CENTER FOR HEALTH INFORMATION AND ANALYSIS (CHIA)

CHIA Submissions Technical User Manual for the

Management Company/Central Office Cost Report

(MGT-CR)

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Introduction

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

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

For assistance in completing these forms, contact the CHIA Help Desk at (617) 701-8297 or email at 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

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

How to File

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

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

General Information

For assistance in completing your submission, contact the **Help Desk at (617) 701-8297** or at CHIAcostreports.LTCF@MassMail.State.MA.US.

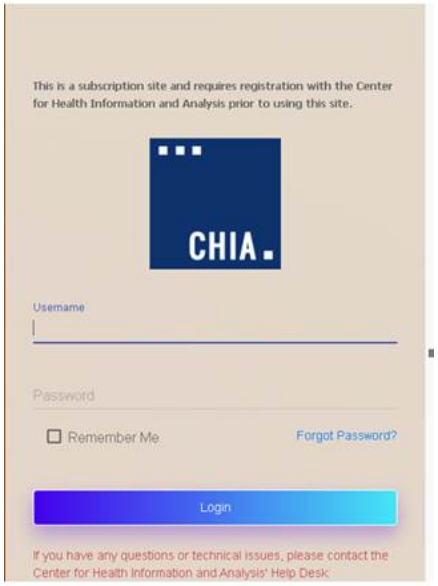
The MGT-CR must be completed on the **accrual basis**. **It is essential that each report reflect the entire financial actitivies of the management company. (Partial reporting is not acceptable.)** There is a minor exception to this requirement. Certain timing differences between the books of the provider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

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

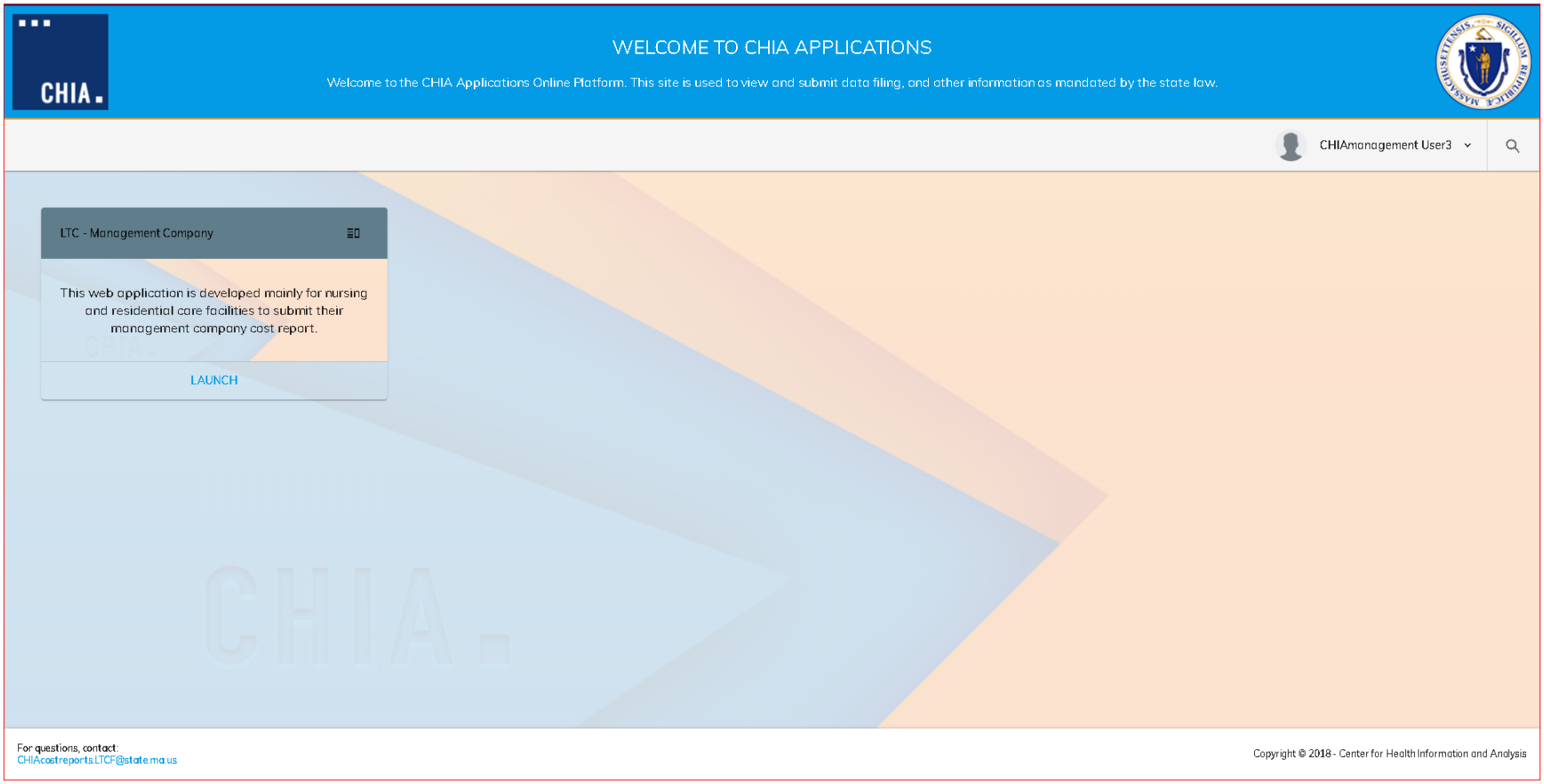
General User Instructions

Logging In and Getting Started

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

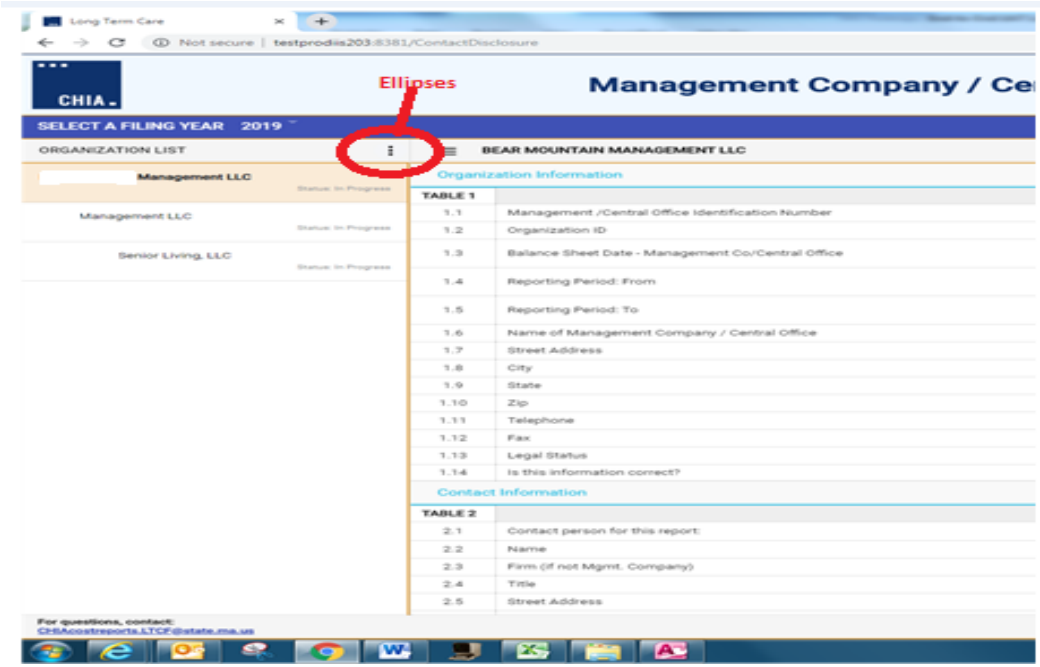


Next users will select the "LTC Management Company" button (NOTE: This is the MGT-CR.)



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.

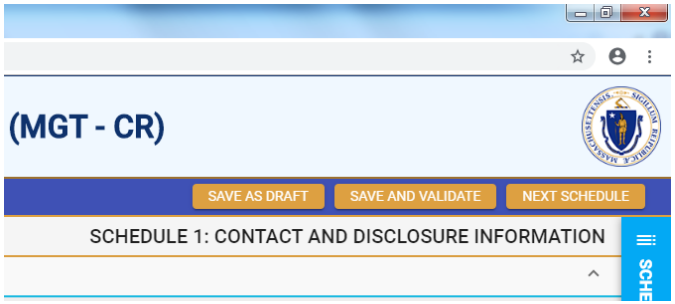
Users with access privileges to only one management company will not have an organization list in their view.

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.”

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 located in the button pictured 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

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:

1. Certification by preparer: The preparer, other than the owner, partner, or officer, checks the certification checkbox and then clicks the button labeled "Locked for Owner Review". The "Locked for Owner Review" button will be disabled (grayed out) until all errors identified through the validation process are resolved. Select Save & Validate Schedule to access the error report for a particular schedule. To unlock the report "Locked for Owner Review" unclick the checkbox.
2. Certification by owner, partner or officer: Once the owner, partner, or officer completes a review of the prepared submission, the owner, partner, or officer checks the certification checkbox and clicks the button labeled "Submit".

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

Management Fees: Management fees refer to expenses incurred by nursing or residential care facilities for overseeing the administration and/or operation of all, or part, of facilities. Whenever management fees are incurred, they need to be reported on account line number 4160.3 on the cost reports for nursing and/or residential care facility (HCF-1 and HCF-4, respectively), and require the filing of this Management/Central Office Report, Form MGT-CR. This is a requirement whether 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. A MGT-CR is not required to be filed if **only** consulting services are provided.

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

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

Understanding Cell Color Legend

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

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

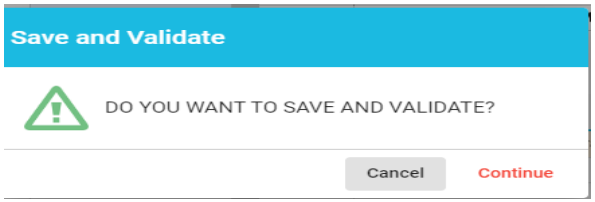
Note: Cells with red borders such as Accumulated Depreciation and Accumulated Amortization of Mortgage Acquisition Cost will automatically be shown as negative numbers.

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***).

Validation Process

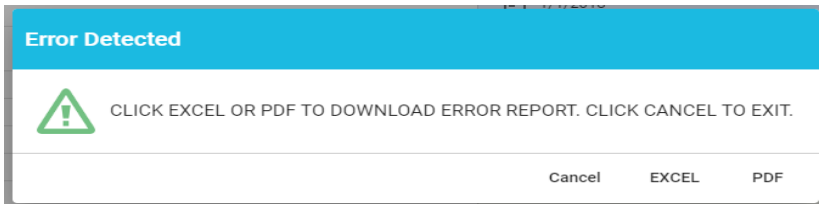
The MGT-CR includes a number of edits or checks within each of the eight schedules which need to be managed through the validation process described below. Preparers and submitters will not be able to lock reports for review or submit their cost report unless all schedules have been validated and the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

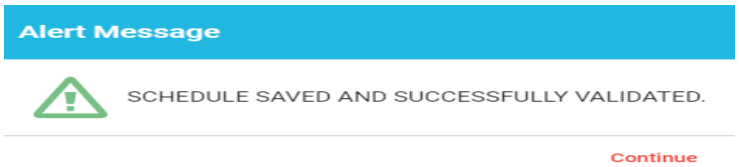


To launch the validation process, users will select “Continue”. Once this is done, there will be two results.

- 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.



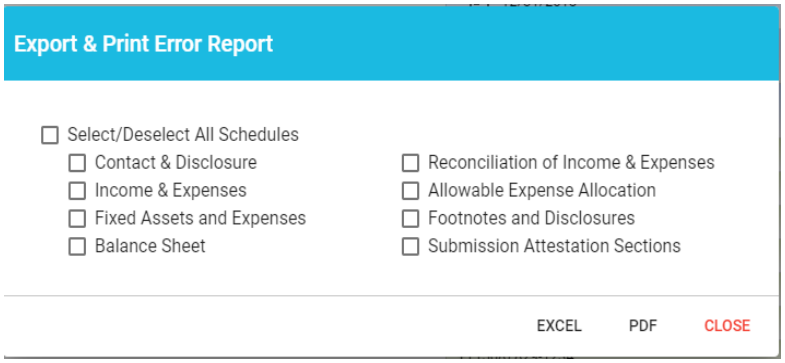
Additionally, users can launch the validation reports two additional ways.

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:


Export & Print Error Report
Select/Deselect All Schedules
Contact & Disclosure
Income & Expenses
Fixed Assets and Expenses
Balance Sheet
Reconciliation of Income & Expenses
Allowable Expense Allocation
Footnotes and Disclosures
Submission Attestation Sections
EXCEL
PDF
CLOSE

Schedule Cell Crosswalk

Schedule 1: Contact and Disclosure Information

Please contact CHIA at 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: 12/31/2019)
L.1.4	Reporting Period: From	Y	MM-DD-YYYY	Default to first date of filing year (ex: 1/1/2019)
L.1.5	Reporting Period: To	Y	MM-DD-YYYY	Default to last date of filing year (ex: 12/31/2019)
L.1.6	Name of Management Company / Central Office		Text	This cell prepopulates from CHIA's internal system
L.1.7	Street Address		Text	This cell prepopulates from CHIA's internal system
L.1.8	City		Text	This cell prepopulates from CHIA's internal system
L.1.9	State		Text	This cell prepopulates from CHIA's internal system
L.1.10	Zip		ZIP + 4	This cell prepopulates from CHIA's internal system
L.1.11	Telephone		(XXX) XXX-XXXX	This cell prepopulates from CHIA's internal system
L.1.12	Fax		(XXX) XXX-XXXX	This cell prepopulates from CHIA's internal system
L.1.13	Legal Status		Text	This cell prepopulates from CHIA's internal system. These codes are associated with the specific Legal Status indicated in CHIA's internal communications system. Please note the chart below for further detail.
L.1.14	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information in this table is incorrect, contact CHIA at

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

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

Schedule 1 - Table 2: Contact Information

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.2.1	Contact person for this report		Checkbox	Click here to use the information of the user currently logged in to populate the fields below. If Line 2.1 is not selected, enter the contact information below.
L.2.2	Name	Y		
L.2.3	Firm (if not Mgmt. Company)	Y	Text	Prepopulated, or entered by the user
L.2.4	Title	Y	Text	Prepopulated, or entered by the user
L.2.5	Street Address	Y	Text	Prepopulated, or entered by the user
L.2.6	City	Y	Text	Prepopulated, or entered by the user
L.2.7	State	Y	Text	Prepopulated, or entered by the user
L.2.8	Zip	Y	Text	Prepopulated, or entered by the user
L.2.9	Telephone	Y	ZIP + 4	Prepopulated, or entered by the user
L.2.10	Fax	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user

L.2.11	E-mail address	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.2.12	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If information is not correct, please contact CHIA at @CHIA costreports.LTCF@MassMail.state.ma.us.

Schedule 1 - Table 3: Preparer Information

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

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.3.1	"I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information."		Checkbox	Check this box if you are the sole individual completing this cost report (without a Preparer).
L.3.2	Preparer: Use login information to fill fields below		Checkbox	If this box is checked, Schedule 8 (Submission and Attestation) will be updated accordingly.
L.3.3	Firm Name / Management Company		Text	Click here to use the information of the user currently logged in to populate the fields below. If Line 3.1 is not selected, enter the contact information below.
L.3.4	Name of Contact	Y	Text	Prepopulated, or entered by the user
L.3.5	Title	Y	Text	Prepopulated, or entered by the user
L.3.6	Street Address	Y	Text	Prepopulated, or entered by the user
L.3.7	City	Y	Text	Prepopulated, or entered by the user
L.3.8	State	Y	Text	Prepopulated, or entered by the user
L.3.9	Zip	Y	ZIP + 4	Prepopulated, or entered by the user
L.3.10	Telephone	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.3.11	Fax	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.3.12	E-mail address	Y	Text	Prepopulated, or entered by the user

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
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 @CHIA costreports.LTCF@MassMail.state.ma.us
L.3.14	Type of accounting service performed	Y	Text	Enter explanation

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

- **This table lists the names, addresses, of all owners with an interest of 5% or more in this entity.**
- **A "person with an ownership or control interest" shall mean a person who: (1) has a direct or indirect ownership interest of 5% or more in the facility or the organization that holds the license; (2) is the owner of a whole or part interest in any mortgage, deed of trust, note, or other obligation secured (in whole or in part) by the facility or any of the property or assets thereof, which whole or part interest is equal to or exceeds 5% of the total property and assets of the facility or organization that holds the license;(3) is an officer or director of a corporate licensee; or(4) is a partner of a licensee organized as a partnership.**

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.4.1 to 4.5 : C.1	Direct or Indirect?		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5 : C.2	Org Id		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5 : C.3	Name of Owner(s)		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5 : C.4	Address		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5 : C.5	% Share	Y	Percent %	Enter the owner's percent share in this entity.
L.400	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information is not correct, contact CHIA at CHIAcostreports.LTCF@ MassMail.State.MA.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 Footnotes and Explanations.**

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.5.1 to 5.10: C.1	Nursing or Resident Care Facility		Text	This cell prepopulates from CHIA's internal system
L.5.1 to 5.10: C.2	VPN		Text	This cell prepopulates from CHIA's internal system
L.5.1 to 5.10: C.3	Name of Owner(s)		Text	This cell prepopulates from CHIA's internal system
L.500	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information is not correct, contact CHIA at CHIAcostreports.LTCF@MassMail.State.MA.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 Income		Value (+)	Any non-recoverable income generated from nursing or residential care facilities.
3650.0	L.1.2	Other Income (Enter in Sidebar)		Value (+ or -)	No data input. Any other non-recoverable income generated from other sources. The Detail of Other Income, Account 3650.0 must be entered in Table 3. *If you are entering a figure in Table 3, you must include a description.*
3650.4	L.1.3	Administrative and General Recoverable Income		Value (+ or -)	Report any income that should be used to reduce or eliminate reported administrative and general expenses (see subtotal account # 9311.0)
3650.5	L.1.4	Variable Recoverable Income		Value (+ or -)	Report any income that should be used to reduce or eliminate reported variable expenses (see subtotal account # 9324.0).
3650.2	L.1.5	Director of Nurses Recoverable Income		Value (+ or -)	Report any income that should be used to reduce or eliminate reported director of nursing expenses (see subtotal account # 9323.0).
3650.3	L.1.6	Fixed Recoverable Income		Value (+ or -)	Report any income that should be used to reduce or eliminate reported fixed expenses (see subtotal account # 9384.0).
3600.0	L.100	TOTAL INCOME		Value (+ or -)	No data input. This is calculated field is a computation cell equal to the sum of accounts 3630.0, 3650.0, 3650.4, 3650.5, 3650.2 and 3650.3.

Schedule 2 - Table 2: Expenses

- **Table 2 has three (3) columns.**
- **In Column 1, enter the Reported Expenses.**
- **In Column 2, enter the Non-Allowable Expenses and Add-Backs.**
- **Column 3 is a computation of Column 1 less Column 2.**

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
9315.0	L.2.1 : C.1	Officer/Owner: Compensation & Director Fees		Value (+ or -)	This account is non-allowable.
9378.4	L.2.2 : C.1	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	This account is non-allowable. Payroll taxes include the employer portion of the Federal Insurance Contributions Act (FICA) payment, the Federal Unemployment Act payment, the Massachusetts unemployment insurance (UI) tax, and the employer medical assistance contribution (EMAC). Fringe benefits include any employer payment or match for health or life insurance, 401(k)/403(b) plans, defined benefit plans, or other fringe benefit as defined by Internal Revenue Service regulations.
9314.1	L.2.3 : C.1	Administrator: Salaries		Value (+ or -)	
9378.5	L.2.4 : C.1	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	
9313.1	L.2.5 : C.1	Administrator-in-Training: Salaries		Value (+ or -)	
9378.6	L.2.6 : C.1	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	
9312.1	L.2.7 : C.1	Administration: Salaries		Value (+ or -)	
9317.1	L.2.8 : C.1	Clerical, Bookkeeping and Other Administrative: Salaries		Value (+ or -)	
9378.3	L.2.9 : C.1	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
9379.5	L.2.10 : C.1	Other Administrative and General (Upload details on Schedule 7.5)		Value (+ or -)	If an amount is entered in this account, details must be uploaded using the provided template on Schedule 7.5.
9392.0	L.2.11 : C.1	Maintenance and Other Property Expenses		Value (+ or -)	Amounts in this account should not include rent.
9935.0	L.2.12 : C.1	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)		Value (+ or -)	No data input. Enter the detail in Table 4. This cell is populated from Line 400 in Table 4 Column 1. This account is non-allowable.
3650.4	L.2.13 : C.1	Administrative and General Recoverable Income			No data input.
9311.0	L.2.100 : C.1	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field, summing accounts 9315.0, 9378.4, 9314.1, 9378.5, 9313.1, 9378.6, 9312.1, 9317.1, 9378.3, 9379.5, 9392.0, 9935.0, and 3650.4.
9315.0	L.2.1 : C.2	Officer/Owner: Compensation & Director Fees		Value (+ or -)	No data input. Field is populated by Line 2.1, Column 1.
9378.4	L.2.2 : C.2	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. Field is populated by Line 2.2, Column 1.
9314.1	L.2.3 : C.2	Administrator: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9378.5	L.2.4 : C.2	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	Enter non-allowable expenses and add-backs.
9313.1	L.2.5 : C.2	Administrator-in-Training: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9378.6	L.2.6 : C.2	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	Enter non-allowable expenses and add-backs.
9312.1	L.2.7 : C.2	Administration: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9317.1	L.2.8 : C.2	Clerical, Bookkeeping and Other Administrative: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9378.3	L.2.9 : C.2	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes,		Value (+ or -)	Enter non-allowable expenses and add-backs.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		Workers' Compensation and Fringe Benefits			
9379.5	L.2.10 : C.2	Other Administrative and General (Upload details on Schedule 7.5)		Value (+ or -)	Enter non-allowable expenses and add-backs.
9392.0	L.2.11 : C.2	Maintenance and Other Property Expenses		Value (+ or -)	Enter non-allowable expenses and add-backs.
9935.0	L.2.12 : C.2	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)		Value (+ or -)	No data input. Field is populated by Line 2.12, Column 1.
3650.4	L.2.13 : C.2	Administrative and General Recoverable Income		Value (+ or -)	No data input. Field is populated by Table 1, Line 1.3, Column 1.
9311.0	L.2.100 : C.2	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum (L.2.1 : C.2) through (L.2.13 : C.2)
9315.0	L.2.1 : C.3	Officer/Owner: Compensation & Director Fees		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.1 : C.2) from (L.2.1 : C.1).
9378.4	L.2.2 : C.3	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.2 : C.2) from (L.2.2 : C.1).
9314.1	L.2.3 : C.3	Administrator: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.3 : C.2) from (L.2.3 : C.1).
9378.5	L.2.4 : C.3	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.4: C.2) from (L.2.4: C.1).
9313.1	L.2.5 : C.3	Administrator-in-Training: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.5: C.2) from (L.2.5: C.1).
9378.6	L.2.6 : C.3	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.6: C.2) from (L.2.6: C.1).
9312.1	L.2.7 : C.3	Administration: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.7: C.2) from (L.2.7: C.1).
9317.1	L.2.8 : C.3	Clerical, Bookkeeping and Other Administrative: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.8: C.2) from (L.2.8: C.1).
9378.3	L.2.9 : C.3	Administration, Clerical,		Value (+ or -)	No data input. This cell is a calculated field: Subtract

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits			(L.2.9: C.2) from (L.2.9: C.1).
9379.5	L.2.10 : C.3	Other Administrative and General (Upload details on Schedule 7.5)		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.10: C.2) from (L.2.10 : C.1).
9392.0	L.2.11 : C.3	Maintenance and Other Property Expenses		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.11: C.2) from (L.2.11: C.1).
9935.0	L.2.12 : C.3	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.12: C.2) from (L.2.12: C.1).
3650.4	L.2.13 : C.3	Administrative and General Recoverable Income		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.13: C.2) from (L.2.13: C.1).
9311.0	L.2.100 : C.3	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.100: C.2) from (L.2.100: C.1).
9323.3	L.2.14 : C.1	Director of Nursing Salaries		Value (+ or -)	This account should be used to report the salaries of the person(s) employed at the management company/central office but who work at the facility as Director of Nursing. This account is not for the manager or the person to whom they report.
9378.8	L.2.15 : C.1	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	This account should be used to report the payroll taxes, workers' compensation, and fringe benefits of the person(s) employed at the management company/central office but who work at the facility as director of nursing. This account is not for the manager or the person to whom they report.
3650.2	L.2.16 : C.1	Director of Nurses Recoverable Income			No data input.
9323.0	L.2.200 : C.1	SUBTOTAL: DIRECTOR OF NURSING		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.14: C.1) through (L.2.16: C.1).
9323.3	L.2.14 : C.2	Director of Nursing Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9378.8	L.2.15 : C.2	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe		Value (+ or -)	Enter non-allowable expenses and add-backs.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		Benefits			
3650.2	L.2.16 : C.2	Director of Nurses Recoverable Income		Value (+ or -)	No data input. Equals (L.1.5 : C.1)
9323.0	L.2.200 : C.2	SUBTOTAL: DIRECTOR OF NURSING		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.14 : C.2) through (L.2.16 : C.2)
9323.3	L.2.14 : C.3	Director of Nursing Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.14 : C.2) from (L.2.14 : C.1)
9378.8	L.2.15 : C.3	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.15 : C.2) from (L.2.15 : C.1)
3650.2	L.2.16 : C.3	Director of Nurses Recoverable Income		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.16 : C.2) from (L.2.16 : C.1)
9323.0	L.2.200 : C.3	SUBTOTAL: DIRECTOR OF NURSING		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.14 : C.3) through (L.2.16 : C.3)
9323.1	L.2.17 : C.1	Quality Assurance Professional: Salaries		Value (+ or -)	This account should be used to report the salaries of person(s) employed by the management company/central office but who work on-site at the facility as Quality Assurance Professionals.
9323.5	L.2.18 : C.1	Indirect Restorative Therapy: Salaries		Value (+ or -)	This account should be used to report the salaries of Physical, Occupational, and Speech Therapists who perform indirect services, as defined by regulation 101 CMR 206.00, directly at the nursing or residential care facility. This account should not contain expenses of a manager or a person to whom the therapists report to. This account should not include the costs of any direct services.
9323.4	L.2.19 : C.1	Dietician: Salaries		Value (+ or -)	This account should be used to report the salaries of the person(s) employed by the facility to fulfill the dietician functions directly at the nursing or residential care facility.
9378.9	L.2.20 : C.1	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers'		Value (+ or -)	This account should be used to report the payroll taxes, worker’s compensation, and fringe benefits of the person(s) employed by the facility to fulfill the Quality

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		Compensation and Fringe Benefits			Assurance Professional, Indirect Restorative Therapy, Dietician functions directly at the nursing or residential care facility.
9323.6	L.2.21 : C.1	Direct Restorative Therapy : Salaries		Value (+ or -)	This account should be used to report the salaries of Physical, Occupational and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility.
9378.2	L.2.22 : C.1	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	This account should be used to report the payroll taxes, workers' compensation, and fringe benefits of Physical, Occupational, and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility.
9502.2	L.2.23 : C.1	REA-CR Other Operating Expense Add-back			This account will automatically be populated as a negative.
3650.5	L.2.24 : C.1	Variable Recoverable Income			Not applicable.
9324.0	L.2.300 : C.1	SUBTOTAL: VARIABLE EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.17: C.1) through (L.2.24 : C.1).
9323.1	L.2.17 : C.2	Quality Assurance Professional: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9323.5	L.2.18 : C.2	Indirect Restorative Therapy: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9323.4	L.2.19 : C.2	Dietician: Salaries		Value (+ or -)	Enter non-allowable expenses and add-backs.
9378.9	L.2.20 : C.2	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	Enter non-allowable expenses and add-backs.
9323.6	L.2.21 : C.2	Direct Restorative Therapy : Salaries		Value (+ or -)	Equals (L.2.21: C.1).
9378.2	L.2.22 : C.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	Equals (L.2.22 : C.1).
9502.2	L.2.23 : C.2	REA-CR Other Operating Expense Add-back		Value (+)	This account will automatically populate as a negative.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
3650.5	L.2.24 : C.2	Variable Recoverable Income		Value (+ or -)	Equals (L.1.4 : C.1)
9324.0	L.2.300 : C.2	SUBTOTAL: VARIABLE EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.17 : C.2) through (L.2.24 : C.2)
9323.1	L.2.17 : C.3	Quality Assurance Professional: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.17 : C.2) from (L.2.17 : C.1)
9323.5	L.2.18 : C.3	Indirect Restorative Therapy: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.18 : C.2) from (L.2.18 : C.1)
9323.4	L.2.19 : C.3	Dietician: Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.19 : C.2) from (L.2.19 : C.1)
9378.9	L.2.20 : C.3	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.20 : C.2) from (L.2.20 : C.1)
9323.6	L.2.21 : C.3	Direct Restorative Therapy : Salaries		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.21 : C.2) from (L.2.21 : C.1)
9378.2	L.2.22 : C.3	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.22 : C.2) from (L.2.22 : C.1)
9502.2	L.2.23 : C.3	REA-CR Other Operating Expense Add-back		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.23 : C.2) from (L.2.23 : C.1)
3650.5	L.2.24 : C.3	Variable Recoverable Income		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.24 : C.2) from (L.2.24 : C.1)
9324.0	L.2.300 : C.3	SUBTOTAL: VARIABLE EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.17 : C.3) through (L.2.24 : C.3)
9386.8	L.2.25 : C.1	Depreciation: Building		Value (+ or -)	
9387.8	L.2.26 : C.1	Depreciation: Improvements		Value (+ or -)	
9387.9	L.2.27 : C.1	Depreciation: MGT-CR Capitalized Improvements		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
9388.8	L.2.28 : C.1	Depreciation: Equipment		Value (+ or -)	
9388.9	L.2.29 : C.1	Depreciation: MGT-CR Capitalized Equipment		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
9390.8	L.2.30 : C.1	Depreciation: Software/Limited Life Assets		Value (+ or -)	
9390.9	L.2.31 : C.1	Depreciation: MGT-CR Capitalized Software/Limited Life Assets		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
9381.0	L.2.32 : C.1	Long-Term Interest		Value (+ or -)	
9380.0	L.2.33 : C.1	Real Estate Taxes		Value (+ or -)	
9380.1	L.2.34 : C.1	Personal Property Taxes		Value (+ or -)	
9380.2	L.2.35 : C.1	MA Corp. Excise Tax Non-Income Portion		Value (+ or -)	
9380.5	L.2.36 : C.1	Insurance: Building, Building Improvements, Equipment		Value (+ or -)	
9382.1	L.2.37 : C.1	Other Equipment Rent		Value (+ or -)	
9382.2	L.2.38 : C.1	Property Rent (Unrelated Party)		Value (+ or -)	Submit a copy of the lease in Schedule 7.1, Footnotes.
9382.3	L.2.39 : C.1	Property Rent (Related Party)		Value (+ or -)	A related party is an individual or organization associated or affiliated with, or that has control of, or is controlled by, the Provider; or is related to the Provider, or any director, stockholder, trustee, partner or administrator of the Provider by common ownership or control or in a manner specified in Sections 267(b) and (c) of the Internal Revenue Code (IRC) provided, however, that 10% is the operative factor as set out in Sections 267(b)(2) and (3) of the IRC. Related individuals include spouses, parents, children, and spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law and sisters-in-law. If an amount is reported in this account, Schedule 3 Tables 2 and 3 plus Schedule 7.4 must be completed.
9950.2	L.2.40 : C.1	REA-CR Fixed Costs (from Schedule 3)			No data input.
3650.3	L.2.41 : C.1	Fixed Recoverable Income			No data input.
9384.0	L.2.400 : C.1	SUBTOTAL: FIXED EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
					(L.2.25 : C.1) through (L.2.41 : C.1)
9300.0	L.200 : C.1	TOTAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.100 : C.1) and (L.2.200 : C.1) and (L.2.300 : C.1) and (L.2.400 : C.1)
9386.8	L.2.25 : C.2	Depreciation: Building		Value (+ or -)	Enter non-allowable expenses and add-backs
9387.8	L.2.26 : C.2	Depreciation: Improvements		Value (+ or -)	Enter non-allowable expenses and add-backs
9387.9	L.2.27 : C.2	Depreciation: MGT-CR Capitalized Improvements		Value (+ or -)	Enter non-allowable expenses and add-backs
9388.8	L.2.28 : C.2	Depreciation: Equipment		Value (+ or -)	Enter non-allowable expenses and add-backs
9388.9	L.2.29 : C.2	Depreciation: MGT-CR Capitalized Equipment		Value (+ or -)	Enter non-allowable expenses and add-backs
9390.8	L.2.30 : C.2	Depreciation: Software/Limited Life Assets		Value (+ or -)	Enter non-allowable expenses and add-backs
9390.9	L.2.31 : C.2	Depreciation: MGT-CR Capitalized Software/Limited Life Assets		Value (+ or -)	Enter non-allowable expenses and add-backs
9381.0	L.2.32 : C.2	Long-Term Interest		Value (+ or -)	Enter non-allowable expenses and add-backs
9380.0	L.2.33 : C.2	Real Estate Taxes		Value (+ or -)	Enter non-allowable expenses and add-backs
9380.1	L.2.34 : C.2	Personal Property Taxes		Value (+ or -)	Enter non-allowable expenses and add-backs
9380.2	L.2.35 : C.2	MA Corp. Excise Tax Non-Income Portion		Value (+ or -)	Enter non-allowable expenses and add-backs
9380.5	L.2.36 : C.2	Insurance: Building, Building Improvements, Equipment		Value (+ or -)	Enter non-allowable expenses and add-backs
9382.1	L.2.37 : C.2	Other Equipment Rent		Value (+ or -)	Enter non-allowable expenses and add-backs
9382.2	L.2.38 : C.2	Property Rent (Unrelated Party)		Value (+ or -)	Enter non-allowable expenses and add-backs
9382.3	L.2.39 : C.2	Property Rent (Related Party)		Value (+ or -)	Equals (L.2.39 : C.1)
9950.2	L.2.40 : C.2	REA-CR Fixed Costs (from Schedule 3)		Value (+ or -)	Equals (S.3 : L.300 : C.1)
3650.3	L.2.41 : C.2	Fixed Recoverable Income		Value (+ or -)	Equals (L.1.6 : C.1)
9384.0	L.2.400 : C.2	SUBTOTAL: FIXED EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.25 : C.2) through (L.2.41 : C.2)
9300.0	L.200 : C.2	TOTAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
					(L.2.100 : C.2) and (L.2.200 : C.2) and (L.2.300 : C.2) and (L.2.400 : C.2)
9386.8	L.2.25 : C.3	Depreciation: Building		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.25 : C.2) from (L.2.25 : C.1)
9387.8	L.2.26 : C.3	Depreciation: Improvements		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.26 : C.2) from (L.2.26 : C.1)
9387.9	L.2.27 : C.3	Depreciation: MGT-CR Capitalized Improvements		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.27 : C.2) from (L.2.27 : C.1)
9388.8	L.2.28 : C.3	Depreciation: Equipment		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.28 : C.2) from (L.2.28 : C.1)
9388.9	L.2.29 : C.3	Depreciation: MGT-CR Capitalized Equipment		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.29 : C.2) from (L.2.29 : C.1)
9390.8	L.2.30 : C.3	Depreciation: Software/Limited Life Assets		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.30 : C.2) from (L.2.30 : C.1)
9390.9	L.2.31 : C.3	Depreciation: MGT-CR Capitalized Software/Limited Life Assets		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.31 : C.2) from (L.2.31 : C.1)
9381.0	L.2.32 : C.3	Long-Term Interest		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.32 : C.2) from (L.2.32 : C.1)
9380.0	L.2.33 : C.3	Real Estate Taxes		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.33 : C.2) from (L.2.33 : C.1)
9380.1	L.2.34 : C.3	Personal Property Taxes		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.34 : C.2) from (L.2.34 : C.1)
9380.2	L.2.35 : C.3	MA Corp. Excise Tax Non-Income Portion		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.35 : C.2) from (L.2.35 : C.1)
9380.5	L.2.36 : C.3	Insurance: Building, Building Improvements, Equipment		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.36 : C.2) from (L.2.36 : C.1)
9382.1	L.2.37 : C.3	Other Equipment Rent		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.37 : C.2) from (L.2.37 : C.1)
9382.2	L.2.38 : C.3	Property Rent (Unrelated Party)		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.38 : C.2) from (L.2.38 : C.1)
9382.3	L.2.39 : C.3	Property Rent (Related Party)		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.39 : C.2) from (L.2.39 : C.1)
9950.2	L.2.40 : C.3	REA-CR Fixed Costs (from Schedule		Value (+ or -)	No data input. This cell is a calculated field: Subtract

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		3)			(L.2.40 : C.2) from (L.2.40 : C.1)
3650.3	L.2.41 : C.3	Fixed Recoverable Income		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.2.41 : C.2) from (L.2.41 : C.1)
9384.0	L.2.400 : C.3	SUBTOTAL: FIXED EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.25 : C.3) through (L.2.41 : C.3)
9300.0	L.200 : C.3	TOTAL EXPENSES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.100 : C.3) and (L.2.200 : C.3) and (L.2.300 : C.3) and (L.2.400 : C.3)

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
3650.0	L.3.1 to 3.5 : C.1	Detail of Other Income, Account 3650.0		Text	Users may add rows to describe all other income
3650.0	L.3.1 to 3.5 : C.2	Detail of Other Income, Account 3650.0		Value (+ or -)	Users may add rows to report other income dollars.
3650.0	L.300 : C.2	SUBTOTAL: OTHER INCOME		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.3.1 to 3.5 C.1). This field populates (L.1.2 : C.1).

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.4.1 : C.1	Telephone: Advertising		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.4.2 : C.1	Accounting: Appeal Service		Value (+ or -)	
	L.4.3 : C.1	Legal: Appeal Service		Value (+ or -)	
	L.4.4 : C.1	Legal: Other		Value (+ or -)	
	L.4.5 : C.1	Other Advertising		Value (+ or -)	
	L.4.6 : C.1	Other Management Fees		Value (+ or -)	
	L.4.7 : C.1	Interest on Late Payments and Penalties		Value (+ or -)	
	L.4.8 : C.1	Interest on Working Capital		Value (+ or -)	
	L.400 : C.1	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8 C.1). This field populates (L.2.12 : C.1).
	L.4.1 : C.2	Telephone: Advertising		Value (+ or -)	No data input. Field is populated by Line 4.1, Column 1.
	L.4.2 : C.2	Accounting: Appeal Service		Value (+ or -)	No data input. Field is populated by Line 4.2, Column 1.
	L.4.3 : C.2	Legal: Appeal Service		Value (+ or -)	No data input. Field is populated by Line 4.3, Column 1.
	L.4.4 : C.2	Legal: Other		Value (+ or -)	No data input. Field is populated by Line 4.4, Column 1.
	L.4.5 : C.2	Other Advertising		Value (+ or -)	No data input. Field is populated by Line 4.5, Column 1.
	L.4.6 : C.2	Other Management Fees		Value (+ or -)	No data input. Field is populated by Line 4.6, Column 1.
	L.4.7 : C.2	Interest on Late Payments and Penalties		Value (+ or -)	No data input. Field is populated by Line 4.7, Column 1.
	L.4.8 : C.2	Interest on Working Capital		Value (+ or -)	No data input. Field is populated by Line 4.8, Column 1.
	L.400 : C.2	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8 C.2). This field populates (L.2.12 : C.2).
	L.4.1 : C.3	Telephone: Advertising		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.1 : C.2 from (L.4.1 : C.1)
	L.4.2 : C.3	Accounting: Appeal Service		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.2 : C.2 from (L.4.2 : C.1)
	L.4.3 : C.3	Legal: Appeal Service		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.3 : C.2 from (L.4.3 : C.1)
	L.4.4 : C.3	Legal: Other		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.4 : C.2 from (L.4.4 : C.1)
	L.4.5 : C.3	Other Advertising		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.5 : C.2 from (L.4.5 : C.1)

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.4.6 : C.3	Other Management Fees		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.6 : C.2 from (L.4.6 : C.1)
	L.4.7 : C.3	Interest on Late Payments and Penalties		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.7 : C.2 from (L.4.7 : C.1)
	L.4.8 : C.3	Interest on Working Capital		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.4.8 : C.2 from (L.4.8 : C.1)
	L.400 : C.3	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL		Value (+ or -)	No data input. This cell is a calculated field: Subtract (L.400 : C.2 from (L.400 : C.1)

Schedule 3: Allowable Fixed Assets and Expenses

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

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

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
9950.3	L.1.1 : C.1	Allowable Building Depreciation Rate		Percent%	User enters allowable building depreciation rate such as 2.5%.
1511.3	L.1.2 : C.1	Allowable Assets (Beg of Year): Land		Value (+ or -)	
1521.3	L.1.3 : C.1	Allowable Assets (Beg of Year):		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
		Building			
1611.3	L.1.4 : C.1	Allowable Assets (Beg of Year): Improvements		Value (+ or -)	
1616.3	L.1.5 : C.1	Allowable Assets (Beg of Year): MGT-CR Capitalized Improvements		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
1651.3	L.1.6 : C.1	Allowable Assets (Beg of Year): Equipment		Value (+ or -)	
1661.3	L.1.7 : C.1	Allowable Assets (Beg of Year): MGT-CR Capitalized Equipment		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
1710.3	L.1.8 : C.1	Allowable Assets (Beg of Year): Software		Value (+ or -)	
1715.3	L.1.9 : C.1	Allowable Assets (Beg of Year): MGT-CR Capitalized Software		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
9950.3	L.1.1 : C.2	Allowable Building Depreciation Rate		No Input	User enters allowable building depreciation rate such as 2.5%.
1511.3	L.1.2 : C.2	Asset Additions: Land		Value (+ or -)	
1521.3	L.1.3 : C.2	Asset Additions: Building		Value (+ or -)	
1611.3	L.1.4 : C.2	Asset Additions: Improvements		Value (+ or -)	
1616.3	L.1.5 : C.2	Asset Additions: MGT-CR Capitalized Improvements		Value (+ or -)	
1651.3	L.1.6 : C.2	Asset Additions: Equipment		Value (+ or -)	
1661.3	L.1.7 : C.2	Asset Additions: MGT-CR Capitalized Equipment		Value (+ or -)	
1710.3	L.1.8 : C.2	Asset Additions: Software		Value (+ or -)	
1715.3	L.1.9 : C.2	Asset Additions: MGT-CR Capitalized Software		Value (+ or -)	
9950.3	L.1.1 : C.3	Allowable Building Depreciation Rate		No Input	User enters allowable building depreciation rate such as 2.5%.
1511.3	L.1.2 : C.3	Asset Deletions: Land		Value (-)	
1521.3	L.1.3 : C.3	Asset Deletions: Building		Value (-)	
1611.3	L.1.4 : C.3	Asset Deletions: Improvements		Value (-)	
1616.3	L.1.5 : C.3	Asset Deletions: MGT-CR Capitalized Improvements		Value (-)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
1651.3	L.1.6 : C.3	Asset Deletions: Equipment		Value (-)	
1661.3	L.1.7 : C.3	Asset Deletions: MGT-CR Capitalized Equipment		Value (-)	
1710.3	L.1.8 : C.3	Asset Deletions: Software		Value (-)	
1715.3	L.1.9 : C.3	Asset Deletions: MGT-CR Capitalized Software		Value (-)	
9950.3	L.1.1 : C.4	Allowable Building Depreciation Rate		No Input	User enters allowable building depreciation rate such as 2.5%.
1511.3	L.1.2 : C.4	Allowable Assets (End of Year): Land		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.2 : C.1) + (L.1.2 : C.2) + (L.1.2 : C.1)
1521.3	L.1.3 : C.4	Allowable Assets (End of Year): Building		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.3 : C.1) + (L.1.3 : C.2) + (L.1.3 : C.1)
1611.3	L.1.4 : C.4	Allowable Assets (End of Year): Improvements		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.4 : C.1) + (L.1.4 : C.2) + (L.1.4 : C.3)
1616.3	L.1.5 : C.4	Allowable Assets (End of Year): MGT-CR Capitalized Improvements		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.5 : C.1) + (L.1.5 : C.2) + (L.1.5 : C.3)
1651.3	L.1.6 : C.4	Allowable Assets (End of Year): Equipment		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.6 : C.1) + (L.1.6 : C.2) + (L.1.6 : C.3)
1661.3	L.1.7 : C.4	Allowable Assets (End of Year): MGT-CR Capitalized Equipment		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.7 : C.1) + (L.1.7 : C.2) + (L.1.7 : C.3)
1710.3	L.1.8 : C.4	Allowable Assets (End of Year): Software		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.8 : C.1) + (L.1.8 : C.2) + (L.1.8 : C.3)
1715.3	L.1.9 : C.4	Allowable Assets (End of Year): MGT-CR Capitalized Software		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.9 : C.1) + (L.1.9 : C.2) + (L.1.9 : C.3)

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.2.1 : C.1	Name of Realty Company		Text	This cell is prepopulated with the name of the Realty Company. If this is incorrect, please contact CHIA at CHIAcostreports.LTCF@State.MA.US.
1511.3	L.2.2 : C.1	Allowable Assets (Beg of Year): Land		Value (+ or -)	
1521.3	L.2.3 : C.1	Allowable Assets (Beg of Year): Building		Value (+ or -)	
1611.3	L.2.4 : C.1	Allowable Assets (Beg of Year): Improvements		Value (+ or -)	
1616.3	L.2.5 : C.1	Allowable Assets (Beg of Year): Capitalized Improvements		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
1651.3	L.2.6 : C.1	Allowable Assets (Beg of Year): Equipment		Value (+ or -)	
1661.3	L.2.7 : C.1	Allowable Assets (Beg of Year): Capitalized Equipment		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
1710.3	L.2.8 : C.1	Allowable Assets (Beg of Year): Software		Value (+ or -)	
1715.3	L.2.9 : C.1	Allowable Assets (Beg of Year): Capitalized Software		Value (+ or -)	Used only when EOHHS capitalized an expense after review or audit.
1511.3	L.2.2 : C.2	Asset Additions: Land		Value (+ or -)	
1521.3	L.2.3 : C.2	Asset Additions: Building		Value (+ or -)	
1611.3	L.2.4 : C.2	Asset Additions: Improvements		Value (+ or -)	
1616.3	L.2.5 : C.2	Asset Additions: Capitalized Improvements		Value (+ or -)	
1651.3	L.2.6 : C.2	Asset Additions: Equipment		Value (+ or -)	
1661.3	L.2.7 : C.2	Asset Additions: Capitalized Equipment		Value (+ or -)	
1710.3	L.2.8 : C.2	Asset Additions: Software		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
1715.3	L.2.9 : C.2	Asset Additions: Capitalized Software		Value (+ or -)	
1511.3	L.2.2 : C.3	Asset Deletions: Land		Value (-)	
1521.3	L.2.3 : C.3	Asset Deletions: Building		Value (-)	
1611.3	L.2.4 : C.3	Asset Deletions: Improvements		Value (-)	
1616.3	L.2.5 : C.3	Asset Deletions: Capitalized Improvements		Value (-)	
1651.3	L.2.6 : C.3	Asset Deletions: Equipment		Value (-)	
1661.3	L.2.7 : C.3	Asset Deletions: Capitalized Equipment		Value (-)	
1710.3	L.2.8 : C.3	Asset Deletions: Software		Value (-)	
1715.3	L.2.9 : C.3	Asset Deletions: Capitalized Software		Value (-)	
1511.3	L.2.2 : C.4	Allowable Assets: Land		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.2 : C.1) + (L.2.2 : C.2) + (L.2.2 : C.3)
1521.3	L.2.3 : C.4	Allowable Assets (End of Year): Building		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.3 : C.1) + (L.2.3 : C.2) + (L.2.3 : C.3)
1611.3	L.2.4 : C.4	Allowable Assets (End of Year): Improvements		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.4 : C.1) + (L.2.4 : C.2) + (L.2.4 : C.3)
1616.3	L.2.5 : C.4	Allowable Assets (End of Year): REA-CR Capitalized Improvements		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.5 : C.1) + (L.2.5 : C.2) + (L.2.5 : C.3)
1651.3	L.2.6 : C.4	Allowable Assets (End of Year): Equipment		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.6 : C.1) + (L.2.6 : C.2) + (L.2.6 : C.3)
1661.3	L.2.7 : C.4	Allowable Assets (End of Year): REA-CR Capitalized Equipment		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.7 : C.1) + (L.2.7 : C.2) + (L.2.7 : C.3)
1710.3	L.2.8 : C.4	Allowable Assets (End of Year): Software		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.8 : C.1) + (L.2.8 : C.2) + (L.2.8 : C.3)
1715.3	L.2.9 : C.4	Allowable Assets (End of Year): REA-CR Capitalized Software		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.9 : C.1) + (L.2.9 : C.2) + (L.2.9 : C.3)

Schedule 3 - Table 3: Realty Company Allowable Fixed Expenses

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

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

Schedule 4: Balance Sheet

Schedule 4 - Table 1: Current Assets

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
1025.0	L.1.1 : C.1	Cash and Equivalents		Value (+ or -)	Cash Equivalents are short term, highly liquid investments (including note receivables) with a maturity of 3 months or less, excluding amounts whose use is limited by Board designation or other arrangements under trust agreements or with third party payers.
1040.0	L.1.2 : C.1	Short-term Investments		Value (+ or -)	Investments in equity or fixed-income securities with a maturity of 3 to 12 months.
1045.0	L.1.3 : C.1	Current Portion Assets Whose Use is Limited		Value (+ or -)	Any current portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations.
1010.0	L.1.100 : C.1	Subtotal: Cash		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.1 : C.1) through (L.1.3 : C.1)
1183.0	L.1.4 : C.1	Other Accounts Receivable		Value (+ or -)	Accounts Receivable as described above for any non–management fee related sources.
1190.0	L.1.5 : C.1	Interest Receivable		Value (+ or -)	Accounts Receivable as described above for 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 -)	No data input. This cell is a calculated field: Sum of (L.1.4 : C.1) through (L.1.7 : C.1)

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
1160.0	L.1.8 : C.1	Loans Receivable: Officers/Owners		Value (+ or -)	The portion of loans from the management company to the Owner, Member or Officer due within a year.
1170.0	L.1.9 : C.1	Loans Receivable: Employees		Value (+ or -)	The portion of loans from the management company to employees.
1180.0	L.1.10 : C.1	Loans Receivable: Affiliates/Related Parties		Value (+ or -)	The portion of loans from the management company to affiliates and/or related parties.
1185.0	L.1.11 : C.1	Loans Receivable: Other		Value (+ or -)	The portion of loans from the management company to any other sources.
1150.0	L.1.300 : C.1	Subtotal: Loans Receivable		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.8 : C.1) through (L.1.11 : C.1)
1310.0	L.1.12 : C.1	Other Current Assets		Value (+ or -)	Includes all other current assets except those cited above such as prepaid interest, insurance, taxes, capitalized pre-opening costs, other prepaid expenses.
1005.0	L.100 : C.1	TOTAL CURRENT ASSETS		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.1.100 : C.1) + (L.1.200 : C.1) + (L.1.300 : C.1) + (L.1.12 : C.1)

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

Account Number	Location Reference (Line : Column)	Data Element Name	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. No data input. This cell is a calculated field: Sum of (L.2.2 : C.1)+ (L.2.3 : C.1)

1611.1	L.2.4 : C.1	Building Improvements – Cost	Value (+ or -)	Gross value of building improvements.
1612.2	L.2.5 : C.1	Building Improvements – Accumulated Depreciation	Value (-)	Cumulative amount of depreciation on building improvements. Ensure negative figure.
1610.0	L.2.200 : C.1	Building Improvements – Book Value	Value (+ or -)	Net amount of building improvements. No data input. This cell is a calculated field: Sum of (L.2.4 : C.1)+ (L.2.5 : C.1)
1616.1	L.2.6 : C.1	MGT-CR Capitalized Improvements – Cost	Value (+ or -)	Gross value of MGT-CR Capital Improvements Used only when EOHHS capitalized an expense after review or audit.
1617.2	L.2.7 : C.1	MGT-CR Capitalized Improvements – Accumulated Depreciation	Value (+)	Cumulative amount of depreciation on MGT-CR capital improvements. Ensure negative figure.
1615.0	L.2.300 : C.1	MGT-CR Capitalized Improvements – Book Value	Value (+ or -)	Net amount of MGT-CR Capital Improvements. No data input. This cell is a calculated field: Sum of (L.2.6 : C.1)+ (L.2.7 : C.1)
1651.1	L.2.8 : C.1	Equipment – Cost	Value (+ or -)	Gross value of equipment
1652.2	L.2.9 : C.1	Equipment – Accumulated Depreciation	Value (+)	Cumulative amount of depreciation on equipment. Ensure negative figure.
1650.0	L.2.400 : C.1	Equipment – Book Value	Value (+ or -)	Net amount of equipment. No data input. This cell is a calculated field: Sum of (L.2.8 : C.1)+ (L.2.9 : C.1)
1661.1	L.2.10 : C.1	MGT-CR Capitalized Equipment – Cost	Value (+ or -)	Gross value of MGT-CR Capital Equipment. Used only wher EOHHS capitalized an expense after review or audit
1662.2	L.2.11 : C.1	MGT-CR Capitalized Equipment – Accumulated Depreciation	Value (-)	Cumulative amount of depreciation on MGT-CR capitalized equipment. Ensure negative figure.
1660.0	L.2.500 : C.1	MGT-CR Cap Equipment – Book Value	Value (+ or -)	Net amount of MGT-CR Capital Equipment. No data input. This cell is a calculated field: Sum of (L.2.10 : C.1) + (L.2.11 : C.1).
1701.1	L.2.12 : C.1	Motor Vehicles – Cost	Value (+ or -)	Gross value of motor vehicles.
1702.2	L.2.13 : C.1	Motor Vehicles – Accumulated Depreciation	Value (-)	Cumulative amount of depreciation on motor vehicles Ensure negative figure.
1700.0	L.2.600 : C.1	Motor Vehicles – Book Value	Value (+ or -)	Net amount of motor vehicles. No data input. This cell is a calculated field: Sum of (L.2.12 C.1) + (L.2.13 : C.1).
1710.1	L.2.14 : C.1	Software - Cost	Value (+ or -)	Gross value of software.

1710.2	L.2.15 : C.1	Software – Accumulated Depreciation		Value (-)	Cumulative amount of depreciation on software. Ensure negative figure.
1710.0	L.2.700 : C.1	Software – Book Value		Value (+ or -)	Net amount of software. No data input. This cell is a calculated field: Sum of (L.2.14 : C.1)+ (L.2.15 : C.1)
1715.1	L.2.16 : C.1	MGT-CR Capitalized Software – Cost		Value (+ or -)	Gross value of MGR-CR Capital Software. Used only when EOHHS capitalized an expense after review or audit.
1715.2	L.2.17 : C.1	MGT-CR Capitalized Software – Accumulated Depreciation		Value (-)	Cumulative amount of depreciation on MGT-CR capital software. Ensure negative figure.
1715.0	L.2.800 : C.1	MGT-CR Capitalized Software – Book Value		Value (+ or -)	Net amount of MGT-CR Capital Software. No data input. This cell is a calculated field: Sum of (L.2.16 : C.1)+ (L.2.17 : C.1)
1500.0	L.200 : C.1	TOTAL NON-CURRENT (FIXED) ASSETS		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.1 : C.1)+ (L.2.100 : C.1)+ (L.2.200 : C.1)+ (L.2.300 : C.1)+ (L.2.400 : C.1)+ (L.2.500 : C.1)+ (L.2.600 : C.1)+ (L.2.700 : C.1)+ (L.2.800 : C.1)

Schedule 4 - Table 3: Deferred Charges and Other Assets

Account Number	Location Reference (Line : Column)	Data Element Name	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 Restricted		Value (+ or -)	Any noncurrent portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations.
1985.0	L.3.3 : C.1	Other (Enter in Table 4)		Value (+ or -)	Provider detail in Table 4 about all other non-current assets. No data input. This cell is populated from Line 400 in Table 4.
1975.1	L.3.4 : C.1	Mortgage Acquisition Cost		Value (+ or -)	Those costs (such as finder's fees, certain legal fees, and filing fees) necessary to obtain long-term financing through a mortgage, bond, or other long-term debt instrument.
1975.2	L.3.5 : C.1	Accumulated Amortization of Mortgage		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 -)	No data input. This cell is a calculated field: Sum of (L.3.4 : C.1)+ (L.3.5 : C.1)
1900.0	L.300 : C.1	TOTAL DEFERRED CHARGES AND OTHER ASSETS	Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.3.1 : C.1)+ (L.3.2 : C.1) + (L.3.3 : C.1) + (L.3.100 : C.1)

Schedule 4 - Table 4: Deferred Charges and Other Assets

This table is to provide detail for Account 1985.0, Other Non-Current Assets. *If you are entering a figure in Table 4, you must include a description.*
In Column 1, provide a description of the asset.
In Column 2, enter the Account Balance.
Click on the plus sign to add additional rows if necessary.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.4.1 to 4.5 : C.1	Detail of Other Assets - Description		Text	Allows multiple row entry.
	L.4.1 to 4.5 : C.2	Detail of Other Assets - Account Balance		Value (+ or -)	Allow multiple row entry.
	L.400 : C.2	SUBTOTAL ACCOUNT		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.4.1 to 4.5 : C.2). This cell populates Table 3, line 3.3.

Schedule 4 - Table 5: Total Assets

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
1000.0	L.500 : C.1	TOTAL ASSETS		Value (+ or -)	No data input. Sum of (L.100: C.1)+ (L.200 : C.1) + L.300 : C.1). This cell is a calculation, summing accounts 1005.0, 1500.0, and 1900.0.

Schedule 4 - Table 6: Current Liabilities

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2020.0	L.6.1 : C.1	Accounts Payable: Trade		Value (+ or -)	Amount owed to and invoiced by a creditor for delivered goods or completed services.
2030.0	L.6.2 : C.1	Accounts Payable: Accrued Expenses		Value (+ or -)	Expenses that have occurred but are not yet recorded through the normal processing of accounts payable transactions.
2010.0	L.6.100 : C.1	Subtotal: Accounts Payable		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.1: C.1) + (L.6.2 : C.1).
2110.0	L.6.3 : C.1	Current Long-Term Debt: Officer, Owner, Related Parties		Value (+ or -)	The portion of loans to the management company by the Owner, Officer or Related Parties due within a year.
2120.0	L.6.4 : C.1	Current Long-Term Debt: Subsidiaries and Affiliates		Value (+ or -)	The portion of loans to the management company by subsidiaries and affiliates due within one year.
2130.0	L.6.5 : C.1	Current Long-Term Debt: Banks		Value (+ or -)	Line of credit due within a year.
2140.0	L.6.6 : C.1	Current Long-Term Debt: Motor Vehicles		Value (+ or -)	Financing secured for motor vehicle(s).
2150.0	L.6.7 : C.1	Current Long-Term Debt: Other Short-Term Financing		Value (+ or -)	Working Capital from any source not individually listed tha is due within a year.
2160.0	L.6.8 : C.1	Current Long-Term Debt: Payments Due w/in one year on long-term debt		Value (+ or -)	Most providers have long-term debt and accordingly, report values in Mortgages (2310.0), Due Affiliates/Relatec Parties (2330.0) and Other Long-Term Debt (2320.0). Any provider who reports a mortgage or other long-term debt must also enter the amount which is due within one year in this account. If no portion of the long-term debt is due within one year, an explanation should be provided in the Schedule 7.1, Footnotes and Explanations.
2100.0	L.6.200 : C.1	Subtotal: Total Current Long-Term Debt		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.3: C.1) through (L.6.8: C.1).
2190.0	L.6.9 : C.1	Accrued Salaries		Value (+ or -)	Salaries due, but not yet paid.
2200.0	L.6.10 : C.1	Accrued Payroll Tax withheld		Value (+ or -)	Payroll taxes withheld from employees pay not remitted tc 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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
					proper government authority.
2220.0	L.6.12 : C.1	Other Payroll Liabilities		Value (+ or -)	Other payroll liabilities due, but not yet paid.
2180.0	L.6.300 : C.1	Subtotal: Accrued Salaries & Payroll Liabilities		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.9: C.1) through (L.6.12: C.1).
2230.0	L.6.13 : C.1	Other Current Liabilities		Value (+ or -)	
2005.0	L.600 : C.1	TOTAL CURRENT LIABILITIES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.100: C.1) + (L.6.200: C.1) + (L.6.300: C.1) + (L.6.13: C.1).

Schedule 4 - Table 7: Non-Current Liabilities

Account Number	Location Reference (Line : Column)	Data Element Name	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 -)	No data input. This cell is a calculated field: Sum of (L.7.1 : C.1) through (L.7.3 : C.1).

Schedule 4 - Table 8: Total Liabilities

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2800.0	L.800 : C.1	TOTAL LIABILITIES		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.600 :

					C.1) + (L.700 : C.1).

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2410.0	L.9.1 : C.1	Unrestricted Net Assets	Entry allowed only where Legal Status in (2,3,6, or 8)	Value (+ or -)	The part of net assets that is neither permanently restricted nor temporarily restricted by donor imposed stipulations.
2420.0	L.9.2 : C.1	Temporarily Restricted Net Assets	Entry allowed only where Legal Status in (2,3,6, or 8)	Value (+ or -)	The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.
2430.0	L.9.3 : C.1	Permanently Restricted Net Assets	Entry allowed only where Legal Status in (2,3,6, or 8)	Value (+ or -)	The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations.
2400.0	L.9.100 : C.1	Total Net Assets		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.9.1 : C.1) through (L.9.3 : C.1).

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2520.0	L.9.4 : C.1	Capital	Entry allowed only where Legal Status in (4, 5 or 10)	Value (+ or -)	
2530.0	L.9.5 : C.1	Proprietor Drawings	Entry allowed only where Legal Status in (4, 5 or 10)	Value (+)	This account is to record Proprietorship drawings. This amount will automatically be carried over to Schedule 5. Must be entered as a negative.
2540. 0	L.9.6 : C.1	Partnership/Member (LLC) Drawings	Entry allowed only where Legal Status in (4, 5 or 10)	Value (-)	This account is to record Partnership/Member (LLC) drawings. This amount will automatically be carried over tc Schedule 5. Ensure negative figure.
2545.0	L.9.7 : C.1	Contributions	Entry allowed only where Legal Status in (4, 5 or 10)	Value (+ or -)	This account is to record Proprietorship and Partnership Contributions. This amount will automatically be carried over to Schedule 5, Table 1.
2550.0	L.9.8 : C.1	Net Profit/(Loss) Year to Date	Entry allowed only where Legal Status in (4, 5 or 10)	Value (+ or -)	
2510.0	L.9.200 : C.1	Total Proprietorship or Partnership		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.9.4: C.1) through (L.9.8: C.1).

Schedule 4 - Table 9: Net Worth - Corporation

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2620.0	L.9.9 : C.1	Capital Stock	Entry allowed only where Legal Status in (1, 7, or 9)	Value (+ or -)	
2630.0	L.9.10 : C.1	Additional Paid in Capital	Entry allowed only where Legal Status in (1, 7, or 9)	Value (+ or -)	
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 Status in (1, 7, or 9)	Value (+ or -)	

2610.0	L.9.300 : C.1	Total Corporation		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.9.9 : C.1) through (L.9.12 : C.1).
2500.0	L900 : C.1	TOTAL NET WORTH		Value (+ or -)	No data input. This cell is a calculated field: L.9.100 : C1, L.9.200 : C.1 or L.9.300 : C.1

Schedule 4 - Table 10: Total Liabilities and Net Worth

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2000.0	L.1000 : C.1	TOTAL LIABILITIES AND NET WORTH		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.800: C.1) + (L.900: C.1). Amount must equal Total Assets, Account# 1000.0.

Schedule 5: Reconciliation of Income and Expenses

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

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
3600.0	L.1.1 : C.1	Total income reported on MGT-CR (Schedule 2)		Value (+ or -)	No data input. (L.100: C.1). This cell pulls from Line 100, Account 3600.0 Total Income on Schedule 2.
9300.0	L.1.2 : C.1	Total operating expenses on MGT-CR (Schedule 2)		Value (+ or -)	No data input. Equals (L.200: C.1). This cell pulls from Line 200, Account 9300.0 on Schedule 2.

	L.100 : C.1	MGT-CR Net income/(loss) before reconciling items		Value (+ or -)	No data input. This cell is a calculation subtracting account 9300.0 from account 3600.0.

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

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

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.2.1 to 2.3 : C.1	[Reconciling Items]		Text	Allow multiple row entry.
	L.2.1 to 2.3 : C.2	[Reconciling Items]		Value (+ or -)	Allow multiple row entry.
2905.0	L.200 : C.2	Subtotal		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.2.1 to 2.3: C.2).

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 Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	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 -)	No data input. This cell is a calculated field: Sum of (L.3.2 : C.2).

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.400 : C.1	Net Income/(Loss) Per Financials		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.100: C.1) + (L.200: C.2) - (L.300: C.2). This cell is a calculation, summing the MGT-CR Net Income/ (Loss) before reconciling items and account 2905.0 then subtracting account 2910.0.
	L.4.1 : C.1	Explanation		Text	Explain 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 Legal Status in (4 or 5)	Value (+ or -)	Enter the Prior Year Balance. This must equal Line 500 reported on the prior year MGT-CR.
2915.0	L.5.2 : C1	Other: Prior Period Adjustment(s)	Entry allowed only where Legal Status in (4 or 5)	Value (+ or -)	No data input. Enter any Prior Period adjustments in Table 7, Prior Period Adjustments. This cell is equal to Line 700 in Table 7.
2545.0	L.5.3 : C1	Capital contribution during year	Entry allowed only where Legal Status in (4 or 5)	Value (+ or -)	No data input. This cell is equal to Schedule 4, Table 9, and Row 9.7.
2550.0	L.5.4 : C1	MGT-CR Net Income	Entry allowed only where Legal Status in (4 or 5)	Value (+ or -)	No data input. This cell is equal to the amount entered in Line 100 on Schedule 5.
2530.0	L.5.5 : C1	Proprietor Drawings	Entry allowed only where	Value (+ or -)	No data input. This cell is equal to the amount entered in

			Legal Status in (4 or 5)		Schedule 4, Table 9, Line 9.5.
2540.0	L.5.6 : C1	Partnership/Member (LLC) Drawings	Entry allowed only where Legal Status in (4 or 5)	Value (+ or -)	No data input. This cell is equal to the amount entered in Schedule 4, Table 9, and Line 9.6.
2500.0	L.500 : C1	BALANCE: CURRENT YEAR	Entry allowed only where Legal Status in (4 or 5)	Value (+ or -)	No data input. This cell is a calculated field: Sum of Lines 5.1 through 5.6. It must equal to account 2500.0, Total Net Worth, on Schedule 4 (Table 9, Line 900).

Schedule 5 - Table 6: Corporation Reconciliation of Net Worth

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

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

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	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 income/(Loss)			No data input.
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.
2620.0	L.600 : C.1	Capital Stock - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.1 : C.1) through (L.6.7 : C.1)

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	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 capital		Value (+ or -)	
	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 Purchased/Sold			No data input.
2630.0	L.600 : C.2	Additional Paid-in - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: 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 Adjustment(s)		Value (+ or -)	No data input. This account requires detail, which should be entered in 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 capital			No data input.
	L.6.5 : C.3	Retained Earnings - MGT-CR Net income/(Loss)		Value (+ or -)	No data input. 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 YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum of (L.6.1: C.3) through (L.6.7: C.3).

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	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 Adjustment(s)			No data input.
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 Purchased/Sold		Value (+ or -)	
2640.0	L.600 : C.4	Treasury Stock - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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 -)	No data input. This cell is a calculated field: 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	Instructions
	L.7.1 to 7.7 : C.1	Prior period adjustments: Description		Text	In Column 1, enter the description of the prior period adjustment.
	L.7.1 to 7.7 : C.2	Prior period adjustments: Amount		Value (+ or -)	In Column 2, enter the amount.
	L.700 : C.2	Prior period adjustments: Amount		Value (+ or -)	No data input. This cell is a calculated field: Sum (L.7.1 : C2) through (L.7.7 : C2) This amount populates Account 2915.0 in Table 5 (L. 5.2: C1) and Table 6 (L. 6.2: C.3).

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

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

assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.

- **Column 3 – Permanently Restricted Net Assets**
  - Permanently restricted assets are the part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations.
- **Column 4 – Total Net Assets**
  - Column 4 is a sum of Columns 1, 2, and 3.

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

Account Number	Location Reference (Line : Column)	Data Element Name	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 (decreases):			No data input allowed because this management company is a non-profit.
2915.0	L.8.3 : C.1	Unrestricted Net Assets - Prior Period Adjustment(s)		Value (+ or -)	
	L.8.4 : C.1	Unrestricted Net Assets - MGT-CR Net Income / (Loss)		Value (+ or -)	No data input. This cell is populated from Table 1, Line 100.
2940.0	L.8.5 : C.1	Unrestricted Net Assets - Gain(Loss) on Investments			No data input.
2945.0	L.8.6 : C.1	Unrestricted Net Assets - Contributions, Gifts and Other			No data input.
2950.0	L.8.7 : C.1	Unrestricted Net Assets - Change in Unrealized Gains			No data input.

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2955.0	L.8.8 : C.1	Unrestricted Net Assets - Net Assets Released from Restriction for Property or Equipment			No data input.
2960.0	L.8.9 : C.1	Unrestricted Net Assets - Other		Value (+ or -)	
2410.0	L.800 : C.1	Unrestricted Net Assets - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum (L. 8.1: C.1) through (L.8.9 : C.1).
	L.8.1 : C.2	Temporarily Restricted Net Assets - Balance: PRIOR YEAR		Value (+ or -)	This line should match the prior year's cost report.
	L.8.2 : C.2	Temporarily Restricted Net Assets - Increases (decreases):			No data input.
2915.0	L.8.3 : C.2	Temporarily Restricted Net Assets - Prior Period Adjustment(s)		Value (+ or -)	
	L.8.4 : C.2	Temporarily Restricted Net Assets - MGT-CR Net Income / (Loss)			No data input.
2940.0	L.8.5 : C.2	Temporarily Restricted Net Assets - Gain(Loss) on Investments		Value (+ or -)	
2945.0	L.8.6 : C.2	Temporarily Restricted Net Assets - Contributions, Gifts and Other		Value (+ or -)	
2950.0	L.8.7 : C.2	Temporarily Restricted Net Assets - Change in Unrealized Gains			
2955.0	L.8.8 : C.2	Temporarily Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment		Value (+ or -)	
2960.0	L.8.9 : C.2	Temporarily Restricted Net Assets - Other		Value (+ or -)	
2420.0	L.800 : C.2	Temporarily Restricted Net Assets - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum (L. 8.1: C.2) through (L.8.9: C.2).
	L.8.1 : C.3	Permanently Restricted Net Assets - Balance: PRIOR YEAR		Value (+ or -)	This line should match the prior year's cost report.
	L.8.2 : C.3	Permanently Restricted Net Assets - Increases (decreases):			No data input.
2915.0	L.8.3 : C.3	Permanently Restricted Net Assets - Prior Period Adjustment(s)		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
	L.8.4 : C.3	Permanently Restricted Net Assets - MGT-CR Net Income / (Loss)			No data input.
2940.0	L.8.5 : C.3	Permanently Restricted Net Assets - Gain(Loss) on Investments		Value (+ or -)	
2945.0	L.8.6 : C.3	Permanently Restricted Net Assets - Contributions, Gifts and Other		Value (+ or -)	
2950.0	L.8.7 : C.3	Permanently Restricted Net Assets - Change in Unrealized Gains		Value (+ or -)	
2955.0	L.8.8 : C.3	Permanently Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment		Value (+ or -)	
2960.0	L.8.9 : C.3	Permanently Restricted Net Assets - Other		Value (+ or -)	
2430.0	L.800 : C.3	Permanently Restricted Net Assets - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum (L. 8.1: C.3) through (L.8.9: C.3).
	L.8.1 : C.4	Total Net Assets - Balance: PRIOR YEAR		Value (+ or -)	This line should match the prior year's cost report.
	L.8.2 : C.4	Total Net Assets - Increases (decreases):			No data input.
2915.0	L.8.3 : C.4	Total Net Assets - Prior Period Adjustment(s)		Value (+ or -)	
	L.8.4 : C.4	Total Net Assets - MGT-CR Net Income / (Loss)		Value (+ or -)	
2940.0	L.8.5 : C.4	Total Net Assets - Gain(Loss) on Investments		Value (+ or -)	
2945.0	L.8.6 : C.4	Total Net Assets - Contributions, Gifts and Other		Value (+ or -)	
2950.0	L.8.7 : C.4	Total Net Assets - Change in Unrealized Gains		Value (+ or -)	
2955.0	L.8.8 : C.4	Total Net Assets - Net Assets Released from Restriction for Property or Equipment		Value (+ or -)	
2960.0	L.8.9 : C.4	Total Net Assets - Other		Value (+ or -)	

Account Number	Location Reference (Line : Column)	Data Element Name	Required Field	Usage	Instructions
2500.0	L.800 : C.4	Total Net Assets - Balance: CURRENT YEAR		Value (+ or -)	No data input. This cell is a calculated field: Sum (L. 8.1: C.4) through (L.8.9: C.4).

Part 3 – Earnings and Compensation Disclosures

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

  Users should only enter information in the applicable section based on the filing management company's business structure, based on the following three options:
  - Sole proprietorship – Table 9,
  - Partnership, Limited Liability Company LLC – Table 10, or
  - Corporation –Table 11.

Schedule 5 - Table 9: Sole Proprietorship

- **Line 9.1 – 2530.0 Draw**
  - **Columns 7 and 9 are greyed out. In Column 8, enter the compensation the sole proprietor took as draw. Complete the remaining available columns as directed below.**
- **Lines 9.2(+)**
  - **If the sole proprietor received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed above.**
  - **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, Related Party		Drop-down	Select appropriate option from the drop-down menu.
	L. 9.1+ : C. 5	Sole Proprietorship - Title		Text	Enter the individual's title.
	L. 9.1+ : C. 6	Sole Proprietorship - % of Time Devoted		Percent %	
	L. 9.1+ : C. 7	Sole Proprietorship - Salary & Benefits			No data entry.
	L. 9.1+ : C. 8	Sole Proprietorship - Draw / Dividends		Value (+ or -)	
	L. 9.1+ : C. 9	Sole Proprietorship - Other			No data entry.
	L. 9.1+ : C. 10	Sole Proprietorship - TOTAL		Value (+ or -)	No data input. This cell is a calculated field, summing columns 7, 8, and 9.

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

- **Lines 10.1(+)**
  - **If the LLC received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and**

complete the remaining available columns as directed below.

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

Account Number	Location Reference (Line : Column)	Data Element Name	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 -)	No data input. This cell is a calculated field, summing columns 7, 8, and 9.

Schedule 5 - Table 11: Corporation

- **Lines 11.1(+)**
  - **If the Corporation received compensation through accounts other than the draw/dividends account, select the account number from the drop-**

down in Column 1 and complete the remaining available columns as directed below.

- Click the plus sign to add more rows as needed.

Account Number	Location Reference (Line : Column)	Data Element Name	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 -)	No data input. This cell is a calculated field, summing columns 7, 8, and 9.

Part 4 – Five Highest Paid

(including salaries, payroll taxes, workers' compensation, other fringe benefits, and draws)

Schedule 5 - Table 12: Five Highest Paid

- **In this table, enter the names, salaries, compensation, and benefits of the five employees of the management company who 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 Party		Text	Enter whether the employee is an Officer, Partner, or Related Party.
7710.1+	L.12.1 : C.4	Highest Paid - Title		Text	Employee's title.
7710.1+	L.12.1 : C.5	Highest Paid - % of Time Devoted		Percent %	The percentage of the employee's time devoted to the management company.
7710.1+	L.12.1 : C.6	Highest Paid - Salary, Taxes, Workers' Comp. & Fringe Benefits		Value (+ or -)	The total salary, taxes, workers' compensation, and fringe benefits compensating the employee.
7710.1+	L.12.1 : C.7	Highest Paid - Draw		Value (+ or -)	The amount of all 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 -)	No data input. This cell is a calculated field: Sum of (L.12.1: C.6) + (L.12.1: C.7) + (L.12.1: C.8).

Schedule 6: Management Company/Central Office Expense Allocation

Schedule 6 lists all 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.
  - All Massachusetts Nursing Facilities and Residential Care Facilities managed by the management company will be listed here, prepopulated from CHIA's Contact Management System.
- Line 200 – PART B: Total Non-MA Nursing and Residential Care Facilities.
  - This section must include the allocation of claimed expenses to Non-MA facilities managed by this entity reported in total.
  - A listing of the Non-MA facilities and the allocated costs must be uploaded in MGT-CR Schedule 7.3, List of Non-MA Facilities.
- Line 300 – PART C: Total Non-Nursing/Residential Care Facility Business
  - This section must include the allocation of claimed expenses to the other businesses managed by this entity reported in total. A listing of the other businesses and the allocated costs must be uploaded to Schedule 7.1 Footnotes. The method used to allocate these expenses must be explained.
- Line 400 – TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES
  - This line is a calculation, summing all lines above.
- Line 500 – Identify Allocation Method(s) Used Above
  - Using the drop-down menu, select the allocation method used in the above table.
  - If "Other" is selected in Line 500, please provide a *detailed* explanation of the allocation used in Line 600.
    - This space should also be used to clarify any information entered in Parts A, B, or C.
- Line 600 – Blank field used for explaining allocation method.

Column Number	Column Name	Description
1	Facility Name	No data input. This column prepopulates from CHIA's Contact Management System.
2	VPN	No data input. This column prepopulates from CHIA's Contact Management System.
3 & 4	Shared General and Administrative Expense	These columns are used to allocate the shared A & G expenses to all nursing facilities, residential care facilities and other businesses. In Column 3, enter the percentage of total A&G expenses allocated to a particular facility.

Column Number	Column Name	Description
		In Column 4, enter the dollar amount of that allocation.
5	Other Direct Administrative & General Expenses	This column is used to allocate certain A & G expenses directly to specific facilities.
6	Total MGT-CR Administrative & General Add-back	No data input. This is the sum of Columns 4 and 5. Column 6 must equal the MGT-CR A & G Allocated Add-back (9960.3) on the HCF-1.
7	Administrator Salary, Taxes & Benefits	This column should be completed if the management company/central office employs or contracts with an Administrator who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9314.1 plus 9378.5 and be posted to the benefiting HCF-1 Schedule 3 account 9972.0.
8	Administrator-in -Training Salary, Taxes & Benefits	This column should be completed if the management company/central office employs or contracts with an Administrator-in-Training who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator-in-Training or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9313.1 plus 9378.6 and be posted to the benefiting HCF-1 Schedule 3 account 9971.0.
9	Total Allowable Administrative & General Expenses	No data input. This column is the sum of Columns 6, 7, and 8. Column 9, Line 100 must agree to Account 9311.0 on MGT-CR Schedule 2, Subtotal: Administrative and General Expenses.
10	Director of Nurses Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Director of Nurses who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Director of Nurses or the person to whom they report. This column is to charge expenses directly to specific facilities. Column 10, Line 1.100 must equal the sum of MGT-CR Schedule 2 account 9323.0. This account must be equal to HCF-1 Schedule 2 account 9962.3 for the specific facility.
11	Dietician Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Dietician who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Dietician or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 12 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9967.0.

Column Number	Column Name	Description
12	Indirect Restorative Therapy Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Restorative Therapist who performs **indirect** services who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Restorative Therapist or the person to whom they report. Do not include the cost of any Restorative Therapist that performs **direct** services. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9968.0.
13	Quality Assurance Professional Therapy Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Quality Assurance Professional who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Quality Assurance Professional or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 12 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting HCF-1 Schedule 4 account 9969.0.
14 & 15	REA-CR Other Operating Add-back	These columns are used to allocate the expenses to all nursing facilities, rest facilities and other businesses. Column 15 total must equal MGT-CR Schedule 2 account 9502.2 and the appropriate allocation be posted, along with amounts in Column 6, to HCF-1 Schedule 3 A & G Allocated Add-back (9960.3). REA-CR refers to the Realty Company Cost Report.
16	Total Allowable Variable Expenses	No data input. This is the sum of columns 11, 12, 13, and 15.
17 & 18	Total Allowable Fixed Expenses	These columns are used to allocate the expenses to all nursing facilities, residential care facilities and other businesses. In Column 17, enter the percentage of total Allowable Fixed Expenses. In Column 18, enter the amount. Column 18, Line 100 must equal account 9384.0 on Schedule 2: Line 2.400, Column 3. The appropriate allocation must be posted to the nursing facility's HCF-1 Schedule 3 account 9961.3 MGT-CR Allocated Fixed Cost.
19	Total Allowable Expenses	No data input. This is the sum of columns 9, 10, 16 and 18. Column 19, Line 100 must equal account 9300.0 on Schedule 2: Line 200, Column 3.

Schedule 7: Footnotes and Other Disclosures

Schedule 7.1: Footnotes and Explanations

Upload Type: Excel, Word, or PDF

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

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

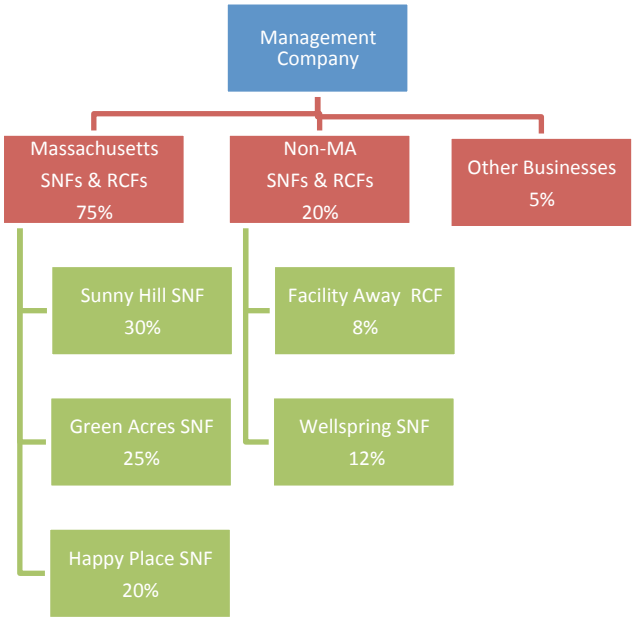
Schedule 7.2: Organizational Structure & Additional Information

Upload Type: Excel, Word, or PDF

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

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

Example:



EXAMPLES OF RESPONSES TO SCHEDULE 7.2

Response to Part 1
The provider should attach a copy of the Organization Chart.

Response to Part 2

A. No costs are allocated down to ABC Company from the Parent/Owner Corporation.

B. ABC Company consists of three departments; Accounting, Marketing and Administration. The total combined direct operating costs of the three department's equal totals $100,000. Management has determined that only the Accounting Department Expenditures from the accounting department relate to the Health Care Division. Three components exist within the accounting department consists of three separate groups: Health Care, with has direct costs of $10,000; Pooled, with direct costs of $20,000; and Non- Health Care, with direct costs of $10,000). After a thorough analysis, Management has decided that only $15,000 ($5,000 of Health Care and $10,000 of Pooled) in accounting expenditures is allowable for health care reimbursement per according to Section 206 of Title 101 of the Code of Massachusetts Regulations (CMR) regulation 101 CMR 206.00-Standard Payments to Nursing Facilities. The $15,000 of allowable accounting costs will be subject to some reasonable method of allocation in a later step. (See Exhibit 2 for a more detailed explanation of the Accounting Department Allowable Expenditures and Allocation Method.)

C. Health Care Division: Total direct operating costs consist of $80,000. After analysis, Management has concluded (after analysis) that only $40,000 of the direct healthcare costs is allowable. This expenditure is allocated to its regional offices based on the percentage of total licensed beds in per region. The total licensed beds operated and/or managed equal totals 12,500. The East Regional Office oversees 5,000 of these beds. Therefore, forty percent (40%) of the Health Care Division's total allowable costs, or $16,000, has been allocated to the East Regional Office. Based upon some a separate reasonable method of allocation, a portion of the $16,000 of allowable costs allocated to the East Regional Office will be allocated to the various Massachusetts' Nursing Facilities at in a later step.

D. East Regional Office: Total direct operating costs consist of $50,000. After analysis, Management has concluded (after analysis) that only $40,000 of the East Regional total direct operating costs is allowable. This expenditure is allocated based on licensed beds covered by this office. Total licensed beds in the east region are 5,000; with Massachusetts beds accounting for 1,000 of these beds. Therefore, twenty percent (20%, or $8,000) of the East Regional Office's allowable expenditures or $8,000 has been allocated to Massachusetts facilities.

Massachusetts Regulation Analysis:

A. Parent: None claimed.

B. ABC Company:

1. Accounting Department:
   $15,000 Allowable ABC Company Expenses
   $15,000 * 50% = $7,500 Allocated to the Health Care Division
   $ 7,500 * 40% = $3,000 Allocated to East Regional Office
   $ 3,000 * 20% = $ 600 Allocated to Massachusetts Facilities

2. Health Care Division:
   $80,000 * 50% = $40,000 Allowable of Health Care Division
   $40,000 * 40% = $16,000 Allocated to Regional East

Schedule 7.3: Non-MA Facilities

Upload Type: Excel Template
Download and complete the template.
List the name(s) of any non-Massachusetts nursing facilities or residential care facilities in which the owners listed in Schedule 1 own, directly or indirectly, an interest of 5% or more.
Select Upload File to upload the completed template.
Note: Users have the option to upload their own schedule.

Schedule 7.4: Related Party Markup

Upload Type: Excel Template
Download and complete the template.
Indicate any entity, person or related party, as defined in 101 CMR 206.00, that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year.
This information must be submitted in the format of the template provided.
Select Upload File to upload the completed template.
Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: property Rent) has reported information, this file must be completed and updated.

Schedule 7.5: Other Administrative and General

Upload Type: Excel Template
Download and complete the template.

Provide a detailed listing of all Other Administrative Expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.
This information must be submitted in the format of the template provided.
Select Upload File to upload the completed template.
Note: Users have the option to upload their own schedule.

Schedule 7.6: Financial Statement Documentation

Upload type: PDF
To satisfy the financial statement requirement in 957CMR7.03(1)(d), if the organization is required to or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, those audited financial statements must be filed with CHIA. If the management company does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, a complete copy of those financial statements must be filed with CHIA.
Select one option from the menu, and upload applicable files for choices A or B.

In descending order of preference:

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

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

Schedule 8: Submission Attestation

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

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

- *This section must be completed and signed off by the preparer, someone other than the owner, partner, or officer. The preparer needs to perform all steps identified below before the "Locked 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. If a person other that the person logged in, the contact information may be entered manually.

Line 1.13 – Is this information correct?

- Select "Yes" or "No".
  - If the pre-populated information is not correct, contact CHIA at CHIAcostreports.LTCF@MassMail.State.MA.US
  - If pre-populated information is correct, select "yes".
- This must be answered "yes" to submit the report.

Line 1.14 – Certification/attestation checkbox

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

Line 1.15 – Date of Authorization

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

Section B – Certification by Owner, Partner or Officer

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

Line 2.1 – Use login users information to fill fields below

- Click the checkbox to populate line 2.2 through line 2.5. If the pre-populated information is not correct, contact CHIA at CHIAcostreports.LTCF@MassMail.State.MA.US. If a person other that the person logged in, the contact information may be entered manually.

Line 2.6 – Is this information correct?

- Select "Yes" or "No".
  - If the pre-populated information is not correct, contact CHIA at CHIAcostreports.LTCF@MassMail.State.MA.US
  - If pre-populated information is correct, select "yes".
- This must be answered "yes" to submit the report.

Line 2.7 – Certification/attestation checkbox

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

Line 2.8 – Date of Authorization

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