CENTER FOR HEALTH INFORMATION AND ANALYSIS (CHIA)

CHIA Submissions Technical User Manual for the

Realty Company Cost Report

(REA-CR)

Table of Contents

Filing Requirements 3
Who Must File 3
When to File 3
How to File 4
General Information 4

General User Instructions 4
Logging In and Getting Started 4
Saving Your Work 6
Entering Negative Figures 6
Final Check-Off and Submission 7
Understanding Cell Color Legend 7
Validation Process 8

Schedule Cell Crosswalk 10

Schedule 1: Contact and Disclosure Information 10

Schedule 2: Income and Expenses 13

Schedule 3: Allowable Fixed Assets and Expenses 15

Schedule 4: Balance Sheet 16

Schedule 5: Summary of Long-Term Debt 20

Schedule 6: Reconciliations and Disclosures 22
PART 1: RECONCILIATION OF INCOME AND EXPENSES PER FINANCIAL STATEMENTS TO COST REPORT 22
PART 2: RECONCILIATION OF NET WORTH 23
PART 3: EARNINGS AND COMPENSATION DISCLOSURES 26

Schedule 7: Footnotes and Other Disclosures 28

Schedule 8: Submission Attestation 31

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 Realty Company Cost Report (REA-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 REA-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

In accordance with Sections 204.07(b) and 206.08(b) of Title 101 of the Code of Massachusetts Regulations (CMR), each nursing and residential care facility must file or cause to be filed a REA-CR if it does not own its real property and pays rent to either an affiliated or non-affiliated realty trust or other business entity.

When to File

The REA-CR is a calendar year cost report. All nursing facilities that must file a realty company cost report will receive an E-blast notification of the cost report deployment, which will include filing deadlines for the realty 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 REA-CR is an electronic filing using the CHIA Submissions website at: https://chiasubmissions.chia.state.ma.us. Once you submit the electronic submission, 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 REA-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.

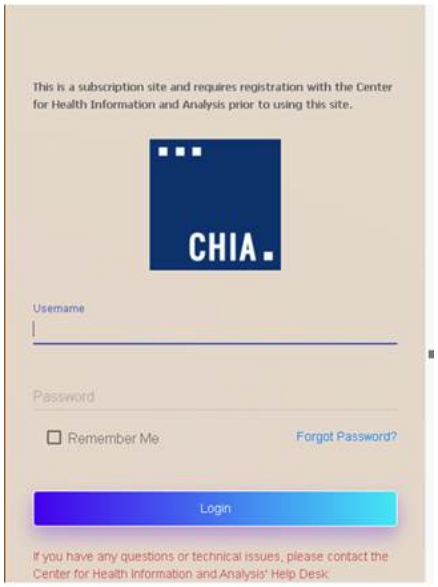
The REA-CR must be completed on the ***accrual basis***. **It is essential that each report reflect the entire financial statement of the realty company. (Partial reporting is not acceptable.)** There is a minor exception to this requirement. Certain timing differences between the books of the provider 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 REA-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 using their username and password, which is linked to all cost reports and filings registered with the username and organization.



Next, users will choose the selection box titled **LTC Realty Company.** By selecting the "LTCF Realty Company Cost Report (HCF-2)", users will access the cost report schedules. (NOTE: This is the REA-CR.)

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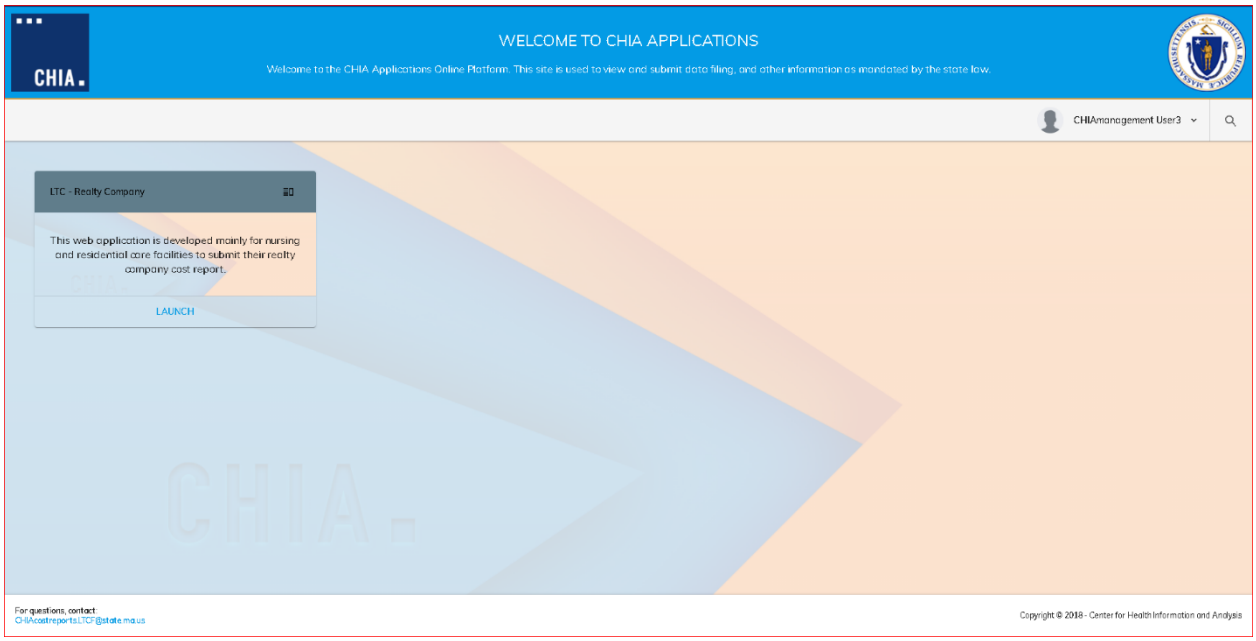


If you prepare realty cost reports for more than one nursing facility, your unique username and password will require that you first select an organization from the organization list menu located to the left. This organization list can be collapsed at any time by clicking on arrow icon found in the ellipses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

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

Users with access privileges to only one nursing facility's realty company cost report will not have an organization list in their view.

Cost Report Year Selection:

- A user may change the reporting year by using the dropdown menu at the top of the screen labeled "Select a Filing Year." Since this is the first year REA-CR is on this platform, only 2019 is available.

Saving Your Work

It is recommended that all users save their cost report data ***early and often*** while working in CHIA Submissions. The fastest and easiest way to save is by selecting the "Save as Draft" button located on the top right corner of the application, as illustrated 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 REA-CR. By attesting and submitting the REA-CR, you are certifying, to the best of your knowledge, that the information submitted in REA-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. You must Select Save & Validate ***each schedule*** in order for you "Locked for Owner Review button to be enabled. 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".

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

Understanding Cell Color Legend

Each Cell has been shaded using the Cell Color Legend. Users are only able to enter in the cells colored light blue or dark green. Other colored cells will be prepopulated from CHIA's system or from other cells in the cost report.

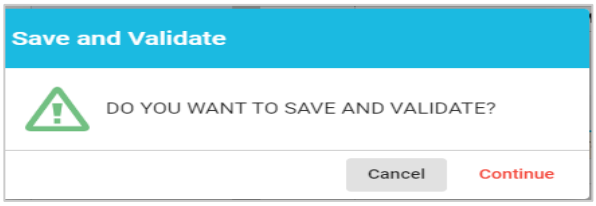
Cell Key	
Blue	Input by Data Submitter
Light Green	From CHIA Contact Management System
Dark Green	From CHIA Contact Management System or Submitter Input
Orange	Computation
Yellow	Derived from another Tab
Grey	Not Applicable
Dotted Blue	From Cell on this Tab
Red	Non-Allowable Expense
Red Border Blue	Must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

Note: Cells with red borders such as Accumulated Depreciation will automatically be shown as negative numbers.

Validation Process

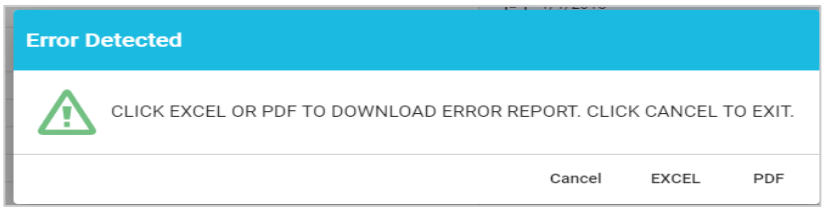
The REA-CR includes a number of edits or checks within each of the eight schedules which need to be managed through the validation process described below. Preparers and submitters will not be able to lock reports for review or submit their cost report unless all schedules have been validated and the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

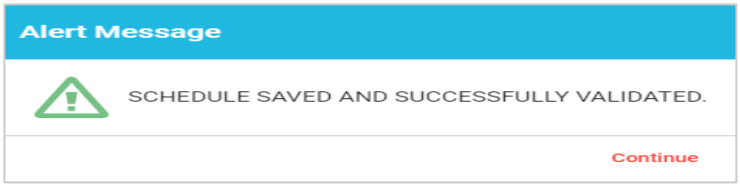


To launch the validation process, users will select "Continue". Once this is done, there will be two results.

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

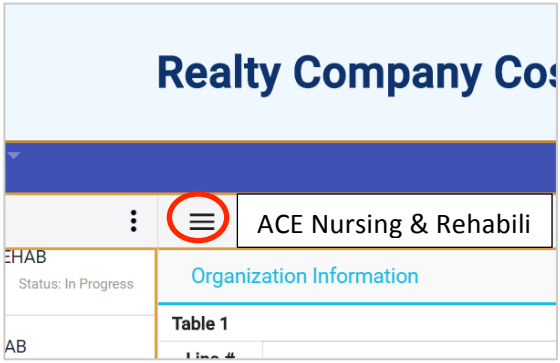


- If there are no validation errors, users will not encounter any necessary further actions and can continue completing the cost report.



All validation errors will identify the cost report cell which is causing the error. Each cell is given a unique Location Reference consisting of the schedule number, line number, and column number, each 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***).
Additionally, users can launch the validation reports two additional ways.

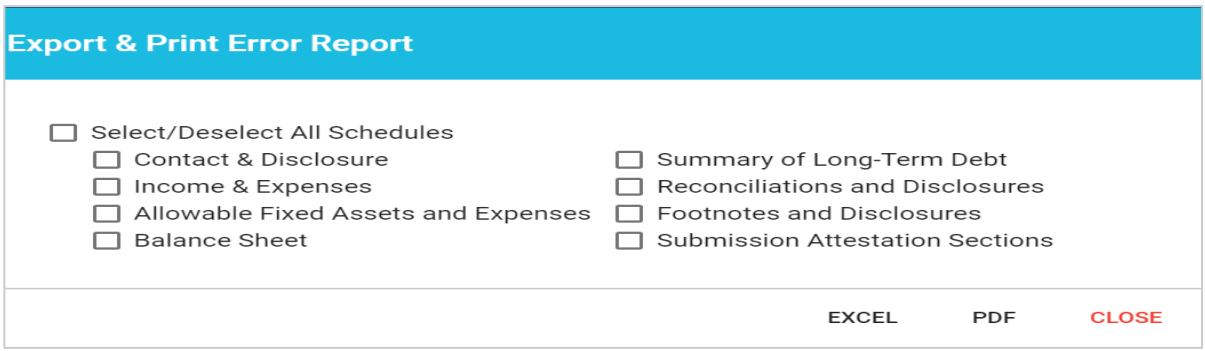
First, users can click on the hamburger icon to select “Save & Validate schedule” from the menu options. The hamburger icon is shown in the illustration below, circled in red:



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 icon.

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



Schedule Cell Crosswalk

Note: this cell crosswalk does not include any table that is a dynamic table. Dynamic tables are self explanatory and are to be used for itemizing account detail.

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

Line #	Line Description	Usage	Source or Formula
1.1	Facility VPN	Text	Prepopulated from CHIA Systems
1.2	Facility MMIS Provider ID	Text	Prepopulated from CHIA Systems
1.3	Balance Sheet Date	MM-DD-YYYY	Default to last date of filing year (ex: For Filing Year 2019, this would be 12/31/2019)
1.4	Reporting Period: From	MM-DD-YYYY	Default to first date of filing year (ex: For Filing Year 2019, this would be 01/01/2019)
1.5	Reporting Period: To	MM-DD-YYYY	Default to last date of filing year (ex: For Filing Year 2019, this would be 12/31/2019)
1.6	Name of Realty Company	Text	Prepopulated from CHIA Systems
1.7	Realty Company Organization ID	Text	Prepopulated from CHIA Systems
1.8	Street Address	Text	Prepopulated from CHIA Systems
1.9	City	Text	Prepopulated from CHIA Systems
1.10	State	Text	Prepopulated from CHIA Systems
1.11	Zip Code	ZIP + 4	Prepopulated from CHIA Systems
1.12	Phone Number	(XXX) XXX-XXXX	Prepopulated from CHIA Systems
1.13	Fax	(XXX) XXX-XXXX	Prepopulated from CHIA Systems
1.14	Legal Status	XX,XXX	Prepopulated from CHIA Systems
1.15	Is this information correct?	Text	Dropdown list: Yes/No
1.16	Has the realty company changed ownership during the year?	Text	Dropdown list: Yes/No
1.17	If yes, please enter the transaction date.	MM-DD-YYYY	User Entry

Schedule 1, Table 1, Line 1.14 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/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 Corporation/LLC	Profit

Schedule 1 - Table 2: Contact Information

Line #	Line Description	Usage	Source or Formula
2.1	Contact person for this report	Text	Use login users information to fill fields below
2.2	Name	Text	Prepopulated from CHIA Systems, or user entry
2.3	Firm (if not Realty Company)	Text	Prepopulated from CHIA Systems, or user entry
2.4	Title	Text	Prepopulated from CHIA Systems, or user entry
2.5	Street Address	Text	Prepopulated from CHIA Systems, or user entry
2.6	City	Text	Prepopulated from CHIA Systems, or user entry
2.7	State	Text	Prepopulated from CHIA Systems, or user entry
2.8	Zip Code	ZIP + 4	Prepopulated from CHIA Systems, or user entry
2.9	Phone Number	(XXX) XXX-XXXX	Prepopulated from CHIA Systems, or user entry
2.10	Fax	(XXX) XXX-XXXX	Prepopulated from CHIA Systems, or user entry
2.11	Email Address	Text	Prepopulated from CHIA Systems, or user entry
2.12	Is this information correct?	Text	Dropdown list: Yes/No

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.***

Line #	Line Description	Usage	Source or Formula
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	Affects Schedule 8 - If this box is checked then Schedule 8 Section A (Preparer) will be greyed out and unnecessary to submit the cost report (they get to skip it and submit the report by themselves)
3.2	Preparer	Text	Use login users information to fill fields below
3.3	Firm Name / Realty Company	Text	Prepopulated from CHIA Systems, or user entry
3.4	Preparer's Last Name	Text	Prepopulated from CHIA Systems, or user entry

3.5	Preparer's First Name	Text	Prepopulated from CHIA Systems, or user entry
3.6	Preparer's Middle Name	Text	Prepopulated from CHIA Systems, or user entry
3.7	Title	Text	Prepopulated from CHIA Systems, or user entry
3.8	Street Address	Text	Prepopulated from CHIA Systems, or user entry
3.9	City	Text	Prepopulated from CHIA Systems, or user entry
3.10	State	Text	Prepopulated from CHIA Systems, or user entry
3.11	Zip Code	ZIP + 4	Prepopulated from CHIA Systems, or user entry
3.12	Phone Number	(XXX) XXX-XXXX	Prepopulated from CHIA Systems, or user entry (XXX) XXX-XXXX
3.13	Fax	(XXX) XXX-XXXX	Prepopulated from CHIA Systems, or user entry (XXX) XXX-XXXX
3.14	Email Address	Text	Prepopulated from CHIA Systems, or user entry (XXX) XXX-XXXX
3.15	Is this information correct?	Text	Dropdown list: Yes/No
3.16	Type of Accounting Service Performed	Text	Dropdown list: Audit, Compilation, Review, Other (Explain in Footnotes)

Schedule 2: Income and Expenses

Schedule 2 - Table 1: Income

Line #	Line Description	Usage	Source or Formula
1.1	Rental Income from: Nursing Facilities	(X,XXX) OR XX, XXX	User Entry
1.2	Rental Income from: Residential Care Facilities	(X,XXX) OR XX, XXX	User Entry
1.3	Rental Income from: Other Rental	(X,XXX) OR XX, XXX	User Entry
1.4	Other Income	(X,XXX) OR XX, XXX	User Entry
1.5	Recoverable Fixed Income	(X,XXX) OR XX, XXX	User Entry
100	Total Income	(X,XXX) OR XX, XXX	No Entry; Calculated Total

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.**
- **Other Fixed Expenses, Other Operating Expenses, and Utilities & Plant Operations Expenses require user to enter the description and amounts in separate dynamic tables.**
- **REA-CR refers to HCF-2, Realty Company Cost Report.**

Line #	Line Description	Usage	Source or Formula
2.1	Depreciation: Building	XXX.XX%	User Entry
2.2	Depreciation: Improvements	XXX.XX%	User Entry
2.3	Depreciation: Equipment	XXX.XX%	User Entry
2.4	Depreciation: Software/Limited Life Assets	XXX.XX%	User Entry
2.5	Long Term Interest: Nursing Facilities	(X,XXX) OR XX, XXX	User Entry
2.6	Long Term Interest: Residential Care Facilities	(X,XXX) OR XX, XXX	User Entry
2.7	Real Estate Taxes	(X,XXX) OR XX, XXX	User Entry
2.8	Personal Property Taxes	(X,XXX) OR XX, XXX	User Entry
2.9	MA Corp. Excise Tax Non-Income Portion	(X,XXX) OR XX, XXX	User Entry
2.10	Insurance: Building, Building Improvements, Equipment	(X,XXX) OR XX, XXX	User Entry
2.11	Other Fixed Expenses	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 3: Detail of Other Fixed Expenses
2.12	Other Operating Expenses	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 4: Detail

Line #	Line Description	Usage	Source or Formula
			of Other Operating Expenses
2.13	Utilities & Plant Operations Expenses	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 5: Detail of Utilities & Plant Operation Expenses
2.14	Interest on Working Capital	(X,XXX) OR XX, XXX	User Entry
2.15	Interest on Late Payments, Penalties	(X,XXX) OR XX, XXX	User Entry
2.16	Recoverable Fixed Income	(X,XXX) OR XX, XXX	User Entry
200	Total Reported REA-CR Expenses	(X,XXX) OR XX, XXX	No Entry; Calculated Total

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 asset categories.

Schedule 3 - Table 1: Allowable 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; subtracting Column 3.**

Line #	Column Name	Line Description	Usage	Source or Formula
1.1	Allowable Assets (Basis), Beginning of the Year	Land	(X,XXX) OR XX, XXX	User Entry
1.2	Allowable Assets (Basis), Beginning of the Year	Building	(X,XXX) OR XX, XXX	User Entry
1.3	Allowable Assets (Basis), Beginning of the Year	Improvements	(X,XXX) OR XX, XXX	User Entry
1.4	Allowable Assets (Basis), Beginning of the Year	Equipment	(X,XXX) OR XX, XXX	User Entry
1.5	Allowable Assets (Basis), Beginning of the Year	Software/Limited Life Assets	(X,XXX) OR XX, XXX	User Entry
1.1	Asset Additions	Land	(X,XXX) OR XX, XXX	User Entry
1.2	Asset Additions	Building	(X,XXX) OR XX, XXX	User Entry
1.3	Asset Additions	Improvements	(X,XXX) OR XX, XXX	User Entry
1.4	Asset Additions	Equipment	(X,XXX) OR XX, XXX	User Entry
1.5	Asset Additions	Software/Limited Life Assets	(X,XXX) OR XX, XXX	User Entry
1.1	Asset Deletions	Land	(X,XXX)	User Entry
1.2	Asset Deletions	Building	(X,XXX)	User Entry
1.3	Asset Deletions	Improvements	(X,XXX)	User Entry
1.4	Asset Deletions	Equipment	(X,XXX)	User Entry
1.5	Asset Deletions	Software/Limited Life Assets	(X,XXX)	User Entry
1.1	Allowable Assets (Basis), End of Year	Land	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1.2	Allowable Assets (Basis), End of Year	Building	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1.3	Allowable Assets (Basis), End of Year	Improvements	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1.4	Allowable Assets (Basis), End of Year	Equipment	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1.5	Allowable Assets (Basis), End of Year	Software/Limited Life Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4: Balance Sheet

Schedule 4 - Table 1: Current Assets

Line #	Line Description	Usage	Source or Formula
1.1	Cash and Equivalents	(X,XXX) OR XX, XXX	User Entry
1.2	Short-term Investments	(X,XXX) OR XX, XXX	User Entry
1.3	Current Portion Assets Whose Use is Limited	(X,XXX) OR XX, XXX	User Entry
1.4	Other Cash and Equivalents	(X,XXX) OR XX, XXX	User Entry
1.100	Subtotal: Cash and Equivalents	(X,XXX) OR XX, XXX	No Entry; Calculation Total
1.5	Accounts Receivable	(X,XXX) OR XX, XXX	User Entry
1.6	Rent Receivable	(X,XXX) OR XX, XXX	User Entry
1.7	Reserve for Bad Debt	(X,XXX)	User Entry
1.200	Subtotal: Accounts Receivable	(X,XXX) OR XX, XXX	No Entry; Calculation Total
1.8	Officers/Owners	(X,XXX) OR XX, XXX	User Entry
1.9	Affiliates/Related Parties	(X,XXX) OR XX, XXX	User Entry
1.10	Other	(X,XXX) OR XX, XXX	User Entry
1.300	Subtotal: Loans Receivable	(X,XXX) OR XX, XXX	No Entry; Calculation Total
1.11	Prepaid Interest	(X,XXX) OR XX, XXX	User Entry
1.12	Prepaid Insurance	(X,XXX) OR XX, XXX	User Entry
1.13	Other Prepaid Expenses	(X,XXX) OR XX, XXX	User Entry
1.400	Subtotal: Prepaid Expenses and Other Current Assets	(X,XXX) OR XX, XXX	No Entry; Calculation Total
1.14	Other Current Assets	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 2: Detail of Other Current Assets
100	TOTAL CURRENT ASSETS	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 3: Non-Current (Fixed) Assets

Line #	Line Description	Usage	Source or Formula
3.1	Land – Cost	(X,XXX) OR XX, XXX	User Entry
3.2	Building – Cost	(X,XXX) OR XX, XXX	User Entry
3.3	Building – Accumulated Depreciation	(X,XXX)	User Entry
3.100	Building – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
3.4	Building Improvements – Cost	(X,XXX) OR XX, XXX	User Entry
3.5	Building Improvements – Accumulated Depreciation	(X,XXX)	User Entry
3.200	Building Improvements – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
3.6	Other Improvements – Cost	(X,XXX) OR XX, XXX	User Entry
3.7	Other Improvements – Accumulated Depreciation	(X,XXX)	User Entry
3.300	Other Improvements – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
3.8	Equipment – Cost	(X,XXX) OR XX, XXX	User Entry
3.9	Equipment – Accumulated Depreciation	(X,XXX)	User Entry
3.400	Equipment – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
3.10	Motor Vehicles – Cost	(X,XXX) OR XX, XXX	User Entry
3.11	Motor Vehicles – Accumulated Depreciation	(X,XXX)	User Entry

Line #	Line Description	Usage	Source or Formula
3.500	Motor Vehicles – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
3.12	Software/Limited Life Assets - Cost	(X,XXX) OR XX, XXX	User Entry
3.13	Software/Limited Life Assets – Accumulated Depreciation	(X,XXX)	User Entry
3.600	Software/Limited Life Assets – Book Value	(X,XXX) OR XX, XXX	No Entry; Calculated Total
300	TOTAL NON-CURRENT (FIXED) ASSETS	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 4: Deferred Charges and Other Non-Current Assets

Line #	Line Description	Usage	Source or Formula
4.1	Long Term Investments	(X,XXX) OR XX, XXX	User Entry
4.2	Non-Current Assets Whose Use is Limited	(X,XXX) OR XX, XXX	User Entry
4.3	Other Deferred Charges and Other Non-Current Assets	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 5: Detail of Other Non-Current Assets
4.4	Construction in Progress	(X,XXX) OR XX, XXX	User Entry
4.5	Mortgage Acquisition Cost	(X,XXX) OR XX, XXX	User Entry
4.6	Accumulated Amortization of Mortgage Acquisition Cost	(X,XXX)	User Entry
4.100	Subtotal: Unamortized Mortgage Acquisition Cost	(X,XXX) OR XX, XXX	No Entry; Calculated Total
400	TOTAL DEFERRED CHARGES AND OTHER NON-CURRENT ASSETS	(X,XXX) OR XX, XXX	No Entry; Calculated Total
500	SUBTOTAL: OTHER NON-CURRENT ASSETS	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 6: Total Assets

Line #	Line Description	Usage	Source or Formula
600	TOTAL ASSETS	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 7: Current Liabilities

Line #	Line Description	Usage	Source or Formula
7.1	Trade Payables	(X,XXX) OR XX, XXX	User Entry
7.2	Accrued Expenses	(X,XXX) OR XX, XXX	User Entry
7.100	Subtotal: Accounts Payable	(X,XXX) OR XX, XXX	No Entry; Calculated Total
7.3	Officer, Owner, Related Parties	(X,XXX) OR XX, XXX	User Entry
7.4	Subsidiaries and Affiliates	(X,XXX) OR XX, XXX	User Entry
7.5	Banks	(X,XXX) OR XX, XXX	User Entry
7.6	Motor Vehicles	(X,XXX) OR XX, XXX	User Entry
7.7	Other Short-Term Financing	(X,XXX) OR XX, XXX	User Entry
7.8	Long-Term Debt, Current Portion	(X,XXX) OR XX, XXX	User Entry

Line #	Line Description	Usage	Source or Formula
7.200	Subtotal: Total Current Portion of Long-Term Debt	(X,XXX) OR XX, XXX	No Entry; Calculated Total
7.9	Total Other Current Liabilities	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 8: Detail of Other Current Liabilities
7.10	Accrued Taxes – Realty and Management	(X,XXX) OR XX, XXX	User Entry
700	Total Current Liabilities	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 9: Non-Current Liabilities

Line #	Line Description	Usage	Source or Formula
9.1	Mortgages	(X,XXX) OR XX, XXX	User Entry
9.2	Other Long-Term Debt	(X,XXX) OR XX, XXX	User Entry
9.100	Subtotal: Mortgages and Other Long-Term Debt	(X,XXX) OR XX, XXX	No Entry; Calculated Total
9.3	Due to Affiliates/Related Parties	(X,XXX) OR XX, XXX	User Entry
900	TOTAL NON-CURRENT LIABILITIES	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 10: Total Liabilities

Line #	Line Description	Usage	Source or Formula
1000	TOTAL LIABILITIES	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 11: Net Worth

- **Table 11 will be populated based upon the applicable legal status of the reporting entity shown in Schedule 1. There are 3 types of Net Worth Tables: Not-for-Profit, Proprietorship, Partnership or Limited Liability Company (LLC), or Corporation.**

Not-for-Profit Net Worth Option

Line #	Line Description	Usage	Source or Formula
11.1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
11.2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
11.100	Total Not-for-Profit Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1100	TOTAL NET WORTH	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Proprietorship, Partnership or Limited Liability Company (LLC) Net Worth Option

Line #	Line Description	Usage	Source or Formula
11.3	Capital	(X,XXX) OR XX, XXX	User Entry
11.4	Proprietor Drawings	(X,XXX)	User Entry

11.5	Partnership/Member (LLC) Drawings	(X,XXX)	User Entry
11.6	Contributions	(X,XXX) OR XX, XXX	User Entry
11.7	Net Profit/(Loss) Year to Date	(X,XXX) OR XX, XXX	User Entry
11.200	Total Proprietorship, Partnership, or LLC Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1100	TOTAL NET WORTH	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Corporation Net Worth Option

Line #	Line Description	Usage	Source or Formula
11.8	Capital Stock	(X,XXX) OR XX, XXX	User Entry
11.9	Additional Paid in Capital	(X,XXX) OR XX, XXX	User Entry
11.10	Treasury Stock	(X,XXX) OR XX, XXX	User Entry
11.11	Retained Earnings	(X,XXX) OR XX, XXX	User Entry
11.300	Total Corporation Net Worth	(X,XXX) OR XX, XXX	No Entry; Calculated Total
1100	TOTAL NET WORTH	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 4 - Table 12: Total Liabilities and Net Worth

Line #	Line Description	Usage	Source or Formula
1000	TOTAL LIABILITIES AND NET WORTH	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 5: Summary of Long-Term Debt

NOTE: This schedule is for Rest Home filers only.
This schedule must include all mortgages and notes payable, including those paid in full during the reporting year, whether or not interest expense is incurred. Each new note/mortgage must be reported with all information items filled in completely. New notes/mortgages or enhancements of existing notes/mortgages must be reported on a new line separately.

Line #	Column #	Description	Usage	Source or Formula
1.1+	1	Borrower Entity	Text	User Entry
1.1+	2	Type of Notes Payable	Text	Dropdown list: 1st Mortgage, 2nd Mortgage, 3rd Mortgage, 4th Mortgage, Motor Vehicle, Capital Lease, Other.
1.1+	3	Lender Name	Text	User Entry
1.1+	4	Related Party	Text	User Entry
1.1+	5	Date Mortgage Acquired	MM-DD-YYYY	Enter Date via Calendar Icon
1.1+	6	Due Date	MM-DD-YYYY	Enter Date via Calendar Icon
1.1+	7	Number of Months Amortized	X, XXX	User Entry
1.1+	8	Monthly Payments	XXX,XXX,XXX	User Entry
1.1+	9	Original Loan Amount	XXX,XXX,XXX	User Entry
1.1+	10	Mortgage Acquisition Costs	XXX,XXX,XXX	User Entry
1.1+	11	Amortization of Mortgage Acquisition Costs	XXX,XXX,XXX	User Entry
1.1+	12	Beginning Loan Balance: Jan 1	XXX,XXX,XXX	User Entry
1.1+	13	Beginning Balance (New Loans)	XXX,XXX,XXX	User Entry
1.1+	14	Principal Payments	XXX,XXX,XXX	User Entry
1.1+	15	Pay Off Amount	XXX,XXX,XXX	User Entry
1.1+	16	Pay Off Date	MM-DD-YYYY	Enter Date via Calendar Icon
1.1+	17	Ending Loan Balance: Dec 31	XX,XXX	User Entry
1.1+	18	Interest Rate %	XX.XXXX%	User Entry
1.1+	19	Interest Expense	XX,XXX	User Entry
1.1+	20	Period Expenses	XX,XXX	User Entry
1.1+	21	Total Interest & Mortgage Acquisition Costs	XX,XXX	No Entry; Calculated Total
100	1	Borrower Entity	Text	No Entry; Calculated Total
100	2	Type of Notes Payable	Text	No Entry; Calculated Total
100	3	Lender Name	Text	No Entry; Calculated Total
100	4	Related Party	Text	No Entry; Calculated Total
100	5	Date Mortgage Acquired	MM-DD-YYYY	No Entry; Calculated Total
100	6	Due Date	MM-DD-YYYY	No Entry; Calculated Total
100	7	Number of Months Amortized	X, XXX	No Entry; Calculated Total
100	8	Monthly Payments	XXX,XXX,XXX	No Entry; Calculated Total

Line #	Column #	Description	Usage	Source or Formula
100	9	Original Loan Amount	XXX,XXX,XXX	No Entry; Calculated Total
100	10	Mortgage Acquisition Costs	XXX,XXX,XXX	No Entry; Calculated Total
100	11	Amortization of Mortgage Acquisition Costs	XXX,XXX,XXX	No Entry; Calculated Total
100	12	Beginning Loan Balance: Jan 1	XXX,XXX,XXX	No Entry; Calculated Total
100	13	Beginning Balance (New Loans)	XXX,XXX,XXX	No Entry; Calculated Total
100	14	Principal Payments	XXX,XXX,XXX	No Entry; Calculated Total
100	15	Pay Off Amount	XXX,XXX,XXX	No Entry; Calculated Total
100	16	Pay Off Date	MM-DD-YYYY	No Entry; Calculated Total
100	17	Ending Loan Balance: Dec 31	XXX,XXX,XXX	No Entry; Calculated Total
100	18	Interest Rate %	XX.XXX%	No Entry; Calculated Total
100	19	Interest Expense	XX,XXX	No Entry; Calculated Total
100	20	Period Expenses	XX,XXX	No Entry; Calculated Total
100	21	Total Interest & Mortgage Acquisition Costs	XX,XXX	No Entry; Calculated Total
200	19	Interest Expense and Amortization of Mortgage Acquisition Costs	XX,XXX	No Entry; Derived from another line in Schedule 2.

Schedule 6: Reconciliations and Disclosures

PART 1: RECONCILIATION OF INCOME AND EXPENSES PER FINANCIAL STATEMENTS TO COST REPORT

Schedule 6 - Table 1: Income/Loss per REA-CR

Line #	Line Description	Usage	Source or Formula
1.1	Total Income (reported on REA-CR Schedule 2)	(X,XXX) OR XX, XXX	No Entry; number derived from Schedule 2
1.2	Total Operating Expenses (reported on REA-CR Schedule 2)	(X,XXX) OR XX, XXX	No Entry; number derived from Schedule 2
100	REA-CR Net Income/(Loss) before reconciling items.	(X,XXX) OR XX, XXX	No Entry; Calculation Total

Schedule 6 - Table 2: Reconciling Items: Reported on REA-CR not on Financial Statements

Line #	Column #	Line Description	Usage	Source or Formula
2.1+	1	Description	Text	User Entry
2.1+	2	Reported [Amount]	(X,XXX) OR XX, XXX	User Entry
200	NA	Subtotal	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 6 - Table 3: Reconciling Items: Reported on Financial Statements not on REA-CR

Line #	Column #	Line Description	Usage	Source or Formula
3.1+	1	Description	Text	User Entry
3.1+	2	Reported [Amount]	(X,XXX) OR XX, XXX	User Entry
300	NA	Subtotal	(X,XXX) OR XX, XXX	No Entry; Calculated Total

Schedule 6 - Table 4: Net Income/Loss per Financial Statements

Line #	Line Description	Usage	Source or Formula
400	Net Income/Loss per Financial Statements	(X,XXX) OR XX, XXX	No Entry; Calculated Total

PART 2: RECONCILIATION OF NET WORTH

This cost report will populate the appropriate reconciliation of net worth table based on the Legal Status field in Schedule 1. There are three options:

- Proprietorship, Partnership, Limited Liability Company (LLC) – Table 5,
- Corporation –Table 6, or
- Non-Profit – Table 8.

Table 7 is a dynamic table for users to enter details of all prior period adjustments.

Schedule 6 - Table 5: Reconciliation of Net Worth – Proprietorship, Partnership, Limited Liability Company (LLC)

Line #	Line Description	Usage	Source or Formula
5.1	Balance: PRIOR YEAR	(X,XXX) OR XX, XXX	User Entry
5.2	Other: Prior Period Adjustment(s)	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 7: Prior Period Adjustments
5.3	Capital Contributions during the year	(X,XXX) OR XX, XXX	No User Entry; Derived from Schedule 4 Table 11, Line 11.6
5.4	REA-CR Net Income/(Loss)	(X,XXX) OR XX, XXX	No User Entry; Derived from Table 1 Line 100
5.5	Proprietor Drawings during the year	(X,XXX) OR XX, XXX	No User Entry; Derived from Schedule 4 Table 11, Line 11.4
5.6	Partnership/Member(LLC) Drawings during the year	(X,XXX) OR XX, XXX	No User Entry; Derived from Schedule 4 Table 11, Line 11.5
500	BALANCE: CURRENT YEAR	(X,XXX) OR XX, XXX	No User Entry; Calculation Total

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

Line #	Line Description	Column #	Column Name	Usage	Source or Formula
6.1	Balance: PRIOR YEAR	1	Capital	(X,XXX) OR XX, XXX	User Entry
6.1	Balance: PRIOR YEAR	2	Additional Paid-In	(X,XXX) OR XX, XXX	User Entry
6.1	Balance: PRIOR YEAR	3	Treasury Stock	(X,XXX) OR XX, XXX	User Entry
6.1	Balance: PRIOR YEAR	4	Retained Earnings	(X,XXX) OR XX, XXX	User Entry
6.1	Balance: PRIOR YEAR	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
6.2	Other: Prior Period Adjustment(s)	1	Capital	(X,XXX) OR XX, XXX	No User Entry
6.2	Other: Prior Period Adjustment(s)	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry
6.2	Other: Prior Period Adjustment(s)	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry
6.2	Other: Prior Period Adjustment(s)	4	Retained Earnings	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 7: Prior Period Adjustments
6.2	Other: Prior Period Adjustment(s)	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total

Line #	Line Description	Column #	Column Name	Usage	Source or Formula
6.3	Sale of Stock	1	Capital	(X,XXX) OR XX, XXX	User Entry
6.3	Sale of Stock	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry
6.3	Sale of Stock	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry
6.3	Sale of Stock	4	Retained Earnings	(X,XXX) OR XX, XXX	No User Entry
6.3	Sale of Stock	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
6.4	Additional paid-in-capital	1	Capital	(X,XXX) OR XX, XXX	No User Entry
6.4	Additional paid-in-capital	2	Additional Paid-In	(X,XXX) OR XX, XXX	User Entry
6.4	Additional paid-in-capital	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry
6.4	Additional paid-in-capital	4	Retained Earnings	(X,XXX) OR XX, XXX	No User Entry
6.4	Additional paid-in-capital	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
6.5	REA-CR Net Income/(Loss)	1	Capital	(X,XXX) OR XX, XXX	No User Entry
6.5	REA-CR Net Income/(Loss)	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry
6.5	REA-CR Net Income/(Loss)	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry
6.5	REA-CR Net Income/(Loss)	4	Retained Earnings	(X,XXX) OR XX, XXX	No User Entry; Derived from Schedule 6, Table 1, Line 100.
6.5	REA-CR Net Income/(Loss)	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
6.6	Dividends Paid	1	Capital	(X,XXX) OR XX, XXX	No User Entry
6.6	Dividends Paid	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry
6.6	Dividends Paid	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry
6.6	Dividends Paid	4	Retained Earnings	(X,XXX) OR XX, XXX	User Entry
6.6	Dividends Paid	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
6.7	Treasury Stock Purchased/Sold	1	Capital	(X,XXX) OR XX, XXX	No User Entry
6.7	Treasury Stock Purchased/Sold	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry
6.7	Treasury Stock Purchased/Sold	3	Treasury Stock	(X,XXX) OR XX, XXX	User Entry
6.7	Treasury Stock Purchased/Sold	4	Retained Earnings	(X,XXX) OR XX, XXX	No User Entry
6.7	Treasury Stock Purchased/Sold	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
600	BALANCE: CURRENT YEAR	1	Capital	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
600	BALANCE: CURRENT YEAR	2	Additional Paid-In	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
600	BALANCE: CURRENT YEAR	3	Treasury Stock	(X,XXX) OR XX, XXX	No User Entry; Calculation Total
600	BALANCE: CURRENT YEAR	4	Retained Earnings	(X,XXX) OR XX, XXX	No User Entry; Calculation Total

Line #	Line Description	Column #	Column Name	Usage	Source or Formula
600	BALANCE: CURRENT YEAR	5	Total	(X,XXX) OR XX, XXX	No User Entry; Calculation Total

Schedule 6 - Table 8 – Reconciliation of Net Worth - Non-Profit

Line #	Line Description	Column #	Column Name	Usage	Source or Formula
8.1	Balance: PRIOR YEAR	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.1	Balance: PRIOR YEAR	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.1	Balance: PRIOR YEAR	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.2	Prior Period Adjustment(s)	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry from Dynamic Table 7: Prior Period Adjustments
8.2	Prior Period Adjustment(s)	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	No User Entry
8.2	Prior Period Adjustment(s)	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.3	REA-CR Net Income/(Loss)	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	No User Entry
8.3	REA-CR Net Income/(Loss)	2	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	No User Entry; Derived from Table 1 Line 100
8.3	REA-CR Net Income/(Loss)	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.4	Gain/(Loss) Realized on Investments	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.4	Gain/(Loss) Realized on Investments	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.4	Gain/(Loss) Realized on Investments	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.5	Contributions, Gifts and Other	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.5	Contributions, Gifts and Other	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.5	Contributions, Gifts and Other	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.6	Change in Unrealized Gain/(Loss) on Investments	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.6	Change in Unrealized Gain/(Loss) on Investments	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.6	Change in Unrealized Gain/(Loss) on Investments	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.7	Net Assets Released from Restriction	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.7	Net Assets Released from Restriction	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry

Line #	Line Description	Column #	Column Name	Usage	Source or Formula
8.7	Net Assets Released from Restriction	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
8.8	Other	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.8	Other	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	User Entry
8.8	Other	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total
800	BALANCE: CURRENT YEAR	1	Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	No Entry; Calculated Total
800	BALANCE: CURRENT YEAR	2	Net Assets With Donor Restrictions	(X,XXX) OR XX, XXX	No Entry; Calculated Total
800	BALANCE: CURRENT YEAR	3	Total Net Assets	(X,XXX) OR XX, XXX	No Entry; Calculated Total

PART 3: EARNINGS AND COMPENSATION DISCLOSURES

Tables 9, 10, and 11 are used to report the name(s) of owners, partners, or officers and disclose all salary and benefits, drawings, dividends, and other compensation as well as that accounts that were charged, as follows:

- Table 9 – Report compensation for sole proprietorship
- Table 10 – Report compensation for partnership, limited liability company
- Table 11 – Report compensations for corporation

Schedule 6 - Table 9: Sole Proprietorship

Line #	Column #	Column Name	Usage	Source or Formula
9.1+	1	Account Number	Text	Dropdown options
9.1+	2	Description	Text	User Entry
9.1+	3	Last Name	Text	User Entry
9.1+	4	First Name	Text	User Entry
9.1+	5	Title	Text	User Entry
9.1+	6	% of Time Devoted	XX.XX%	User Entry
9.1+	7	Salary & Benefits	XX,XXX	User Entry
9.1+	8	Draw/Dividends	XX,XXX	User Entry
9.1+	9	Other Compensation	XX,XXX	User Entry
9.1+	10	Total	XX,XXX	No User Entry; Calculation Total

Schedule 6 - Table 10: Partnership, Limited Liability Company

Line #	Column #	Column Name	Usage	Source or Formula
10.1+	1	Account Number	Text	Dropdown options
10.1+	2	Description	Text	User Entry
10.1+	3	Last Name	Text	User Entry
10.1+	4	First Name	Text	User Entry
10.1+	5	Title	Text	User Entry
10.1+	6	% of Time Devoted	XX.XX%	User Entry
10.1+	7	Salary & Benefits	XX,XXX	User Entry
10.1+	8	Draw/Dividends	XX,XXX	User Entry
10.1+	9	Other Compensation	XX,XXX	User Entry
10.1+	10	Total	XX,XXX	No User Entry; Calculation Total

Schedule 6 - Table 11: Corporations

Line #	Column #	Column Name	Usage	Source or Formula
11.1+	1	Account Number	Text	Dropdown options
11.1+	2	Description	Text	User Entry
11.1+	3	Last Name	Text	User Entry
11.1+	4	First Name	Text	User Entry
11.1+	5	Title	Text	User Entry
11.1+	6	% of Time Devoted	XX.XX%	User Entry
11.1+	7	Salary & Benefits	XX,XXX	User Entry
11.1+	8	Draw/Dividends	XX,XXX	User Entry
11.1+	9	Other Compensation	XX,XXX	User Entry
11.1+	10	Total	XX,XXX	No User Entry; Calculation Total

Schedule 7: Footnotes and Other Disclosures

Schedule 7.1: Entity Level Cost Report Information

Upload Type: Excel Template
Download the available template, complete, and upload.
NOTE: This template should be completed if any of the following conditions apply: (1) the realty trust/company owns more than one property and receives rent from a nursing facility and/or residential care facility, or (2) the realty trust/company claims nursing facility and/or residential care facility fixed cost expenses or allowances.

> **Example:** If a realty company/trust owns a nursing facility in Athol, a parking garage in Orange and apartments in Greenfield, one realty company cost report must be filed which includes uploaded cost report information using this schedule for the following: (a)cost report information of the realty company relating to other non-nursing facilities, which in this example is the apartments in Greenfield and the parking garage in Orange; and (b) cost report information of the entire realty company, which in this example is the realty trust.

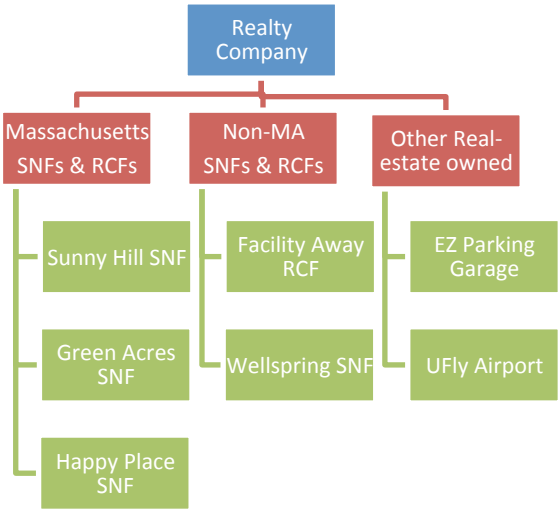
Schedule 7.2: Footnotes and Explanations

Upload Type: Excel, Word, or PDF
This schedule is used to provide detail to any of the information requested to be provided when completing in this cost report.

Note: You must upload additional information, if you reported any of the following:

- If you selected "Other" from the dropdown box on Schedule 1 Line 3.14 ("Type of Accounting Service Performed"), and
- Any other relevant information to support amounts reported in the cost report.

Additionally, realty trusts/companies may want to upload a copy of the real-estate assets owned, as follows:



Schedule 7.3: Related Party Debt

Upload Type: Excel Template

Download and complete the template, and then upload the completed template.

In the excel template, you will be asked to provide a detailed listing of all loans to related parties reported on Schedule 4 in Account 2330.0, "Due to Affiliates/Related Parties" or if you selected the "yes" option from the dropdown menu in Schedule 5, column 4, labeled "Related Party".

Schedule 7.4: Ownership and Facility Information

Upload Type: Excel Template

Download and complete the template, and then upload the template.

In the excel template tab labeled **Direct Indirect Owners**, list all realty company owner(s), address, whether ownership interest is direct or indirect , and the owner(s) ownership share (%). In the excel template tab labeled **Facility Information**, list the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities owned, directly or indirectly, with an interest of 5% or more, by the realty company owners listed in the tab labeled "Direct Indirect Owners". Note: If Schedule 2 Line 2.39 (Account 9382.3, "Expenses: property Rent") has reported amounts, this file must be completed and updated.

Schedule 7.5: Related Party Markup

Upload Type: Excel Template

Download and complete the template, and then upload template.

In this excel template, you must list any entity or person who meets the definition of "related party", as defined in Regulation 101 CMR 206.00, that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Provide the amount paid by this company for this reporting year.

Schedule 7.6: Financial Statement Documentation

Upload type: PDF

To satisfy the financial statement requirement in in regulation 957 CMR 7.03(1)(d), as follows:

> *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 realty 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) 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.*

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.*