

Guide to Management Company/Central Office Cost Report (MGT-CR) Add-Backs on Nursing and Residential Care Facility Cost Reports

The newly released Management Company/Central Office Cost Report, MGT-CR, includes an allocation schedule on Schedule 6 where submitters are required to allocate management company/central office shared expenses to specific Massachusetts nursing and residential care facilities. As a requirement, these same amounts must be reported by the nursing and residential care facilities on their cost reports, or HCF-1 and HCF-4, respectively.

Please use the guide below to report the values from Schedule 6 of the MGT-CR on the HCF-1 and HCF-4.

HCF-3 Add-Backs on HCF-1	Location On MGT-CR
9962.3 HCF-3 DON Add-back (HCF-3, Sch. 10, part 2)	Schedule 6 Column 10
9972.0 HCF-3 Administrator Add-back (HCF-3, Sch. 10, part 4)	Schedule 6 Column 7
9971.0 HCF-3 Administrator-in-Training Add-back (HCF-3, Sch. 10, part 4)	Schedule 6 Column 8
9960.3 HCF-3 Allocated A & G (HCF-3, Sch. 10)	Schedule 6 Column 6
9961.3 HCF-3 Allocated Fixed Cost (HCF-3, Sch. 10)	Schedule 6 Column 18
9967.0 HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)	Schedule 6 Column 11
9969.0 HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)	Schedule 6 Column 13
9968.0 HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3)	Schedule 6 Column 12

HCF-3 Add-Backs on HCF-4	Location On MGT-CR
HCF-3 ALLOCATED A & G (HCF-3, Sch.10) (9960.3)	Schedule 6 Column 6
HCF-3 ALLOCATED Fixed Cost (HCF-3, Sch.10) (9961.3)	Schedule 6 Column 18
HCF-3 Dietitian, etc. (HCF-3,Sch.10,part 3) (9963.3)	Schedule 6 Column 11