Detail of Other |
|  |  |  |  |  | Income, Account 3650.0 must be entered in Table 3. *If* |
|  |  |  |  |  | *you are entering a figure in Table 3, you must include a*  *description.* |
| 3650.4 | L.1.3 | Administrative and General |  | Value (+ or -) | Report any income that should be used to reduce or |
|  |  | Recoverable Income |  |  | eliminate reported administrative and general expenses |
|  |  |  |  |  | (see subtotal account # 9311.0) |
| 3650.5 | L.1.4 | Variable Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or |
|  |  |  |  |  | eliminate reported variable expenses (see subtotal |
|  |  |  |  |  | account # 9324.0). |
| 3650.2 | L.1.5 | Director of Nurses Recoverable  Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported director of nursing expenses (see |
|  |  |  |  |  | subtotal account # 9323.0). |
| 3650.3 | L.1.6 | Fixed Recoverable Income |  | Value (+ or -) | Report any income that should be used to reduce or eliminate reported fixed expenses (see subtotal account |
|  |  |  |  |  | # 9384.0). |
| 3600.0 | L.100 | TOTAL INCOME |  | Value (+ or -) | No data input. This is calculated field is a computation |
|  |  |  |  |  | cell equal to the sum of accounts 3630.0, 3650.0, 3650.4,  3650.5, 3650.2 and 3650.3. |

**Schedule 2 - Table 2: Expenses**

 **Table 2 has three (3) columns.**

 **In Column 1, enter the Reported Expenses.**

 **In Column 2, enter the Non-Allowable Expenses and Add-Backs.**

 **Column 3 is a computation of Column 1 less Column 2.**

 **REA-CR refers to HCF-2, Realty Company Cost Report.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **Usage** | **Instructions** |
| 9315.0 | L.2.1 : C.1 | Officer/Owner: Compensation & |  | Value (+ or -) | This account is non-allowable. |
|  |  | Director Fees |  |  |  |
| 9378.4 | L.2.2 : C.1 | Officer/Owner: Payroll Taxes, |  | Value (+ or -) | This account is non-allowable. |
|  |  | Workers' Compensation and Fringe  Benefits |  |  | Payroll taxes include the employer portion of the Federal |
|  |  |  |  |  | Insurance Contributions Act (FICA) payment, the Federal |
|  |  |  |  |  | Unemployment Act payment, the Massachusetts |
|  |  |  |  |  | unemployment insurance (UI) tax, and the employer  medical assistance contribution (EMAC). |
|  |  |  |  |  | Fringe benefits include any employer payment or match for health or life insurance, 401(k)/403(b) plans, defined |
|  |  |  |  |  | benefit plans, or other fringe benefit as defined by |
|  |  |  |  |  | Internal Revenue Service regulations. |
| 9314.1 | L.2.3 : C.1 | Administrator: Salaries |  | Value (+ or -) |  |
| 9378.5 | L.2.4 : C.1 | Administrator: Payroll Taxes, Workers' Compensation and Fringe |  | Value (+ or -) |  |
|  |  | Benefits |  |  |  |
| 9313.1 | L.2.5 : C.1 | Administrator-in-Training: Salaries |  | Value (+ or -) |  |
| 9378.6 | L.2.6 : C.1 | Administrator-in-Training: Payroll |  | Value (+ or -) |  |
|  |  | Taxes, Workers' Compensation and  Fringe Benefits |  |  |  |
| 9312.1 | L.2.7 : C.1 | Administration: Salaries |  | Value (+ or -) |  |
| 9317.1 | L.2.8 : C.1 | Clerical, Bookkeeping and Other |  | Value (+ or -) |  |

Administrative: Salaries

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **Usage** | **Instructions** |
| 9378.3 | L.2.9 : C.1 | Administration, Clerical, |  | Value (+ or -) |  |
|  |  | Bookkeeping and Other |  |  |  |
|  |  | Administrative: Payroll Taxes, |  |  |  |
|  |  | Workers' Compensation and Fringe  Benefits |  |  |  |
| 9379.5 | L.2.10 : C.1 | Other Administrative and General |  | Value (+ or -) | If an amount is entered in this account, details must be |
|  |  | (Upload details on Schedule 7.5) |  |  | uploaded using the provided template on Schedule 7.5. |
| 9392.0 | L.2.11 : C.1 | Maintenance and Other Property |  | Value (+ or -) | Amounts in this account should not include rent. |
|  |  | Expenses |  |  |  |
| 9935.0 | L.2.12 : C.1 | Non-Allowable Administrative and |  | Value (+ or -) | No data input. Enter the detail in Table 4. This cell is |
|  |  | General Expenses per Regulation  (Enter in Sidebar) |  |  | populated from Line 400 in Table 4. |
|  |  |  |  |  | This account is non-allowable. |
| 3650.4 | L.2.13 : C.1 | Administrative and General |  |  | No data input. |
|  |  | Recoverable Income |  |  |  |
| 9311.0 | L.2.100 : C.1 | SUBTOTAL: ADMINISTRATIVE AND |  | Value (+ or -) | No data input. This cell is a calculated field, summing |
|  |  | GENERAL EXPENSES |  |  | 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 & |  | Value (+ or -) | No data input. Field is populated by Line 2.1, Column 1. |
|  |  | Director Fees |  |  |  |
| 9378.4 | L.2.2 : C.2 | Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe |  | Value (+ or -) | No data input. Field is populated by Line 2.2, Column 1. |
|  |  | Benefits |  |  |  |
| 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 |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  | Benefits |  |  |  |
| 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 |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  | Taxes, Workers' Compensation and  Fringe Benefits |  |  |  |
| 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 |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
|  |  |  | Administrative: Salaries |  |  |  |  |
| 9378.3 | L.2.9 : C.2 |  | Administration, Clerical, |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  |  | Bookkeeping and Other |  |  |  |  |
|  |  |  | Administrative: Payroll Taxes, |  |  |  |  |
|  |  |  | Workers' Compensation and Fringe  Benefits |  |  |  |  |
| 9379.5 | L.2.10 : C.2 |  | Other Administrative and General |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  |  | (Upload details on Schedule 7.5) |  |  |  |  |
| 9392.0 | L.2.11 : C.2 |  | Maintenance and Other Property |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  |  | Expenses |  |  |  |  |
| 9935.0 | L.2.12 : C.2 |  | Non-Allowable Administrative and |  |  | Value (+ or -) | No data input. Field is populated by Line 2.12, Column 1. |
|  |  |  | General Expenses per Regulation  (Enter in Sidebar) |  |  |  |  |
| 3650.4 | L.2.13 : C.2 |  | Administrative and General |  |  | Value (+ or -) | No data input. Field is populated by Table 1, Line 1.3, |
|  |  |  | Recoverable Income |  |  |  | Column 1. |
| 9311.0 | L.2.100 : C.2 |  | SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES |  |  | Value (+ or -) | No data input. This cell is a calculated field: Sum (L.2.1 : C.2) through (L.2.13 : C.2) |
| 9315.0 | L.2.1 : C.3 |  | Officer/Owner: Compensation & |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Director Fees |  |  |  | (L.2.1 : C.2) from (L.2.1 : C.1). |
| 9378.4 | L.2.2 : C.3 |  | Officer/Owner: Payroll Taxes, |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Workers' Compensation and Fringe |  |  |  | (L.2.2 : C.2) from (L.2.2 : C.1). |
|  |  |  | Benefits |  |  |  |  |
| 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, |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Workers' Compensation and Fringe  Benefits |  |  |  | (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 |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract  (L.2.6: C.2) from (L.2.6: C.1). |
|  |  |  | Fringe Benefits |  |  |  |  |
| 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). |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
| 9317.1 | L.2.8 : C.3 |  | Clerical, Bookkeeping and Other |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Administrative: Salaries |  |  |  | (L.2.8: C.2) from (L.2.8: C.1). |
| 9378.3 | L.2.9 : C.3 |  | Administration, Clerical, |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Bookkeeping and Other  Administrative: Payroll Taxes, |  |  |  | (L.2.9: C.2) from (L.2.9: C.1). |
|  |  |  | Workers' Compensation and Fringe |  |  |  |  |
|  |  |  | Benefits |  |  |  |  |
| 9379.5 | L.2.10 : C.3 |  | Other Administrative and General |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | (Upload details on Schedule 7.5) |  |  |  | (L.2.10: C.2) from (L.2.10 : C.1). |
| 9392.0 | L.2.11 : C.3 |  | Maintenance and Other Property |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | Expenses |  |  |  | (L.2.11: C.2) from (L.2.11: C.1). |
| 9935.0 | L.2.12 : C.3 |  | Non-Allowable Administrative and |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | General Expenses per Regulation |  |  |  | (L.2.12: C.2) from (L.2.12: C.1). |
|  |  |  | (Enter in Sidebar) |  |  |  |  |
| 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 |  |  | Value (+ or -) | No data input. This cell is a calculated field: Subtract |
|  |  |  | GENERAL EXPENSES |  |  |  | (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, |  |  | Value (+ or -) | This account should be used to report the payroll taxes, |
|  |  |  | Workers' Compensation and Fringe  Benefits |  |  |  | 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 |  |  |  | No data input. |
|  |  |  | Income |  |  |  |  |
| 9323.0 | L.2.200 : C.1 |  | SUBTOTAL: DIRECTOR OF NURSING |  |  | Value (+ or -) | No data input. 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, |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
|  |  |  | Workers' Compensation and Fringe |  |  |  |  |
|  |  |  | Benefits |  |  |  |  |
| 3650.2 | L.2.16 : C.2 |  | Director of Nurses Recoverable |  |  | Value (+ or -) | No data input. Equals (L.1.5 : C.1) |
|  |  |  | Income |  |  |  |  |
| 9323.0 | L.2.200 : C.2 |  | SUBTOTAL: DIRECTOR OF NURSING |  |  | Value (+ or -) | No data input. 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. Subtract (L.2.14 : C.2) from (L.2.14 : C.1) |
| 9378.8 | L.2.15 : C.3 |  | Director of Nursing: Payroll Taxes, |  |  | Value (+ or -) | No data input. Subtract (L.2.15 : C.2) from (L.2.15 : C.1) |
|  |  |  | Workers' Compensation and Fringe |  |  |  |  |
|  |  |  | Benefits |  |  |  |  |
| 3650.2 | L.2.16 : C.3 |  | Director of Nurses Recoverable |  |  | Value (+ or -) | No data input. Subtract (L.2.16 : C.2) from (L.2.16 : C.1) |
|  |  |  | Income |  |  |  |  |
| 9323.0 | L.2.200 : C.3 |  | SUBTOTAL: DIRECTOR OF NURSING |  |  | Value (+ or -) | No data input. Sum of (L.2.14 : C.3) through (L.2.16 : C.3) |
| 9323.1 | L.2.17 : C.1 |  | Quality Assurance Professional: |  |  | Value (+ or -) | This account should be used to report the salaries of |
|  |  |  | Salaries |  |  |  | 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: |  |  | Value (+ or -) | This account should be used to report the salaries of |
|  |  |  | Salaries |  |  |  | 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, |  |  | Value (+ or -) | This account should be used to report the payroll taxes, |
|  |  |  | Indirect Restorative Therapy, |  |  |  | worker’s compensation, and fringe benefits of the |
|  |  |  | Dietician: Payroll Taxes, Workers' |  |  |  | person(s) employed by the facility to fulfill the Quality |
|  |  |  | Compensation and Fringe Benefits |  |  |  | Assurance Professional, Indirect Restorative Therapy,  Dietician functions directly at the nursing or residential |

care facility.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **Usage** | **Instructions** |
| 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 |  | Value (+ or -) | This account should be used to report the payroll taxes, |
|  |  | Taxes, Workers' Compensation and |  |  | workers’ compensation, and fringe benefits of Physical, |
|  |  | Fringe Benefits |  |  | Occupational, and Speech Therapists who perform direct  services, as defined by regulation 101 CMR 206.00, |
|  |  |  |  |  | directly at the nursing facility. |
| 9502.2 | L.2.23 : C.1 | REA-CR Other Operating Expense |  |  | This account will automatically be populated as a |
|  |  | Add-back |  |  | 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 -) | Sum of (L.2.17: C.1) through (L.2.24 : C.1). |
| 9323.1 | L.2.17 : C.2 | Quality Assurance Professional: |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  | Salaries |  |  |  |
| 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, |  | Value (+ or -) | Enter non-allowable expenses and add-backs. |
|  |  | Indirect Restorative Therapy,  Dietician: Payroll Taxes, Workers' |  |  |  |
|  |  | Compensation and Fringe Benefits |  |  |  |
| 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 |  | Value (+ or -) | Equals (L.2.22 : C.1). |
|  |  | Taxes, Workers' Compensation and  Fringe Benefits |  |  |  |
| 9502.2 | L.2.23 : C.2 | REA-CR Other Operating Expense |  | Value (-) | This account will automatically populate as a negative. |
|  |  | Add-back |  |  | Enter amount from HCF-2 |
| 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 -) | Sum of (L.2.17 : C.2) through (L.2.24 : C.2) |
| 9323.1 | L.2.17 : C.3 | Quality Assurance Professional: |  | Value (+ or -) | Subtract (L.2.17 : C.2) from (L.2.17 : C.1) |
|  |  | Salaries |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
| 9323.5 | L.2.18 : C.3 |  | Indirect Restorative Therapy: |  |  | Value (+ or -) | Subtract (L.2.18 : C.2) from (L.2.18 : C.1) |
|  |  |  | Salaries |  |  |  |  |
| 9323.4 | L.2.19 : C.3 |  | Dietician: Salaries |  |  | Value (+ or -) | Subtract (L.2.19 : C.2) from (L.2.19 : C.1) |
| 9378.9 | L.2.20 : C.3 |  | Quality Assurance Professional, |  |  | Value (+ or -) | Subtract (L.2.20 : C.2) from (L.2.20 : C.1) |
|  |  |  | Indirect Restorative Therapy,  Dietician: Payroll Taxes, Workers' |  |  |  |  |
|  |  |  | Compensation and Fringe Benefits |  |  |  |  |
| 9323.6 | L.2.21 : C.3 |  | Direct Restorative Therapy : Salaries |  |  | Value (+ or -) | 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 |  |  | Value (+ or -) | Subtract (L.2.22 : C.2) from (L.2.22 : C.1) |
|  |  |  | Fringe Benefits |  |  |  |  |
| 9502.2 | L.2.23 : C.3 |  | REA-CR Other Operating Expense |  |  | Value (+ or -) | Subtract (L.2.23 : C.2) from (L.2.23 : C.1) |
|  |  |  | Add-back |  |  |  |  |
| 3650.5 | L.2.24 : C.3 |  | Variable Recoverable Income |  |  | Value (+ or -) | Subtract (L.2.24 : C.2) from (L.2.24 : C.1) |
| 9324.0 | L.2.300 : C.3 |  | SUBTOTAL: VARIABLE EXPENSES |  |  | Value (+ or -) | 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 |  |  | Value (+ or -) | Used only when EOHHS capitalized an expense after |
|  |  |  | Improvements |  |  |  | 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 |  |  | Value (+ or -) |  |
|  |  |  | Assets |  |  |  |  |
| 9390.9 | L.2.31 : C.1 |  | Depreciation: MGT-CR Capitalized |  |  | Value (+ or -) | Used only when EOHHS capitalized an expense after |
|  |  |  | Software/Limited Life Assets |  |  |  | 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 |  |  | Value (+ or -) |  |
| Portion | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **Usage** | **Instructions** |
| 9380.5 | L.2.36 : C.1 | Insurance: Building, Building |  | Value (+ or -) |  |
|  |  | Improvements, Equipment |  |  |  |
| 9382.1 | L.2.37 : C.1 | Other Equipment Rent |  | Value (+ or -) |  |
| 9382.2 | L.2.38 : C.1 | Property Rent (Unrelated Party) |  | Value (+ or -) | Submit a copy of the lease in Schedule 7.1, Footnotes. |
| 9382.3 | L.2.39 : C.1 | Property Rent (Related Party - REA- |  | Value (+ or -) | A related party is an individual or organization |
|  |  | CR Required) |  |  | 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, an REA-CR must |
|  |  |  |  |  | be filed. |
| 9950.2 | L.2.40 : C.1 | REA-CR Fixed Costs (from Schedule |  |  | No data input. |
|  |  | 3) |  |  |  |
| 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 -) | Sum of (L.2.25 : C.1) through (L.2.41 : C.1) |
| 9300.0 | L.200 : C.1 | TOTAL EXPENSES |  | Value (+ or -) | 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 |  | Value (+ or -) | Enter non-allowable expenses and add-backs |
|  |  | Improvements |  |  |  |
| 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 |  | Value (+ or -) | Enter non-allowable expenses and add-backs |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
|  |  |  | Assets |  |  |  |  |
| 9390.9 | L.2.31 : C.2 |  | Depreciation: MGT-CR Capitalized |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs |
|  |  |  | Software/Limited Life Assets |  |  |  |  |
| 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 |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs |
|  |  |  | Portion |  |  |  |  |
| 9380.5 | L.2.36 : C.2 |  | Insurance: Building, Building |  |  | Value (+ or -) | Enter non-allowable expenses and add-backs |
|  |  |  | Improvements, Equipment |  |  |  |  |
| 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 - REA- CR Required) |  |  | Value (+ or -) | Equals (L.2.39 : C.1) |
| 9950.2 | L.2.40 : C.2 |  | REA-CR Fixed Costs (from Schedule |  |  | Value (+ or -) | Equals (S.3 : L.300 : C.1) |
|  |  |  | 3) |  |  |  |  |
| 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 -) | Sum of (L.2.25 : C.2) through (L.2.41 : C.2) |
| 9300.0 | L.200 : C.2 |  | TOTAL EXPENSES |  |  | Value (+ or -) | 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 -) | Subtract (L.2.25 : C.2) from (L.2.25 : C.1) |
| 9387.8 | L.2.26 : C.3 |  | Depreciation: Improvements |  |  | Value (+ or -) | Subtract (L.2.26 : C.2) from (L.2.26 : C.1) |
| 9387.9 | L.2.27 : C.3 |  | Depreciation: MGT-CR Capitalized |  |  | Value (+ or -) | Subtract (L.2.27 : C.2) from (L.2.27 : C.1) |
|  |  |  | Improvements |  |  |  |  |
| 9388.8 | L.2.28 : C.3 |  | Depreciation: Equipment |  |  | Value (+ or -) | 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 -) | Subtract (L.2.29 : C.2) from (L.2.29 : C.1) |
| 9390.8 | L.2.30 : C.3 |  | Depreciation: Software/Limited Life |  |  | Value (+ or -) | Subtract (L.2.30 : C.2) from (L.2.30 : C.1) |
|  |  |  | Assets |  |  |  |  |
| 9390.9 | L.2.31 : C.3 |  | Depreciation: MGT-CR Capitalized |  |  | Value (+ or -) | Subtract (L.2.31 : C.2) from (L.2.31 : C.1) |
|  |  |  | Software/Limited Life Assets |  |  |  |  |
| 9381.0 | L.2.32 : C.3 |  | Long-Term Interest |  |  | Value (+ or -) | Subtract (L.2.32 : C.2) from (L.2.32 : C.1) |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference** |  | **Data Element Name** |  | **Required**  **Field** | **Usage** | **Instructions** |
| **(Line : Column)** | | | | | | | |
| 9380.0 | L.2.33 : C.3 |  | Real Estate Taxes |  |  | Value (+ or -) | Subtract (L.2.33 : C.2) from (L.2.33 : C.1) |
| 9380.1 | L.2.34 : C.3 |  | Personal Property Taxes |  |  | Value (+ or -) | 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 |  |  | Value (+ or -) | Subtract (L.2.35 : C.2) from (L.2.35 : C.1) |
|  |  |  | Portion |  |  |  |  |
| 9380.5 | L.2.36 : C.3 |  | Insurance: Building, Building |  |  | Value (+ or -) | Subtract (L.2.36 : C.2) from (L.2.36 : C.1) |
|  |  |  | Improvements, Equipment |  |  |  |  |
| 9382.1 | L.2.37 : C.3 |  | Other Equipment Rent |  |  | Value (+ or -) | 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 -) | Subtract (L.2.38 : C.2) from (L.2.38 : C.1) |
| 9382.3 | L.2.39 : C.3 |  | Property Rent (Related Party - REA- |  |  | Value (+ or -) | Subtract (L.2.39 : C.2) from (L.2.39 : C.1) |
|  |  |  | CR Required) |  |  |  |  |
| 9950.2 | L.2.40 : C.3 |  | REA-CR Fixed Costs (from Schedule  3) |  |  | Value (+ or -) | Subtract (L.2.40 : C.2) from (L.2.40 : C.1) |
| 3650.3 | L.2.41 : C.3 |  | Fixed Recoverable Income |  |  | Value (+ or -) | Subtract (L.2.41 : C.2) from (L.2.41 : C.1) |
| 9384.0 | L.2.400 : C.3 |  | SUBTOTAL: FIXED EXPENSES |  |  | Value (+ or -) | Sum of (L.2.25 : C.3) through (L.2.41 : C.3) |
| 9300.0 | L.200 : C.3 |  | TOTAL EXPENSES |  |  | Value (+ or -) | Sum of (L.2.100 : C.3) and (L.2.200 : C.3) and (L.2.300 : |

C.3) and (L.2.400 : C.3)

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| 3650.0 | L.3.1, etc. : C.1 | Detail of Other Income, Account  3650.0 |  | Text | Users may add rows to describe all other income |
| 3650.0 | L.3.1, etc. : 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 -) | 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 | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | 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 |  | Value (+ or -) |  |
|  |  | Penalties |  |  |  |
|  | L.4.8 : C.1 | Interest on Working Capital |  | Value (+ or -) |  |
|  | L.400 : C.1 | SUBTOTAL: NON-ALLOWABLE |  | Value (+ or -) |  |
|  |  | ADMINISTRATIVE AND GENERAL |  |  |  |
|  | L.4.1 : C.2 | Telephone: Advertising |  | Value (+ or -) | No data input. Field is populated by Line 4.1, Column 1. |
|  | L.4.2 : C.2 | Accounting: Appeal Service |  | Value (+ or -) | No data input. Field is populated by Line 4.2, Column 1. |
|  | L.4.3 : C.2 | Legal: Appeal Service |  | Value (+ or -) | No data input. Field is populated by Line 4.3, Column 1. |
|  | L.4.4 : C.2 | Legal: Other |  | Value (+ or -) | No data input. Field is populated by Line 4.4, Column 1. |
|  | L.4.5 : C.2 | Other Advertising |  | Value (+ or -) | No data input. Field is populated by Line 4.5, Column 1. |
|  | L.4.6 : C.2 | Other Management Fees |  | Value (+ or -) | No data input. Field is populated by Line 4.6, Column 1. |
|  | L.4.7 : C.2 | Interest on Late Payments and |  | Value (+ or -) | No data input. Field is populated by Line 4.7, Column 1. |
|  |  | Penalties |  |  |  |
|  | 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 |  | Value (+ or -) |  |
|  |  | ADMINISTRATIVE AND GENERAL |  |  |  |
|  | 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) |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference | | Data Element Name |  | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| (Line : Column) | | | | | | | |
|  | 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 -) |  |

**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 Required

Field

[Usage](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) Instructions

Required

|  |  |  |
| --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name |
| 9950.3 | L.1.1 : C.1 | Allowable Building Depreciation Rate |
|  | L.1.2 : C.1 | Allowable Assets (Beg of Year): Land |
|  | L.1.3 : C.1 | Allowable Assets (Beg of Year): Building |
|  | L.1.4 : C.1 | Allowable Assets (Beg of Year):  Improvements |
|  | L.1.5 : C.1 | Allowable Assets (Beg of Year): MGT-  CR Capitalized Improvements |
|  | L.1.6 : C.1 | Allowable Assets (Beg of Year):  Equipment |
|  | L.1.7 : C.1 | Allowable Assets (Beg of Year): MGT-  CR Capitalized Equipment |
|  | L.1.8 : C.1 | Allowable Assets (Beg of Year):  Software |
|  | L.1.9 : C.1 | Allowable Assets (Beg of Year): MGT-  CR Capitalized Software |
| 9950.3 | L.1.1 : C.2 | Allowable Building Depreciation Rate |
|  | L.1.2 : C.2 | Asset Additions: Land |
|  | L.1.3 : C.2 | Asset Additions: Building |
|  | L.1.4 : C.2 | Asset Additions: Improvements |
|  | L.1.5 : C.2 | Asset Additions: MGT-CR Capitalized  Improvements |
|  | L.1.6 : C.2 | Asset Additions: Equipment |
|  | L.1.7 : C.2 | Asset Additions: MGT-CR Capitalized  Equipment |
|  | L.1.8 : C.2 | Asset Additions: Software |
|  | L.1.9 : C.2 | Asset Additions: MGT-CR Capitalized  Software |
| 9950.3 | L.1.1 : C.3 | Allowable Building Depreciation Rate |
|  | L.1.2 : C.3 | Asset Deletions: Land |
|  | L.1.3 : C.3 | Asset Deletions: Building |
|  | L.1.4 : C.3 | Asset Deletions: Improvements |

Field

[Usage](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) Instructions

Percent% User enters allowable building depreciation rate such as 2.5%. Value (+ or -)

Value (+ or -)

Value (+ or -)

Value (+ or -) Used only when EOHHS capitalized an expense after review or audit.

Value (+ or -)

Value (+ or -) Used only when EOHHS capitalized an expense after review or audit.

Value (+ or -)

Value (+ or -) Used only when EOHHS capitalized an expense after review or audit.

No Input User enters allowable building depreciation rate such as 2.5%. Value (+ or -)

Value (+ or -)

Value (+ or -) Value (+ or -)

Value (+ or -)

Value (+ or -)

Value (+ or -)

Value (+ or -)

No Input User enters allowable building depreciation rate such as 2.5%. Value (-)

Value (-) Value (-)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  |  | Value (-) |  |
|  |  | Value (-) Value (-) |  |
|  |  | Value (-) Value (-) |  |
|  |  | No Input Value (+ or -) Value (+ or -) | User enters allowable building depreciation rate such as 2.5%. Sum of (L.1.2 : C.1) + (L.1.2 : C.2) + (L.1.2 : C.1)  Sum of (L.1.3 : C.1) + (L.1.3 : C.2) + (L.1.3 : C.1) |
|  |  | Value (+ or -) | Sum of (L.1.4 : C.1) + (L.1.4 : C.2) + (L.1.4 : C.3) |
|  |  | Value (+ or -) | Sum of (L.1.5 : C.1) + (L.1.5 : C.2) + (L.1.5 : C.3) |
|  |  | Value (+ or -) | Sum of (L.1.6 : C.1) + (L.1.6 : C.2) + (L.1.6 : C.3) |
|  |  | Value (+ or -) | Sum of (L.1.7 : C.1) + (L.1.7 : C.2) + (L.1.7 : C.3) |
|  |  | Value (+ or -) | Sum of (L.1.8 : C.1) + (L.1.8 : C.2) + (L.1.8 : C.3) |
|  |  | Value (+ or -) | 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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) |  | Data Element Name |  |
|  | L.1.5 : C.3 |  | Asset Deletions: MGT-CR Capitalized  Improvements |  |
|  | L.1.6 : C.3 |  | Asset Deletions: Equipment |  |
|  | L.1.7 : C.3 |  | Asset Deletions: MGT-CR Capitalized  Equipment |  |
|  | L.1.8 : C.3 |  | Asset Deletions: Software |  |
|  | L.1.9 : C.3 |  | Asset Deletions: MGT-CR Capitalized  Software |  |
| 9950.3 | L.1.1 : C.4 |  | Allowable Building Depreciation Rate |  |
|  | L.1.2 : C.4 |  | Allowable Assets (End of Year): Land |  |
|  | L.1.3 : C.4 |  | Allowable Assets (End of Year): Building |  |
|  | L.1.4 : C.4 |  | Allowable Assets (End of Year):  Improvements |  |
|  | L.1.5 : C.4 |  | Allowable Assets (End of Year): MGT-  CR Capitalized Improvements |  |
|  | L.1.6 : C.4 |  | Allowable Assets (End of Year):  Equipment |  |
|  | L.1.7 : C.4 |  | Allowable Assets (End of Year): MGT-  CR Capitalized Equipment |  |
|  | L.1.8 : C.4 |  | Allowable Assets (End of Year):  Software |  |
|  | L.1.9 : C.4 |  | Allowable Assets (End of Year): MGT-  CR Capitalized Software |  |

 **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.**

 **REA-CR refers to HCF-2, Realty Company Cost Report**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  | L.2.1 : C.1 | Name of Realty Company |  | Text | This cell will be prepopulated with the name of the Realty |
|  |  |  |  |  | Company with the release of the REA-CR electronic cost  report. If this is populated with incorrect information |
|  |  |  |  |  | please contact CHIA at |
|  |  |  |  |  | [CHIAcostreports.LTCF@State.MA.US](mailto:CHIAcostreports.LTCF@State.MA.US). |
|  | L.2.2 : C.1 | Allowable Assets (Beg of Year): Land |  | Value (+ or -) |  |
|  | L.2.3 : C.1 | Allowable Assets (Beg of Year): Building |  | Value (+ or -) |  |
|  | L.2.4 : C.1 | Allowable Assets (Beg of Year): Improvements |  | Value (+ or -) |  |
|  | L.2.5 : C.1 | Allowable Assets (Beg of Year): REA-CR |  | Value (+ or -) | Used only when EOHHS capitalized an expense after |
|  |  | Capitalized Improvements |  |  | review or audit. |
|  | L.2.6 : C.1 | Allowable Assets (Beg of Year): |  | Value (+ or -) |  |
|  |  | Equipment |  |  |  |
|  | L.2.7 : C.1 | Allowable Assets (Beg of Year): REA-CR |  | Value (+ or -) | Used only when EOHHS capitalized an expense after |
|  |  | Capitalized Equipment |  |  | review or audit. |
|  | L.2.8 : C.1 | Allowable Assets (Beg of Year): Software |  | Value (+ or -) |  |
|  | L.2.9 : C.1 | Allowable Assets (Beg of Year): REA-CR |  | Value (+ or -) | Used only when EOHHS capitalized an expense after |
|  |  | Capitalized Software |  |  | review or audit. |
|  | L.2.2 : C.2 | Asset Additions: Land |  | Value (+ or -) |  |
|  | L.2.3 : C.2 | Asset Additions: Building |  | Value (+ or -) |  |
|  | L.2.4 : C.2 | Asset Additions: Improvements |  | Value (+ or -) |  |
|  | L.2.5 : C.2 | Asset Additions: REA-CR Capitalized |  | Value (+ or -) |  |
|  |  | Improvements |  |  |  |
|  | L.2.6 : C.2 | Asset Additions: Equipment |  | Value (+ or -) |  |
|  | L.2.7 : C.2 | Asset Additions: REA-CR Capitalized |  | Value (+ or -) |  |
|  |  | Equipment |  |  |  |
|  | L.2.8 : C.2 | Asset Additions: Software |  | Value (+ or -) |  |
|  | L.2.9 : C.2 | Asset Additions: REA-CR Capitalized  Software |  | Value (+ or -) |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference | | Data Element Name |  | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| (Line : Column) | | | | | | | |
|  | L.2.2 : C.3 |  | Asset Deletions: Land |  |  | Value (-) |  |
|  | L.2.3 : C.3 |  | Asset Deletions: Building |  |  | Value (-) |  |
|  | L.2.4 : C.3 |  | Asset Deletions: Improvements |  |  | Value (-) |  |
|  | L.2.5 : C.3 |  | Asset Deletions: REA-CR Capitalized |  |  | Value (-) |  |
|  |  |  | Improvements |  |  |  |  |
|  | L.2.6 : C.3 |  | Asset Deletions: Equipment |  |  | Value (-) |  |
|  | L.2.7 : C.3 |  | Asset Deletions: REA-CR Capitalized |  |  | Value (-) |  |
|  |  |  | Equipment |  |  |  |  |
|  | L.2.8 : C.3 |  | Asset Deletions: Software |  |  | Value (-) |  |
|  | L.2.9 : C.3 |  | Asset Deletions: REA-CR Capitalized |  |  | Value (-) |  |
|  |  |  | Software |  |  |  |  |
|  | L.2.2 : C.4 |  | Allowable Assets: Land |  |  | Value (+ or -) | Sum of (L.2.2 : C.1) + (L.2.2 : C.2) + (L.2.2 : C.3) |
|  | L.2.3 : C.4 |  | Allowable Assets (End of Year): Building |  |  | Value (+ or -) | Sum of (L.2.3 : C.1) + (L.2.3 : C.2) + (L.2.3 : C.3) |
|  | L.2.4 : C.4 |  | Allowable Assets (End of Year): |  |  | Value (+ or -) | Sum of (L.2.4 : C.1) + (L.2.4 : C.2) + (L.2.4 : C.3) |
|  |  |  | Improvements |  |  |  |  |
|  | L.2.5 : C.4 |  | Allowable Assets (End of Year): REA-CR |  |  | Value (+ or -) | Sum of (L.2.5 : C.1) + (L.2.5 : C.2) + (L.2.5 : C.3) |
|  |  |  | Capitalized Improvements |  |  |  |  |
|  | L.2.6 : C.4 |  | Allowable Assets (End of Year): |  |  | Value (+ or -) | Sum of (L.2.6 : C.1) + (L.2.6 : C.2) + (L.2.6 : C.3) |
|  |  |  | Equipment |  |  |  |  |
|  | L.2.7 : C.4 |  | Allowable Assets (End of Year): REA-CR Capitalized Equipment |  |  | Value (+ or -) | Sum of (L.2.7 : C.1) + (L.2.7 : C.2) + (L.2.7 : C.3) |
|  | L.2.8 : C.4 |  | Allowable Assets (End of Year): Software |  |  | Value (+ or -) | Sum of (L.2.8 : C.1) + (L.2.8 : C.2) + (L.2.8 : C.3) |
|  | L.2.9 : C.4 |  | Allowable Assets (End of Year): REA-CR |  |  | Value (+ or -) | Sum of (L.2.9 : C.1) + (L.2.9 : C.2) + (L.2.9 : C.3) |
|  |  |  | Capitalized Software |  |  |  |  |

**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.**

 **An REA-CR (currently HCF-2) must also be completed. This table must agree to the Allowable Fixed Expenses in the Realty Company Fixed Expenses**

**Schedule 2 of the REA-CR.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| 9550.0 | L.3.1 : C.1 | Depreciation: Building |  | Value (+ or -) |  |
| 9950.3 | L.3.2 : C.1 | Allowable Building Depreciation Rate |  | Percent % | 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: REA-CR Capitalized |  | Value (+ or -) |  |
|  |  | Improvements |  |  |  |
| 9570.0 | L.3.5 : C.1 | Depreciation: Equipment |  | Value (+ or -) |  |
| 9571.0 | L.3.6 : C.1 | Depreciation: REA-CR Capitalized |  | Value (+ or -) |  |
|  |  | Equipment |  |  |  |
| 9575.0 | L.3.7 : C.1 | Depreciation: Software/Limited Life  Assets |  | Value (+ or -) |  |
| 9576.0 | L.3.8 : C.1 | Depreciation: REA-CR Capitalized |  | Value (+ or -) |  |
|  |  | 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 REA-CR FIXED |  | Value (+ or -) | (L.3.1 : C.1) + Sum of (L.3.3 : C.1) through (L.3.15 : C.1) |

EXPENSES

**Schedule 4: Balance Sheet**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | 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 |  | Value (+ or -) | Any current portion of assets, whose use is limited, either |
|  |  | Limited |  |  | identified as board-designated, trustee-held, and other |
|  |  |  |  |  | designations. |
| 1010.0 | L.1.100 : C.1 | Subtotal: Cash |  | Value (+ or -) | 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 the amount of 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 -) | Sum of (L.1.4 : C.1) through (L.1.7 : C.1) |
| 1160.0 | L.1.8 : C.1 | Loans Receivable: Officers/Owners |  | Value (+ or -) | The portion of loans from the management company to |
|  |  |  |  |  | the Owner, Member or Officer due within a year. |
| 1170.0 | L.1.9 : C.1 | Loans Receivable: Employees |  | Value (+ or -) | The portion of loans from the management company to employees. |
| 1180.0 | L.1.10 : C.1 | Loans Receivable: Affiliates/Related |  | Value (+ or -) | The portion of loans from the management company to |
|  |  | Parties |  |  | 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 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  |  |  |  |  | any other sources. |
| 1150.0 | L.1.300 : C.1 | Subtotal: Loans Receivable |  | Value (+ or -) | 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 -) | 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** | **Required**  **Field** | **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. |
|  |  |  |  |  | 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. 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 – | Value (+ or -) | Net amount of MGT-CR Capital Improvements. Sum of |
|  |  | Book Value |  | (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. |
|  |  |  |  | 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 – | Value (-) | Cumulative amount of depreciation on MGT-CR capitalized |
|  |  | Accumulated Depreciation |  | 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. 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 | Value (-) | Cumulative amount of depreciation on motor vehicles |
|  |  | Depreciation |  | Ensure negative figure. |
| 1700.0 | L.2.600 : C.1 | Motor Vehicles – Book Value | Value (+ or -) | Net amount of motor vehicles. |
|  |  |  |  | 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. 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 – | Value (-) | Cumulative amount of depreciation on MGT-CR capital |
|  |  | Accumulated Depreciation |  | 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. 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 -) | Sum of (L.2.1 : C.1)+ (L.2.100 : C.1)+ (L.2.200 : C.1)+ |
|  |  |  |  | (L.2.300 : C.1)+ (L.2.400 : C.1)+ (L.2.500 : C.1)+ (L.2.600 :  C.1)+ (L.2.700 : C.1)+ (L.2.800 : C.1) |

Schedule 4 - Table 3: Deferred Charges and Other Assets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **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 |  | Value (+ or -) | Any noncurrent portion of assets, whose use is limited, |
|  |  | Restricted |  |  | 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. 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 |  | Value (-) | Accumulated amortization reported as additional interest |
|  |  | Acquisition Cost |  |  | expense. Ensure negative figure. |
| 1975.0 | L.3.100 : C.1 | Unamortized Mortgage Acquisition Cost |  | Value (+ or -) | Sum of (L.3.4 : C.1)+ (L.3.5 : C.1) |
| 1900.0 | L.300 : C.1 | TOTAL DEFERRED CHARGES AND OTHER |  | Value (+ or -) | Sum of (L.3.1 : C.1)+ (L.3.2 : C.1) + (L.3.3 : C.1) + (L.3.100 : |

ASSETS

C.1)

**Schedule 4 - Table 4: Detail of Other Assets, Account 1985.0**

**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** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference** |  | **Field** |  |  |
|  | **(Line : Column)** |  |  |  |  |
|  | 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 -) | 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 Required**

**Field**

[**Usage**](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) **Instructions**

1000.0 L.500 : C.1 TOTAL ASSETS Value (+ or -) No data input. Sum of (L.100: C.1) + (L.200 : C.1) + L.300 : C.1). This cell is a calculation, summing accounts 1005.0,

1500.0, and 1900.0.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | 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 -) | 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 |  | Value (+ or -) | The portion of loans to the management company by |
|  |  | and Affiliates |  |  | subsidiaries and affiliates due within one year. |
| 2130.0 | L.6.5 : C.1 | Current Long-Term Debt: Banks |  | Value (+ or -) | Line of credit due within a year. |
| 2140.0 | L.6.6 : C.1 | Current Long-Term Debt: Motor Vehicles |  | Value (+ or -) | Financing secured for motor vehicle(s). |
| 2150.0 | L.6.7 : C.1 | Current Long-Term Debt: Other Short- |  | Value (+ or -) | Working Capital from any source not individually listed that |
|  |  | Term Financing |  |  | is due within a year. |
| 2160.0 | L.6.8 : C.1 | Current Long-Term Debt: Payments Due |  | Value (+ or -) | Most providers have long-term debt and accordingly, |
|  |  | w/in one year on long-term debt |  |  | report values in Mortgages (2310.0, Table 7 Line 7.1), Due  Affiliates/Related Parties (2330.0, Table 7 Line 7.2) and |
|  |  |  |  |  | Other Long-Term Debt (2320.0, Table 7, Line 7.3). Any |
|  |  |  |  |  | provider who reports a mortgage or other long-term debt |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  |  |  |  |  | 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 -) | 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 |  | Value (+ or -) | Sum of (L.6.9: C.1) through (L.6.12: C.1). |
|  |  | Liabilities |  |  |  |
| 2230.0 | L.6.13 : C.1 | Other Current Liabilities |  | Value (+ or -) |  |
| 2005.0 | L.600 : C.1 | TOTAL CURRENT LIABILITIES |  | Value (+ or -) | 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** | **Required**  **Field** | **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 -) | Sum of (L.7.1 : C.1) through (L.7.3 : C.1). |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference** |  | **Field** |  |  |
|  | **(Line : Column)** |  |  |  |  |
| 2800.0 | L.800 : C.1 | TOTAL LIABILITIES |  | Value (+ or -) | No data input. 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.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| 2410.0 | L.9.1 : C.1 | Unrestricted Net Assets | Entry allowed only where Legal | Value (+ or -) | The part of net assets that is neither permanently |
|  |  |  | Status in (2,3,6, or 8) |  | restricted nor temporarily restricted by donor imposed  stipulations. |
| 2420.0 | L.9.2 : C.1 | Temporarily Restricted | Entry allowed only where Legal | Value (+ or -) | The part of the net assets resulting from (i) contributions |
|  |  | Net Assets | Status in (2,3,6, or 8) |  | 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 | Entry allowed only where Legal | Value (+ or -) | The part of the net assets resulting from (i) contributions |
|  |  | Net Assets | Status in (2,3,6, or 8) |  | 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 |

Account

Number

Location

Reference

(Line : Column)

Data Element Name Required Field [Usage](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) Instructions

assets as a consequence of donor-imposed stipulations.

2400.0 L.9.100 : C.1 Total Net Assets Value (+ or -) 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.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| 2520.0 | L.9.4 : C.1 | Capital | Entry allowed only where Legal | Value (+ or -) |  |
|  |  |  | Status in (4 or 5) |  |  |
| 2530.0 | L.9.5 : C.1 | Proprietor Drawings | Entry allowed only where Legal | Value (-) | This account is to record Proprietorship drawings. This |
|  |  |  | Status in (4 or 5) |  | 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 | Entry allowed only where Legal  Status in (4 or 5) | 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 | Entry allowed only where Legal  Status in (4 or 5) | 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 | Entry allowed only where Legal | Value (+ or -) |  |
|  |  | to Date | Status in (4 or 5) |  |  |
| 2510.0 | L.9.200 : C.1 | Total Proprietorship or |  | Value (+ or -) | Sum of (L.9.4: C.1) through (L.9.8: C.1). |

Partnership

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

 **Table 9 will appear based upon the applicable legal status of the reporting entity.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account** | **Location** | **Data Element Name** | **Required Field** | **Usage** | **Instructions** |
| **Number** | **Reference (Line :** |  |  |  |  |
|  | **Column)** |  |  |  |  |
| 2620.0 | L.9.9 : C.1 | Capital Stock | Entry allowed only where Legal | Value (+ or -) |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | Status in (1, 7, or 9) |  |  |
| 2630.0 | L.9.10 : C.1 | Additional Paid in | Entry allowed only where Legal | Value (+ or -) |
|  |  | Capital | Status in (1, 7, or 9) |  |
| 2640.0 | L.9.11 : C.1 | Treasury Stock | Entry allowed only where Legal  Status in (1, 7, or 9) | Value (+ or -) |
| 2650.0 | L.9.12 : C.1 | Retained Earnings | Entry allowed only where Legal | Value (+ or -) |
|  |  |  | Status in (1, 7, or 9) |  |  |
| 2610.0 | L.9.300 : C.1 | Total Corporation |  | Value (+ or -) | Sum of (L.9.9 : C.1) through (L.9.12 : C.1). |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference (Line :** |  | **Field** |  |  |
|  | **Column)** |  |  |  |  |
| 2000.0 | L.1000 : C.1 | TOTAL LIABILITIES AND NET WORTH |  | Value (+ or -) | 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** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference (Line :** |  | **Field** |  |  |
|  | **Column)** |  |  |  |  |
| 3600.0 | L.1.1 : C.1 | Total income reported on MGT-CR |  | Value (+ or -) | Equals (L.100: C.1). This cell pulls from Line 100, Account |

(Schedule 2)

3600.0 Total Income on Schedule 2.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 9300.0 | L.1.2 : C.1 | Total operating expenses on MGT-CR  (Schedule 2) | Value (+ or -) | 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 -) | 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** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference** |  | **Field** |  |  |
|  | **(Line :** |  |  |  |  |
|  | **Column)** |  |  |  |  |
|  | L.2.1 to 2.3 : | [Reconciling Items] |  | Text | Allow multiple row entry. |
|  | C.1 |  |  |  |  |
|  | 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 -) | Sum of (L.2.1 to 2.3: C.2). |

**Schedule 5 - Table 3: Reconciling Items Reported on Financials but not on Management Company Cost Report**

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

 **In Column 1, describe the item. In Column 2, enter the amount. If you are entering a figure in Table 3, you must include a description.**

 **Lines 3.1, 3.2, and 3.3 appear automatically. If more lines are required, click on the plus sign to add an additional row.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account** | **Location** | **Data Element Name** | **Required** | **Usage** | **Instructions** |
| **Number** | **Reference** |  | **Field** |  |  |
|  | **(Line :** |  |  |  |  |
|  | **Column)** |  |  |  |  |
|  | L.3.1 : C.1 | [Reconciling Items] |  | Text | Allow multiple row entry. |
|  | L.3.2 : C.2 | [Reconciling Items] |  | Value (+ or -) | Allow multiple row entry. |
| 2910.0 | L.300 : C.2 | Subtotal |  | Value (+ or -) | 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 Required Field** [**Usage**](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) **Instructions**

L.400 : C.1 Net Income/(Loss) Per Financials Value (+ or -) Equals (L.100: C.1) + (L.200: C.2) - (L.300: C.2).

This cell is a calculation, summing the MGT-CR Net

Income/ (Loss) before reconciling items and account

2905.0 then subtracting account 2910.0.

L.4.1 : C.1 Explanation Text Explain all reconciling items reported in Table 2 and Table

3 here.

**Part 2 – Reconciliation of Net Worth**

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference (Line : Column)** | **Data Element Name** | **Required Field** | **Usage** | **Instructions** |
|  | L.5.1 : C1 | Balance: PRIOR YEAR | Entry allowed only where | Value (+ or -) | Enter the Prior Year Balance. This must equal Line 500 |
|  |  |  | Legal Status in (4 or 5) |  | reported on the prior year MGT-CR.  *Note: For the 2018 filing year, this value will be on page* |
|  |  |  |  |  | 17 of 2017 HCF-3 |
| 2915.0 | L.5.2 : C1 | Other: Prior Period Adjustment(s) | Entry allowed only where | Value (+ or -) | Enter any Prior Period adjustments in Table 7, Prior |
|  |  |  | Legal Status in (4 or 5) |  | Period Adjustments. This cell is equal to Line 700 in  Table 7. |
| 2545.0 | L.5.3 : C1 | Capital contribution during year | Entry allowed only where | Value (+ or -) | This cell is equal to Schedule 4, Table 9, and Row 9.7. |

Legal Status in (4 or 5)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2550.0 | L.5.4 : C1 | MGT-CR Net Income | Entry allowed only where  Legal Status in (4 or 5) | Value (+ or -) | This cell is equal to the amount entered in Line 100 on  Schedule 5. |
| 2530.0 | L.5.5 : C1 | Proprietor Drawings | Entry allowed only where | Value (+ or -) | This cell is equal to the amount entered in Schedule 4, |
|  |  |  | Legal Status in (4 or 5) |  | Table 9, Line 9.5. |
| 2540.0 | L.5.6 : C1 | Partnership/Member (LLC) Drawings | Entry allowed only where | Value (+ or -) | This cell is equal to the amount entered in Schedule 4, |
|  |  |  | Legal Status in (4 or 5) |  | Table 9, and Line 9.6. |
| 2500.0 | L.500 : C1 | BALANCE: CURRENT YEAR | Entry allowed only where  Legal Status in (4 or 5) | Value (+ or -) | This cell is a computation, summing 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)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  | L.6.1 : C.1 | Capital Stock - Balance: PRIOR YEAR |  | Value (+ or -) | Enter the Prior Year balance. This line should match the |
|  |  |  |  |  | ending balance from the prior year’s cost report. |
| 2915.0 | L.6.2 : C.1 | Capital Stock - Other: Prior Period  Adjustment(s) |  |  | No data input. |
| 2920.0 | L.6.3 : C.1 | Capital Stock - Sale of stock |  | Value (+ or -) |  |
| 2925.0 | L.6.4 : C.1 | Capital Stock - Additional paid-in capital |  |  | No data input. |
|  | L.6.5 : C.1 | Capital Stock - MGT-CR Net |  |  | No data input. |
|  |  | income/(Loss) |  |  |  |
| 2930.0 | L.6.6 : C.1 | Capital Stock - Dividends paid |  |  | No data input. |
| 2935.0 | L.6.7 : C.1 | Capital Stock - Treasury Stock  Purchased/Sold |  |  | No data input. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference | | Data Element Name |  | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
| (Line : Column) | | | | | | | |
| 2620.0 | L.600 : C.1 |  | Capital Stock - Balance: CURRENT YEAR |  |  | Value (+ or -) | This line is a calculation, summing lines 6.1 through 6.7. |
|  |  |  |  |  |  |  | Sum of (L.6.1 : C.1) through (L.6.7 : C.1) |
|  | L.6.1 : C.2 |  | Additional Paid-in - Balance: PRIOR YEAR |  |  | Value (+ or -) | Enter the Prior Year balance. |
|  |  |  |  |  |  |  | This line should match the ending balance from the prior |
|  |  |  |  |  |  |  | year’s cost report |
| 2915.0 | L.6.2 : C.2 |  | Additional Paid-in - Other: Prior Period  Adjustment(s) |  |  |  | No data input. |
| 2920.0 | L.6.3 : C.2 |  | Additional Paid-in - Sale of stock |  |  |  | No data input. |
| 2925.0 | L.6.4 : C.2 |  | Additional Paid-in - Additional paid-in |  |  | Value (+ or -) |  |
|  |  |  | capital |  |  |  |  |
|  | L.6.5 : C.2 |  | Additional Paid-in - MGT-CR Net income/(Loss) |  |  |  | No data input. |
| 2930.0 | L.6.6 : C.2 |  | Additional Paid-in - Dividends paid |  |  |  | No data input. |
| 2935.0 | L.6.7 : C.2 |  | Additional Paid-in - Treasury stock |  |  |  | No data input. |
|  |  |  | Purchased/Sold |  |  |  |  |
| 2630.0 | L.600 : C.2 |  | Additional Paid-in - Balance: CURRENT |  |  | Value (+ or -) | This line is a calculation, summing lines 6.1 through 6.7. |
|  |  |  | YEAR |  |  |  | Sum of (L.6.1: C.2) through (L.6.7: C.2). |
|  | L.6.1 : C.3 |  | Retained Earnings - Balance: PRIOR YEAR |  |  | Value (+ or -) | Enter the Prior Year balance. |
|  |  |  |  |  |  |  | This line should match the ending balance from the prior  year’s cost report. |
| 2915.0 | L.6.2 : C.3 |  | Retained Earnings - Other: Prior Period |  |  | Value (+ or -) | This account requires detail, which should be entered in |
|  |  |  | Adjustment(s) |  |  |  | Table 7 on the right. This cell is populated from Line 700 in |
|  |  |  |  |  |  |  | Table 7. (Equals (L.700: C.2)). |
| 2920.0 | L.6.3 : C.3 |  | Retained Earnings - Sale of stock |  |  |  | No data input. |
| 2925.0 | L.6.4 : C.3 |  | Retained Earnings - Additional paid-in |  |  |  | No data input. |
|  |  |  | capital |  |  |  |  |
|  | L.6.5 : C.3 |  | Retained Earnings - MGT-CR Net income/(Loss) |  |  | Value (+ or -) | This cell pulls from Table 1, Line 100 on Schedule 5. Equals (L.100: C.1). |
| 2930.0 | L.6.6 : C.3 |  | Retained Earnings - Dividends paid |  |  | Value (-) | Ensure negative figure. |
| 2935.0 | L.6.7 : C.3 |  | Retained Earnings - Treasury stock |  |  |  |  |
|  |  |  | Purchased/Sold |  |  |  |  |
| 2650.0 | L.600 : C.3 |  | Retained Earnings - Balance: CURRENT |  |  | Value (+ or -) | This line is a calculation, summing lines 6.1 through 6.7. |
| YEAR Sum of (L.6.1: C.3) through (L.6.7: C.3). | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account  Number | Location  Reference  (Line : Column) | Data Element Name | Required  Field | [Usag](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1)e | Instructions |
|  | L.6.1 : C.4 | Treasury Stock - Balance: PRIOR YEAR |  | Value (+ or -) | Enter the Prior Year balance. |
|  |  |  |  |  | This line should match the ending balance from the prior  year’s cost report. |
| 2915.0 | L.6.2 : C.4 | Treasury Stock - Other: Prior Period |  |  | No data input. |
|  |  | Adjustment(s) |  |  |  |
| 2920.0 | L.6.3 : C.4 | Treasury Stock - Sale of stock |  |  | No data input. |
| 2925.0 | L.6.4 : C.4 | Treasury Stock - Additional paid-in capital |  |  | No data input. |
|  | L.6.5 : C.4 | Treasury Stock - MGT-CR Net income/(Loss) |  |  | No data input. |
| 2930.0 | L.6.6 : C.4 | Treasury Stock - Dividends paid |  |  | No data input. |
| 2935.0 | L.6.7 : C.4 | Treasury Stock - Treasury stock |  | Value (+ or -) |  |
|  |  | Purchased/Sold |  |  |  |
| 2640.0 | L.600 : C.4 | Treasury Stock - Balance: CURRENT YEAR |  | Value (+ or -) | This line is a calculation, summing lines 6.1 through 6.7. Sum of (L.6.1: C.4) through (L.6.7: C.4). |
| 2500.0 | L.6.1 : C.5 | Total - Balance: PRIOR YEAR |  | Value (+ or -) | Sum of (L.6.1: C.1) + (L.6.1: C.2) + (L.6.1: C.3) + (L.6.1: C.4). |
| 2915.0 | L.6.2 : C.5 | Total - Other: Prior Period Adjustment(s) |  | Value (+ or -) | Sum of (L.6.2: C.1) + (L.6.2: C.2) + (L.6.2: C.3) + (L.6.2: C.4). |
| 2920.0 | L.6.3 : C.5 | Total - Sale of stock |  | Value (+ or -) | Sum of (L.6.3: C.1) + (L.6.3: C.2) + (L.6.3: C.3) + (L.6.3: C.4). |
| 2925.0 | L.6.4 : C.5 | Total - Additional paid-in capital |  | Value (+ or -) | Sum of (L.6.4: C.1) + (L.6.4: C.2) + (L.6.4: C.3) + (L.6.4: C.4). |
|  | L.6.5 : C.5 | Total - MGT-CR Net income/(Loss) |  | Value (+ or -) | Sum of (L.6.5: C.1) + (L.6.5: C.2) + (L.6.5: C.3) + (L.6.5: C.4). |
| 2930.0 | L.6.6 : C.5 | Total - Dividends paid |  | Value (+ or -) | Sum of (L.6.6: C.1) + (L.6.6: C.2) + (L.6.6: C.3) + (L.6.6: C.4). |
| 2935.0 | L.6.7 : C.5 | Total - Total Purchased/Sold |  | Value (+ or -) | Sum of (L.6.7: C.1) + (L.6.7: C.2) + (L.6.7: C.3) + (L.6.7: C.4). |
| 2500.0 | L.600 : C.5 | Total - Balance: CURRENT YEAR |  | Value (+ or -) | This line is a calculation, summing lines 6.1 through 6.7. |
|  |  |  |  |  | Sum of (L.6.1: C.5) through (L.6.7: C.5). It must equal to  account 2500.0, Total Net Worth, on Schedule 4 (Table 9, |
|  |  |  |  |  | Line 900), and for sole proprietorships and partnerships; |

Table 5, Line 500 on this schedule.

**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 Required Field [Usage](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) Instructions

L.7.1 to 7.7 : C.1 Prior period adjustments: Description Text In Column 1, enter the description of the prior period adjustment.

L.7.1 to 7.7 : C.2 Prior period adjustments: Amount Value (+ or -) In Column 2, enter the amount.

L.700 : C.2 Prior period adjustments: Amount Value (+ or -) 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**

o 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**

o 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**

o 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 as a consequence of donor-imposed stipulations.

 **Column 4 – Total Net Assets**

o 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** | **Required**  **Field** | **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 |  |  | No data input allowed because this management company |
|  |  | (decreases): |  |  | is a non-profit. |
| 2915.0 | L.8.3 : C.1 | Unrestricted Net Assets - Prior Period |  | Value (+ or -) |  |
|  |  | Adjustment(s) |  |  |  |
|  | L.8.4 : C.1 | Unrestricted Net Assets - MGT-CR Net |  | Value (+ or -) | No data input. This cell is populated from Table 1, Line |
|  |  | Income / (Loss) |  |  | 100. |
| 2940.0 | L.8.5 : C.1 | Unrestricted Net Assets - Gain(Loss) on |  |  | No data input. |
|  |  | Investments |  |  |  |
| 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 |  |  | No data input. |
|  |  | Unrealized Gains |  |  |  |
| 2955.0 | L.8.8 : C.1 | Unrestricted Net Assets - Net Assets  Released from Restriction for Property or |  |  | No data input. |
|  |  | Equipment |  |  |  |
| 2960.0 | L.8.9 : C.1 | Unrestricted Net Assets - Other |  | Value (+ or -) |  |

**Account**

**Number**

**Location Reference (Line :**

**Data Element Name Required**

**Field**

[**Usage**](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) **Instructions**

**Column)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2410.0 | L.800 : C.1 |  | Unrestricted Net Assets - Balance:  CURRENT YEAR |  | Value (+ or -) | Calculated field. Sum (L. 8.1: C.1) through (L.8.9 : C.1). |
|  | L.8.1 : C.2 |  | Temporarily Restricted Net Assets - |  | Value (+ or -) | This line should match the prior year’s cost report. |
|  |  |  | Balance: PRIOR YEAR |  |  |  |
|  | L.8.2 : C.2 |  | Temporarily Restricted Net Assets - |  |  | No data input. |
|  |  |  | Increases (decreases): |  |  |  |
| 2915.0 | L.8.3 : C.2 |  | Temporarily Restricted Net Assets - Prior |  | Value (+ or -) |  |
|  |  |  | Period Adjustment(s) |  |  |  |
|  | 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 - |  | Value (+ or -) |  |
|  |  |  | Gain(Loss) on Investments |  |  |  |
| 2945.0 | L.8.6 : C.2 |  | Temporarily Restricted Net Assets - Contributions, Gifts and Other |  | Value (+ or -) |  |
| 2950.0 | L.8.7 : C.2 |  | Temporarily Restricted Net Assets - |  |  |  |
|  |  |  | Change in Unrealized Gains |  |  |  |
| 2955.0 | L.8.8 : C.2 |  | Temporarily Restricted Net Assets - Net  Assets Released from Restriction for |  | Value (+ or -) |  |
|  |  |  | Property or Equipment |  |  |  |
| 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 -) | Calculated field. Sum (L. 8.1: C.2) through (L.8.9: C.2). |
|  | L.8.1 : C.3 |  | Permanently Restricted Net Assets - |  | Value (+ or -) | This line should match the prior year’s cost report. |
|  |  |  | Balance: PRIOR YEAR |  |  |  |
|  | 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 |  | Value (+ or -) |  |
|  |  |  | Period Adjustment(s) |  |  |  |
|  | 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 - |  | Value (+ or -) |  |
|  |  |  | Gain(Loss) on Investments |  |  |  |
| 2945.0 | L.8.6 : C.3 |  | Permanently Restricted Net Assets - |  | Value (+ or -) |  |

**Account**

**Number**

**Location Reference (Line :**

**Data Element Name Required**

**Field**

[**Usage**](file:///C:/Users/csullivan/AppData/Local/Microsoft/Windows/Temporary%20Internet%20Files/Content.MSO/BD0A9FC4.xlsx%23Sheet3!A1) **Instructions**

**Column)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | | Contributions, Gifts and Other |  | | |
| 2950.0 | L.8.7 : C.3 |  | Permanently Restricted Net Assets - |  | Value (+ or -) |  |
|  |  |  | Change in Unrealized Gains |  |  |  |
| 2955.0 | L.8.8 : C.3 |  | Permanently Restricted Net Assets - Net |  | Value (+ or -) |  |
|  |  |  | Assets Released from Restriction for |  |  |  |
|  |  |  | Property or Equipment |  |  |  |
| 2960.0 | L.8.9 : C.3 |  | Permanently Restricted Net Assets - Other |  | Value (+ or -) |  |
| 2430.0 | L.800 : C.3 |  | Permanently Restricted Net Assets - |  | Value (+ or -) | Calculated field. Sum (L. 8.1: C.3) through (L.8.9: C.3). |
|  |  |  | Balance: CURRENT YEAR |  |  |  |
|  | 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 |  | Value (+ or -) |  |
|  |  |  | Adjustment(s) |  |  |  |
|  | L.8.4 : C.4 |  | Total Net Assets - MGT-CR Net Income / |  | Value (+ or -) |  |
|  |  |  | (Loss) |  |  |  |
| 2940.0 | L.8.5 : C.4 |  | Total Net Assets - Gain(Loss) on |  | Value (+ or -) |  |
|  |  |  | Investments |  |  |  |
| 2945.0 | L.8.6 : C.4 |  | Total Net Assets - Contributions, Gifts |  | Value (+ or -) |  |
|  |  |  | and Other |  |  |  |
| 2950.0 | L.8.7 : C.4 |  | Total Net Assets - Change in Unrealized |  | Value (+ or -) |  |
|  |  |  | Gains |  |  |  |
| 2955.0 | L.8.8 : C.4 |  | Total Net Assets - Net Assets Released from Restriction for Property or |  | Value (+ or -) |  |
|  |  |  | Equipment |  |  |  |
| 2960.0 | L.8.9 : C.4 |  | Total Net Assets - Other |  | Value (+ or -) |  |
| 2500.0 | L.800 : C.4 |  | Total Net Assets - Balance: CURRENT |  | Value (+ or -) | Calculated field. Sum (L. 8.1: C.4) through (L.8.9: C.4). |

YEAR

**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 7.1 Footnotes and Explanations.

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**

o **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(+)**

o **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.**

o **Click the plus sign to add more rows as needed.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference (Line : Column)** | **Data Element Name** | **Required**  **Field** | **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, |  | Drop-down | Select appropriate option from the drop-down |
|  |  | Related Party |  |  | 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 -) | This cell is a calculation, summing columns 7, 8, and  9. |

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

 **Lines 10.1(+)**

o **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.**

o **Click the plus sign to add more rows as needed.**

o ***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** | **Required**  **Field** | **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 -) This cell is a calculation, summing columns 7, 8, and 9.

**Schedule 5 - Table 11: Corporation**

 **Lines 11.1(+)**

o **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.**

o **Click the plus sign to add more rows as needed.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference (Line : Column)** | **Data Element Name** | **Required**  **Field** | **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 -) | This cell is a calculation, 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 have the highest total compensation.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account**  **Number** | **Location**  **Reference**  **(Line : Column)** | **Data Element Name** | **Required**  **Field** | **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 |  | Text | Enter whether the employee is an Officer, Partner, or |
|  |  | Party |  |  | 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' |  | Value (+ or -) | The total salary, taxes, workers’ compensation, and |
|  |  | Comp. & Fringe Benefits |  |  | fringe benefits compensating the employee. |
| 7710.1+ | L.12.1 : C.7 | Highest Paid - Draw |  | Value (+ or -) | The amount of all draw 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 -) | Sum of (L.12.1: C.6) + (L.12.1: C.7) + (L.12.1: C.8). |

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

Schedule 6 lists all of the Massachusetts nursing and residential care facilities managed by this entity. The allocation of costs must be over ALL of 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.

o 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.

o This section must include the allocation of claimed expenses to Non-MA facilities managed by this entity reported in total.

o 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

o 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

o This line is a calculation, summing all lines above.

 Line 500 – Identify Allocation Method(s) Used Above

o Using the drop-down menu, select the allocation method used in the above table.

o 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 | This column prepopulates from CHIA’s Contact Management System. |
| **2** | VPN | This column prepopulates from CHIA’s Contact Management System. |
| **3 & 4** |  | These columns are used to allocate the shared A & G expenses to all nursing facilities, residential care facilities and |
|  | Shared General and Administrative | other businesses. |
|  | Expense | 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. |

**Column**

**Description**

|  |  |  |
| --- | --- | --- |
| **Number** | **Column Name** | |
| **5** | Other Direct Administrative & General | This column is used to allocate certain A & G expenses directly to specific facilities. |
|  | Expenses |  |
| **6** | Total MGT-CR Administrative & General  Add-back | This is the sum of Columns 4 and 5. Column 6 must equal the MGT-CR A & G Allocated Add-back (9960.3) on the HCF-  1. |
| **7** |  | This column should be completed if the management company/central office employs or contracts with an |
|  | Administrator Salary, Taxes & Benefits | Administrator who works on-site at the nursing or residential care facility. Do not include the expense of the person  who manages the Administrator or the person to whom they report. |
|  |  | This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts |
|  |  | 9314.1 plus 9378.5 and be posted to the benefiting HCF-1 Schedule 3 account 9972.0. |
| **8** |  | This column should be completed if the management company/central office employs or contracts with an |
|  | Administrator-in -Training Salary, Taxes & | Administrator-in-Training who works on-site at the nursing or residential care facility. Do not include the expense of the |
|  | Benefits | person who manages the Administrator-in-Training or the person to whom they report. |
|  |  | This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts  9313.1 plus 9378.6 and be posted to the benefiting HCF-1 Schedule 3 account 9971.0. |
| **9** |  | This column is the sum of Columns 6, 7, and 8. |
|  | Total Allowable Administrative & General | Column 9, Line 100 must agree to Account 9311.0 on MGT-CR Schedule 2, Subtotal: Administrative and General |
|  | Expenses | Expenses. |
| **10** |  | This column should be completed if the management company/central office employs or contracts with a Director of |
|  | Director of Nurses Salary, Taxes and | 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. |
|  | Benefits | This column is to charge expenses directly to specific facilities. |
|  |  | Column 10, Line 100 must equal the sum of MGT-CR Schedule 2 account 9323.0. |
|  |  | This account must be equal to HCF-1 Schedule 2 account 9962.3 for the specific facility. |
| **11** |  | 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. |
|  | Dietician Salary, Taxes and Benefits | Do not include the expense of the person who manages the Dietician or the person to whom they report.  This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 12 and |
|  |  | 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 |
|  |  | Schedule 4 account 9967.0. |
| **12** | Indirect Restorative Therapy Salary, Taxes | This column should be completed if the management company/central office employs or contracts with a Restorative |
|  | and Benefits | Therapist who performs **indirect** services who works on-site at the nursing or residential care facility. Do not include |

**Column**

**Number Column Name**

**13**

Quality Assurance Professional Therapy

Salary, Taxes and Benefits

**14 & 15**

REA-CR Other Operating Add-back

**Description**

the expense of the person who manages the Restorative Therapist or the person to whom they report. Do not include the cost of any Restorative Therapist that performs **direct** services.

This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and

13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1

Schedule 4 account 9968.0.

This column should be completed if the management company/central office employs or contracts with a Quality

Assurance Professional who works on-site at the nursing or residential care facility.

Do not include the expense of the person who manages the Quality Assurance Professional or the person to whom they report.

This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and

12 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1

Schedule 4 account 9969.0.

These columns are used to allocate the expenses to all nursing facilities, rest facilities and other businesses. Column 15 total must equal MGT-CR Schedule 2 account 9502.2 and the appropriate allocation be posted, along with amounts in Column 6, to HCF-1 Schedule 3 A & G Allocated Add-back (9960.3).

REA-CR refers to HCF-2 Realty Company Cost Report.

**16** Total Allowable Variable Expenses This is the sum of columns 11, 12, 13, and 15.

**17 & 18**

Total Allowable Fixed Expenses

These columns are used to allocate the expenses to all nursing facilities, residential care facilities and other businesses. In Column 17, enter the percentage of total Allowable Fixed Expenses.

In Column 18, enter the amount.

Column 18, Line 100 must equal account 9384.0 on Schedule 2: Line 2.400, Column 3.

The appropriate allocation must be posted to the nursing facility’s HCF-1 Schedule 3 account 9961.3 MGT-CR Allocated

Fixed Cost.

**19** Total Allowable Expenses This is the sum of columns 9, 10, 16 and 18.

Column 19, Line 100 must equal account 9300.0 on Schedule 2: Line 200, Column 3.

**Schedule 7: Footnotes and Other Disclosures**

**Schedule 7.1: Footnotes and Explanations**

 Upload Type: Excel, Word, or PDF

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

 **Note: This file is mandatory if Schedule 1 Line 3.14 (“Type of Accounting Service Performed”) has “Other” selected, and/or if**

**Schedule 1 Line 400 has been checked “Yes”.**

**Schedule 7.2: Organizational Structure**

 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.

 **Note: This file is mandatory for all users.**

Example:

Management

Company

Massachusetts

SNFs & RCFs

75%

Non-MA SNFs & RCFs

20%

Other Businesses

5%

Sunny Hill SNF

30%

Facility Away RCF

8%

Green Acres SNF

25%

Wellspring SNF

12%

Happy Place SNF

20%

**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, (which with has direct costs of $10,000;) Pooled (which has direct costs of $20,000); and Non- Health Care (which has 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 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 any direct/indirect owners listed in

Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

 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 7.4: Related Party Markup**

 Upload Type: Excel Template

 Download and complete the template.

 Indicate any entity, person or related party, as defined in Regulation 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. (Attach addendum if necessary.)

 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, Account 9379.5**

 Upload Type: Excel Template

 Download and complete the template.

 Provide a detailed listing of all 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: If Schedule 2 Line 2.10 (Account 9379.5 has reported information, this file must be completed and uploaded.)**

**Schedule 7.6: Financial Statement Documentation**

 Upload type: PDF

To satisfy the financial statement requirement in 957 CMR 7.03(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: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.**

**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 for 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 [CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US). If a person other that the person logged in, the contact information may be entered manually.

Line 1.13 – Is this information correct?

 Select “Yes” or “No”.

o If the pre-populated information is not correct, contact CHIA at [CHIAcostreports.LTCF@MassMail.State.MA.](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US)US

o 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 [CHIAcostreports.LTCF@MassMail.State.MA.US](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US). If a person other that the person logged in, the contact information may be entered manually.

Line 2.6 – Is this information correct?

 Select “Yes” or “No”.

o If the pre-populated information is not correct, contact CHIA at [CHIAcostreports.LTCF@MassMail.State.MA.](mailto:CHIAcostreports.LTCF@MassMail.State.MA.US)US

o 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.

HCF-3 - MGT-CR Schedule Crosswalk

**HCF-3 MGT-CR**

HCF-3 Schedule Number **HCF-3 Schedule Name MGT-CR Schedule Number**

**MGT-CR Schedule Name**

**Schedule A** Disclosure Information Schedule 1 Contact and Disclosure

Information Schedule 7.3 Non-MA Facilities Schedule 7.4 Related Party Markup

**Schedule 2** Statement of Profit and

Loss

**Schedule 13** Detail of Automatically

Disallowed Expenses

**Schedule 14** Detail of Self Disallowed

Expenses

**Schedule 15** Detail of Claimed Fixed

Costs

Schedule 2 Income and Expenses

Schedule 3 Allowable Fixed Assets and

Expenses

**Schedule 1** Balance Sheet Schedule 4 Balance Sheet

**Schedule 7** Reconciliation of Income

Per Report With Income Per

Books

**Schedule 8** Reconciliation of Net Worth

**None** Schedule of Highest Paid

Salaries

**Schedule 10** Management

Company/Central Office

Expense Allocation

Schedule 5 Reconciliation of Income and Expenses per Books to Cost Report, Reconciliation of Net Worth, and Earnings and Compensation Disclosures, and Five Highest Paid

Schedule 6 Management Company / Central Office Allowable Expense Allocation

**none** Footnotes and Explanations Schedule 7.1 Footnotes and Explanations

**Schedule 23** Organizational Structure Schedule 7.2 Organizational Structure

**Not on current report** Schedule 7.5 Other Administrative and

General, Account 9379.5

**Schedule 5** Analysis of Mortgages and

Notes Payable

**Schedule 16** Detail of Clerical Salaries

Expense

**Schedule 17** Detail of Administration

Salaries Expense

Not on new report

Not on new report

Not on new report

HCF-3 - MGT-CR Schedule Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |
| --- | --- | --- | --- |
| **Schedule 19** | Detail of Other  Administrative Costs | Not on new  report |  |
| **Schedule 20** | Detail of General Insurance | Not on new  report |
| **Schedule 21** | Detail of Miscellaneous  Expenses | Not on new  report |
| **Schedule 22** | Detail of Other Property  Costs | Not on new  report |
| **Schedule 24** | Additional Information | Not on new  report |
| **none** | Page 2 | Schedule 8 | Submission Attestation |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
| **2** | 3630.0 | Nursing Facility Income | 2 | 3630.0 | Nursing Facility Income |
| **2** | 3650.0 | Other Income | 2 | 3650.0 | Other Income |
| **2** | 3650.4 | Administrative and General  Recoverable Income | 2 | 3650.4 | Administrative and General  Recoverable Income |
| **2** | 3650.5 | Variable Recoverable Income | 2 | 3650.5 | Variable Recoverable Income |
| **2** | 3650.2 | Director of Nurses Recoverable  Income | 2 | 3650.2 | Director of Nurses  Recoverable Income |
| **2** | 3650.3 | Fixed Recoverable Income | 2 | 3650.3 | Fixed Recoverable Income |
| **2** | 3600.0 | TOTAL INCOME | 2 | 3600.0 | TOTAL INCOME |
| **2** | 9310.0 | Total Administration Salaries | 2 |  | Not on new report |
| **2** | 9316.1 | Officer/Owner | 2 | 9315.0 | Officer/Owner: Compensation |
| **2** | 9317.3 | Director's Fee | 2 |  | & Director Fees |
| **2** | 9315.0 | Officer/Owner: Compensation &  Director Fees | 2 |  |  |
| **2** | 9314.1 | Administrator: Salaries | 2 | 9314.1 | Administrator: Salaries |
| **2** | 9313.1 | Administrator-in-Training:  Salaries | 2 | 9313.1 | Administrator-in-Training:  Salaries |
| **2** | 9312.1 | Administration: Salaries | 2 | 9312.1 | Administration: Salaries |
| **2** | 9321.1 | Clerical | 2 | 9317.1 | Clerical, Bookkeeping and |
| **2** | 9323.7 | Other | 2 |  | Other Administrative: Salaries |
| **2** | 9322.3 | Payroll Service/EDP | 2 | 9379.5 | Other Administrative and |
| **2** | 9325.0 | Office Supplies | 2 |  | General |
| **2** | 9331.5 | Phones | 2 |  |  |
| **2** | 9336.5 | Motor Vehicle | 2 |  |  |
| **2** | 9338.6 | Conventions and Meetings | 2 |  |  |
| **2** | 9339.6 | Other Motor Vehicle | 2 |  |  |
| **2** | 9341.5 | Help Wanted Advertising | 2 |  |  |
| **2** | 9345.0 | Licenses and Dues | 2 |  |  |
| **2** | 9377.3 | General Insurance | 2 |  |  |
| **2** | 9362.7 | Other Accounting | 2 |  |  |
| **2** | 9379.0 | Miscellaneous | 2 |  |  |
| **2** | 9390.0 | Maintenance | 2 | 9392.0 | Maintenance and Other |
| **2** | 9391.0 | Other Property Costs | 2 |  | Property Expenses |
| **2** | 9321.0 | Other Management Fees | 2 | 9935.0 | Non-Allowable Administrative |
| **2** | 9332.6 | Telephone: Advertising | 2 |  | and General Expenses per |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
| **2** | 9342.6 | Other Advertising | 2 |  |  | Regulation |
| **2** | 9361.3 | Accounting: Appeal Service | 2 |  |  |  |
| **2** | 9366.3 | Legal: Appeal Service | 2 |  |  |  |
| **2** | 9367.7 | Legal: Other | 2 |  |  |  |
| **2** | 9381.5 | Interest on Late Payments and  Penalties | 2 |  |  |  |
| **2** | 9381.7 | Interest on Working Capital | 2 |  |  |  |
| **2** | 9351.7 | Group Ins/Hlth Insurance &  Pensions - Officer/Owner | 2 | 9378.4 |  | Officer/Owner: Payroll Taxes,  Workers' Compensation and |
| **2** | 9371.3 | Payroll Taxes - Officer/Owner | 2 |  |  | Fringe Benefits |
| **2** | 9373.1 | Workers' Compensation - Officer  /Owner | 2 |  |  |  |
| **2** | 9323.3 | Director of Nursing Salaries | 2 | 9323.3 |  | Director of Nursing Salaries |
| **2** | 9323.1 | Quality Assurance Professional:  Salaries | 2 | 9323.1 |  | Quality Assurance  Professional: Salaries |
| **2** | 9323.5 | Indirect Restorative Therapy:  Salaries | 2 | 9323.5 |  | Indirect Restorative Therapy:  Salaries |
| **2** | 9323.6 | Direct Restorative Therapy :  Salaries | 2 | 9323.6 |  | Direct Restorative Therapy :  Salaries |
| **2** | 9323.4 | Dietician: Salaries | 2 | 9323.4 |  | Dietician: Salaries |
| **2** | 9502.2 | HCF-2 Other Operating Expense  Add-back | 2 | 9502.2 |  | REA-CR\* Other Operating  Expense Add-back |
| **2** |  | Not on current report | 2 | 9378.5 |  | Administrator: Payroll Taxes,  Workers' Compensation and  Fringe Benefits |
| **2** |  | Not on current report | 2 | 9378.6 |  | Administrator-in-Training:  Payroll Taxes, Workers'  Compensation and Fringe  Benefits |
|  |  | Not on current report | 2 | 9311.0 |  | SUBTOTAL: ADMINISTRATIVE  AND GENERAL EXPENSES |
|  |  | Not on current report | 2 | 9323.0 |  | SUBTOTAL: DIRECTOR OF  NURSING |
|  |  | Not on current report | 2 | 9324.0 |  | SUBTOTAL: VARIABLE  EXPENSES |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
| **2** | 9351.6 | Group Ins/Hlth Insurance &  Pensions - Administration | 2 | 9378.3 |  | Administration, Clerical, Bookkeeping and Other |
| **2** | 9371.2 | Payroll Taxes - Administration | 2 | Administrative: Payroll Taxes, | | |
| **2** | 9376.2 | Workers' Compensation -  Administration | 2 | Workers' Compensation and  Fringe Benefits | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | |  |  |  | |
| **2** | 9351.4 | Group Ins/Hlth Insurance & | 2 |
|  |  | Pensions - Other A & G |  |
| **2** | 9371.4 | Payroll Taxes - Other A & G | 2 |
| **2** | 9373.4 | Workers' Compensation - Other | 2 |
|  |  | A & G |  |
| **2** | 9352.0 | Group Ins/Hlth Insurance & | 2 | 9378.8 | Director of Nursing: Payroll |
|  |  | Pensions - Dir of Nurs |  |  | Taxes, Workers' |
| **2** | 9372.0 | Payroll Taxes - Director of Nurses | 2 |  | Compensation and Fringe |
|  |  |  |  |  | Benefits |
| **2** | 9374.0 | Workers' Compensation - | 2 |  |  |
|  |  | Director of Nurses |  |  |  |
| **2** | 9351.5 | Group Ins/Hlth Insurance & | 2 |  | Not on new report |
|  |  | Pensions - Variable |  |  |  |
| **2** | 9371.5 | Payroll Taxes - Variable | 2 |  | Not on new report |
|  |  | Employees |  |  |  |
| **2** | 9373.5 | Workers' Compensation - | 2 |  | Not on new report |
|  |  | Variable Employees |  |  |  |
| **2** |  | Not on current report | 2 | 9378.9 | Quality Assurance |
|  |  |  |  |  | Professional, Indirect |
|  |  |  |  |  | Restorative Therapy, Dietician: |
|  |  |  |  |  | Payroll Taxes, Workers' |
|  |  |  |  |  | Compensation and Fringe |
|  |  |  |  |  | Benefits |
| **2** |  | Not on current report | 2 | 9378.2 | Direct Restorative Therapy: |
|  |  |  |  |  | Payroll Taxes, Workers' |
|  |  |  |  |  | Compensation and Fringe |
|  |  |  |  |  | Benefits |
| **2** | 9380.0 | Real Estate Taxes | 2 | 9380.0 | Real Estate Taxes |
| **2** | 9380.1 | Personal Property Taxes | 2 | 9380.1 | Personal Property Taxes |
| **2** |  | Not on current report | 2 | 9380.2 | MA Corp. Excise Tax Non- |
|  |  |  |  |  | Income Portion |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
| **2** | 9380.5 | Insurance: Building, Building  Improvements, Equipment | 2 | 9380.5 | Insurance: Building, Building  Improvements, Equipment |
| **2** | 9381.0 | Long-Term Interest | 2 | 9381.0 | Long-Term Interest |
| **2** | 9382.0 | Rent | 2 | 9382.1 | Other Equipment Rent |
| **2** |  |  | 2 | 9382.2 | Property Rent (Unrelated  Party) |
| **2** |  |  | 2 | 9382.3 | Property Rent (Related Party -  REA-CR Required) |
| **2** | 9386.8 | Depreciation: Building | 2 | 9386.8 | Depreciation: Building |
| **2** | 9387.8 | Depreciation: Improvements | 2 | 9387.8 | Depreciation: Improvements |
| **2** | 9387.9 | Depreciation: HCF Capitalized  Improvements | 2 | 9387.9 | Depreciation: MGT-CR  Capitalized Improvements |
| **2** | 9388.8 | Depreciation: Equipment | 2 | 9388.8 | Depreciation: Equipment |
| **2** | 9388.9 | Depreciation: HCF Capitalized  Equipment | 2 | 9388.9 | Depreciation: MGT-CR  Capitalized Equipment |
| **2** | 9390.8 | Depreciation: Software/Limited  Life Assets | 2 | 9390.8 | Depreciation:  Software/Limited Life Assets |
| **2** | 9390.9 | Depreciation: HCF Capitalized  Software/Limited Life Assets | 2 | 9390.9 | Depreciation: MGT-CR  Capitalized Software/Limited  Life Assets |
| **2** | 9950.2 | HCF-2 Fixed Costs | 2 | 9950.2 | REA-CR Fixed Costs |
| **2** |  | Not on current report | 2 | 9384.0 | SUBTOTAL: FIXED EXPENSES |
| **2** | 9300.0 | Total Reported Expenses | 2 | 9300.0 | TOTAL EXPENSES |
| **2** | 9320.0 | Total Other Administrative,  Variable & DON | 2 |  | Not on new report |
| **2** | 9330.0 | Total Telephone | 2 |  | Not on new report |
| **2** | 9335.0 | Total Travel & Motor Vehicle | 2 |  | Not on new report |
| **2** | 9340.0 | Total Advertising | 2 |  | Not on new report |
| **2** | 9350.0 | Total Group Life/Hlth Ins. &  Pension | 2 |  | Not on new report |
| **2** | 9360.0 | Total Accounting | 2 |  | Not on new report |
| **2** | 9365.0 | Total Legal | 2 |  | Not on new report |
| **2** | 9370.0 | Total Payroll Taxes | 2 |  | Not on new report |
| **2** | 9375.0 | Total Insurance | 2 |  | Not on new report |
| **2** | 9385.0 | Total Depreciation | 2 |  | Not on new report |
| **2** | 9300.1 | Total Fixed Costs | 2 |  | Not on new report |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
| **2** | 9300.4 | Total Automatically Disallowed | 2 |  | Not on new report |
| **2** | 9300.5 | Total A & G Expenses | 2 |  | Not on new report |
| **2** | 9300.6 | Total Variable | 2 |  | Not on new report |
| **2** | 9300.8 | Total Director of Nurses  Expenses | 2 |  | Not on new report |
| **2** | 9301.0 | Total Non-Allowable Expenses | 2 |  | Not on new report |
| **2** | 9301.1 | Total Non-Allowable - Self-  Disallowed | 2 |  | Not on new report |
| **2** | 9301.4 | Total Non-Allowable -  Automatically Disallowed | 2 |  | Not on new report |
| **2** | 9301.5 | Total Non-Allowable - A & G | 2 |  | Not on new report |
| **2** | 9301.6 | Total Non-Allowable - Variable | 2 |  | Not on new report |
| **2** | 9301.8 | Total Non-Allowable - DON | 2 |  | Not on new report |
| **2** | 9302.0 | Total Adjusted Expenses | 2 |  | Not on new report |
| **2** | 9302.4 | Total Adjusted Expenses -  Automatically Disallowed | 2 |  | Not on new report |
| **2** | 9302.5 | Total Adjusted Expenses - A & G | 2 |  | Not on new report |
| **2** | 9302.6 | Total Adjusted Expenses -  Variable | 2 |  | Not on new report |
| **2** | 9302.8 | Total Adjusted Expenses - DON | 2 |  | Not on new report |
| **2** | 9302.9 | Total Adjusted Expenses - HCF-2  Fixed Cost | 2 |  | Not on new report |
| **5** | 9302.1 | SUBTOTAL: ALLOWABLE HCF-3  FIXED EXPENSES | 2 |  | Not on new report |
|  |  | Not on current report | 3 | 1511.3 | Land Beginning Allowable  Assets - Management  Company |
|  |  | Not on current report | 3 | 1521.3 | Building Beginning Allowable  Assets - Management  Company |
|  |  | Not on current report | 3 | 1611.3 | Improvements Beginning  Allowable Assets - Management Company |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
|  |  | Not on current report | 3 | 1616.3 | MGT-CR Capitalized |
|  |  |  |  |  | Improvements Beginning |
|  |  |  |  |  | Allowable Assets - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1651.3 | Equipment Beginning |
|  |  |  |  |  | Allowable Assets - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1661.3 | MGT-CR Capitalized |
|  |  |  |  |  | Equipment Beginning |
|  |  |  |  |  | Allowable Assets - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1710.3 | Software Beginning Allowable |
|  |  |  |  |  | Assets - Management |
|  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1715.3 | MGT-CR Capitalized Software |
|  |  |  |  |  | Beginning Allowable Assets - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1511.4 | Land Additions - Management |
|  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1521.4 | Building Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1611.4 | Improvements Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1616.4 | MGT-CR Capitalized |
|  |  |  |  |  | Improvements Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1651.4 | Equipment Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1661.4 | MGT-CR Capitalized |
|  |  |  |  |  | Equipment Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1710.4 | Software Additions - |
|  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1715.4 | MGT-CR Capitalized Software |
|  |  |  |  |  | Additions - Management |
|  |  |  |  |  | Company |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
|  |  | Not on current report | 3 | 1511.5 |  | Land Deletions - Management |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1521.5 |  | Building Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1611.5 |  | Improvements Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1616.5 |  | MGT-CR Capitalized |
|  |  |  |  |  |  | Improvements Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1651.5 |  | Equipment Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1661.5 |  | MGT-CR Capitalized |
|  |  |  |  |  |  | Equipment Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1710.5 |  | Software Deletions - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1715.5 |  | MGT-CR Capitalized Software |
|  |  |  |  |  |  | Deletions - Management |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1511.6 |  | Land Ending Allowable Assets - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1521.6 |  | Building Ending Allowable |
|  |  |  |  |  |  | Assets - Management |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1611.6 |  | Improvements Ending |
|  |  |  |  |  |  | Allowable Assets - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1616.6 |  | MGT-CR Capitalized |
|  |  |  |  |  |  | Improvements Ending |
|  |  |  |  |  |  | Allowable Assets - |
|  |  |  |  |  |  | Management Company |
|  |  | Not on current report | 3 | 1651.6 |  | Equipment Ending Allowable |
|  |  |  |  |  |  | Assets - Management |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1661.6 |  | MGT-CR Capitalized |
|  |  |  |  |  |  | Equipment Ending Allowable |
|  |  |  |  |  |  | Assets - Management |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

HCF-3

Schedule

**HCF-3**

**Account**

**Number**

**Account Name MGT-CR Schedule**

**MGT- CR Account Number**

**Account Name**

Company

|  |  |  |  |
| --- | --- | --- | --- |
| Not on current report | 3 | 1710.6 | Software Ending Allowable  Assets - Management  Company |
| Not on current report | 3 | 1715.6 | MGT-CR Capitalized Software |
|  |  |  | Ending Allowable Assets - |
|  |  |  | Management Company |
| Not on current report | 3 | 1511.3 | Land Beginning Allowable |
|  |  |  | Assets - Realty Company |
| Not on current report | 3 | 1521.3 | Building Beginning Allowable |
|  |  |  | Assets - Realty Company |
| Not on current report | 3 | 1611.3 | Improvements Beginning |
|  |  |  | Allowable Assets - Realty |
|  |  |  | Company |
| Not on current report | 3 | 1616.3 | REA-CR\* Capitalized |
|  |  |  | Improvements Beginning |
|  |  |  | Allowable Assets - Realty |
|  |  |  | Company |
| Not on current report | 3 | 1651.3 | Equipment Beginning |
|  |  |  | Allowable Assets - Realty |
|  |  |  | Company |
| Not on current report | 3 | 1661.3 | REA-CR\* Capitalized |
|  |  |  | Equipment Beginning |
|  |  |  | Allowable Assets - Realty |
|  |  |  | Company |
| Not on current report | 3 | 1710.3 | Software Beginning Allowable |
|  |  |  | Assets - Realty Company |
| Not on current report | 3 | 1715.3 | REA-CR\* Capitalized Software |
|  |  |  | Beginning Allowable Assets - |
|  |  |  | Realty Company |
| Not on current report | 3 | 1511.4 | Land Additions - Realty |
|  |  |  | Company |
| Not on current report | 3 | 1521.4 | Building Additions - Realty |
|  |  |  | Company |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
|  |  | Not on current report | 3 | 1611.4 |  | Improvements Additions - |
|  |  |  |  |  |  | Realty Company |
|  |  | Not on current report | 3 | 1616.4 |  | REA-CR\* Capitalized |
|  |  |  |  |  |  | Improvements Additions - |
|  |  |  |  |  |  | Realty Company |
|  |  | Not on current report | 3 | 1651.4 |  | Equipment Additions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1661.4 |  | REA-CR\* Capitalized |
|  |  |  |  |  |  | Equipment Additions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1710.4 |  | Software Additions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1715.4 |  | REA-CR\* Capitalized Software |
|  |  |  |  |  |  | Additions - Realty Company |
|  |  | Not on current report | 3 | 1511.5 |  | Land Deletions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1521.5 |  | Building Deletions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1611.5 |  | Improvements Deletions - |
|  |  |  |  |  |  | Realty Company |
|  |  | Not on current report | 3 | 1616.5 |  | REA-CR Capitalized |
|  |  |  |  |  |  | Improvements Deletions - |
|  |  |  |  |  |  | Realty Company |
|  |  | Not on current report | 3 | 1651.5 |  | Equipment Deletions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1661.5 |  | REA-CR\* Capitalized |
|  |  |  |  |  |  | Equipment Deletions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1710.5 |  | Software Deletions - Realty |
|  |  |  |  |  |  | Company |
|  |  | Not on current report | 3 | 1715.5 |  | REA-CR\* Capitalized Software |
|  |  |  |  |  |  | Deletions - Realty Company |
|  |  | Not on current report | 3 | 1511.6 |  | Land Ending Allowable Assets - |
|  |  |  |  |  |  | Realty Company |
|  |  | Not on current report | 3 | 1521.6 |  | Building Ending Allowable |
|  |  |  |  |  |  | Assets - Realty Company |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
|  |  | Not on current report | 3 | 1611.6 |  | Improvements Ending  Allowable Assets - Realty  Company |
|  |  | Not on current report | 3 | 1616.6 |  | REA-CR\* Capitalized  Improvements Ending Allowable Assets - Realty Company |
|  |  | Not on current report | 3 | 1651.6 |  | Equipment Ending Allowable  Assets - Realty Company |
|  |  | Not on current report | 3 | 1661.6 |  | REA-CR\* Capitalized  Equipment Ending Allowable  Assets - Realty Company |
|  |  | Not on current report | 3 | 1710.6 |  | Software Ending Allowable  Assets - Realty Company |
|  |  | Not on current report | 3 | 1715.6 |  | REA-CR\* Capitalized Software  Ending Allowable Assets - Realty Company |
|  |  | Not on current report | 3 | 9950.3 |  | Allowable Building  Depreciation Rate |
|  |  | Not on current report | 3 | 9550.0 |  | REA-CR\* Depreciation:  Building |
|  |  | Not on current report | 3 | 9560.8 |  | REA-CR\* Depreciation:  Improvements |
|  |  | Not on current report | 3 | 9562.8 |  | REA-CR\* Depreciation: REA-CR  Capitalized Improvements |
|  |  | Not on current report | 3 | 9570.0 |  | REA-CR\* Depreciation:  Equipment |
|  |  | Not on current report | 3 | 9571.0 |  | REA-CR\* Depreciation: REA-CR  Capitalized Equipment |
|  |  | Not on current report | 3 | 9575.0 |  | REA-CR\* Depreciation:  Software/Limited Life Assets |
|  |  | Not on current report | 3 | 9576.0 |  | REA-CR\* Depreciation: REA-CR  Capitalized Software/Limited  Life Assets |
|  |  | Not on current report | 3 | 9545.0 |  | REA-CR\* Long-Term Interest |
|  |  | Not on current report | 3 | 9540.0 |  | REA-CR\* Real Estate Taxes |
|  |  | Not on current report | 3 | 9540.5 |  | REA-CR\* Personal Property |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | | |
|  |  |  |  |  |  |  | Taxes |
|  |  | Not on current report | 3 |  | 9545.6 |  | REA-CR\* MA Corp. Excise Tax  Non-Income Portion |
|  |  | Not on current report | 3 |  | 9580.0 |  | REA-CR\* Insurance: Building,  Building Improvements,  Equipment |
|  |  | Not on current report | 3 |  | 9547.0 |  | REA-CR\* Other Equipment  Rent |
|  |  | Not on current report | 3 |  | 3540.0 |  | Recoverable Fixed Income |
|  |  | Not on current report | 3 |  | 9950.2 |  | SUBTOTAL: ALLOWABLE REA-  CR EXPENSES |
| **1** | 1020.0 | Checking Account | 4 |  | 1025.0 |  | Cash and Equivalents |
| **1** | 1030.0 | Cash On Hand | 4 |  |  |  |  |
| **1** | 1050.0 | Other Cash | 4 |  |  |  |  |
| **1** | 1040.0 | Temporary Investments | 4 |  | 1040.0 |  | Short-term Investments |
|  |  | Not on current report | 4 |  | 1045.0 |  | Current Portion Assets Whose  Use is Limited |
| **1** | 1010.0 | Subtotal: Cash | 4 |  | 1010.0 |  | SUBTOTAL: CASH |
| **1** | 1070.0 | Accounts Receivable | 4 |  | 1183.0 |  | Other Accounts Receivable |
| **1** |  |  | 4 |  | 1190.0 |  | Interest Receivable |
| **1** |  |  | 4 |  | 1195.0 |  | Management Fees Receivable |
| **1** |  |  | 4 |  | 1140.0 |  | Reserve for Bad Debt |
|  |  | Not on current report | 4 |  | 1110.0 |  | SUBTOTAL: ACCOUNTS  RECEIVABLE |
| **1** | 1160.0 | Officers/Owners | 4 |  | 1160.0 |  | Officers/Owners |
| **1** | 1170.0 | Employees | 4 |  | 1170.0 |  | Employees |
| **1** | 1180.0 | Affiliates/Related Parties | 4 |  | 1180.0 |  | Affiliates/Related Parties |
| **1** | 1185.0 | Other | 4 |  | 1185.0 |  | Other |
| **1** | 1150.0 | Subtotal: Loans Receivable | 4 |  | 1150.0 |  | SUBTOTAL: LOANS  RECEIVABLE |
| **1** | 1210.0 | Supply Inventory | 4 |  | 1310.0 |  | Other Current Assets |
| **1** | 1270.0 | Prepaid Interest | 4 |  |  |  |  |
| **1** | 1280.0 | Prepaid Insurance | 4 |  |  |  |  |
| **1** | 1295.0 | Capitalized Pre-Opening Costs | 4 |  |  |  |  |
| **1** | 1300.0 | Other Prepaid Expenses | 4 |  |  |  |  |
| **1** | 1310.0 | Other Current Assets | 4 |  |  |  |  |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
| **1** | 1260.0 | Total Prepaid Expenses | 4 |  |  | Not on new report |
| **1** | 1005.0 | TOTAL CURRENT ASSETS | 4 | 1005.0 |  | TOTAL CURRENT ASSETS |
| **1** | 1510.0 | Land Book Value | 4 |  |  | Not on new report |
| **1** | 1511.1 | Land Cost | 4 | 1511.1 |  | Land – Cost |
| **1** | 1521.1 | Building – Cost | 4 | 1521.1 |  | Building – Cost |
| **1** | 1522.2 | Building – Accumulated  Depreciation | 4 | 1522.2 |  | Building – Accumulated  Depreciation |
| **1** | 1520.0 | Building – Book Value | 4 | 1520.0 |  | Building – Book Value |
| **1** | 1611.1 | Building Improvements – Cost | 4 | 1611.1 |  | Building Improvements – Cost |
| **1** | 1612.2 | Building Improvements –  Accumulated Depreciation | 4 | 1612.2 |  | Building Improvements –  Accumulated Depreciation |
| **1** | 1610.0 | Building Improvements – Book  Value | 4 | 1610.0 |  | Building Improvements – Book  Value |
| **1** | 1616.1 | HCF Capitalized Improvements –  Cost | 4 | 1616.1 |  | MGT-CR Capitalized  Improvements – Cost |
| **1** | 1617.2 | HCF Capitalized Improvements –  Accumulated Depreciation | 4 | 1617.2 |  | MGT-CR Capitalized  Improvements – Accumulated  Depreciation |
| **1** | 1615.0 | HCF Capitalized Improvements –  Book Value | 4 | 1615.0 |  | MGT-CR Capitalized  Improvements – Book Value |
| **1** | 1651.1 | Equipment – Cost | 4 | 1651.1 |  | Equipment – Cost |
| **1** | 1652.2 | Equipment – Accumulated  Depreciation | 4 | 1652.2 |  | Equipment – Accumulated  Depreciation |
| **1** | 1650.0 | Equipment – Book Value | 4 | 1650.0 |  | Equipment – Book Value |
| **1** | 1661.1 | HCF Capitalized Equipment –  Cost | 4 | 1661.1 |  | MGT-CR Capitalized  Equipment – Cost |
| **1** | 1662.2 | HCF Capitalized Equipment –  Accumulated Depreciation | 4 | 1662.2 |  | MGT-CR Capitalized  Equipment – Accumulated  Depreciation |
| **1** | 1660.0 | HCF Cap Equipment – Book Value | 4 | 1660.0 |  | MGT-CR Cap Equipment –  Book Value |
| **1** | 1701.1 | Motor Vehicles – Cost | 4 | 1701.1 |  | Motor Vehicles – Cost |
| **1** | 1702.2 | Motor Vehicles – Accumulated  Depreciation | 4 | 1702.2 |  | Motor Vehicles – Accumulated  Depreciation |
| **1** | 1700.0 | Motor Vehicles – Book Value | 4 | 1700.0 |  | Motor Vehicles – Book Value |
| **1** | 1710.1 | Software - Cost | 4 | 1710.1 |  | Software - Cost |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
| **1** | 1710.2 | Software – Accumulated  Depreciation | 4 | 1710.2 | Software – Accumulated  Depreciation |
| **1** | 1710.0 | Software – Book Value | 4 | 1710.0 | Software – Book Value |
| **1** | 1715.1 | HCF Capitalized Software – Cost | 4 | 1715.1 | MGT-CR Capitalized Software  – Cost |
| **1** | 1715.2 | HCF Capitalized Software –  Accumulated Depreciation | 4 | 1715.2 | MGT-CR Capitalized Software  – Accumulated Depreciation |
| **1** | 1715.0 | HCF Capitalized Software – Book  Value | 4 | 1715.0 | MGT-CR Capitalized Software  – Book Value |
| **1** | 1500.0 | SUBTOTAL: NON-CURRENT  (FIXED) ASSETS | 4 | 1500.0 | SUBTOTAL: NON-CURRENT  (FIXED) ASSETS |
| **1** | 1965.0 | Investments | 4 | 1965.0 | Long Term Investments |
|  |  | Not on current report |  | 1966.0 | Non-Current Asset Whose Use  is Restricted |
| **1** | 1980.0 | Other | 4 | 1985.0 | Other |
| **1** | 1940.0 | Purchased Goodwill | 4 |  |  |
| **1** | 1960.0 | Utility Deposits | 4 |  |  |
| **1** | 1970.0 | Cash Surrender Value of Life  Insurance | 4 |  |  |
| **1** | 1975.1 | Mortgage Acquisition Cost | 4 | 1975.1 | Mortgage Acquisition Cost |
| **1** | 1975.2 | Accumulated Amortization of  Mortgage Acquisition Cost | 4 | 1975.2 | Accumulated Amortization of  Mortgage Acquisition Cost |
| **1** | 1975.0 | Unamortized Mortgage  Acquisition Cost | 4 | 1975.0 | Unamortized Mortgage  Acquisition Cost |
| **1** | 1900.0 | SUBTOTAL: DEFERRED CHARGES  AND OTHER ASSETS | 4 | 1900.0 | SUBTOTAL: DEFERRED  CHARGES AND OTHER ASSETS |
| **1** | 1000.0 | TOTAL ASSETS | 4 | 1000.0 | TOTAL ASSETS |
| **1** | 2020.0 | Trade | 4 | 2020.0 | Trade |
| **1** | 2030.0 | Accrued Expenses | 4 | 2030.0 | Accrued Expenses |
| **1** | 2010.0 | Subtotal: Accounts Payable | 4 | 2010.0 | Subtotal: Accounts Payable |
| **1** | 2110.0 | Officer, Owner, Related Parties | 4 | 2110.0 | Officer, Owner, Related  Parties |
| **1** | 2120.0 | Subsidiaries and Affiliates | 4 | 2120.0 | Subsidiaries and Affiliates |
| **1** | 2130.0 | Banks | 4 | 2130.0 | Banks |
|  |  | Not on current report | 4 | 2140.0 | Motor Vehicles |
| **1** | 2150.0 | Other Short-Term Financing | 4 | 2150.0 | Other Short-Term Financing |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** |  | **Account Name** |
| **Number** | | | | | | |
| **1** | 2160.0 | Payments Due w/in one year on  long-term debt | 4 | 2160.0 |  | Payments Due w/in one year on long-term debt |
| **1** | 2100.0 | Subtotal: Total Current Long-  Term Debt | 4 | 2100.0 |  | Subtotal: Total Current Long-  Term Debt |
| **1** | 2190.0 | Accrued Salaries | 4 | 2190.0 |  | Accrued Salaries |
| **1** | 2200.0 | Accrued Payroll Tax withheld | 4 | 2200.0 |  | Accrued Payroll Tax Withheld |
| **1** | 2210.0 | Accrued Employee Taxes Payable | 4 | 2210.0 |  | Accrued Employee Taxes  Payable |
| **1** | 2220.0 | Other Payroll Liabilities | 4 | 2220.0 |  | Other Payroll Liabilities |
| **1** | 2180.0 | Subtotal: Accrued Salaries &  Payroll Liabilities | 4 | 2180.0 |  | Subtotal: Accrued Salaries &  Payroll Liabilities |
| **1** | 2240.0 | Accrued Taxes - Realty &  Management | 4 | 2230.0 |  | Other Current Liabilities |
| **1** | 2295.0 | Other Current Liabilities | 4 |  |  |  |
| **1** | 2005.0 | TOTAL CURRENT LIABILITIES | 4 | 2005.0 |  | TOTAL CURRENT LIABILITIES |
| **1** | 2310.0 | Mortgages | 4 | 2310.0 |  | Mortgages |
| **1** |  | Not on current report | 4 | 2330.0 |  | Due to Affiliates/Related  Parties |
| **1** | 2320.0 | Other Long-Term Debt | 4 | 2320.0 |  | Other Long-Term Debt |
| **1** | 2300.0 | TOTAL LONG-TERM LIABILITIES | 4 | 2300.0 |  | TOTAL NON-CURRENT  LIABILITIES |
| **1** |  | Not on current report | 4 | 2800.0 |  | TOTAL LIABILITIES |
| **1** |  | Not on current report | 4 | 2410.0 |  | Not-for-Profit: Unrestricted  Net Assets |
| **1** |  | Not on current report | 4 | 2420.0 |  | Not-for-Profit: Temporarily  Restricted Net Assets |
| **1** |  | Not on current report | 4 | 2430.0 |  | Not-for-Profit: Permanently  Restricted Net Assets |
| **1** |  | Not on current report | 4 | 2400.0 |  | Not-for-Profit: Total Net  Assets |
| **1** | 2520.0 | Capital | 4 | 2520.0 |  | Capital |
| **1** | 2530.0 | Proprietor Drawings | 4 | 2530.0 |  | Proprietor Drawings |
| **1** | 2540.0 | Partnership/Member (LLC)  Drawings | 4 | 2540. 0 |  | Partnership/Member (LLC)  Drawings |
| **1** | 2545.0 | Contributions | 4 | 2545.0 |  | Contributions |
| **1** | 2550.0 | Net Profit/(Loss) Year to Date | 4 | 2550.0 |  | Net Profit/(Loss) Year to Date |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR**  **Schedule** | **MGT-**  **CR Account** | | **Account Name** |
| **Number** | | | | | | |
| **1** | 2510.0 | Total Proprietorship or  Partnership | 4 | 2510.0 |  | Total Proprietorship or  Partnership |
| **1** | 2620.0 | Capital Stock | 4 | 2620.0 |  | Capital Stock |
| **1** | 2630.0 | Additional Paid in Capital | 4 | 2630.0 |  | Additional Paid in Capital |
| **1** | 2640.0 | Treasury Stock | 4 | 2640.0 |  | Treasury Stock |
| **1** | 2650.0 | Retained Earnings | 4 | 2650.0 |  | Retained Earnings |
| **1** | 2610.0 | Total Corporation | 4 | 2610.0 |  | Total Corporation |
| **1** | 2500.0 | TOTAL NET WORTH | 4 | 2500.0 |  | TOTAL NET WORTH |
| **1** | 2000.0 | TOTAL LIABILITIES AND NET  WORTH | 4 | 2000.0 |  | TOTAL LIABILITIES AND NET  WORTH |
| **Page 5** | 7710.1 | Highest Paid Salary - 1 | 5 | 7710.1 |  | Highest Paid Salary - 1 |
| **Page 5** | 7711.1 | Highest Paid Salary - 2 | 5 | 7711.1 |  | Highest Paid Salary - 2 |
| **Page 5** | 7712.1 | Highest Paid Salary - 3 | 5 | 7712.1 |  | Highest Paid Salary - 3 |
|  |  | Not on current report | 5 | 7713.1 |  | Highest Paid Salary - 4 |
|  |  | Not on current report | 5 | 7714.1 |  | Highest Paid Salary - 5 |
|  |  | Not on current report | 5 | 2905.0 |  | Subtotal - Reconciling Item, on  MGT-CR but not on financials. |
|  |  | Not on current report | 5 | 2910.0 |  | Subtotal - Reconciling Item, on  financials but not on MGT-CR. |
|  |  | Not on current report | 5 | 2915.0 |  | Other: Prior Period  Adjustment(s) |
|  |  | Not on current report | 5 | 2920.0 |  | Sale of stock - Corporation |
|  |  | Not on current report | 5 | 2925.0 |  | Additional paid-in capital -  Corporation |
|  |  | Not on current report | 5 | 2930.0 |  | Dividends paid - Corporation |
|  |  | Not on current report | 5 | 2935.0 |  | Treasury stock Purchased/Sold  - Corporation |
|  |  | Not on current report | 5 | 2940.0 |  | Gain(Loss) on Investments  Non-profit |
|  |  | Not on current report | 5 | 2945.0 |  | Contributions, Gifts and Other  Non-profit |
|  |  | Not on current report | 5 | 2950.0 |  | Change in Unrealized Gains  Non-profit |

HCF-3 MGT-CR Account Crosswalk

**HCF-3 MGT-CR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| HCF-3  Schedule | **HCF-3**  **Account**  **Number** | **Account Name** | **MGT-CR Schedule** | **MGT-**  **CR Account Number** | **Account Name** |
|  |  | Not on current report | 5 | 2955.0 | Net Assets Released from  Restriction for Property or  Equipment Non-profit |
|  |  | Not on current report | 5 | 2960.0 | Other Non-profit |
|  |  | Not on current report | 5 | 2545.0 | Capital contribution during  year |
|  |  | Not on current report | 5 | 2550.0 | MGT-CR Net Income |
|  |  | Not on current report | 5 | 2530.0 | Proprietor Drawings |
|  |  | Not on current report | 5 | 2540.0 | Partnership/Member (LLC)  Drawings |

\*REA-CR Refers to HCF-2, Realty Company Cost Report.