



INSTRUCTIONS FOR THE  
COMMONWEALTH OF MASSACHUSETTS  
NURSING FACILITY COST REPORT  
(SNF-CR)

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## INTRODUCTION

The Center for Health Information and Analysis (the Center) uses Forms SNF-CR (Formerly the HCF-1), REA-CR (formerly HCF-2-NH) and MGT-CR (formerly HCF-3) as the basis for computing per diem rates of payment for nursing facilities that care for publicly aided patients. In addition, the Center uses this data for informational purposes to support public policy initiatives. It is extremely important that these reports are prepared by people who understand regulation 101 Code of Massachusetts Regulation (CMR) 206.00: Standard Payments to Nursing Facilities. Copies of this regulation may be obtained on the Executive Office of Health and Human Services' (EOHHS) website at <https://www.mass.gov/lists/provider-payment-rates-hospitals-nursing-facilities-and-rest-homes>. All three cost reports will be filed electronically via CHIA Submissions for the calendar year 2022.

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### IMPORTANT: PLEASE CLEAR YOUR CACHE!

As part of continuous improvement of the Nursing Facility Cost Reports, changes and upgrades have been implemented. In order for the system to function properly, SNF/MGT/REA Cost Report users should clear their web browser cache.

Clearing your web browser cache will ensure that you are viewing the most recent version of SNF/MGT/REA Cost Reports. If you do not clear your cache it may cause your browser to display older versions of SNF/MGT/REA Cost Reports and generate error messages.

Instructions on how to clear your cache can be found here: <https://www.mass.gov/guides/clear-your-browser-cache>

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### CHANGES TO THE NURSING FACILITY COST REPORT AND HELPFUL COST REPORT FILING TIPS FOR CY2022

In an effort to improve cost report accuracy and promote a smoother user experience, below are some changes and cost report filing tips for users when filing the SNF Cost Report :

- As an enhancement to the data quality and user experience of all three cost reports, CHIA has instituted a new loading screen when selecting “save and validate” for each schedule. Please wait until the “save and validate” process has completed. The screen tells users to “please wait a moment” as the schedule is validated and will not let the user advance until the process is done. As a reminder, in order to “lock for review” on the Submission and Attestation schedules, users must “save and validate” each schedule of each cost report.
- In the SNF-CR, Schedule 2 (Revenue), providers are not required to fill out Table 2 “Detail of Ancillary Revenue.” This will appear grayed and locked from users to enter data.
- In the SNF-CR, Schedule 10 (Detail of Facility Compensation and Purchased Nursing Services) will now allow providers to put an “other” Temp. nursing services agency (TNS) in Table 4. This

option should be used if the TNS agency you are filing information for does not appear in the drop-down menu in column 1.

- Based on updates to the regulation 101 CMR 206.00 that went into effect in October 2022, expenses paid for using funds from any low interest or forgivable loan administered by EOHHS must be reported as non-allowable costs. These expenses should be self-disallowed.
- Reporting of negative balance accounts: The ability to report certain negative values depends on whether your agency files its cost report using the XML process or by using the CHIA NF-CR application.
  - XML filers have the ability to input negative numbers in most fields. XML submitters should use negative numbers as necessary to be consistent with their financial reporting.
  - CHIA NF-CR Application filers should reach out to our helpdesk at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov) if you have any questions related to reporting negative expenses or revenues. We will advise you on how to treat negative balance accounts since the application does not currently allow negative numbers to be inputted in all areas of the cost report. Similar to the guidance above, filers should use negative numbers as necessary to be consistent with their financial reporting.
- CHIA wants to remind providers to pay close attention to two key areas of the cost report when preparing the SNF-CR. The first is to please review the payer category for patient days recorded on the SNF-CR under Schedule 9, Table 2 (Patient Statistics – Days). This table, along with the rest of the cost report, is used to aid rate analysis for CHIA and EOHHS and accuracy in reporting is crucial to the rate building process.

The second reminder calls attention to reporting add-backs in the SNF-CR, as they relate to the REA-CR and MGT-CR. Please follow the instructions for reporting add-backs correctly, paying particular attention to where the add-back values in the SNF-CR must match with corresponding values in the REA-CR and MGT-CR.

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#### WHO MUST FILE?

All nursing facilities that provide care to publicly aided patients must file the SNF-CR for calendar year 2022. If a provider *closed* on or before November 30, the provider is not required to file. If a provider *changed ownership* on or before November 30, the seller is not required to file.

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#### WHEN TO FILE

The SNF-CR is a calendar year cost report. All nursing facilities will receive an advanced email notification of the cost report deployment date, that will indicate the filing deadline for the current year SNF-CR. Additionally, the filing deadline will be posted on CHIA's webpage located at [Information for Data Submitters: Nursing Facility Cost Reports](#). According to 101 CMR 206.08, the facility may be subject to sanctions if cost reports are not received within the filing deadline.

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#### HOW TO FILE

The SNF-CR is filed via CHIA Submissions at <https://chiasubmissions.chia.state.ma.us>. To register for CHIA Submissions, each nursing facility must complete and sign a Non-Confidential Data Security Agreement on behalf of the entity, and each user who will be using CHIA Submissions for the organization must complete a Nursing Facility User Agreement. The forms are located at <http://www.chiamass.gov/information-for-data-submitters/#inetinfo>.

Please note that the CHIA Submissions web application works best in Google Chrome®.

All data submitters, preparers, and signatories will use their existing INET credentials to log into CHIA Submissions. If you are a new owner or new user, please complete [the nursing facility information form](#), the [nursing facility user agreement](#), and the [non-confidential data security agreement](#) to ensure that you and your facility have proper permissions to access CHIA Submissions.

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#### WHAT FORMS TO FILE

Nursing Facility Cost Report (SNF-CR)- Each nursing facility must complete a SNF-CR each calendar year and file with the Center. The SNF-CR is filed electronically.

Realty Company Cost Report (REA-CR) – A nursing facility that does not own the real property of the facility and pays rent to an affiliated or non-affiliated realty trust or other business entity must file or cause to be filed an REA-CR with the Center.

Management Company Cost Report (MGT-CR) - A management company must file a separate Management Company Cost Report with the Center if its nursing facilities report management or central office expenses related to the care of Massachusetts publicly aided residents.

Pediatric and Special Contract Supplemental Form (PSCSF) – A nursing facility that received a Pediatric or Special Contract rate during the reporting year is required to file a SNF-CR Pediatric and Special Contract Supplemental Form (PSCSF). The PSCSF must be emailed as an attachment to [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

#### GUIDENCE ON COVID-19 ANTIVIRAL TREATMENTS, COSTS, AND EXPENSES

##### **Expenses Associated with Administration of Monoclonal Antibody and COVID-19 Antiviral Treatments**

In accordance with 101 CMR 206.10(8)(b), the costs of services for administering COVID-19 monoclonal and COVID-19 antiviral antibody treatments must be reported as a nonallowable expense since MassHealth is making separate fee-for-service payments for such services. The following options for reporting these expenses are

- Self-disallow the associated costs by entering these amounts in Schedule 3, column 2 of the appropriate expense line,
- Report these amounts in line 2B.16 Other Non-Allowable A&G Expenses, or
- Report these amounts in lines 3.90 House Supplies Resold to Private Residents and 3.91 House Supplies Resold to Public Residents and these amounts will be automatically disallowed.

## COVID-19 Costs and Receipts

Cost report preparers are required to report additional **costs associated with COVID-19** using the existing cost report lines. For example, when reporting the costs for additional PPE or staffing, providers are to report these costs on the lines they normally use, such as “Supplies” or “RN/LPN salaries”.

Cost report preparers are to report **COVID-19 receipts** pursuant to the certain Administrative and Nursing Facility Bulletins. These COVID-19 receipts are to be reported as revenues in Schedule 2, Table 4 (Detail of Endowment and Non-Recoverable Revenue). Please use one line in the detail table to report the total of all COVID-19 receipts and use the description “Total COVID-19 Receipts”.

## SUBMITTING DATA USING XML FILES

If you are a data submitter that plans to submit your cost report using XML files, you will need to build XML files that match the SNF-CR schema. You will also need to seek re-approval of your new schema from CHIA so that you can transmit data via XML for the upcoming 2022 cost report period. CHIA is now accepting XML **test** file submissions for the SNF-CR.

If you are interested in learning about the process that you need to follow to build and submit new XML files for approval, please follow the link [here](#).

## GENERAL INFORMATION

The SNF-CR must be completed using the *accrual basis* of accounting. These cost report schedules are financial statement reports, including balance sheets and income statements, and must accurately reflect the complete financial condition of the facility. It is essential that each schedule of this cost report be prepared to accurately reflect the complete financial condition of the reporting entity (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 payment requirements may occur which may result in modest variances between the report and the provider’s books. When this occurs, Schedule 5, *“Reconciliation Between Financial Statement and Cost Report Net Income”*, must identify any such timing differences.

In addition to being a complete financial statement, these cost report schedules also constitute a claim for payment. On the SNF-CR, the conversion from a financial statement to a claim for payment begins with reporting total expenses, subtracting all non-allowable expenses, and adding back any allowable expenses from realty or management companies.

Only **WHOLE DOLLARS** should be entered and rounding to the nearest dollar should be done carefully to ensure that all totals balance precisely. **MATHEMATICAL ERRORS will cause you problems with validating your cost report for timely submission.**

Footnotes that reveal specific information are required whenever the cost report indicates “Explain.” All documents containing additional information, explanations and addenda must be uploaded using the web application upload a file functionality on Schedule 12, “Footnotes and Explanations”.

#### FACILITIES WITH MANAGEMENT AND REALTY COMPANIES

Facilities with management and realty companies must also complete a management company cost report (MGT-CR) and/or a realty company cost report (REA-CR). These cost reports are separate and distinct reports from the SNF-CR.

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##### MANAGEMENT COMPANY COST REPORT (MGT-CR)

In accordance with 101 CMR 206.08 (1)(c), a nursing facility must file or cause to be filed a management company cost report (MGT-CR). A management fee is the cost related to a second party overseeing the ongoing operation of all or part of the facility. Whenever management fees are incurred, a Management and/or Central Office Report, Form MGT-CR, must be filed. The actual management fees should be reported in Schedule 3, line 2B.8. If more than one Management Company or central office provides services to the facility, additional MGT-CRs must be filed. The management fee will be disallowed, but the allowable management company/central office allocated costs over the managed entities are allowed and can be added to the claimed expenses through the MGT-CR add-back lines in Schedule 3 (1.6, 2.6, 2.25, 2.26, 3.12, 3.17, 3.35, and 3.63). **The MGT-CR should reflect all the costs of the management company/central office and should not be reported as net costs after adjustments.** If expenses of the management company/central office have been reported directly on the SNF-CR, this should be disclosed in the Footnotes and Explanations section on both the SNF-CR and the MGT-CR.

Management consulting expense is the cost of a specific identifiable project or task done by an outside vendor and should be reported in line 2B.9 Management Consultants. A separate MGT-CR is not required for these types of management consulting service fees.

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##### REALTY COMPANY COST REPORT (REA-CR)

If the operating company incurs rent expense or if a value is reported on the SNF-CR in Real Property Rent Expense, Schedule 3, line 4.14, a Realty Company cost report, REA-CR must also be filed. Real property rent expense will be disallowed but the allowable fixed cost expenses of the realty company will be added to the SNF-CR as allowable expenses. The REA-CR is required whether or not the realty company is owned by a related party.

Additionally, whenever a nursing facility pays rent or its realty company allocates its expenses or allowances to it, it must also report the financial activities and financial condition of the entire realty company entity. The REA-CR allows for this reporting in the same realty company cost report that a nursing facility must file.

For example, if a realty trust owns a nursing facility in Athol, parking garage in Orange and apartments in Greenfield, the nursing facility must file the REA-CR. This REA-CR is used to report the financial condition and realty activities of the following entities:

- The REA-CR is used to report the financial condition and realty activities related to the nursing facility.
- Section 1 of Schedule 7 of the REA-CR includes a downloadable Excel template. This template would be used to report the following:
  - the financial condition and realty company activities related to other non-nursing facility entities (the Greenfield apartments and the parking garage in Orange); and
  - The financial condition and realty company activities related to the entire realty company, which includes the nursing facility, the apartments, and the parking garage.

If the realty company of a nursing facility incurred other expenses or utility and plant operation expenses that relate directly to the nursing facility, these values should be entered on Schedule 3 as add-backs on the applicable expense line.

#### OTHER BUSINESS ACTIVITIES

The SNF-CR includes sections in Schedule 4 labeled Other Business Revenues and Expenses for facilities to report all other business activities and the revenues and expenses associated with these activities. Other business activities include:

- Adult Day Health
- Child Day Care
- Assisted Living
- Outpatient Services
- Chapter 766 Education Programs
- Ventilator Programs
- Acquired Brain Injury Unit
- MS/ALS Program
- Hospital – Other Business
- Residential Care

Any facility that provides Adult Day Care must file a separate cost report called the Adult Day Health cost report. Amounts reported on the Adult Day Health cost report must match the amounts reported on the SNF-CR.

All expenses incurred by the facility for other business activities are non-allowable expenses and must be individually reported on Schedule 4, Table 3. Additionally, any depreciation expense and other fixed asset expenses (i.e., building insurance and real estate taxes) associated with the other business activities must be reported either as non-allowable expenses on Schedule 3 Table 4 or other business expenses on Schedule 4 Table 3. These accounts have been established to collect all the relevant non-

nursing facility costs, including fixed asset expenses. Any asset addition, unless specifically identified and recorded as contributing only to one cost center, will be treated as shared by all activities.

Specific identifications of assets or other costs must be explained and documented in Schedule 12 “Footnotes and Explanations”.

#### DETERMINATION OF NEED PROJECTS

If the facility received a letter of final approval of a Determination of Need, please send a copy of the letter outlining the approved maximum capital expenditures to the Long-Term Care Facility team at, Center for Health Information and Analysis, 501 Boylston Street, Boston, MA 02116, or email to [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov) with the name of the nursing facility and document type.

A detailed analysis reconciling the Determination of Need letter to the claim on Schedule 7, Claimed Fixed Costs, is required. This analysis should be provided in Schedule 12 “Footnotes and Explanations”.

#### COST SPLITTING

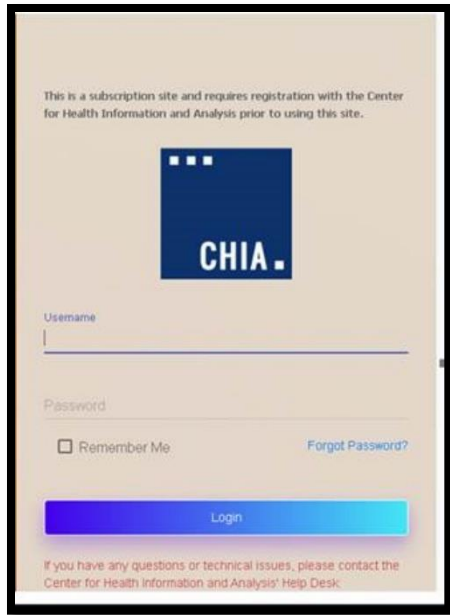
Any cost that is split across two or more accounts on the cost report(s) must be supported by adequate documentation. Each account affected by such cost splitting must be identified and the cost splitting fully explained in Schedule 12 “Footnotes and Explanations”.

#### GENERAL USER INSTRUCTIONS

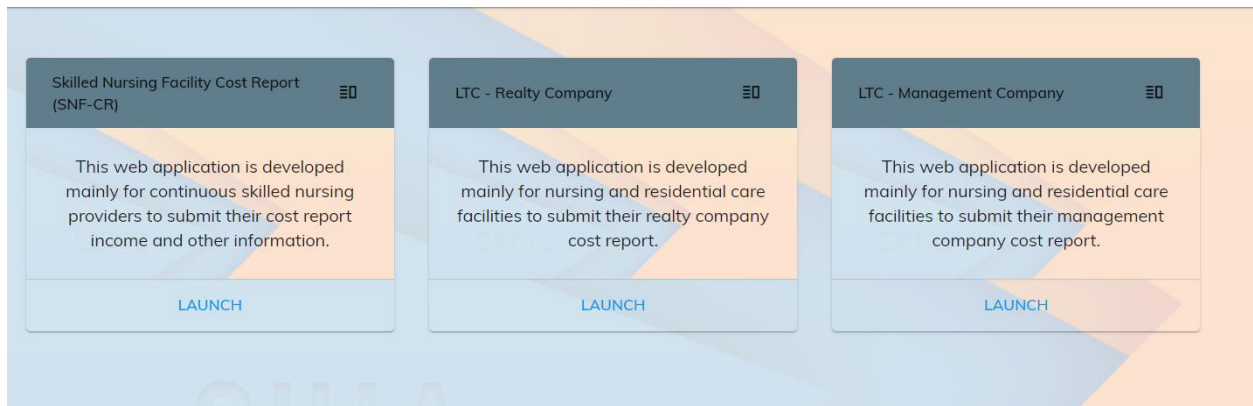
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##### LOGGING IN AND GETTING STARTED

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 “Launch” button under the Skilled Nursing Facility Cost Report (SNF-CR) application module (NOTE: This is the SNF-CR.) Users may have access to more than one application, such as the REA-CR or MGT-CR.



This will bring the user to the home screen of the SNF-CR.

**Skilled Nursing Facility Cost Report (SNF - CR)**

SELECT A FILING YEAR 2021

SAVE AS DRAFT SAVE AND VALIDATE NEXT SCHEDULE

ORGANIZATION LIST

SCHEDULE 1: GENERAL INFORMATION

Facility Information

Table 1	Line #	Description
	1.1	Facility Name
	1.2	MassHealth Provider ID
	1.3	Federal Employer Tax ID
	1.4	VPN
	1.5	Is the above information correct?
	1.6	Facility Number
	1.7	This line is intentionally left blank
	1.8	Reporting Period From
	1.9	Reporting Period To
	1.10	Street Address
	1.11	City
	1.12	Zip
	1.13	Telephone
	1.14	Is this a hospital-based nursing facility?

## HOME SCREEN

The far-left side of the screen lists all facilities that are registered to your username.

Clicking on a facility name will activate that account and display the information entered in Schedule 1 for the Reporting Year selected.

By clicking on the facility name in the organization list, the system will highlight that facility and activate 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.

By clicking on the ellipses, you can collapse the Organization List.

## COST REPORT YEAR SELECTIONS

A user may change the reporting year by using the dropdown menu at the top of the screen labeled "Select a Filing Year."

## NAVIGATING THE SNF-CR

Users will need to enter data or provide responses to questions using drop down menu options or buttons for each data field in each Schedule. Users can use the Schedule number listing to the right or select the "Jump To" menu option available in the ellipses.

## SAVING YOUR WORK

CHIA suggests that you save your reported data at frequent intervals as you move through each schedule of the cost report. To save your work, you can select the “Save as Draft” button which is located at the top right-hand corner of each schedule.

A screen will appear to “Cancel” or “Continue.” Select “Continue” to save. A screen confirming that the information is saved will appear. Select “Continue” again to return to the report.

## ENTERING DATA

Many of the data fields in the cost report have been formatted to accept data as text, whole dollars, and percentages. Some of the data fields will allow users to enter decimals and those fields are specifically indicated in the application.

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

123,456-

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## UNDERSTANDING CELL COLORS

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

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

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

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## CELL LOCATIONS

To identify the unique Location Reference for a data point, each item will use the Schedule, Line Number, and Column separated by colons such as **Schedule : Line Number : Column** (E.g., the data point for the fourth row of Table 1 on Schedule 2 would consist of **S.2 : L.1.4 : C.1** ).

These are helpful when viewing hover messages indicating that the cell refers to another cell.

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

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## HOVER MESSAGING

Throughout the cost report, you will encounter hover messages when your mouse "hovers" over cells. These hover messages are designed to help in the following ways:

- Assist in providing information on the cell usage, i.e., percentage, number of decimal places permitted in a certain cell, etc.
- Assist with the location of the cell where data comes from. This is for cells colored yellow and dotted blue.

- Assist with what information should be reported in the cell.

An example of a grey hover message is illustrated in the picture below. This hover message explains that employee benefits consist of group life/health insurance, pensions, and other benefits for line 1.8 “Registered Nurses: Employee Benefits.”

Line #	Description	1 Reported Expenses	2 Non-Allowable Expenses and Add-backs	3 Total Allowable Expenses
1.1	Director of Nurses: Salaries			0
1.2	Director of Nurses: Employee Benefits			0
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.			0
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff			0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>			<b>0</b>
1.7	Registered Nurses: Salaries			0
1.8	Registered Nurses: Employee Benefits			0
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.			0
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff			0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>0</b>		<b>0</b>


## LEGAL STATUS

The legal status options that you can select in Schedule 1 line 1.17 are listed below. The legal status you select will determine which type of owner’s equity table and cash flow table will be populated in your cost report. Please refer to additional instructions on Schedules 6 and 8 for which tables are populated based on your selection.

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

## DYNAMIC TABLES

This cost report uses dynamic tables that can be expanded to allow for flexible entry of additional detailed cost information. These tables will appear to the right of the main schedule tables and require users to enter

information in these tables that will be automatically carried over to the main tables. Users can select the 

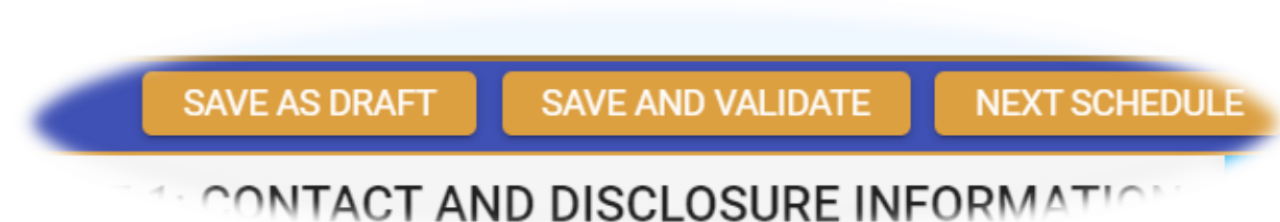
button to add a line or hover over any added line number and click the red ✖ to remove that line. An example of a dynamic table is illustrated below:

Administrative and General Expenses							
Table 2		1	2	3	Detail of Other A&G Expenses		
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses	Table 2A	1	2
					Line #	Description	Amount
2.1	Administration: Salaries			0	2A.1		
2.2	Administration: Employee Benefits			0	Add line		
2.3	Administration: Payroll Taxes Incl Workers Comp.			0	2A.100	Subtotal: Other A&G Expenses	0

## DATA VALIDATIONS

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

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



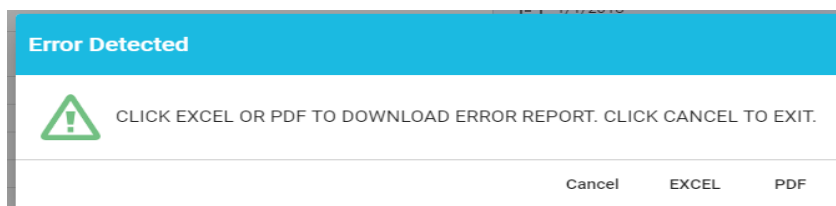
When this button is selected, users will encounter the following:

Save and Validate

DO YOU WANT TO SAVE AND VALIDATE?

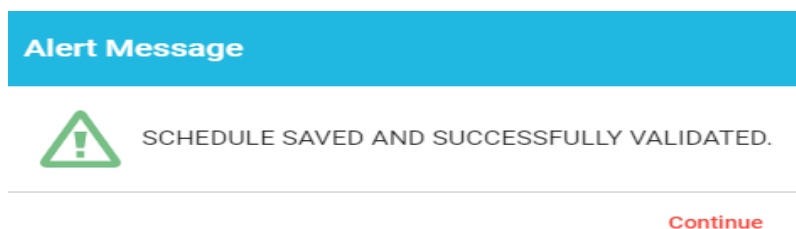
Cancel
Continue

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



The validation report will provide users with the schedule number and line number of the error along with a description of what the problem is.

- If there are no validation errors, users will be notified that their schedule saved successfully and can continue completing the cost report.



Additionally, users can launch the validation reports two additional ways. First, users can click on the hamburger menu button to pull down the menu options on the top left corner as follows:



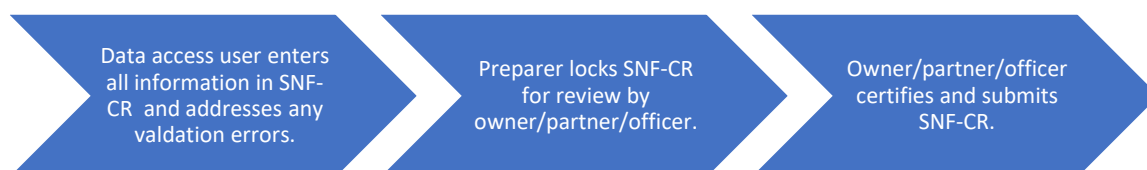
Then users will select the "Save & Validate schedule" option. This option validates only the current schedule in your view.

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

Users should check each box for each Schedule an error report is desired.

## SUBMITTING YOUR COST REPORT

All validation errors must be resolved before users can attest and submit their cost reports. The submission process is designed with the following process based on access privileges. Those users with data access privileges can only prepare the report. Users with owner, partner, or officer privileges can certify and submit their cost reports. CHIA recommends that nursing facilities use the following process to successfully complete and submit the SNF-CR.



As illustrated above, users with data access only privileges, enter data in the cost report. Next, preparers, who also have the same privileges as data submitters, can continue to enter data in the cost report and, once complete, lock the report for owner review. Only users with owner, partner, or officer privileges can certify and submit the cost report, which is managed on Schedule 13 of the report. NOTE: Users who have data access only privileges will not have Schedule 13.

### Preparers:

- Check Line 1.11 certifying the report. Owners, who are also preparers, have this privilege too.
- Select “Lock for Owner Review”

Lock for Owner Review

**Owner/Partner/Officer:**

- Owners/partners/officers cannot submit until the preparer has locked for owner review.
- Check Line 2.1 certifying the report.
- Click the “Submit” button

## DETAIL INSTRUCTIONS BY SCHEDULE

Below is a line detail of each of the schedules and tables that require completion before submitting your cost report.

### SCHEDULE 1 – GENERAL INFORMATION

Nursing facilities are required to complete Schedule 1 General Information. There are four (4) tables in this schedule that cost report preparers must complete. Many lines in this schedule are linked to other CHIA systems (refer to green color-coded cells). Also, many lines have checks and balances to ensure that information reported on lines is consistent with information reported elsewhere in the SNF-CR.

In Table 1, line 1.17, you must select the legal status of your facility. This selection will determine the format of four tables in this cost report in Schedules 5, 6, 8, and 10. The table below provides a summary of the options and the format of the tables. Refer to the specific line instructions and the drop-down menu for each legal status option.

Table Format	Legal Status Options
Not-for-profit	2, 3, 6, 8
Proprietorship or partnership	4, 5, 10
Corporation	1, 7, 9

### TABLE 1 – FACILITY INFORMATION

This table requires you report certain general facility information, as listed below.

Line	Line Description	Usage	Instructions
1.1	Facility Name	Text	This field is pre-populated from CMS2.
1.2	MassHealth Provider ID	Text	This field is pre-populated from CMS2.
1.3	Federal Employer Tax ID	Text	This field is pre-populated from CMS2.
1.4	VPN	Text	This field is pre-populated from CMS2.
1.5	Is the above information, correct?	Text	Select from a drop-down list: Yes, No.
1.6	Facility Number	Text	This field is pre-populated from CMS2.
1.7	This line is intentionally left blank	N/A	
1.8	Reporting Period From	MM-DD-YYYY	Enter reporting period beginning date which is either 1/1/20XX or the date of purchase.
1.9	Reporting Period To	MM-DD-YYYY	Enter reporting period beginning date which is either 12/31/20XX or the date of sale.
1.10	Street Address	Text	Enter the street address of facility.
1.11	City	Text	Enter the city where the facility is located.
1.12	Zip	ZIP + 4	Enter zip code where facility is located.
1.13	Telephone	(XXX) XXX-XXXX	Enter facility phone number.

Line	Line Description	Usage	Instructions
1.14	Is this a hospital-based nursing facility?	Text	Select from a drop-down list: Yes, No.
1.15	Does the provider have pediatric beds?	Text	Select from a drop-down list: Yes, No.
1.16	Does the provider have an executed special contract with MassHealth (e.g., ventilator unit, acquired brain injury, etc.)?	Text	Select from a drop-down list: Yes, No. <b>NOTE:</b> If you answer “YES”, you must complete a Pediatric Special Contract Supplemental Form (PSCSF) available on CHIA’s nursing facility webpage <a href="#">Information for Data Submitters: Nursing Facility Cost Reports</a> .
1.17	Legal Status	Text	Select from a drop-down list: (1) MA Corp (Chapter 156B) (2) MA Corp (Chapter 156B and 501c(3) exemption) (3) MA Non-Profit Corp (Chapter 180) (4) Partnership/Limited Liability Partnership (LLP)(5) Sole Proprietorship (6) Governmental Entity (7) Other For-Profit (8) Other Non-Profit (9) Non-MA Corp (10) Limited Liability Corporation (LLC). <b>NOTE:</b> your selection will determine the presentation of other tables in this cost report: Schedule 6, table 8 and Schedule 10, table 6.
1.18	List the name of the management company as reported on the management company cost report.	Text	Enter the name(s) of the management company if the facility operations are managed by a central or home office.
1.19	List the name of the entity that holds the nursing facility license.	Text	Enter the name of the licensee who was issued the bed license.
1.20	List realty company names as reported on each realty company cost report.	Text	Enter the name of the realty company if the facility does not own its real property and pays rent.
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	Text	Select from a drop-down list: Yes, No.

TABLE 2 – CONTACT INFORMATION

This table requires you report information on the facility’s main contact, as listed below.

Line	Line Description	Usage	Instructions
2.1	Contact Person Name	Text	Enter the name of the facility’s main contact. This is the person that will receive emails and rate notifications.
2.2	Nursing Facility or Firm Name	Text	Enter nursing facility name if the contact person is an employee of the nursing facility or enter the firm name of the main contact person.
2.3	Title	Text	Enter the title of the main contact.
2.4	Street Address	Text	Enter the street address.
2.5	City	Text	Enter the city.
2.6	State	Text	Enter the state.
2.7	Zip Code	ZIP + 4	Enter the zip code.

Line	Line Description	Usage	Instructions
<b>2.8</b>	Phone Number	(XXX) XXX-XXXX	Enter the main contact's phone number.
<b>2.9</b>	Email Address	Text	Enter the main contact's email address.

**TABLE 3 – PREPARER INFORMATION**

This table requires you report information on the facility's cost report preparer, as listed below.

Line	Line Description	Usage	Instructions
<b>3.1</b>	I am the sole individual completing the cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to the information.	Checkbox	By checking this box, you indicate that you are both the owner and the cost report preparer.
<b>3.2</b>	Preparer Person Name	Text	Enter the name of the cost report preparer or leave the entry that was prepopulated from CHIA's system.
<b>3.3</b>	Nursing Facility or Firm Name	Text	Enter the nursing facility name if the preparer is an employee of the nursing facility or enter the firm name of cost report preparer or leave the entry that was prepopulated from CHIA's system.
<b>3.4</b>	Title	Text	Enter the title of the preparer or leave the entry that was prepopulated from CHIA's system.
<b>3.5</b>	Street Address	Text	Enter the preparer's street address or leave the entry that was prepopulated from CHIA's system.
<b>3.6</b>	City	Text	Enter the city or leave the entry that was prepopulated from CHIA's system.
<b>3.7</b>	State	Text	Enter the state or leave the entry that was prepopulated from CHIA's system.
<b>3.8</b>	Zip Code	ZIP + 4	Enter the zip code or leave the entry that was prepopulated from CHIA's system.
<b>3.9</b>	Phone Number	(XXX) XXX-XXXX	Enter the phone number or leave the entry that was prepopulated from CHIA's system.
<b>3.10</b>	Email Address	Text	Enter the email address or leave the entry that was prepopulated from CHIA's system.
<b>3.11</b>	Type of Accounting Service Performed.	Drop down menu	Select one of the following from the drop-down menu: Audit, Compilation, Review, Other (Explain in Footnotes). If you selected Audit, Compilation, or Review, you must upload financial statements on Schedule 12 using the upload functionality.

**TABLE 4 – OTHER BUSINESS INFORMATION**

You are to use the eight (8) rows in this table to provide information on any other Massachusetts public payer programs that the direct and/or indirect owners of this facility operate. If there are additional rows needed, please upload an additional schedule using the upload functionality in Schedule 12.1 Footnotes and Explanations.

Line	Column #	Column Description	Usage	Instructions
4.1+	1	Service Type	Drop-down menu	Select the service type from the drop-down menu. Most of the MassHealth programs are listed in this drop-down menu.
4.1+	2	Company Name	Text	Enter the name of the company doing business with the Commonwealth of Massachusetts.
4.1+	3	MassHealth Provider ID	Text	Enter the MMIS Provider ID number if applicable.
4.1+	4	Direct Owner/Partner Names	Text	Enter each of the direct owners' names of the business that also own the nursing facility.
4.1+	5	Indirect Owner/Partner Names	Text	Enter each of the indirect owners' names of the business that also own the nursing facility.
4.1+	6	Parent Organization Names	Text	Enter the names of the parent organization.

## SCHEDULE 2 – REVENUE

Nursing facilities are required to complete Schedule 2 Revenue. There are five (4) tables in this schedule that cost report preparers must complete. A few cells in this schedule are linked to other lines either within this schedule or on other schedules (refer to color-coded cells that are yellow or teal blue dotted). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR. This schedule requires you to enter all types of revenue earned by your facility.

### TABLE 1 – NURSING FACILITY REVENUE

This table has payer descriptions that correspond with the payer descriptions for reporting patient day information on Schedule 9. Please use the following definitions when reporting revenues by payer.

**Private Pay:** Includes any payments made directly to the facility from a patient or his or her family. Does not include any payments made from commercial or government insurance programs.

**Commercial Managed Care:** Includes Health Maintenance Organizations (HMOs) and Preferred Provider Organizations (PPOs) that are not Medicare+ Choice plans or Medicaid.

**Commercial Non-Managed Care:** Includes commercial indemnity products and long-term care insurance payments made directly to facilities, excluding HMOs, PPOs, and Medicare+ Choice plans or Medicaid.

**Medicare Fee-For-Service:** Includes Medicare Parts A & B. When using this description to complete Schedule 9, you will not be able to enter patient days in this category for resident care days (Level IV beds).

**Medicare Managed Care (Part C):** A health plan, such as a Medicare managed care plan or Private Fee-for-Service plan offered by a private company and approved by Medicare. Includes Medicare+ Choice plans. When using this description to complete Schedule 9, you will not be able to enter patient days in this category for resident care days (Level IV beds).

**MassHealth Fee-For-Service:** Includes fee-for-service MassHealth, Massachusetts Commission for the Blind, and other fee-for-service Title XIX days associated with the Massachusetts Medicaid Program, excluding Senior Care Options, OneCare, or PACE days. When using this description to complete Schedule 9, you will not be able to enter patient days in this category for resident care days (Level IV beds).

**MassHealth Managed Care:** Includes days associated with beneficiaries enrolled in a MassHealth managed care organization, excluding Senior Care Options, OneCare, or PACE days. When using this description to

complete Schedule 9, you will not be able to enter patient days in this category for resident care days (Level IV beds).

**Senior Care Options:** Includes residents participating in the Senior Care Options (SCO) program sponsored by the Massachusetts Executive Office of Health and Human Services.

**OneCare:** Includes residents participating in the OneCare program sponsored by the Massachusetts Executive Office of Health and Human Services.

**PACE:** Includes residents participating in the Programs of All-inclusive Care for the Elderly (PACE).

**Medicaid Out-of-State:** Includes any other state Medicaid program except Massachusetts.

**Veteran's Affairs and Other Public:** Includes patient days for Veteran's Administration or other non-Title XIX state or federal payments, such as the TriCare program for military employees or retirees.

**DTA & EAEDC:** Includes Department of Transitional Assistance (DTA) days for DTA or Emergency Aid for the Elderly and Disabled (EAEDC) patients in Resident care beds (Level IV).

**Other:** Includes any other product not categorized above.

Line	Col	Line Description	Column	Usage	Instructions
1.1	1	Private Pay	Routine Revenue	XX,XXX	Enter total private pay routine revenue.
1.1	2	Private Pay	Ancillary Revenue	XX,XXX	Enter total private pay ancillary revenue.
1.2	1	Commercial Managed Care	Routine Revenue	XX,XXX	Enter total commercial managed care routine revenue.
1.2	2	Commercial Managed Care	Ancillary Revenue	XX,XXX	Enter total commercial managed care ancillary revenue.
1.3	1	Commercial Non-Managed Care	Routine Revenue	XX,XXX	Enter total commercial non-managed care routine revenue.
1.3	2	Commercial Non-Managed Care	Ancillary Revenue	XX,XXX	Enter total commercial non-managed care ancillary revenue.
1.4	1	Medicare Fee-For-Service	Routine Revenue	XX,XXX	Enter total Medicare FFS routine revenue.
1.4	2	Medicare Fee-For-Service	Ancillary Revenue	XX,XXX	Enter total Medicare FFS ancillary revenue.
1.5	1	Medicare Managed Care (Part C)	Routine Revenue	XX,XXX	Enter total Medicare managed care (Part C) routine revenue.
1.5	2	Medicare Managed Care (Part C)	Ancillary Revenue	XX,XXX	Enter total Medicare managed care (Part C) ancillary revenue.
1.6	1	MassHealth Fee-for-Service	Routine Revenue	XX,XXX	Enter total MassHealth (Medicaid) FFS routine revenue.
1.6	2	MassHealth Fee-for-Service	Ancillary Revenue	XX,XXX	Enter total MassHealth (Medicaid) FFS ancillary revenue.
1.7	1	MassHealth Managed Care	Routine Revenue	XX,XXX	Enter total MassHealth (Medicaid) managed care routine revenue.
1.7	2	MassHealth Managed Care	Ancillary Revenue	XX,XXX	Enter total MassHealth (Medicaid) managed care ancillary revenue.
1.8	1	Senior Care Options	Routine Revenue	XX,XXX	Enter total Senior Care Options (SCO) managed care routine revenue.
1.8	2	Senior Care Options	Ancillary Revenue	XX,XXX	Enter total Senior Care Options (SCO) managed care ancillary revenue.
1.9	1	OneCare	Routine Revenue	XX,XXX	Enter total OneCare routine revenue.

Line	Col	Line Description	Column	Usage	Instructions
1.9	2	OneCare	Ancillary Revenue	XX,XXX	Enter total OneCare ancillary revenue.
1.10	1	PACE	Routine Revenue	XX,XXX	Enter total PACE routine revenue.
1.10	2	PACE	Ancillary Revenue	XX,XXX	Enter total PACE ancillary revenue.
1.11	1	Medicaid Out-of-State	Routine Revenue	XX,XXX	Enter total Medicaid out of state routine revenue.
1.11	2	Medicaid Out-of-State	Ancillary Revenue	XX,XXX	Enter total Medicaid out of state ancillary revenue.
1.12	1	Medicaid Patient Paid Amount	Routine Revenue	XX,XXX	Enter total Medicaid patient paid routine revenue.
1.12	2	Medicaid Patient Paid Amount	Ancillary Revenue	XX,XXX	Enter total Medicaid patient paid ancillary revenue.
1.13	1	DTA & EAEDC	Routine Revenue	XX,XXX	Enter total DTA & EAEDC routine revenue.
1.13	2	DTA & EAEDC	Ancillary Revenue	XX,XXX	Enter total DTA & EAEDC ancillary revenue.
1.14	1	Veteran's Affairs & Other Public	Routine Revenue	XX,XXX	Enter total VA and other public routine revenue.
1.14	2	Veteran's Affairs & Other Public	Ancillary Revenue	XX,XXX	Enter total VA and other public ancillary revenue.
1.15	1	Other Payer Revenue	Routine Revenue	XX,XXX	Enter total other payer routine revenue.
1.15	2	Other Payer Revenue	Ancillary Revenue	XX,XXX	Enter total other payer ancillary revenue.

TABLE 2 – DETAIL OF ANCILLARY REVENUE

New for the CY2022 SNF-CR, CHIA is not requiring providers to submit this table. Providers will see this table in the applications but the cells will be gray and will not let filers fill in any information as it is not required. For XML Filers, please do not change your schema. Please move to the next table after Schedule 2/Table 2.

TABLE 3 OTHER NURSING FACILITY REVENUE

This table requires you to enter all other nursing facility revenues. This table and other schedules replace the Non-Nursing Facility Revenue and Expenses Schedules on the predecessor cost report (HCF-1).

Line	Line Description	Usage	Instructions
3.1	Total Other Business Revenue	XX,XXX	No entry is allowed in this line. This line is linked to schedule 4, table 2, line 200.
3.2	Endowment and Other Non-Recoverable Revenue	(X,XXX) OR XX,XXX	No entry is allowed in this line. This line is linked to schedule 2, table 4, line 400.
3.3	Laundry Revenue	XX,XXX	Enter revenue from other special laundry services provided to nursing residents for a fee.
3.4	Vending Machine Revenue	XX,XXX	Enter revenue from vending machines available for nursing facility residents. If the vending machine is located where other business activities occur, e.g.,

Line	Line Description	Usage	Instructions
			Outpatient Services, then the revenues should be entered in Schedule 4.
3.5	Recovery of Bad Debts	XX,XXX	Enter amount recovered from receivables from nursing facility residents that were previously written off.
3.6	Prior Year Retroactive Revenue	XX,XXX	Enter the amount of any prior year revenue for nursing facility services.
3.7	Interest Income	XX,XXX	Enter the amount of interest income earned on investments used for nursing facility purposes.
3.8	Nurses' Aid Training Revenue	XX,XXX	Enter the amount of revenue generated from nurses' aid training programs. This account represents the amount received directly from the Department of Public Health for the administrative component of the Nurses' Aide Training Program.
3.9	Administrative and General Recoverable Revenue	XX,XXX	Enter the amount of any administrative and general recoverable revenues.
3.10	Nursing Recoverable Revenue	XX,XXX	Enter the amount of any nursing cost recoverable revenue.
3.11	Variable Recoverable Revenue	XX,XXX	Enter the amount of any variable cost recoverable revenue.
3.12	Fixed Cost Recoverable Revenue	XX,XXX	Enter the amount of any fixed asset cost recoverable revenue.

**TABLE 4 – DETAIL OF ENDOWMENT AND NON-RECOVERABLE REVENUE**

To report other endowment and non-recoverable revenues on table 1 of schedule 2, users must enter the details of the type and amount of this revenue on this table.

Cost report preparers are to report **COVID-19 receipts** pursuant to the certain Administrative and Nursing Facility Bulletins. These COVID-19 receipts are to be reported as revenues in Schedule 2, Table 4 (Detail of Endowment and Non-Recoverable Revenue). Please use one line in the detail table to report the total of all COVID-19 receipts and use the description "Total COVID-19 Receipts".

Line	Line Description	Type	Usage	Instructions
4.1	Other Endowment and Non-Recoverable Revenue	Enter the type	XX,XXX or (XX,XXX)	Enter the type and amount of any endowment and non-recoverable revenue.
4.2	Other Endowment and Non-Recoverable Revenue	Enter the type	XX,XXX or (XX,XXX)	Enter the type and amount of any endowment and non-recoverable revenue.
4.3	Other Endowment and Non-Recoverable Revenue	Enter the type	XX,XXX or (XX,XXX)	Enter the type and amount of any endowment and non-recoverable revenue.
4.1	Other Endowment and Non-Recoverable Revenue	Enter the type	XX,XXX or (XX,XXX)	Enter the type and amount of any endowment and non-recoverable revenue.
4.1	Other Endowment and Non-Recoverable Revenue	Enter the type	XX,XXX or (XX,XXX)	Enter the type and amount of any endowment and non-recoverable revenue.

4.1	Other Endowment and Non-Recoverable Revenue	NA	XX,XXX or (XX,XXX)	Enter the remaining amount of any endowment and non-recoverable revenue.
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### SCHEDULE 3 - EXPENSES

Nursing facilities are required to complete Schedule 3 Expenses. There are six (6) tables in this schedule, four (4) of which cost report preparers must complete. Several cells in this schedule are linked to other lines either within this schedule or on other schedules (refer to color-coded cells that are yellow or teal blue dotted). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

There are four main tables that you are to use for reporting all expenses from nursing facility operations. Additionally, there are 2 columns for user entry: 1) reported expenses and 2) non-allowable expenses and add-backs. You must report all facility expenses in column 1. In column 2, is for reporting self-disallowed expenses or add back expenses to arrive at allowable expenses (column 3). If an expense is non-allowable according to state regulations, the amount is automatically populated in column 2 upon entry in column 1. Cost report preparers must be familiar with 101 CMR 206.05 for capital and fixed cost expenses and 101 CMR 206.08(3) for other allowable and non-allowable costs when completing this schedule.

The expenses are categorized in the following four main (4) tables:

1. Nursing Expenses
2. Administrative and General Expenses
3. Variable Expenses
4. Capital and Fixed Cost Expenses.

There are two (2) additional detail and/or dynamic tables that link to the main Administrative and General table. These are Table 2A for reporting details of other administrative and general costs, and Table 2B for reporting all non-allowable A&G costs. Please refer to the General User Instruction section of this manual to further understand how dynamic tables function.

### TABLE 1 – NURSING EXPENSES

You will not be allowed to enter data in the lines for Purchased Service Nursing Services Temporary Agency Staff; lines 1.5, 1.11, 1.16, and 1.21. You will need to enter these amounts first in Schedule 10 Table 4.

When entering values in the Purchased Service: Per Diem lines (Lines 1.4, 1.10, 1.15, 1.20), use the following definition of per diem staff:

**Per Diem Staff:** Per diem staff includes an individual who provides his/her own services on a temporary basis to the nursing facility. Such an individual is generally self-employed and is not employed by a temporary nursing agency (“nursing pool”) or other staffing organization. The facility contracts directly with the individual for the services provided.

Line	Line Description	Usage	Instructions
1.1	Director of Nurses: Salaries	XX,XXX	Enter the director(s) of nursing salaries.
1.2	Director of Nurses: Employee Benefits	XX,XXX	Enter employee benefits provided to the directors of nursing. Employee benefits include group health/life, pensions, and other benefits.

Line	Line Description	Usage	Instructions
<b>1.3</b>	Director of Nurses: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with the directors of nursing salaries.
<b>1.4</b>	Director of Nurses Purchased Service: Per Diem	XX,XXX	Enter the cost of director of nursing per diem purchased services.
<b>1.5</b>	Director of Nurses Purchased Service: Temporary Agency Staff	XX,XXX	Entry is not permitted in this field. You must report director of nursing costs from temporary nursing service agencies on schedule 10 table 4 first.
<b>1.6</b>	Director of Nurses Add-back (MGT-CR Sch 6 )	XX,XXX	Enter the allocated cost of director of nursing services from the management company cost report (MGT-CR) Schedule 6. Entry allowed in column 2 only.
<b>1.7</b>	Registered Nurses: Salaries	XX,XXX	Enter RN salaries.
<b>1.8</b>	Registered Nurses: Employee Benefits	XX,XXX	Enter employee benefits provided to RNs. Employee benefits include group health/life, pensions, and other benefits.
<b>1.9</b>	Registered Nurses: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with RN salaries.
<b>1.10</b>	Registered Nurses Purchased Service: Per Diem	XX,XXX	Enter the cost of RN per diem purchased services.
<b>1.11</b>	Registered Nurses Purchased Service: Temporary Agency Staff	XX,XXX	Entry is not permitted in this field. You must report RN costs from temporary nursing service agencies on schedule 10 table 4 first.
<b>1.12</b>	Licensed Practical Nurses: Salaries	XX,XXX	Enter LPN salaries.
<b>1.13</b>	Licensed Practical Nurses: Employee Benefits	XX,XXX	Enter employee benefits provided to LPNs. Employee benefits include group health/life, pensions, and other benefits.
<b>1.14</b>	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with LPN salaries.
<b>1.15</b>	Licensed Practical Nurses Purchased Service: Per Diem	XX,XXX	Enter the cost of LPN per diem purchased services.
<b>1.16</b>	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	XX,XXX	Entry is not permitted in this field. You must report LPN costs from temporary nursing service agencies on schedule 10 table 4 first.
<b>1.17</b>	Certified Nurse Aides: Salaries	XX,XXX	Enter CNA salaries.
<b>1.18</b>	Certified Nurse Aides: Employee Benefits	XX,XXX	Enter employee benefits provided to CNAs. Employee benefits include group health/life, pensions, and other benefits.
<b>1.19</b>	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with CNA salaries.
<b>1.20</b>	Certified Nurse Aides Purchased Service: Per Diem	XX,XXX	Enter the cost of CNA per diem purchased services.

Line	Line Description	Usage	Instructions
<b>1.21</b>	Certified Nurse Aides Purchased Service: Temporary Agency Staff	XX,XXX	Entry is not permitted in this field. You must report CNA costs from temporary nursing service agencies on schedule 10 table 4 first.
<b>1.22</b>	Nurse's Aide Training Administration	XX,XXX	Enter the cost associated with training nurse aides, in accordance with the requirements set forth by the Department of Public Health, includes the instructor, books, and space rental, if necessary. These costs are reimbursed by MassHealth. The wages paid to the aide during the training program should be reported under nurse aide salaries.
<b>1.23</b>	Nursing Education and Training	XX,XXX	Enter the cost of other required or non-required continuing education and training for nursing staff for non-required training, the training must be job related and generally available to all nursing staff.
<b>1.24</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>1.25</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>1.26</b>	Nursing & Director of Nursing Recoverable Income	N/A	Entry is not permitted in this field. You must enter nursing and DON recoverable income on schedule 2 line 3.10.
<b>1.27</b>	Nurses' Aide Training Recoverable Income	N/A	Entry is not permitted in this field. You must enter nurses' aide training recoverable income on schedule 2 line 3.8.

TABLE 2 – ADMINISTRATIVE AND GENERAL EXPENSES

Please refer to the above instructions regarding Non-Allowable A&G Expenses, line 2.23.

Line	Line Description	Usage	Instructions
<b>2.1</b>	Administration: Salaries	XX,XXX	Enter administrator and administrator in training salaries. Do not include the balance of any "Draw" accounts.
<b>2.2</b>	Administration: Employee Benefits	XX,XXX	Enter employee benefits provided to the administrator and administrator in training. Employee benefits include group health/life, pensions, and other benefits.
<b>2.3</b>	Administration: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with administrator and administrator in training salaries.
<b>2.4</b>	Administration: Purchased Service	XX,XXX	Enter administrator and administrator in training purchased services costs.
<b>2.5</b>	Officers: Total Compensation	XX,XXX	Enter total officer compensation. Officer salaries are presumed to be for non-active officers. If the officer performs an active role in the facility's operation, the

Line	Line Description	Usage	Instructions
			salary and related benefits and taxes should be posted to the account representing the type of work done. For example, if the officer works in the nursing department, the salary and related expenses should be reported in nursing salaries and nursing benefit, taxes, and workers compensation accounts.
<b>2.6</b>	Management Company Administration Add-Back (MGT-CR Sch. 6)	XX,XXX	Enter the amount of management company allocated administrative costs from the amount reported on schedule 6 of the MGT-CR. Entry allowed in column 2 only as an add-back.
<b>2.7</b>	Clerical Staff: Salaries	XX,XXX	Enter clerical staff salaries.
<b>2.8</b>	Clerical Staff: Employee Benefits	XX,XXX	Enter employee benefits provided to clerical staff. Employee benefits include group health/life, pensions, and other benefits.
<b>2.9</b>	Clerical Staff: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll and workers comp. associated with clerical staff salaries.
<b>2.10</b>	Clerical Staff: Purchased Service	XX,XXX	Enter clerical staff purchased services costs.
<b>2.11</b>	Electronic Data Processing, Payroll, and Bookkeeping Services	XX,XXX	Enter EDP, payroll, and bookkeeping services costs.
<b>2.12</b>	Office Supplies	XX,XXX	Enter the cost of officer supplies.
<b>2.13</b>	Telecommunications (e.g., Internet, Phone)	XX,XXX	Enter the cost of telecommunications.
<b>2.14</b>	Other Telecommunications (e.g., tablets to support family and resident communications)	XX,XXX	Enter other telecommunications costs. This is a line available for other nursing facility resident care telecommunications costs.
<b>2.15</b>	Travel: Conventions & Meetings	XX,XXX	Enter travel costs associated with resident care. Travel costs not associated with resident care must be reported separately on table 2B.
<b>2.16</b>	Advertising: Help Wanted	XX,XXX	Enter advertising associated with resident care. Advertising costs, such as those associated with promotion of the facility for new admissions must be reported separately on table 2B.
<b>2.17</b>	Licenses and Dues: Patient Care Related Portion	XX,XXX	Enter the cost of licenses and dues associated with patient care. Any licenses and dues not related to patient care must be reported separately on table 2B.
<b>2.18</b>	Continuing Professional Education / Training and Development	XX,XXX	Enter the cost of continuing professional education and training. Any continuing professional education and training not related to patient care must be reported separately on table 2B.
<b>2.19</b>	Accounting Services (Not related to appeals)	XX,XXX	Enter the cost of accounting services. Accounting services associated with appeals or other legal matters and not associated with resident care must be reported separately on Table 2B.
<b>2.20</b>	Insurance: Malpractice & General Liability	XX,XXX	Enter the cost of malpractice and general insurance. Building insurance must be reported separately on Table 4 as a fixed asset expense. Insurance costs associated with

Line	Line Description	Usage	Instructions
			other business activities (e.g., adult day care services or outpatient services) must be reported separated on Schedule 4, table 3.
<b>2.21</b>	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	XX,XXX	Enter the administrative and general portion of DUA claims.
<b>2.22</b>	Other A & G Expenses	XX,XXX	Entry is not permitted in this field. You must the details of all other administrative and general costs on table 2A.
<b>2.23</b>	Non-Allowable A & G Expenses	XX,XXX	Entry is not permitted in this field. You must complete table 2B non-allowable A&G expenses. These are non-allowable costs and the amount entered in column 1 will automatically be populated in column 2. Many of the expenses classified as non-nursing facility expenses (e.g., user fees) are now classified as non-allowable A&G expenses.
<b>2.24</b>	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)	XX,XXX	Enter the amount of realty company allocated administrative costs from the amount reported on schedule 2 of the REA-CR. Entry allowed in column 2 only as an add-back.
<b>2.25</b>	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)	XX,XXX	Enter the amount of management company allocated administrative and general expenses from the amount reported on schedule 6 of the MGT-CR. This line should reflect the expenses associated with an administrator that is employed by a management company or central office but works at the facility. Entry allowed in column 2 only as an add-back.
<b>2.26</b>	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)	XX,XXX	Enter the amount of management company allocated fixed cost expenses from the amount reported on schedule 6 of the MGT-CR. Entry allowed in column 2 only as an add-back.
<b>2.27</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>2.28</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>2.29</b>	A & G Recoverable Income	N/A	Entry is not permitted in this field. You must enter A&G recoverable income on schedule 2 line 3.9.

TABLE 2A – DETAIL OF OTHER A&G EXPENSES

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
<b>2A.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of other A&G

				costs. Do not enter a description of “Other” or “Misc.” in this table.
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**TABLE 2B – DETAIL OF NON-ALLOWABLE A&G EXPENSES**

This table now includes other expenses such as user fees and pre-opening expenses that were listed as non-nursing facility expenses in the predecessor HCF-1 cost report.

Line	Line Description	Usage	Instructions
<b>2B.1</b>	Advertising: Marketing	XX,XXX	Enter non-allowable advertising marketing and promotions costs
<b>2B.2</b>	Licenses and Dues: Not Related to Resident Care	XX,XXX	Enter non-allowable licenses and dues that are not related to patient care.
<b>2B.3</b>	Accounting: Appeal Service	XX,XXX	Enter accounting costs associated with appeal services.
<b>2B.4</b>	Legal: Appeal Service and DALA Filing Fees	XX,XXX	Enter costs and fees associated with legal appeal services.
<b>2B.5</b>	Legal: Resident care	XX,XXX	Report only legal expenses that are related to obtaining guardianships or other legal services related to the protection of residents.
<b>2B.6</b>	Legal: Other	XX,XXX	Report all other legal costs not reported in lines 2B.4 and 2B.5.
<b>2B.7</b>	Key Person insurance	XX,XXX	Enter the costs associated with key person insurance. This is a non-allowable expense because this benefit is not available to all staff.
<b>2B.8</b>	Management Company Fees	XX,XXX	If the nursing facility had a management company or central office during the year, then it must file or cause to be filed the MGT-CR (management company/central office report). Amounts reported as management company income reported on the MGT-CR for this facility must match amounts paid on this line.
<b>2B.9</b>	Management Consultants	XX,XXX	Enter the cost of management consultants. Management consultant expense is the cost of outside expertise assisting or advising the facility's staff with an identifiable project or task. Examples of consulting expense include public relations development, recruiting through personnel agencies, reorganization of medical records by outside vendors, and management minutes questionnaire consulting (excluding the actual cost to complete the MMQ).
<b>2B.10</b>	Interest on Working Capital	XX,XXX	Enter the amount of interest incurred on working capital. All interest expense is non-allowable unless the interest is fixed asset additions.
<b>2B.11</b>	Fines, Late Fees, Penalties, including Interest	XX,XXX	Enter all fines, late fees, penalties, and interest related to past due payments.

Line	Line Description	Usage	Instructions
<b>2B.12</b>	State and Federal Income Taxes	XX,XXX	Enter state and federal income taxes.
<b>2B.13</b>	Pre-Opening Expenses	XX,XXX	This line must be used to report pre-opening costs and the amortization expense of any pre-opening costs that were capitalized. Examples of such costs, which are sometimes called start-up costs, would include the salaries and related expenses of an administrator and other staff who were hired prior to the date of licensure and the arrival of the first patient. Because new facilities benefit from other special provisions, the amortization expense related to these capitalized pre-opening costs must be reported here because they are automatically disallowed.
<b>2B.14</b>	Bad Debt Expense	XX,XXX	Enter amount of bad debt reserved for this year.
<b>2B.15</b>	User Fee Assessment	XX,XXX	Enter all 4 quarterly user fee payments.
<b>2B.16</b>	Other Non-Allowable A&G Expenses	XX,XXX	Enter any other non-allowable non-nursing facility expenses.
<b>2B.17</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>2B.18</b>	This line description is intentionally left blank	N/A	No entry permitted.

TABLE 3 - VARIABLE EXPENSES

Line	Line Description	Usage	Instructions
<b>3.1</b>	Staff Development Coordinator: Salaries	XX,XXX	Enter staff development coordinator salaries.
<b>3.2</b>	Staff Dev. Coord.: Employee Benefits	XX,XXX	Enter staff dev. coord. employee benefits. Employee benefits include group health/life, pensions, and other benefits.
<b>3.3</b>	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	XX,XXX	Enter staff dev. coord. payroll taxes and worker's comp.
<b>3.4</b>	Staff Dev. Coord.: Purchased Service	XX,XXX	Enter cost of purchased services for staff development coordinators.
<b>3.5</b>	Plant Operation: Salaries	XX,XXX	Enter plant operations salaries.
<b>3.6</b>	Plant Operation: Employee Benefits	XX,XXX	Enter plant operations employee benefits. Employee benefits include group health/life, pensions, and other benefits.
<b>3.7</b>	Plant Operation: Payroll Taxes incl Workers Comp.	XX,XXX	Enter plant operations payroll taxes and worker's comp.
<b>3.8</b>	Plant Operation: Purchased Service	XX,XXX	Enter cost of purchased services for staff development coordinators.

Line	Line Description	Usage	Instructions
<b>3.9</b>	Plant Operation: Supplies and Expenses	XX,XXX	Enter cost of plant operations supplies.
<b>3.10</b>	Plant Operation: Utilities	XX,XXX	Enter utilities expenses.
<b>3.11</b>	Plant Operation: Repairs	XX,XXX	Enter cost of plant repairs.
<b>3.12</b>	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)	XX,XXX	Enter the cost of utilities and plant operations expenses from the amount reported on schedule 2 of the REA-CR. Entry allowed in column 2 only as an add-back.
<b>3.13</b>	Dietician: Salaries	XX,XXX	Enter dietician salaries. Note: do not report dietician salary as part of the "Dietary" staff category, even if the dietician and dietary staff are all purchased services.
<b>3.14</b>	Dietician: Employee Benefits	XX,XXX	Enter dietician employee benefits. Employee benefits include group health/life, pensions, and other benefits.
<b>3.15</b>	Dietician: Payroll Taxes incl Workers Comp.	XX,XXX	Enter dietician payroll taxes and worker's comp.
<b>3.16</b>	Dietician: Purchased Service	XX,XXX	Enter the cost of purchased services for the dietician.
<b>3.17</b>	Dietician Add-back (MGT-CR, Sch. 6 col 11)	XX,XXX	Enter the cost of dietician from the amount reported on schedule 6 of the MGT-CR. Entry allowed in column 2 only as an add-back.
<b>3.18</b>	Dietary: Salaries	XX,XXX	Enter dietary salaries.
<b>3.19</b>	Dietary: Employee Benefits	XX,XXX	Enter dietary employee benefits. Employee benefits include group health/life, pensions, and other benefits.
<b>3.20</b>	Dietary: Payroll Taxes incl Workers Comp.	XX,XXX	Enter dietary payroll taxes and worker's comp.
<b>3.21</b>	Dietary: Food	XX,XXX	Enter the cost of food.
<b>3.22</b>	Dietary: Purchased Service	XX,XXX	Enter the cost of purchased services for dietary staff. Note: Do not include the cost of purchased services for a dietician on this line. Report that cost on line 3.16.
<b>3.23</b>	Dietary: Supplies and Expenses	XX,XXX	Enter the cost of other dietary supplies.
<b>3.24</b>	Housekeeping/Laundry: Salaries	XX,XXX	Enter housekeeping and laundry salaries.
<b>3.25</b>	Housekeeping/Laundry: Employee Benefits	XX,XXX	Enter housekeeping and laundry employee benefits. Employee benefits include group health/life, pensions, and other benefits.
<b>3.26</b>	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	XX,XXX	Enter housekeeping and laundry payroll taxes and worker's comp.
<b>3.27</b>	Housekeeping/Laundry: Purchased Service	XX,XXX	Enter the cost of purchased services for housekeeping and laundry staff.
<b>3.28</b>	Housekeeping/Laundry: Supplies and Expenses	XX,XXX	Enter the cost of housekeeping and laundry supplies.
<b>3.29</b>	Housekeeping/Laundry: Linen and Bedding	XX,XXX	Enter the cost of linen and bedding.
<b>3.30</b>	Housekeeping/Laundry: Special Cleaning	XX,XXX	Enter the cost of special cleaning due to COVID or other contagions.
<b>3.31</b>	Quality Assurance (QA) Professional: Salaries	XX,XXX	Enter QA salaries. This line should be used to report the salaries of quality assurance professionals who may or

Line	Line Description	Usage	Instructions
			may not be licensed nurses. Quality assurance professionals are those who are primarily engaged in oversight functions which provide nursing facility management with assurances of compliance with company policy and governmental requirements.
3.32	QA Professional: Employee Benefits	XX,XXX	Enter QA employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.33	QA Professional: Payroll Taxes incl Workers Comp.	XX,XXX	Enter QA payroll taxes and worker's comp.
3.34	QA Professional: Purchased Service	XX,XXX	Enter the cost of purchased services for QA professional staff.
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)	XX,XXX	Enter the cost of QA professional services allocated from the amount reported on schedule 6 of the MGT-CR. Entry allowed in column 2 only as an add-back.
3.36	Unit Clerk & Medical Records: Salaries	XX,XXX	Enter unit clerk and medical record staff salaries.
3.37	Unit Clerk & Medical Records: Employee Benefits	XX,XXX	Enter unit clerk and medical record staff employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	XX,XXX	Enter unit clerk and medical record staff payroll taxes and worker's comp.
3.39	Unit Clerk & Medical Records : Purchased Service	XX,XXX	Enter the cost of purchased services for unit clerk and medical record staff.
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	XX,XXX	Enter salaries for MMQ nurses and MDS coordinators. This line should only include the cost to complete and/or review the MMQ and MDS. If the person performing this function spends time in another job classification (i.e., RN Supervisor, DON, Quality Assurance, MDS coordinator or Staff Development Coordinator), the salary and the benefits, if any, should be split and reported under the different job classifications (i.e. If a portion of the salary is reported in nursing, then a portion of the benefits must be reported in nursing benefits.)
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	XX,XXX	Enter employee benefits for MMQ nurses and MDS coordinators. Employee benefits include group health/life, pensions, and other benefits.
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	XX,XXX	Enter payroll taxes and worker's comp for MMQ nurses and MDS coordinators.
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	XX,XXX	Enter the cost of purchased services for MMQ nurses and MDS coordinators.
3.44	Behavioral Health Specialist: Salaries	XX,XXX	Enter salaries for BH specialists.
3.45	Behavioral Health Specialist: Employee Benefits	XX,XXX	Enter employee benefits for BH specialists. Employee benefits include group health/life, pensions, and other benefits.

Line	Line Description	Usage	Instructions
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll taxes and worker's comp for BH specialists.
3.47	Behavioral Health Specialist: Purchased Service	XX,XXX	Enter the cost of purchased services for BH specialists.
3.48	Social Service Worker: Salaries	XX,XXX	Enter SS worker salaries.
3.49	Social Service Worker: Employee Benefits	XX,XXX	Enter SS worker employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll taxes and worker's comp for SS workers.
3.51	Social Service Worker: Purchased Service	XX,XXX	Enter the cost of purchased services for SS workers.
3.52	Interpreters: Salaries	XX,XXX	Enter interpreters' salaries. This line should be used to report the salaries of staff that translate dialogue between patients and caregivers.
3.53	Interpreters: Employee Benefits	XX,XXX	Enter interpreters' employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.54	Interpreters: Payroll Taxes incl Workers Comp.	XX,XXX	Enter interpreters' payroll taxes and worker's comp.
3.55	Interpreters: Purchased Service	XX,XXX	Enter the cost of purchased services for interpreters.
3.56	Indirect Restorative Therapy: Salaries	XX,XXX	Enter indirect restorative therapy salaries. This line includes the salaries of physical therapists, occupational therapists, and speech, hearing and language therapists that provide the following: orientation programs for aides and assistants; in-service training to staff; consultation and planning for continuing care after discharge; pre-admission meetings with families; quality improvement activities such as record reviews, analysis of information and writing reports; personnel activities including hiring, firing, and interviewing; rehabilitation staff scheduling; and attending team meetings including quality improvement, falls, skin team, daily admissions, interdisciplinary, departmental staff, discharge planning, and family meetings when resident is not present.
3.57	Indirect Restorative Therapy: Employee Benefits	XX,XXX	Enter indirect restorative therapy employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	XX,XXX	Enter indirect restorative therapy payroll taxes and worker's comp.
3.59	Indirect Restorative Therapy: Consultants	XX,XXX	Enter the cost of indirect restorative therapy consultants.
3.60	Direct Restorative Therapy: Salaries	XX,XXX	Enter direct restorative therapy salaries. This line includes the salaries of physical therapists, occupational therapists, and speech, hearing and language therapists that provide services directly to individual residents to reduce physical or mental disability and to restore the resident to maximum

Line	Line Description	Usage	Instructions
			functional level. Direct restorative therapy services are provided only upon written order of a physician, physician assistant or nurse practitioner who has indicated anticipated goals and frequency of treatment to the individual resident. Direct restorative therapy services include supervisory, administrative, and consulting time associated with provision of the services. These include, but are not limited to, reviewing pre-admission referrals, informally communicating with families, scheduling treatments, completing resident care documentation including MDS documentation, screening of patients, writing orders, meeting with aides to discuss patients, consulting with physicians and nurse practitioners, managing equipment and assessing equipment needs of patients. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
<b>3.61</b>	Direct Restorative Therapy: Benefits	XX,XXX	Enter direct restorative therapy employee benefits. Employee benefits include group health/life, pensions, and other benefits. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
<b>3.62</b>	Direct Restorative Therapy: Consultants	XX,XXX	Enter direct restorative therapy consultant costs. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
<b>3.63</b>	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)	XX,XXX	Enter the cost of indirect restorative therapy services allocated from the amount reported on schedule 6 of the MGT-CR. Entry allowed in column 2 only as an add-back.
<b>3.64</b>	Recreational Therapy/Activities: Salaries	XX,XXX	Enter recreational therapy activities salaries.
<b>3.65</b>	Recreational Therapy/Activities: Employee Benefits	XX,XXX	Enter recreational therapy activities salaries. Employee benefits include group health/life, pensions, and other benefits.
<b>3.66</b>	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp.	XX,XXX	Enter payroll taxes and worker's comp. for recreational therapy/activities staff.
<b>3.67</b>	Recreational Therapy/Activities: Purchased Service	XX,XXX	Enter the cost of purchased services for recreational therapy/activities staff.
<b>3.68</b>	Recreational Therapy/Activities: Supplies and Expenses	XX,XXX	Enter the cost of supplies for recreational therapy/activities.
<b>3.69</b>	Recreational Therapy/Activities: Transportation	XX,XXX	Enter the cost of transportation for recreational therapy/activities. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
<b>3.70</b>	Resident Care Assistant: Salaries	XX,XXX	Enter resident care assistant (RCA) salaries. The RCA works under the direction and supervision of the healthcare team and provides direct and indirect resident care, such as cleaning, moving residents, assists with personal care and feeding, and clerical duties.
<b>3.71</b>	Resident Care Assistant: Employee Benefits	XX,XXX	Enter resident care assistant employee benefits. Employee benefits include group health/life, pensions, and other benefits.

Line	Line Description	Usage	Instructions
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	XX,XXX	Enter resident care assistant payroll taxes and worker's comp.
3.73	Resident Care Assistant: Purchased Service	XX,XXX	Enter the cost of purchased services for resident care assistants.
3.74	Security: Salaries	XX,XXX	Enter security staff salaries.
3.75	Security: Employee Benefits	XX,XXX	Enter security staff employee benefits. Employee benefits include group health/life, pensions, and other benefits.
3.76	Security: Payroll Taxes incl Workers Comp.	XX,XXX	Enter security staff payroll taxes and worker's comp.
3.77	Security: Purchased Service	XX,XXX	Enter the cost of purchased services for security staff.
3.78	Travel: Motor Vehicle Expense	XX,XXX	Enter the cost of motor vehicle expenses. All costs associated with the operation of a motor vehicle including insurance, excise tax, depreciation, and interest on a motor vehicle should be reported in this account.
3.79	Variable Other Required Education	XX,XXX	Enter other variable costs for required education.
3.80	Variable Job-Related Education	XX,XXX	Enter the cost of other job-related education.
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	XX,XXX	Enter the cost of unemployment insurance claims for staff categorized in the variable costs section.
3.82	Physician Services: Medical Director	XX,XXX	Enter the cost for medical director.
3.83	Physician Services: Advisory Physician	XX,XXX	Enter the cost for advisory physician(s).
3.84	Physician Services: Utilization Review Committee	XX,XXX	Enter the cost for utilization review committee.
3.85	Physician Services: Employee Physicals	XX,XXX	Enter the cost for employee physicals.
3.86	Physician Services: Other	XX,XXX	Enter the costs for other physician services.
3.87	Legend Drugs	XX,XXX	Enter the cost for legend drugs. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
3.88	Personal Protective Equipment	XX,XXX	Enter the cost for PPE.
3.89	House Supplies Not Resold	XX,XXX	Enter the cost of supplies not resold.
3.90	House Supplies Resold to Private Residents	XX,XXX	Enter the cost of supplies resold to private pay residents. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
3.91	House Supplies Resold to Public Residents	XX,XXX	Enter the cost of supplies resold to public pay residents. This is a non-allowable cost and the amount entered in column 1 will automatically be populated in column 2.
3.92	Pharmacy Consultant	XX,XXX	Enter the cost of a pharmacy consultant.
3.93	This line description is intentionally left blank	N/A	No entry permitted.
3.94	This line description is intentionally left blank	N/A	No entry permitted.

Line	Line Description	Usage	Instructions
<b>3.95</b>	This line description is intentionally left blank	N/A	No entry permitted.
<b>3.96</b>	Vending Machine Income	N/A	Entry is not permitted in this field. You must enter vending machine recoverable income on schedule 2 line 3.4.
<b>3.97</b>	Laundry Income	N/A	Entry is not permitted in this field. You must enter laundry recoverable income on schedule 2 line 3.3.
<b>3.98</b>	Other Variable Recoverable Income	N/A	Entry is not permitted in this field. You must enter other variable recoverable income on schedule 2 line 3.11.

TABLE 4 – CAPITAL AND FIXED COST EXPENSES

Line	Line Description	Usage	Instructions
<b>4.1</b>	Depreciation Expense	(X,XXX) OR XX, XXX	Entry is not permitted in this field. You must enter reported and allowable depreciation expense on Schedule 7 tables 1 and 2. The difference between these 2 values will automatically populate column 2.
<b>4.2</b>	Long-Term Interest Expense SNF-CR	XX,XXX	Enter the cost of allowable long-term interest incurred on long-term mortgages that directly support the cost of fixed assets. Interest incurred on related party loans or on loans that were not related to the purchase of fixed assets are non-allowable.
<b>4.3</b>	Long-Term Interest Expense REA-CR	N/A	Enter the cost of allowable realty company long-term interest incurred for this facility on long-term mortgages that directly support the cost of fixed assets. Interest incurred on related party loans or on loans that were not related to the purchase of fixed assets are non-allowable. This amount must match the amount reported on the REA-CR.
<b>4.4</b>	MA Corp. Excise Tax - Non-Income Portion SNF-CR	XX,XXX	Enter the non-income portion of MA corporate excise taxes incurred.
<b>4.5</b>	MA Corp. Excise Tax - Non-Income Portion REA-CR	N/A	Enter the realty company non-income portion of MA corporate excise taxes incurred for this nursing facility. This amount must match the amount reported on the REA-CR.
<b>4.6</b>	Building Insurance Expense SNF-CR	XX,XXX	Enter the building insurance expense. Do not include building insurance expense allocated to other business activities, such as outpatient services or adult day care services provided at the facility.
<b>4.7</b>	Building Insurance Expense REA-CR	N/A	Enter the realty company building insurance incurred for this nursing facility. This amount must match the amount reported on the REA-CR.
<b>4.8</b>	Real Estate Tax Expense SNF-CR	XX,XXX	Enter the real estate taxes incurred.
<b>4.9</b>	Real Estate Tax Expense REA-CR	N/A	Enter the realty company real estate taxes incurred for this nursing facility. This amount must match the amount reported on the REA-CR.

Line	Line Description	Usage	Instructions
4.10	Personal Property Tax Expense SNF-CR	XX,XXX	Enter personal property taxes incurred.
4.11	Personal Property Tax Expense REA-CR	N/A	Enter personal property taxes incurred by the realty company for this facility. This amount must match the amount reported on the REA-CR.
4.12	Other Fixed Cost Expenses SNF-CR	XX,XXX	Enter other fixed cost expenses incurred.
4.13	Other Fixed Cost Expenses REA-CR	N/A	Enter other fixed cost expenses incurred by the realty company for this facility. This amount must match the amount reported on the REA-CR.
4.14	Real Property Rent Expense SNF-CR	XX,XXX	Enter the rent expense. If the nursing facility paid rent during the year to a related or unrelated third party, it must file or cause to be filed an REA-CR (realty company cost report).
4.15	This line description is intentionally left blank	N/A	No entry permitted.
4.16	This line description is intentionally left blank	N/A	No entry permitted.

#### SCHEDULE 4 – OTHER BUSINESS REVENUES AND EXPENSES

Nursing facilities are required to complete Schedule 4 Other Business Revenues and Expenses. This schedule is for reporting all other business activities that may have been reported in the predecessor cost report Non-Nursing Facility section. There are three (3) tables in this schedule which cost report preparers must complete. There are several lines that have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

TABLE 1 – OTHER BUSINESS ACTIVITIES

Line	Line Description	Instructions
1.1	Adult Day Health	Select option from drop -down list: Yes, No.
1.2	Child Day Care	Select option from drop -down list: Yes, No.
1.3	Assisted Living	Select option from drop -down list: Yes, No.
1.4	Outpatient Services	Select option from drop -down list: Yes, No.
1.5	Chapter 766 Education Program	Select option from drop -down list: Yes, No.
1.6	Ventilator Program	Select option from drop -down list: Yes, No.
1.7	Acquired Brain Injury Unit	Select option from drop -down list: Yes, No.
1.8	MS/ALS Program	Select option from drop -down list: Yes, No.
1.9	Other Special Program	Select option from drop -down list: Yes, No.
1.10	Hospital – Other Business	Select option from drop -down list: Yes, No.
1.11	Residential Care	Select option from drop -down list: Yes, No.
1.12	Does the nursing facility have other business activities not listed above?	Select option from drop -down list: Yes, No.
1.13	Describe the other business activities:	Enter a description of the other business activities.

TABLE 2 – OTHER BUSINESS REVENUES

This schedule is reporting any revenues associated with other business activities.

Line	Line Description	Usage	Instructions
2.1	Adult Day Health Revenue	XX,XXX	Enter revenue earned from adult day health business.
2.2	Child Day Care Revenue	XX,XXX	Enter revenue earned from child day care business.
2.3	Assisted Living Revenue	XX,XXX	Enter revenue earned from assisted living business.
2.4	Outpatient Services Revenue	XX,XXX	Enter revenue earned from outpatient services.
2.5	Other Special Program Revenue	XX,XXX	Enter revenue earned from operating other special programs.
2.6	Hospital Revenue – Other Business	XX,XXX	Enter revenue earned from other hospital business.
2.7	Residential Care Revenue	XX,XXX	Enter revenue earned from residential care business of operating level IV beds.
2.8	Other	XX,XXX	Enter revenue earned from other business activities detailed in Table 1 line 1.13.

TABLE 3 – OTHER BUSINESS EXPENSES

This schedule is reporting all expenses associated with other business activities. In the predecessor HCF-1 cost report, these expenses would have been reported as non-nursing facility expenses.

Line	Line Description	Usage	Instructions
3.1	Adult Day Health Expenses	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to providing adult day health services.
3.2	Child Day Care Expenses	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to providing child day care services.
3.3	Assisted Living Expenses	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to providing assisted living services.
3.4	Outpatient Service Expenses	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to providing outpatient services.
3.5	Chapter 766 Education Program Expenses	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to providing Ch. 766 education services.
3.6	Ventilator Program Expenses	XX,XXX	Report all direct expenses for ventilator programs not reported on other lines in the cost report. <b>Facilities that received a Ventilator Special Contract rate during the reporting period are required to file</b>

Line	Line Description	Usage	Instructions
			<b>an SNF-CR Pediatric and Special Contract Supplemental Form (PSCSF).</b>
<b>3.7</b>	Acquired Brain Injury Unit Expenses	XX,XXX	Report all direct expenses for ABI patients not reported on other lines in the cost report. <b>Facilities that received an ABI Special Contract rate during the reporting period will be required to file an SNF-CR Pediatric and Special Contract Supplemental Form (PSCSF). This form is available on CHIA's webpage <a href="#">Information for Data Submitters: Nursing Facility Cost Reports</a></b>
<b>3.8</b>	MS/ALS Program Expenses	XX,XXX	Report all direct expenses for MS/ALS programs not reported on other lines in the cost report.
<b>3.9</b>	Other Special Program Expenses	XX,XXX	Report specific expenses associated with any special program operated at the facility. This may include special programs for which the facility does not receive a special contract from Massachusetts or include costs associated with special contracts with other states.
<b>3.10</b>	Hospital Expenses - Other Business	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to hospital services.
<b>3.11</b>	Other	XX,XXX	Report all costs, including fixed costs and any portion of shared costs which relate to other businesses and are not necessary for the care of publicly aided residents in the facility as described in Table 1 line 1.13.

#### SCHEDULE 5 – STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL STATEMENT INCOME TO COST REPORTED INCOME

Nursing facilities are required to complete Schedule 5 Statement of Operations and Reconciliation of Financial Statement Income to Cost Reported Income. There are five (5) tables in this schedule that cost report preparers must complete. A few cells in this schedule are linked to other lines either within this schedule or on other schedules (refer to color-coded cells that are yellow or teal blue dotted). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

There are two versions of this table depending on whether the facility's legal status is for-profit or not-for-profit. Table 1A is designed for for-profit entities. Table 1B is designed for not-for-profit entities. The format of this table is dependent on the value selected in the legal status line 1.17 on Schedule 1. If you selected 2, 3, 6, or 8, the table format will be that of a not-for-profit entity. All other options (1, 4, 5, 7, 9, or 10) will have a table format of a for-profit entity.

#### TABLE 1 – FINANCIAL STATEMENT OF OPERATIONS

This table is for reporting financial statement operations. All lines from both versions are depicted below. Lines unique to not-for-profit entities are highlighted in yellow.

Line	Line Description	Usage	Instructions
<b>1A.1</b>	Net Patient Service Revenue	(X,XXX) OR XX, XXX	Enter net patient revenue.
<b>1A.2</b>	Other Revenue	(X,XXX) OR XX, XXX	Enter other revenues.
<b>1A.3</b>	Net Assets Released from Restriction	(X,XXX) OR XX, XXX	Enter amount of net assets released from restriction.
<b>1A.4</b>	Salaries and Wages	(X,XXX) OR XX, XXX	Enter salaries and wages.
<b>1A.5</b>	Employee Benefits	(X,XXX) OR XX, XXX	Enter employee benefits.
<b>1A.6</b>	Supplies and Other (including Payroll Taxes)	(X,XXX) OR XX, XXX	Enter supplies and other employee costs including payroll taxes.
<b>1A.7</b>	Interest Expense	(X,XXX) OR XX, XXX	Enter interest expense.
<b>1A.8</b>	Provision for Bad Debt	(X,XXX) OR XX, XXX	Enter any provisions for bad debt accounts.
<b>1A.9</b>	Depreciation and Amortization Expenses	(X,XXX) OR XX, XXX	Enter financial statement depreciation expense.
<b>1A.10</b>	Interest Income	(X,XXX) OR XX, XXX	Enter interest income.
<b>1A.11</b>	Investment Income	(X,XXX) OR XX, XXX	Enter investment income.
<b>1A.12</b>	Realized Gain(Loss) from Investments	(X,XXX) OR XX, XXX	Enter any gains/losses realized from sale of investments.
<b>1A.13</b>	Realized Gain(Loss) from Sale or Disposal of Equipment	(X,XXX) OR XX, XXX	Enter any gains/losses realized from sale of fixed assets.
<b>1A.14</b>	Other Non-Operating Income(Expense)	(X,XXX) OR XX, XXX	Enter any other non-operating income or expenses.
<b>1A.15</b>	Provision for Income Tax	(X,XXX) OR XX, XXX	Enter the provision for income tax.
<b>1B.15</b>	Contributions, Gifts, and Other	(X,XXX) OR XX, XXX	Enter the value of any contributions, gifts or other.
<b>1A.16</b>	Extraordinary Items	(X,XXX) OR XX, XXX	Entry is not permitted in this field. You must enter the details of extraordinary items on table 1C.
<b>1A.17</b>	Cumulative Change in Accounting Principles	(X,XXX) OR XX, XXX	Entry is not permitted in this field. You must enter the details of any cumulative effect of accounting change on table 1D.
<b>1B.18</b>	Change in Beneficial Interest in Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	Enter any changes in beneficial interest in net assets without donor restrictions.
<b>1B.19</b>	Unrealized Gains(Losses) on Investments in Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	Enter any unrealized gains/losses in net assets without donor restrictions.
<b>1B.20</b>	Other Changes in Net Assets Without Donor Restrictions	(X,XXX) OR XX, XXX	Enter any other changes in net assets without donor restrictions.

**TABLE 1C – DETAIL OF EXTRAORDINARY ITEMS**

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
<b>1C.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of extraordinary items. Do not enter a description of “Other” or “Misc.” in this table.

**TABLE 1D – DETAIL OF CHANGES IN ACCOUNTING PRINCIPLES**

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
<b>1D.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report the effect of changes in accounting principles. Do not enter a description of “Other” or “Misc.” in this table.

**TABLE 2 – COST REPORTED STATEMENT OF OPERATIONS**

All values in this table were derived from other tables in the cost report. You will not be able to make any changes to amounts on this table. All values are derived from other schedules in this cost report.

Line	Line Description	Usage	Instructions
<b>2.1</b>	Total Revenues (Schedule 2)	(X,XXX) OR XX,XXX	Entry is not permitted on this line. See Schedule 2, Table 5, Line 500 (Total Revenue). This amount includes all types of recoverable revenue.
<b>2.2</b>	Total Nursing Expenses (Schedule 3)	(X,XXX) OR XX,XXX	Entry is not permitted on this line. See Schedule 3, Table 1, Line 1.600, Column 1 (Total Nursing Expenses Before Recoverable Income).
<b>2.3</b>	Total Administrative and General Expenses (Schedule 3)	(X,XXX) OR XX,XXX	Entry is not permitted on this line. See Schedule 3, Table 2, Line 2.400, Column1 (Total Administrative and General Expenses Before Recoverable Income).
<b>2.4</b>	Total Variable Expenses (Schedule 3)	(X,XXX) OR XX,XXX	Entry is not permitted on this line. See Schedule 3, Table 3, Line 3.1700, Column 1 (Total Variable Expenses Before Recoverable Income).
<b>2.5</b>	Total Capital and Fixed Cost Expenses (Schedule 3)	(X,XXX) OR XX,XXX	Entry is not permitted on this line. See Schedule 3, Table 4, Line 4.100, Column 1 (Total Capital and Fixed Cost Expenses Before Recoverable Income).

Line	Line Description	Usage	Instructions
2.6	Total Other Business Expenses (Schedule 4)	(X,XXX) OR XX, XXX	Entry is not permitted on this line. See Schedule 4, Table 3, Line 300 Column 2 (Total Other Business Expenses).

TABLE 3 – RECONCILIATION BETWEEN FINANCIAL STATEMENT AND COST REPORT NET INCOME

This table is for reporting any reconciling items between financial statement (book) income and cost reported income. The only differences that should be reported on this table are those due to timing differences of recognizing revenues and expenses between the books and the cost report. **REMINDER:** Your cost report is to be prepared on the **accrual** method of accounting.

Line	Line and Column Description	Usage	Instructions
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)	(X,XXX) OR XX, XXX	Entry is not permitted in this line. See Table 1A line 1A.500 or table 1B line 1B.400.
3.2	Reconciling Item	(X,XXX) OR XX, XXX	Enter the description and amount of any reconciling item.
3.3	Reconciling Item	(X,XXX) OR XX, XXX	Enter the description and amount of any reconciling item.
3.4	Reconciling Item	(X,XXX) OR XX, XXX	Enter the description and amount of any reconciling item.
3.5	Reconciling Item	(X,XXX) OR XX, XXX	Enter the description and amount of any reconciling item.
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)	(X,XXX) OR XX, XXX	Entry is not permitted in this line. See Table 2, line 200.

SCHEDULE 6 – BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Nursing facilities are required to complete Schedule 6 Balance Sheet and Reconciliation of Owner's Equity. There are 12 tables in this schedule, 10 of which cost report preparers must complete. Several cells in this schedule are linked to other lines either within this schedule or on other schedules (refer to color-coded cells that are yellow or teal blue dotted). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

TABLE 1 – CURRENT ASSETS

Line	Line Description	Usage	Instructions
1.1	Cash and Cash Equivalents	(X,XXX) OR XX, XXX	This line should be used to report all cash equivalents that 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.

Line	Line Description	Usage	Instructions
1.2	Short-Term Investments	(X,XXX) OR XX, XXX	This line should be used to report all investments in equity or fixed-income securities with a maturity of 3 to 12 months.
1.3	Current Portion Assets Whose Use is Limited	(X,XXX) OR XX, XXX	This line should be used to report the current portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations.
1.4	Other Cash and Equivalents	(X,XXX) OR XX, XXX	Enter ending balance of other cash and equivalents not reported in lines 1.1, 1.2, or 1.3.
1.5	Payer Accounts Receivable	(X,XXX) OR XX, XXX	Enter ending balance of accounts receivable for public and private payers and self-pay. This also includes receivables associated with Medicaid patient paid accounts.
1.6	Less Reserve for Bad Debt	(X,XXX)	Enter ending balance of bad debt reserves.
1.7	Receivable from Officers/Owners/Employees	XX,XXX	If an amount is reported here, please provide supporting documentation on the Related Party Debt template (Schedule 12).
1.8	Receivable from Affiliates/Related Parties	XX,XXX	If an amount is reported here, please provide supporting documentation on the Related Party Debt template (Schedule 12).
1.9	Interest Receivable	(X,XXX) OR XX, XXX	Enter ending balance of interest receivables.
1.10	Supply Inventory	(X,XXX) OR XX, XXX	Enter ending balance of the supply inventory.
1.11	Other Receivables	(X,XXX) OR XX, XXX	Enter ending balance of other receivables not reported on any other lines.
1.12	Prepaid Interest	(X,XXX) OR XX, XXX	Enter ending balance of prepaid interest.
1.13	Prepaid Insurance	(X,XXX) OR XX, XXX	Enter ending balance of prepaid insurance.
1.14	Prepaid Taxes	(X,XXX) OR XX, XXX	Enter ending balance of prepaid taxes.
1.15	Other Prepaid Expenses	(X,XXX) OR XX, XXX	This line should be used to report expenditures for future benefits. An example would be prepaid rent. This line should <u>not</u> be used to capitalize improvements or maintenance expenses which, in the provider's opinion, may benefit future periods. Any improvements or maintenance costs that will benefit future periods should be capitalized as a fixed asset.
1.16	Capitalized Pre-opening Costs	(X,XXX) OR XX, XXX	This line should be used to report all operating expenses which were incurred prior to the admission of patients in new facilities, and which have been capitalized by the provider. Examples of such costs, which are sometimes called start-up costs, would include the salaries and related expenses of an administrator and other staff who were hired prior to the date of licensure and the arrival of the first

Line	Line Description	Usage	Instructions
			patient. Because new facilities benefit from other special provisions, the amortization expense related to these capitalized pre-opening costs must be reported in Pre-Opening Expenses in Schedule 3, table 2B because they are automatically disallowed.
<b>1.17</b>	Other Current Assets	(X,XXX) OR XX, XXX	Entry is not permitted in this line. See Detail of Other Current Assets (Table 1A, Line 1A.100).

TABLE 1A – DETAIL OF OTHER CURRENT ASSETS

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
<b>1A.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of the ending balances of other current assets. Do not enter a description of “Other” or “Misc.” in this table.

TABLE 2 – NON-CURRENT FIXED ASSETS

Line	Line Description	Usage	Instructions
<b>2.1</b>	Land	(X,XXX) OR XX, XXX	Enter ending balance of land.
<b>2.2</b>	Buildings	(X,XXX) OR XX, XXX	Amount entered here is net of accumulated depreciation for this asset type.
<b>2.3</b>	Improvements	(X,XXX) OR XX, XXX	Amount entered here is net of accumulated depreciation for this asset type.
<b>2.4</b>	Equipment	(X,XXX) OR XX, XXX	Amount entered here is net of accumulated depreciation for this asset type.
<b>2.5</b>	Software/Limited Life Assets	(X,XXX) OR XX, XXX	Amount entered here is net of accumulated depreciation for this asset type.
<b>2.6</b>	Motor Vehicles	(X,XXX) OR XX, XXX	Amount entered here is net of accumulated depreciation for this asset type.

TABLE 3 – OTHER NON-CURRENT ASSETS

Line	Line Description	Usage	Instructions
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<b>3.2</b>	Non-Current Assets Whose Use is Limited	(X,XXX) OR XX, XXX	This line should be used to report the non-current portion of assets whose use is limited, either identified as board-designated, trustee-held, and other designations.
<b>3.3</b>	Other Deferred Charges and Non-Current Assets	(X,XXX) OR XX, XXX	Entry is not permitted in this line. See Detail of Other Deferred Charges and Non-Current Assets (Table 3A, Line 3A.100). Items to report on Table 3A include organization expense, purchased goodwill, leasehold deposits, cash surrender value of officer life insurance and other deferred charges and non-current assets.
<b>3.4</b>	Construction in Progress	(X,XXX) OR XX, XXX	Construction in progress or work in progress should be reported in this line. Such construction or work in progress should never be reported and claimed as an allowable asset until the asset has been converted to full use for care of patients.
<b>3.5</b>	Mortgage Acquisition Costs	(X,XXX) OR XX, XXX	Enter ending balance of mortgage acquisition costs. These amounts must also be reported on Schedule 11.
<b>3.6</b>	Accumulated Amortization of Mortgage Acquisition Costs	(X,XXX)	Enter ending balance of accumulated amortization of mortgage acquisition costs. These amounts must also be reported on Schedule 11.

TABLE 3A – DETAIL OF OTHER DEFERRED CHARGES AND NON-CURRENT ASSETS

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
<b>3A.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of the ending balances of other deferred charges and non-current assets. Do not enter a description of “Other” or “Misc.” in this table.

TABLE 5 – CURRENT LIABILITIES

Line	Line Description	Usage	Instructions
<b>5.1</b>	Trade Payables	(X,XXX) OR XX, XXX	Enter ending balance of trade payables.

Line	Line Description	Usage	Instructions
5.2	Accrued Expenses	(X,XXX) OR XX, XXX	Enter ending balance of accrued expenses.
5.3	Due to Insurance Payers	(X,XXX) OR XX, XXX	Enter ending balance of amounts due self-payers, due to insurance payers and other third-party payers that may be more than allowable amounts and may therefore need to be paid back to the appropriate payer.
5.4	Patient Funds Due	(X,XXX) OR XX, XXX	This line should be used to report all amounts received which may be required to be paid back to self-pay and other third-party payers and current portion of deferred revenue.
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	(X,XXX) OR XX, XXX	Most providers have long-term debt and accordingly, report values in Mortgages and Other Long Term Debt lines. Any provider who reports a mortgage or other long-term debt must also enter the amount which is due within one year here. If no portion of the long-term debt is due within one year, an explanation should be provided in the Footnotes and Explanations Schedule 12. If an amount is reported here, please provide supporting documentation on the Related Party Debt template (Schedule 12). Finally, if an amount is reported here, you must provide details of the debt or note in Schedule 11 Notes Payable and Working Capital Debt.
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	(X,XXX) OR XX, XXX	Most providers have long-term debt and accordingly, report values in Mortgages and Other Long Term Debt lines. Any provider who reports a mortgage or other long-term debt must also enter the amount which is due within one year here. If no portion of the long-term debt is due within one year, an explanation should be provided in the Footnotes and Explanations section. If an amount is reported here, you must provide details of the debt or note Schedule 11 Notes Payable and Working Capital Debt.
5.7	Accrued Salaries and Payroll Liabilities	(X,XXX) OR XX, XXX	Report all salaries and payroll liabilities incurred but not yet paid here.
5.8	State and Federal Taxes Payable	(X,XXX) OR XX, XXX	Report state and federal taxes incurred but not yet paid.
5.9	Accrued Interest Payable	(X,XXX) OR XX, XXX	Report accrued interest incurred but not yet paid.
5.10	Other Current Liabilities	(X,XXX) OR XX, XXX	No Entry is permitted on this line. See Detail of Other Current Liabilities (Table 5A, Line 5A.100).

TABLE 5A – DETAIL OF OTHER CURRENT LIABILITIES

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

Line	Column 1	Column 2	Usage	Instructions
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<b>5A.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of the ending balances of other current liabilities due but not yet paid. Do not enter a description of “Other” or “Misc.” in this table.
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TABLE 6 – NON-CURRENT LIABILITIES

Line	Line Description	Usage	Instructions
<b>6.1</b>	Mortgages Payable	(X,XXX) OR XX, XXX	Report current portion of mortgage notes payable on line 5.6 and complete Schedule 11.
<b>6.2</b>	Due to Related Parties, Subsidiaries, and Affiliates	(X,XXX) OR XX, XXX	This line should be used to report 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. If an amount is reported here, please provide supporting documentation on the Related Party Debt template (Schedule 12). Finally, if an amount is reported here, you must provide details of the debt or note in Schedule 11 Notes Payable and Working Capital Debt.
<b>6.3</b>	Other Long-Term Debt	(X,XXX) OR XX, XXX	Report current portion of other long-term debt on line 5.6 and provide details of the debt or note in Schedule 11 Notes Payable and Working Capital.

TABLES 8A-8C – RECONCILIATION OF OWNERS EQUITY OR NET ASSETS FOR NOT-FOR-PROFITS

There are three table options for the reconciliation of owners’ equity or net assets for not-for-profits: 1) for not-for-profits, 2) sole proprietorships and partnerships, and 3) for corporations. You must ensure that you have carefully selected the proper legal status on Schedule 1, Line 1.17 to have the correct owner’s equity table format. The beginning balances reported must match the ending balances in prior year’s cost report.

TABLE 8A – RECONCILIATION OF NET ASSETS FOR NOT-FOR-PROFITS (LEGAL STATUS 2, 3, 6, OR 8)

Line	Line Description	Net Assets Without Donor Restrictions	Net Assets with Donor Restrictions	Instructions
<b>8A.1</b>	Net Assets Balance: Prior Year	(XX,XXX) or XX,XXX	(XX,XXX) or XX,XXX	This amount must agree with Total Net Assets from the prior year.

Line	Line Description	Net Assets Without Donor Restrictions	Net Assets with Donor Restrictions	Instructions
<b>8A.2</b>	Prior Period Adjustment(s)	(XX,XXX) or XX,XXX		No entry permitted in this line. See Table 8D, Line 8D.100, Column 2.
<b>8A.3</b>	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(XX,XXX) or XX,XXX		No entry permitted in this line. See Schedule 5, Table 2, Line 200.
<b>8A.4</b>	Gain/(Loss) Realized on Investments		(XX,XXX) or XX,XXX	Enter any gains/losses on the sale of investments.
<b>8A.5</b>	Contributions, Gifts and Other		(XX,XXX) or XX,XXX	Enter any contributions, gifts, other during the year.
<b>8A.6</b>	Change in Unrealized Gains/(Losses) on Investments		(XX,XXX) or XX,XXX	Enter the change in unrealized G/L on investments held.
<b>8A.7</b>	Net Assets Released from Donor Restriction	(XX,XXX) or XX,XXX	(XX,XXX) or XX,XXX	Enter any changes in net asset from assets released from restriction.
<b>8A.8</b>	Net Assets - Other	(XX,XXX) or XX,XXX	(XX,XXX) or XX,XXX	Enter any other changes in net assets.
<b>8A.100</b>	Net Assets Balance: Current Year	(XX,XXX) or XX,XXX	(XX,XXX) or XX,XXX	No entry permitted. Total calculation.

**TABLE 8B – RECONCILIATION OF OWNER’S EQUITY FOR PROPRIETORSHIPS, PARTNERSHIPS, OR LIMITED LIABILITY COMPANIES (LEGAL STATUS 4, 5, OR 10)**

Line	Line Description	Usage	Instructions
<b>8B.1</b>	Owner's Equity Balance: Prior Year	(X,XXX) OR XX, XXX	This amount must agree with Total Owner's Equity from the prior year.
<b>8B.2</b>	Prior Period Adjustment(s)	(X,XXX) OR XX, XXX	No entry permitted in this line. See Table 8D, Line 8D.100, Column 2.
<b>8B.3</b>	Capital Contributions During the Year	(X,XXX) OR XX, XXX	Enter any capital contributions made during the year.
<b>8B.4</b>	SNF-CR Net Income/(Loss)	(X,XXX) OR XX, XXX	No entry permitted in this line. See Schedule 5, Table 2, Line 200.
<b>8B.5</b>	Proprietor/Partner Drawings	(X,XXX)	Amounts reported in this field must equal the value of drawings reported on Schedule 10, Table 6.
<b>8B.100</b>	Owner's Equity Balance: Current Year	(X,XXX) OR XX, XXX	No entry permitted. Total calculation.

**TABLE 8C- RECONCILIATION OF OWNER’S EQUITY FOR CORPORATIONS (LEGAL STATUS 1, 7, OR 9)**

Line	Line Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Instructions
<b>8C.1</b>	Owner's Equity Balance: Prior Year	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	This amount must agree with Total Owner's Equity from the prior year.
<b>8C.2</b>	Prior Period Adjustment(s)				(X,XXX) OR XX,XXX	No entry permitted in this line. See Table 8D, Line 8D.100, Column 2.
<b>8C.3</b>	Sale of Capital Stock	(X,XXX) OR XX,XXX				Enter the proceeds from the sale of capital stock.
<b>8C.4</b>	Purchase or Sale Treasury Stock		(X,XXX) OR XX,XXX			Enter the cost of repurchasing outstanding shares of capital stock.
<b>8C.5</b>	Additional Paid-in Capital			(X,XXX) OR XX,XXX		Enter amount of additional capital paid in.
<b>8C.6</b>	SNF-CR Net Income/(Loss)				(X,XXX) OR XX,XXX	No entry permitted in this line. See Schedule 5, Table 2, Line 200.
<b>8C.7</b>	Dividends Paid				(XX,XXX)	Enter the value of dividends paid.
<b>8C.100</b>	Owner's Equity Balance: Current Year	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	(X,XXX) OR XX,XXX	No entry permitted. Total calculation.

**TABLE 8D – PRIOR PERIOD ADJUSTMENTS**

This table is a dynamic table. For additional instructions on how to use dynamic tables, refer to the General User Instructions section of this user manual.

line	Column 1	Column 2	Usage	Instructions
<b>8D.1+</b>	Enter Description	Enter Amount	Col 1 – text Col 2 – XX,XXX	This is a dynamic table that allows the user to manipulate the number of rows by clicking the “+.” This table is designed to report details of prior period adjustments. Do not enter a description of “Other” or “Misc.” in this table.

## SCHEDULE 7 – DETAIL OF FIXED ASSETS AND DEPRECIATION

Nursing facilities are required to complete Schedule 7 – Detail of Fixed Assets and Depreciation. There are five (5) tables in this schedule that cost report preparers must complete. Many lines in this schedule are linked to other lines either within this schedule or on other schedules. Also, many lines have checks and balances to ensure that information reported on lines is consistent with information reported elsewhere in the SNF-CR.

**TABLE 1 – FINANCIAL STATEMENT FIXED ASSETS**

When completing this table, preparers must use the following definitions to properly report financial statement fixed asset and accumulated depreciation balances and depreciation expense.

Nursing facilities are responsible for keeping detailed fixed asset ledgers supporting each asset, including, the date of purchase, method of depreciation, life of the asset, year of disposal or, in cases of fully depreciated assets, year asset removed from the ledger, purchase price, current year depreciation expense and accumulated depreciation balance. This detail ledger must support the summary of fixed assets reported on this table and must be made available upon request.

**Fixed Asset Cost Beginning Balance (Column 1):** This amount represents the nursing facility's beginning of the period (January 1) fixed asset basis based on historical cost in accordance with generally accepted accounting principles. Historical cost is the cost of the asset based on purchase price or the fair market value of property donated upon the date of purchase.

**Current Year Additions and Current Year Deletions (Columns 2 and 3):** These amounts represent the cost of asset additions and deletions using generally accepted accounting principles. Asset additions related to a construction project cannot be recognized on this schedule until the asset is placed into service.

**Fixed Asset Cost Ending Balance (Column 4):** The sum of columns 1 through 3 are automatically tabulated.

**Accumulated Depreciation Beginning Balance (Column 5):** The following amounts should be reported in this column: 1) the total amount of depreciation expense that has been charged to the specified asset category since the assets were placed into service as of the beginning of the year (January 1) and 2) the accumulated depreciation balance of assets that were written off, retired, or sold during the year.

**Current Year Depreciation (Column 6):** This amount represents the systematic allocation of the cost of an asset over its useful life.

**Accumulated Depreciation Ending Balance (Column 7)** The sum of columns 5 and 6 are automatically tabulated.

**Financial Statement Net Book Value (Column 8):** This amount is a calculation of the Fixed Asset Cost Ending Balance (Column 4) net of the Accumulated Depreciation Ending Balance (Column 7). The amounts reported in this column must match amounts entered on lines Schedule 6, Table 2 Non-Current Fixed Assets.

An image of this table is shown below. Entry of positive values is permitted in all fields colored blue. Entry of negative values is permitted in all fields colored blue with red border. Orange fields are subtotal and total calculations.

Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	0	0	0	0	0	0	0

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**TABLE 2 – CLAIMED FIXED ASSETS**

It is important to note that amounts reported on this table should only include fixed assets that can be claimed as nursing facility fixed assets to be used for the benefit of publicly aided residents. Also, the allowable cost basis may differ from Table 1 in certain circumstances.

When completing this table, preparers should apply the following principles:

- Generally accepted accounting principles for reporting fixed assets using the historical cost basis, and
- Seven (7) examples provided by CHIA below

Where 101 CMR 206.00 and this instruction manual have omitted reporting principles, use Medicare cost reporting (Form 2540-10)<sup>1</sup> rules for reporting allowed fixed costs and depreciation expense.

In addition, the following definitions should be applied when completing this table:

**Allowable Fixed Assets Beginning Basis (Column 1):** Beginning with the cost report year ending December 31, 2021, this amount represents the historical cost for each asset category in accordance with generally accepted accounting principles (GAAP basis). **NOTE: This is a change from the reporting requirements in years prior to 2021.** When reporting allowable fixed assets beginning balances for each asset type, preparers should review the seven (7) examples below to determine how to report the allowable fixed asset beginning balances, additions, deletions, and depreciation expense.

**Claimed Additions from Renovations (DON), Claimed Other Additions, Claimed Deletions from Renovations (DON), and Claimed Other Deletions (Columns 2-5):** These amounts represent claimed additions and deletions to the fixed assets of the nursing facility used for publicly aided residents. Claimed additions and deletions for approved Determination of Need (DON) projects placed into service cannot exceed the DPH approved maximum capital expenditure (MCE). Preparers are to use column 4 to report all fixed assets that were retired because of the DON project. Refer to examples 6 and 7 below when completing columns 2 and 4.

**Allowable Cost Basis Ending Balance (Column 6)** The sum of columns 1 through 5 are automatically tabulated.

**Depreciation % (Column 7)** The depreciation rate associated with the Allowable Cost Basis Ending Balance (Column 6).

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<sup>1</sup> Centers for Medicare and Medicaid Services (CMS) Publication 15.1, *Medicare Provider Reimbursement Manual—Part I*, dated November 16, 2007

**Financial Statement Depreciation Expense (Column 8)** The values are automatically posted from Schedule 7 Table 1 Column 6 Lines 1.1 through 1.5. CHIA recognizes the straight-line method of depreciation, and the table below lists the useful life of assets by category:

Asset Category	Useful Life (in years)
Building	40
Improvements	20
Equipment	10
Limited Life Assets/Software	3

**Non-Allowable Expenses and Add-backs (Column 9):** This amount represents depreciation expense that is not allowable and/or depreciation expense that is being added as claimed fixed asset expenses. Examples include:

- The portion of depreciation expense that relates to fixed assets used for non-nursing facility activities, fixed assets not used for the benefit of publicly aided residents, or fixed assets specifically not allowed.
- The portion of financial statement depreciation expense recognized by the facility when using a depreciation methodology other than the straight-line method of depreciation.
- The portion of financial statement depreciation related to the use of a different useful life than recognized in the above table.
- The portion of depreciation expense on fixed asset bases **not** based on historical cost as recognized by generally accepted accounting.
- The portion of financial statement depreciation expense that relates to fixed asset additions from a DON project that exceeded the MCE.
- Depreciation expense that is claimed on the REA-CR for facilities whose assets are owned by a realty company should be reported as an add-back expense.

Below are examples of scenarios that providers can use when preparing tables 1 and 2 of this schedule. Please note that these examples are to be applied when completing the Claimed Fixed Assets Schedule in the REA-CR for nursing facilities whose realty companies own the fixed assets.

**EXAMPLE 1: Same Facility Owner or Facility Assets Owned Since 1995** - A SNF was constructed in 1995 at a cost of \$10 million and the costs were allocated as follows: Land \$200,000, Building \$7,800,000 and \$2,000,000 Equipment, totaling \$10 million. The facility reported the following additions/deletions between 2016 and 2020:

2016 – Equipment	-\$2,000,000
2016 – Improvements	\$100,000
2019 – Improvements	\$500,000
2020 – Equipment	\$100,000

The allowable fixed cost basis is \$8.7 million.

**EXAMPLE 2: Sale of a Facility's Assets** - An SNF was constructed in January 1987 at a cost of \$15 million and approved for Medicaid participation. It was sold to a non-related party in 1992 for \$35 million. Its fair market value was \$35 million. The allowable fixed cost basis of the new owner is \$35 million. **Note:** If the sale of the facility was not a bona fide sale (e.g., a related party sale), then the cost basis would be \$15 million.

**EXAMPLE 3: Facility with other Non-Nursing Activities** - A SNF was constructed in 2000 at a cost of \$50 million and 50% of the facility houses an assisted living community. The allowable fixed cost basis for the SNF is \$25 million.

**EXAMPLE 4: Stock Sale** - An SNF was constructed in January 1987 at a cost of \$15 million and approved for Medicaid participation. One owner sold its stock to the 3 remaining owners in 1992 for \$5 million. Its fair market value was \$20 million. The allowable fixed cost basis to the new owner is \$15 million.

**EXAMPLE 5: Determination of Need Project Limitations:** A SNF was constructed in 1970 for \$2 million. The owners completed a DON approved project to add a new wing and 50 beds. The DON approved project maximum capital expenditure was \$10 million. The actual costs totaled \$15 million, and the facility did not request a modification to the DON. The allowable addition to the fixed cost building and improvement basis is limited to \$10 million.

**EXAMPLE 6: Determination of Need Project Limitations:** A SNF was constructed in 1970 for \$2 million. The owners completed a DON approved project to add a new wing and 50 beds. The DON approved project maximum capital expenditure was \$10 million. The completed DON project included a theater and music conservatory costing \$1 million that was not part of the approved DON MCE. The allowable addition to the fixed cost building and improvements bases is limited to \$9 million.

**EXAMPLE 7: Determination of Need Project Retiring Assets:** A SNF was constructed in 1970 for \$2 million. The owners completed a DON approved project totaling \$4.5 million to renovate therapy rooms, nursing stations, and 3 dining halls, including installing a new electronic medical records system to take the place of a system that was installed 18 months prior costing \$500,000. The allowable addition to the fixed cost building and improvements bases is \$4.5 million, and the facility must retire the \$500,000 previous electronic medical records software.

An image of this table is shown below. Entry of positive values is permitted in all fields colored blue. Entry of negative values is permitted in all fields colored blue with red border. Orange fields are subtotal and total calculations. The blue/teal dotted colored fields in column 8 refer to values that were reported on table one. The red colored fields in column 9 allow users to enter negative values for non-allowable fixed asset depreciation expense.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0				0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR						0	5.00%			0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR						0	10.00%			0
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%			0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	0	0	0	0	0	0		0	0	0

TABLE 3 – GENERAL FIXED COST INFORMATION

Line	Line Description	Usage	Instructions
3.1	What is the original year the facility was built?	YYYY	Enter the year the facility was built.

Line	Line Description	Usage	Instructions
3.2	What was the date of the most recent assessed property value of this facility?	MM-DD-YYYY	Enter the date of most recent property value assessment.
3.3	What was the value from the most recent municipal property assessment for this facility?	XX,XXX	Enter the most recent property value assessment.
3.4	Was there a change of ownership of this facility during the reporting period?	Drop-down menu	Select from drop-down menu : Yes/No. If you select Yes, you will need to complete Table 4 providing details of the ownership change.
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Drop-down menu	Select from drop-down menu : Yes/No. If you select Yes, you will need to complete Table 4 providing details of the ownership change.
3.6	What is the number of nursing facility resident rooms?	XX,XXX	Report the number of rooms that are designated for resident occupancy, including skilled, residential, and pediatric care levels.
3.7	What is the total gross square footage of the facility used for patient care, including communal areas and therapy rooms?	XX,XXX	Communal areas are areas in the facility where residents may gather with other residents, visitors, and staff or engage in individual pursuits, apart from their residential rooms. This includes but is not limited to living rooms, dining rooms, activity rooms, and meeting rooms where residents are located on a regular basis.
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	XX,XXX	Enter the square footage.
3.9	What is the square footage applicable to other business activities, e.g., adult day health, child day care, etc.	XX,XXX	If you reported other business activities on Schedule 4, Other Business Revenues and Expenses, you must report the amount of square footage of space these other business activities use.
3.10	What is the total acreage of the facility site?	XXXX.X	Round to one decimal place when entering acreage.
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Drop-down menu	Select from drop-down menu : Yes/No. If you select Yes, you will need to complete Table 5.
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Drop-down menu	Select from drop-down menu : Yes/No. For additions or deletions to fixed assets that were not part of a DON, you must report these on Table 2, column 3 and/or column 5.

TABLE 4 – CHANGES IN FACILITY OR REALTY COMPANY OWNERSHIP

This table provides you with three lines to report the details of facility and/or realty company ownership changes.

Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Select type from drop-down menu.	Use calendar widget to select date.	Enter names of sellers.	Enter names of buyers.	Enter purchase price.
4.2	Select type from drop-down menu.	Use calendar widget to select date.	Enter names of sellers.	Enter names of buyers.	Enter purchase price.
4.3	Select type from drop-down menu.	Use calendar widget to select date.	Enter names of sellers.	Enter names of buyers.	Enter purchase price.

TABLE 5 – DETERMINATION OF NEED PROJECTS DETAIL

There are two columns in this table for you to enter up to 2 DON projects. If you have any additional DON project, please provide the same information in a separate schedule, and upload this information using the upload document feature in Schedule 12.

Line	Line Description	Usage	Instructions
5.1	List the DON project #.	Text	Enter DON project #.
5.2	Please briefly describe the DON project.	Text	Describe project.
5.3	What is the date of the original DON approval?	MM-DD-YYYY	Enter date.
5.4	What is the approved Maximum Capital Expenditure of the original DON?	XX,XXX	Enter MCE.
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	Drop-down Menu	Select from drop-down menu : Yes/No.
5.6	What is the date of the significant change letter received from DPH?	MM-DD-YYYY	Enter date.
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?	XX,XXX	Enter the revised MCE amount.
5.8	What is the amount of assets placed into service for Phase 1?	XX,XXX	Enter the amount.
5.9	What is the amount of assets placed into service for Phase 2?	XX,XXX	Enter the amount.
5.10	What is the amount of assets placed into service for Phase 3?	XX,XXX	Enter the amount.

Line	Line Description	Usage	Instructions
<b>5.11</b>	Do you have more than 2 DON Projects?	Text	If you have more than 2 construction or renovation projects subject to a Determination of Need (DON), you must upload responses to questions 5.1 through 5.14 as a separate upload in Schedule 12, Section 1 for each additional DON project.
<b>5.12</b>	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.	XX,XXX	Enter the amounts retired building assets. For example, if the roof is replaced but still had useful life, then this asset must be retired and removed from the claimed fixed assets.
<b>5.13</b>	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.	XX,XXX	Enter the amounts of retired improvements. For example, if there was remaining useful life on windows installed, but the windows are being removed for a new wing, then the windows need to be removed from the claimed fixed assets.
	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.	XX,XXX	Enter the amounts of retired equipment. For example, if old patient lift systems that are still being depreciated are being scraped for new state of the art lift systems, the old systems must be removed from the claimed fixed assets.

## SCHEDULE 8 – STATEMENT OF CASH FLOWS

Nursing facilities are required to complete Schedule 8 Statement of Cash Flows. This schedule is an informational tool that reflects the sources and uses of cash for the entity. There are five (5) tables in this schedule, four (4) of which cost report preparers must complete. Several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

TABLE 1 – BEGINNING CASH AND CASH EQUIVALENTS BALANCE

Line	Line Description	Usage	Instructions
<b>1.1</b>	Cash and Cash Equivalents (Beginning of Year)	(X,XXX) OR XX, XXX	The amount reported here must equal Cash and Cash Equivalents Ending Balance reported in your prior year cost report.

TABLE 2 – CASH FLOWS FROM OPERATING ACTIVITIES

Line	Line Description	Usage	Instructions
<b>2.1</b>	Change in Net Assets (Net Income)	(X,XXX) OR XX, XXX	Enter net income as reported on Schedule 5.
<b>2.2</b>	Adjustments to Reconcile Changes in Net Assets (Net Income)	(X,XXX) OR XX, XXX	Enter any reconciling items.
<b>2.3</b>	Increases (Decreases) to Cash Provided by Operating Activities	(X,XXX) OR XX, XXX	Enter any other amounts from operating activities.
<b>200</b>	Net Cash from Operating Activities	(X,XXX) OR XX, XXX	No entry permitted; calculation.

TABLE 3 – CASH FLOWS FROM INVESTING ACTIVITIES

Line	Line Description	Usage	Instructions
<b>3.1</b>	Capital Expenditures	(X,XXX) OR XX, XXX	Enter capital expenditures during the year.
<b>3.2</b>	Cash Flows from Other Investing Activities	(X,XXX) OR XX, XXX	Enter earnings/expenses from other investing activities.
<b>300</b>	Net Cash from Investing Activities	(X,XXX) OR XX, XXX	No entry permitted; calculation.

TABLE 4 – CASH FLOWS FROM FINANCING ACTIVITIES

Line	Line Description	Usage	Instructions
<b>4.1</b>	Proceeds from Issuance of Long-Term Debt	(X,XXX) OR XX, XXX	Enter proceeds from new LT debt.
<b>4.2</b>	Payments on Long-Term Debt and Capital Lease Expenditures	(X,XXX) OR XX, XXX	Enter payments on LT debt and capital leases.
<b>4.3</b>	Cash Flows from Other Financing Activities	(X,XXX) OR XX, XXX	Enter amounts of other financing cash flows.
<b>400</b>	Net Cash from Financing Activities	(X,XXX) OR XX, XXX	No entry permitted; calculation.

TABLE 5 – NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Line	Line Description	Usage	Instructions
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<b>5.1</b>	Net Increase/(Decrease) in Cash and Cash Equivalents	(X,XXX) OR XX, XXX	No entry permitted; calculation.
<b>500</b>	Cash and Cash Equivalents (End of Year)	(X,XXX) OR XX, XXX	The calculated here must match the amount reported on line 1.1 in Schedule 6 Balance Sheet.

## SCHEDULE 9 – LICENSURE AND PATIENT STATISTICS

Nursing facilities are required to complete Schedule 9 Licensure and Patient Statistics. There are three (3) tables in this schedule which cost report preparers must complete. Several cells in this schedule are linked to other CHIA systems (refer to color-coded cells that are green). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

### TABLE 1 – BED LICENSURE

The information displayed on this table will be provided by CHIA's systems as indicated by the green cell colors. Your most recent bed licenses will be listed in this table in lines 1.1-1.5. If this information is not correct, you will need to contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov) for corrections. You will need to complete questions 1.6 and 1.7.

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I, II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/01/2017	176			176	176
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.					
1.7	Is above listed bed licensure information correct?					

### TABLE 2 – PATIENT STATISTICS

This table is designed to report annual patient day information. Additionally, the payer descriptions have been enhanced to prevent confusion when reporting Medicaid fee-for-service patient days. Please refer to the definitions of payer types in this instruction manual for Schedule 2. Below are definitions of the various nursing programs that you are to use when completing this table.

**Nursing:** Includes days for patients in Level I, II and III nursing home beds. Do not include Pediatric, Ventilator Unit, Head Trauma or Other Medicaid Special Contract patient days.

**Resident Care:** Includes days for patients in Level IV nursing home beds.

**Pediatrics:** Includes days for patients in Pediatric licensed beds and billed as a pediatric patient

**Ventilator Unit:** Includes days for patients billed at the special contract Ventilator rate.

**Head Trauma/ABI:** Includes days for patients billed at the special contract Head Trauma/ABI rate.

**Amyotrophic Lateral Sclerosis (ALS):** Includes days for patients billed at the special contract ALS rate.

**Multiple Sclerosis (MS):** Includes days for patients billed at the special contract MS rate.

**Other Medicaid Special Contract:** Includes days for patients billed at all other MassHealth special contract rates.

**Nursing Leave of Absence (Paid):** Includes all days that the nursing facility held a bed for a Level I, II or III patient and was paid.

**Nursing Leave of Absence (Unpaid):** Includes all days that the nursing facility held a bed for a Level I, II or III patient but was not paid.

**Resident Leave of Absence (Paid):** Includes all days that the nursing facility held a bed for a Level IV patient and was paid.

**Resident Leave of Absence (Unpaid):** Includes all days that the nursing facility held a bed for a Level IV patient but was not paid.

An illustration of the table is provided here for you.

Table 2		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service	MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
2.1	Nursing															0
2.2	Residential Care															0
2.3	Pediatrics															0
2.4	Ventilator Unit															0
2.5	Head Trauma/ABI															0
2.6	Amiotrophic Lateral Sclerosis (ALS)															0
2.7	Multiple Sclerosis (MS)															0
2.8	Other Medicaid Special Contract															0
2.9	Nursing Leave of Absence (Paid)															0
2.10	Nursing Leave of Absence (Unpaid)															0
2.11	Residential Leave of Absence (Paid)															0
2.12	Residential Leave of Absence (Unpaid)															0
200	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 3 – PATIENT STATISTICS

Line	Line Description	Usage	Instructions
3.1	Number of Admissions During Year	XX,XXX	Enter number of admissions.
3.2	Number of MassHealth Admissions During Year	XX,XXX	Enter number of MassHealth admissions.
3.3	Number of Discharges During Year	XX,XXX	Enter number of discharges.
3.4	Average Length of Stay	XX,XXX	This the sum of each resident's Length of Stay (LOS) divided by the total number of residents surveyed. LOS is defined as the period of stay from the date of

			the resident's most recent admission to the facility to the date of the survey interview (for current residents) or to the day of discharge (for discharges).
<b>3.5</b>	Number of Unduplicated Residents (<= 100 day stay)	XX,XXX	Enter number of residents with less than or equal to a total of 100 days in their stay.
<b>3.6</b>	Number of Unduplicated Residents (> 100 day stay)	XX,XXX	Enter number of residents with greater than or equal to a total of 100 days in their stay. Please count the total length of stay, even if some of the days occurred outside of the reporting year.. Do not include residents in this line if included in line 3.5.

## SCHEDULE 10 – DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Nursing facilities are required to complete Schedule 10 Detail of Facility Compensation and Purchased Nursing Services. There are six (6) tables in this schedule which cost report preparers must complete. A few cells in this schedule are linked to other lines either within this schedule or on other schedules (refer to color-coded cells that are yellow or teal blue dotted). Also, several lines have checks and balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

### TABLE 1 – DETAIL OF STAFF NURSING SERVICES WAGES AND HOURS

This schedule will aid in the collection of nursing services wage data. Fields requesting hours should be rounded to the nearest tenth decimal place. Report wages in whole dollars.

Detail of Staff Nursing Services Wages and Hours							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages						
1.2	Total Overtime Wages						
1.3	Total Shift Differential						
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>

### TABLE 2 – DETAIL OF NURSING SERVICES SHIFT DIFFERENTIALS

This schedule will aid in the collection of nursing services wage data. Fields permit data entry up to two decimal places.

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	.40	2.22			
2.2	Licensed Practical Nurses			.75		
2.3	Certified Nurse Aides	.25				

TABLE 3 – DETAIL OF STAFF AND HOURS BY POSITION

The table below illustrates the usage for each column of data requested.

Line	Line Description	Number of Staff	Total Full Time Equivalents	Total Hours	Instructions
3.1	Staff Development	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.2	Plant Operations	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.3	Dietary Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.4	Dietician	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.5	Housekeeping/Laundry Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.6	Unit Clerk & Medical Records Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.7	Quality Assurance	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.8	MMQ Nurses and MDS Coordinator	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.9	Social Services Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.10	Interpreters	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.11	Restorative Therapy - Direct Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.12	Restorative Therapy - Indirect Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.13	Recreational Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.14	Administration and Officers	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.15	Security Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.16	Clerical Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.17	Director of Nurses	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.18	Registered Nurses	XX,XXX	XXX.X	XXX.X	See table 1 col 2 line 100.
3.19	Licensed Practical Nurses	XX,XXX	XXX.X	XXX.X	See table 1 col 4 line 100.
3.20	Certified Nurse Aides	XX,XXX	XXX.X	XXX.X	See table 1 col 6 line 100.
3.21	Resident Care Assistants	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.22	Behavioral Health Specialist Staff	XX,XXX	XXX.X	XXX.X	Enter values based on usage.
3.23	This line is intentionally left blank	N/A	N/A	N/A	No entry permitted.
3.24	This line is intentionally left blank	N/A	N/A	N/A	No entry permitted.
300	Total	Calculation	Calculation	Calculation	No entry permitted.

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**TABLE 4 – DETAIL OF PURCHASED NURSING SERVICES**

This table is to be used for entering costs from purchased services from 1) Unregistered Temporary Nursing Service Agencies or 2) Registered Temporary Nursing Service Agencies. The total line 400 is carried to Schedule 3 as reported expenses. Subtotal line 4.1 is carried over to Schedule 3 as a non-allowable cost.

The registered temporary nursing services agencies section of this table is a dynamic table and allows users to manipulate the number of rows added or subtracted. Please refer to the General User Instructions for how to use dynamic tables. To start, you must first select one of the registered temporary nursing agencies using the drop-down menu selection tool. The drop-down list of agencies is in alphabetical order. This will populate the agency name and the corresponding DPH License #. These fields are color coded green and come from other CHIA systems. If you were not able to find your agency, please use the select “Other” from the drop-down menu and fill out the rest of the columns for the TNS agency the facility contracted with during the fiscal year.

The table below depicts the schedule by column rather than by line.

Column	Column Description	Instructions
1	Temporary Nursing Services Agencies Name	For registered agencies, you will need to select an agency using the drop-down menu options. <b>If you were not able to find your agency, please use the select “Other” from the drop-down menu</b>
2	DPH Registration #	For unregistered agencies, this field is greyed out. For registered agencies, you will need to select an agency using the drop-down menu options.
3	RN Total Hours of Service	Enter the total hours of purchased services for RNS.
4	RN Total Charges	Enter the total cost of the purchased services for RNS.
5	LPN Total Hours of Service	Enter the total hours of purchased services for LPNs.
6	LPN Total Charges	Enter the total cost of the purchased services for LPNs.
7	CNA Total Hours of Service	Enter the total hours of purchased services for CNAs.
8	CNA Total Charges	Enter the total cost of the purchased services for CNAs.
9	DON Total Hours of Service	Enter the total hours of purchased services for director of nursing.
10	DON Total Charges	Enter the total cost of the purchased services for director of nursing.

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**TABLE 5 – FIVE HIGHEST PAID SALARIES**

This table is to be used to report the compensation paid to the five persons who have the highest compensation during the year. Compensation includes salaries, payroll taxes, worker’s compensation, fringe benefits, and draws.

Column 4 requires that you enter 1 of 4 cost center expense categories where the person reported most of their time.

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
NOTE: List the names and compensation of the five persons who have the highest compensation paid by this facility.								
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL
5.1				Administrative & General				0
5.2				Nursing				0
5.3				Plant & Operations				0
5.4								0
5.5				Other				0

## TABLE 6 – EARNINGS AND COMPENSATION DISCLOSURES

This table is to be used to report the names and compensation of all owners, partners, and officers. This includes reporting any drawings and dividends paid by the facility to the owners, partners, or officers and the accounts that were charged.

There are three different formats for this table depending on the legal status you selected in line 1.17 of Schedule 1. Table 6A is for sole proprietorships; Table 6B for partnerships, and 6C for corporations.

For partnerships and corporations, the tables are dynamic allowing for the user to manipulate the number of rows in the table depending on how many partners and officers. Similar to Table 5 above, column 4 requires that you enter 1 of 4 cost center expense categories where the person reported most of their time.

Please refer to the General User Instructions for how to use dynamic tables.

Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6A	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draws	Other Compensation	TOTAL
<b>Sole Proprietorship</b>									
6A.1									0
<b>Table 6B</b>									
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									0
6B.2									0
6B.3									0
Add line									0
<b>Table 6C</b>									
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
<b>Corporation</b>									
6C.1									0
6C.2									0
6C.3									0
Add line									0

## SCHEDULE 11 – NOTES PAYABLE AND WORKING CAPITAL DEBT

Nursing facilities are required to complete Schedule 11 Notes Payable and Working Capital Debt. There are two (2) tables in this schedule which cost report preparers must complete. A few cells have checks and

balances to ensure that information reported on lines in this schedule are consistent with information reported elsewhere in the SNF-CR.

**TABLE 1 – MORTGAGES AND NOTES SUPPORTING FIXED ASSETS**

This table should include all long-term mortgages and notes payable whether interest expense has been incurred or not. Rates of interest should be clearly indicated. This is a dynamic table dynamic allowing for the user to manipulate the number of rows in the table depending on how many loans. Please refer to the General User Instructions for how to use dynamic tables.

- For variable rate loans, leave the columns labeled “Interest Rate %” blank, and add "VAR" to the end of the columns labeled “Lender Name”.
- Period expenses such as mortgage insurance should be reported as a period expense and a detailed disclosure should be made in the Footnotes and Explanation section.
- All existing debt should reconcile to the Balance Sheet and Income Statement accounts. Consistent balances should be carried forward from the previous year's cost report.
- New financing or refinancing should be completely disclosed. Details of items such as Mortgage Acquisition Costs, Bond Discounts, Bond Premiums, Bond Service Fees, Interest earned on Escrow Funds and Negative Principal Payments, as well as any other significant information with regards to this Long-Term Debt should be disclosed in the Footnotes and Explanations section. Long-Term Debt Bonds should be reported at Face or Stated Value of the Bonds at the time of issue and Bond Discounts, or Premiums reported as a Mortgage Acquisition Cost. Total disclosure of all facts regarding such financing should be made in the Footnotes and Explanations section.

Line #	Column #	Description	Usage	Instructions
1.1+	1	Type of Notes Payable	Text	Select type of long-term debt from the dropdown list: 1 <sup>st</sup> Mortgage, 2 <sup>nd</sup> Mortgage, 3 <sup>rd</sup> Mortgage, 4 <sup>th</sup> Mortgage, Motor Vehicle, Capital Lease, Other.
1.1+	2	Lender Name	Text	Enter Lender Name.
1.1+	3	Related Party	Text	Select Yes/No for whether the loan is a related party loan.
1.1+	4	Date Mortgage Acquired	MM-DD-YYYY	Enter the date the mortgage was acquired.
1.1+	5	Due Date	MM-DD-YYYY	Enter the due date.
1.1+	6	Number of Months Amortized	X, XXX	Enter number of months of amortization.
1.1+	7	Monthly Payments	XXX,XXX,XXX	Enter monthly payment amount.
1.1+	8	Original Loan Amount	XXX,XXX,XXX	Enter original loan amount.
1.1+	9	Mortgage Acquisition Costs	XXX,XXX,XXX	Enter total mortgage acquisition amount.

Line #	Column #	Description	Usage	Instructions
1.1+	10	Amortization of Mortgage Acquisition Costs	XXX,XXX,XXX	Enter current year amortization expense for mortgage acquisition costs.
1.1+	11	Beginning Loan Balance: Jan 1	XXX,XXX,XXX	For existing loans, enter beginning of the year loan balance.
1.1+	12	Beginning Balance (New Loans)	XXX,XXX,XXX	For new loans, enter new loan balance.
1.1+	13	Principal Payments	XXX,XXX,XXX	Enter principal payments.
1.1+	14	Pay Off Amount	XXX,XXX,XXX	If loan is paid off, enter pay off amount.
1.1+	15	Pay Off Date	MM-DD-YYYY	Enter pay-off date.
1.1+	16	Ending Loan Balance: Dec 31	XX,XXX	No Entry; Calculated Total
1.1+	17	Interest Rate %	XX.XXXX%	Enter interest rate. Interest on non-related party loans that support the underlying fixed assets is limited to 3% over the federal hospital insurance trust fund rate. In 2021, that rate was 1.50%. Any interest expense over 4.50% is not an allowable expense and must be reported as disallowed expenses in the Income Statement.
1.1+	18	Interest Expense	XX,XXX	Report Interest Expense on each loan.
1.1+	19	Period Expenses	XX,XXX	Report period expenses on each loan. Period expenses are mortgage insurance costs and other similar nominal fees.
1.1+	20	Total Interest & Mortgage Acquisition Costs	XX,XXX	No Entry; Calculated Total

TABLE 2 – WORKING CAPITAL DEBT

This table should include all working capital debt whether interest expense has been incurred or not. Rates of interest should be clearly indicated. This is a dynamic table dynamic allowing for the user to manipulate the number of rows in the table depending on how many working capital loans. Please refer to the General User Instructions for how to use dynamic tables.

Line #	Column #	Description	Usage	Instructions
1.1+	1	Lender Name	Text	Enter Lender Name.

Line #	Column #	Description	Usage	Instructions
1.1+	2	Related Party	Text	Select Yes/No for whether the loan is a related party loan.
1.1+	3	Beginning Balance (New Loans)	XXX,XXX,XXX	For new loans, enter new loan balance.
1.1+	4	Amount	XXX,XXX,XXX	For existing loans, enter amount of loan.
	5	Start Date	MM-DD-YYYY	Enter date of loan.
1.1+	6	Principal Payments	XXX,XXX,XXX	Enter principal payments.
1.1+	7	Ending Loan Balance: Dec 31	XX,XXX	No Entry; Calculated Total
1.1+	8	Interest Rate %	XX.XXXX%	Enter interest rate. Interest on non-related party loans that support the underlying fixed assets is limited to 3% over the federal hospital insurance trust fund rate. In 2021, that rate was 1.50%. Any interest expense over 4.50% is not an allowable expense and must be reported as disallowed expenses in the Income Statement.
1.1+	9	Interest Expense	XX,XXX	Report Interest Expense on each loan.

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## SCHEDULE 12 – FOOTNOTES AND OTHER DISCLOSURES

Nursing facilities are required to complete Schedule 12 Footnote and Other Disclosures. There are five (5) sections in this schedule which cost report preparers must complete. Several sections have checks and balances to ensure that you upload the correct information as required.

### **Schedule 12.1: 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 as required by specific instructions

### **Schedule 12.2: Ownership and Facility Information**

Upload Type: Excel Template

Download and complete the template.

List the name(s) of all direct and indirect owners and any long-term care facilities (nursing or residential care), Massachusetts or non-Massachusetts, in which the owners own, directly or indirectly, an interest of 5% or more.

**Select Upload File to upload the completed template. For your template to be accepted, you MUST name your file “Ownership and Facility Information.”**

### **Schedule 12.3: Related Party Debt**

Upload Type: Excel Template

Download and complete the template.

Indicate any indebtedness (mortgages, deeds, trust instruments, notes, or other financial debt) between the nursing facility and any entity, person, or related party, as defined in 101 CMR 206.00, or the direct or indirect owners.

This information must be submitted in the format of the template provided.

**Select Upload File to upload the completed template. For your template to be accepted, you MUST name your file “Related Party Debt.”**

### **Schedule 12.4: Related Party Transactions**

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.

### **Schedule 12.5: Financial Statements**

Upload Type: Excel PDF

To satisfy the financial statement requirement in 957 CMR 7.03(1)(d), if the organization is required to or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, those audited financial statements must be filed with CHIA. If the nursing facility 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.*

**For your uploaded financial statements to be accepted, you MUST name your file “Financial Statements.”**

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## SCHEDULE 13 – SUBMISSION AND ATTESTATION

There are two sections that require attestation in Schedule 13: 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 12. The validation process can be accessed using the “Save and Validate” button located at the top of your screen.

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

- *This section must be completed and signed off by the preparer, someone other than the owner, partner, or officer. The preparer needs to perform all steps identified below before the “Locked in Owner Review” button is enabled for clicking. This button will be disabled (grayed out) unless all lines in Section A are completed.*

Line 1.1 through Line 1.9– Use login users’ information to fill fields below

- The pre-populated information is linked to Schedule 1 table 3 Preparer Information. If the information is not correct, you can fix it in Schedule 1.
- Line 1.10 – Is this information correct?
  - Select “Yes” or “No.”
    - If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov). If pre-populated information is correct, select “yes.”
  - This must be answered “yes” to submit the report.

Line 1.11 – 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 1.12 – 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 – Certification/attestation checkbox

- Click here to certify that you are the authorizing person of the report and agree with the accuracy of reported costs and use of public funds statements.

Line 2.2 through Line 2.6 – Use login users’ information to fill fields below

- Click the checkbox to populate line 2.2 through line 2.5. If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

Line 2.7 – Is this information correct?

- Select “Yes” or “No.”
  - If the pre-populated information is not correct, contact CHIA at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov)
  - If pre-populated information is correct, select “yes.”
- This must be answered “yes” to submit the report.

Line 2.8 – Date of Authorization

This cell will populate with the date when Line 2.1 is checked.