

CENTER FOR HEALTH INFORMATION AND ANALYSIS

COST REPORT INSTRUCTIONS:

CONTINUOUS SKILLED NURSING COST REPORT

April 2026





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IMPORTANT NOTICE

Please read the instructions thoroughly prior to beginning work on the cost report.

WHAT'S NEW FOR THE FY 2025 CONTINUOUS SKILLED NURSING (CSN) COST REPORT

- The CSN cost report will now be completed in Excel template format and then submitted via email to csncostreports@chiamass.gov. Further details are below.
- Reconciliation of any differences between the financial statements and cost report is now incorporated in the cost report.

PURPOSE

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

PLEASE NOTE: The CSN Cost Report filing will NOT BE CONSIDERED COMPLETE until the Center receives the (1) cost report, (2) financial statements, and other supporting documentation if requested. All materials must be provided to the satisfaction of the Center staff to be considered complete.

Agencies that fail to file required data with the Center will be subject to penalties in accordance with the Center's regulation, 957 CMR 6.00 and EOHHS regulation 101 CMR 361.00. Specifically, if a CSN agency fails to file a timely, complete, and accurate CSN Cost Report along with any additional information required by the Center, including supporting documentation, the Center may:

- (1) Impose a fine of not less than \$100 nor more than \$500 on Providers that knowingly fail to file or that knowingly file falsified data.
- (2) Petition the Superior Court to issue an order directing all Governmental Units to withhold payment to the Provider until further order of the Court.
- (3) Refer delinquent Providers to EOHHS, with recommendations that EOHHS impose penalties, including: (a) Reduction in delinquent Providers' rates; (b) Removal of delinquent Providers from the list of eligible Providers; (c) Any other penalty authorized by M.G.L. c. 118E or applicable regulations.
- (4) Refer a Provider that knowingly fails to file with the Center data, or knowingly falsifies data, to the appropriate licensing authority.

SUBMISSION DEADLINE

FY 2025 CSN filings are due by June 29, 2026

WHO MUST FILE

CHIA is collecting FY 2025 cost reports from all CSN agencies that are registered with the MassHealth Continuous Skilled Nursing Program.

Exemption Criteria:

An agency may request an exemption if it meets one of the following criteria:

1. The agency was in business for less than 6 months during its FY 2025;

2. The agency was owned by the current owner for less than 6 months during its FY 2025;
3. The agency did not participate in the MassHealth program in the cost report year; or
4. The agency received less than \$50,000 in MassHealth revenue in its FY 2025 (gross charges minus contractual adjustments).

To be considered exempt, the agency must request an exemption using the FY 2025 CSN Exemption Request Form, available as a Word document at <https://www.chiamass.gov/csn>. Email the completed form to csncostreports@chiamass.gov.

Filing Instructions for Multiple Site Agencies: A multiple site agency is defined as an agency that has one MassHealth Provider Identification number, with multiple site locations (different letter suffixes following the same 9-digit number). Multiple site agencies may submit one cost report. Please list all agency sites included in the submission on Schedule 1 ("Multiple Sites").

- If necessary, a parent agency with multiple sites may also file a separate cost report for each site. Allocations of any shared expenses within multiple sites can be reported based upon hours billed at each site or some other reasonable method. If the Center determines upon review of the submitted data that the allocation was done improperly, it may require the agency to file a single report.
- **Please note: Agencies that provide both CSN and HH services must file separate cost reports to cover each type of service, even if these services are under one agency with the same 9-digit MassHealth Provider ID.**
- Agencies with multiple sites that have **different** (first) 9-digit MassHealth Provider IDs should submit **separate** cost reports for each MassHealth Provider ID.

WHAT TO FILE

Agencies must submit the following materials to csncostreports@chiamass.gov no later than June 29, 2026.

A. Cost Report. Agencies must file the cost report annually with CHIA for the fiscal year that ended in the year prior to the filing date. The report is available for download in the Report Resources box at <https://www.chiamass.gov/csn>. The file should be submitted in Excel format and saved using the following naming convention: AgencyName_MassHealth ID_FY25_CSN Cost Report.

B. Financial Statements. Agencies must submit copies of financial statements and other external documentation supporting the accuracy of the data reported on the cost report, in PDF format. The reporting period shall be consistent between the cost reports and financial statements. The file(s) should be saved using the following naming convention: AgencyName_MassHealthID_FY25_CSN Financial Statements.pdf.

- Agencies must file one of the following forms of acceptable documentation (in descending order of preference):
 - Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA), completed using generally accepted accounting principles (GAAP).
 - Unaudited financial statements with a certification from a CPA attesting to the accuracy and validity of the data reported on the cost report. The CPA must not be a related party to the principal owners or partners of the agency.
 - Copies of tax returns filed with the Internal Revenue Service for the reporting year.
- The email subject line should read: CSN FY 2025 Cost Report from [Agency Name and MassHealth ID]
- Upon review of the cost report, the Center may determine that additional information is required from the agency. Such additional documentation will be considered a component of the cost report subject to the same certification delivered with the initial filing.
- Agencies must report using the accrual basis of accounting.

WHEN TO FILE

All agencies must file the CSN Cost Report, financial statements, and any supporting documentation, no later than **June 29, 2026**.

Extensions: Agencies may request a two-week extension if the following criteria are met:

- The extension request must be submitted to csncostreports@chiamass.gov;
- The request must demonstrate a reasonable cause for the filing extension; and
- The written request must be received at the Center **prior to June 29, 2025**.

HOW TO FILE

Downloading the Cost Report Template

Download the cost report from the CSN Cost Report home page on CHIA’s website, <https://www.chiamass.gov/csn>. Save a copy to your computer and enable editing. The cost report must be filled out in its entirety following the instructions below.

Color Coding

Cells in the cost report are highlighted to indicate how the cell is populated. Below is a description of what each color signifies. Filers are only responsible for entering data into the yellow cells.

KEY	
	Enter Data
	Calculated - Do Not Enter Data
	Derived from another Schedule

DATA EXPLANATIONS AND DEFINITIONS

Non-allowable Expenses

Certain expenses are not allowable and will not be included in the determination of rates. The following expenses are **not** allowable and should **not** be reported on the CSN Cost Report:

- Expenses related to other business activities that are not related to the provision of CSN services in Massachusetts.
 - Instead, these expenses **should** be reported on Schedule 2: “Expenses” under “Total All Other Business”.
- Payments to related parties that exceed the lower of the cost to the related party or the price of comparable goods or services that could be purchased elsewhere.
- Penalties and interest incurred because of late payment of taxes, loans, or other obligations.
- Fines or penalties paid pursuant to a legal judgment against an agency by a court of last resort.

All data submitted by the agency is subject to audit by the Center. The Center may disallow certain expenses if it determines that the cost was not allowable as noted above. Further, the Center may disallow expenses that it determines are excessive or unreasonable based on the price of comparable services that could be purchased elsewhere.

Schedule 1: Agency Information

This schedule includes agency-related information.

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
1	<u>Agency Name</u>	Choose the applicable agency name from the drop-down list. This field is automatically populated and cannot be edited by the user. If your agency’s name is not listed, please email csncostreports@chiamass.gov .

<u>2</u>	<u>Medicaid (MassHealth) ID</u>	The Medicaid (MassHealth) provider number consists of a 9-digit number for the Provider ID# and one letter for the location (i.e. 123456789A). CSN providers must report a MassHealth ID.
<u>3</u>	<u>Fiscal Year Start Date</u>	Report the starting date of the agency's fiscal year 2025.
<u>4</u>	<u>Fiscal Year End Date</u>	Report the ending date of the agency's fiscal year 2025.
<u>5</u>	<u>Business Address</u>	Report the physical address of the agency for which the cost report is filed.
<u>6</u>	<u>City</u>	Report the city of the agency for which the cost report is filed.
<u>7</u>	<u>State</u>	Report the state of the agency for which the cost report is filed. Note that you must select the state from the drop-down menu to avoid submission errors.
<u>8</u>	<u>Zip Code</u>	Report the zip code of the agency for which the cost report is filed.
<u>9</u>	<u>Telephone Number</u>	Report the telephone number of the agency for which the cost report is filed.
<u>10</u>	<u>Email Address</u>	Report the best email address of the agency for which the cost report is filed.
<u>11-13</u>	<u>Owner, Partner, or Officer Information</u>	Enter the name, title, and email of the owner, partner, or officer overseeing the cost report submission. This field is required for all cost report submissions.
<u>14-19</u>	<u>Preparer other than Owner, Partner, or Officer Information</u>	If the cost report is being prepared by someone other than an owner, partner, or officer of the agency, enter the name of the preparer's firm, the name, title, email and phone number of the preparer, and the address of the preparer's firm.
<u>20-31</u>	<u>Multiple Sites</u>	If you are filing for multiple sites on a single cost report, select "Yes" in Schedule 1, Line 20. Failing to report multiple site information may cause the Center to presume that some of your sites have failed to file cost reports and prompt delinquency notices. For each additional site being included in the submission, enter the site's unique MassHealth ID and the name of the additional agency.

Schedule 2: Expenses

This schedule summarizes all expenses incurred by the agency. Please report costs related ONLY to providing CSN services in Massachusetts. If necessary, an allocation may be made based on revenue by state. Please contact csncostreports@chiamass.gov if you require further assistance with these calculations.

Table 2A. Direct Care Staff Expenses

Table 2A includes expenses for employees that deliver patient care, such as registered nurses (RN), licensed practical nurses (LPN), complex care assistants (CCA), and certain types of therapy providers. *Only enter costs for direct care staff that provide CSN services in Massachusetts.*

NOTE: If a person's time is split between direct care, indirect care, and/or administrative duties, the expenses should be allocated based on hours worked among the appropriate accounts and schedules.

Example: A registered nurse was hired halfway through the cost report year, working 40 hours per week, consisting of 30 hours per week providing patient care and 10 hours per week as an administrator with an annual salary of \$50,000.

Position	Proportion of Year in Role	Total Annual Salary for Employee	Salary Costs Allocated to Position for Cost Report Year
Registered Nurse	0.5 (% of year worked) * 0.75 (% of total hours worked dedicated to nursing) = 0.375	\$50,000	\$18,750
Administrator	0.5 (% of year worked) * 0.25 (% of total hours worked dedicated to administration) = 0.125	\$50,000	\$6,250

In this example, \$18,750 should be reported in Table 2A (“Direct Care Staff Expenses”) and \$6,250 should be reported in Table 2C (“Expenses for Administrative & Indirect Care Personnel”).

<u>Column</u>	<u>Description</u>	<u>Definition</u>
<u>D</u>	<u>Salary</u>	Report gross wages and bonuses earned by staff position. Do not include overtime or shift differential payments in the salary column.
<u>E</u>	<u>Health/Life Benefits</u>	Report the expenses for the employer share of insurance benefits for direct care workers.
<u>F</u>	<u>Payroll Taxes</u>	Report the employer expenses for payroll-related taxes including payments required under the Federal Insurance Contributions Act (FICA), and the Federal/State Unemployment Tax Acts (FUTA/SUTA). Penalties and interest for late payment of taxes are not allowable expenses and should not be reported here. Include any applicable Employer Medical Assistance Contribution (EMAC) assessments in this column.
<u>G</u>	<u>Workers' Compensation</u>	Report the expenses for workers' compensation insurance. Report only the amount related to direct care workers (i.e. an allocation may be needed to apportion the cost between direct care and other staff duties).
<u>H</u>	<u>Other Benefits</u>	Report the total expense incurred by the employer for additional benefits. Additional benefits may include, but are not limited to, tuition remission, employer match of 401(k) contributions, and pension contributions.
<u>I</u>	<u>Travel</u>	Report the total expense for direct care employee travel. Such expenses may include but are not limited to, mileage reimbursement, lodging, and travel allowances. The expense must be work-related such as travel to a worksite or training/conference facility.
<u>J</u>	<u>Contracted Services</u>	Report expenses for any direct care contracted services. The hours and visits related to these contracts should also be reported on the Statistics for CSN Agencies schedule (Schedule 4).
<u>K</u>	<u>Overtime & Shift Differentials</u>	Report the total expense of any differentials for overtime work or for working specific shifts that command differential pay. This item should not include the base pay. For instance, an employee who makes \$20.00 per hour, but earns an additional \$5.00 per hour for working a second shift, makes a total wage of \$25.00 per hour. The \$20.00 is included under account named “Salary”; the \$5.00 is included under account named “Overtime and Shift

Differentials”. This provision is optional for those agencies that pay employees on specific shifts.

Table 2B. Other Direct Care Expenses

All other Massachusetts CSN direct care costs should be reported in Table 2B, “Other Direct Care Staff Expenses” in Column D Line 6, “Direct Care Staff Training,” through Line 8, “Other Direct Care Expenses.”

Table 2C. Expenses for Administrative & Indirect Care Personnel

Table 2C includes salary and benefit expenses for personnel that are not involved in the provision of direct patient care.

Table 2C should be filled out using the same column-by-column instructions outlined for Table 2A. The only difference is that the entries should correspond to the listed administrative and indirect care personnel, instead of the direct care staff positions. Further guidelines on which administrative and indirect care personnel positions should be included in each category are found below.

NOTE: For Officer/Owner Salary, owner’s draw should be included in salary, along with base wages and bonuses earned.

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
10	<u>Officer/Owner</u>	Any person with an ownership interest of more than 5% is an "Owner" for the purposes of this report. Chief Executive Officers, Chief Financial Officers and Chief Operating Officers are not reported here unless these individuals are also corporate officers (president, treasurer, or clerk), or owners.
11	<u>Administrative Personnel</u>	Such staff includes, but is not limited to, vice-presidents (who are not corporate officers) or other managers.
12	<u>Accounting/Clerical</u>	Staff whose primary duties involve billing and fiscal support activities (Finance/Billing/Payroll/Miscellaneous/Intake).
13	<u>Care Coordination</u>	Staff whose primary duties involve coordinating or scheduling assignments of direct care staff.
14	<u>Quality Improvement/Medical Records</u>	Staff whose primary duties involve documenting and assessing patient care.
15	<u>Other Administrative & Indirect Care Personnel</u>	Other staff that provide administrative support to direct and indirect care activities.

Table 2D. Other Administrative Expenses

Table 2D includes capital-related expenses, supplies, maintenance of facilities, and other overhead expenses.

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
17	<u>General and Building Insurance</u>	Report the expense of property, general liability, or other business-related insurance.
18	<u>Malpractice Insurance</u>	Report the expense of malpractice insurance if readily identifiable. If not readily identifiable, include this expense in account “General and Building Insurance”.
20	<u>Property Taxes</u>	Report federal, state, or local taxes for property used for business-related purposes. Examples include excise or other similar taxes paid on vehicles owned by the company.

Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data.

- 21 Income Taxes Report federal, state, or local taxes on income earned from business-related activities. The state corporate excise tax should be included in the “Other Taxes” account. Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data.
- 22 Other Taxes Report federal, state, or local taxes and fees that are not otherwise classified in accounts named “Property Taxes” or “Income Taxes”. Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data.
- 24 Interest Expense Report interest on debt. Interest and penalties for late payment of any obligation are not allowable expenses and should be reported with the other business data.
- 25 Depreciation and Amortization Agencies should report depreciation expense by amortizing the cost of an asset over its useful life. Depreciation expense is allowed based on generally accepted accounting principles using the straight line method, with useful lives and depreciation rates consistent with Medicare principles of reimbursement.
- 26 Indirect Staff Education and Training Report the expenses for providing staff development, training, and other professional education to staff other than direct care staff. Allowable costs include, but are not limited to, conference fees and tuition for specific job-related programs. Travel expenses to conferences should be reported in the “Travel Expenses” account.
- 27 Recruitment/Help Wanted Advertising Report expenses incurred for recruiting employees and for help wanted advertising. Hiring bonuses should not be included in this line (report those bonuses as part of gross wages in the related salary account).
- 28 Promotional Advertising Report expenses incurred for advertising that promotes the business. Such expenses include phone book, newspaper, and radio or television advertisements.
- 29 Payroll/Accounting Service Report expenses incurred for contracted payroll and bookkeeping/accounting services. Payroll and accounting software should be depreciated and reported in the “Depreciation and Amortization” account.
- 30 Legal Services Report expenses incurred for contracted legal services and court filing fees. Fees paid for debt collection services should be reported with the other business data.
- 31 Other Professional Consultant Fees Report expenses incurred for other consultant fees whose services are not billable as direct care.
- 32 Rent Report expenses incurred for rental of office space or equipment.
- 33 Utilities Report expenses incurred for utilities including heat, electricity, water, and gas.
- 34 Telecommunications Report expenses incurred for telephone service, internet service, and non-depreciable communication equipment.
- 35 Repairs and Maintenance Report non-depreciable expenses incurred for repairs or maintenance to office facilities and equipment.

36	<u>Licenses, Dues, Accreditation Fees</u>	Report expenses incurred for dues to professional organizations, required licenses and accreditation fees.
37	<u>Office Supplies, Postage, and Printing</u>	Report expenses incurred for routine office supplies, such as stationery.
38	<u>Automobile Expenses</u>	Report expenses incurred for business-related automobile expenses, such as maintenance and repairs.
39	<u>Interpreter Services</u>	Report expenses incurred for providing interpreter services for patients. This entry may include salaries and benefits if your agency employs interpreters.
40	<u>Security Services</u>	Report expenses incurred for providing security escorts for staff. This entry may include salaries if your agency employs escort personnel.
41	<u>Other Administrative</u>	Report any other administrative expenses that could not be classified into other accounts in this schedule.
42	<u>Brief Description of other administrative costs in Line 41</u>	Provide a brief description of the "Other Administrative" expenses entered in the line above.
44	<u>Parent/Management Company Allocation</u>	List the amount allocated to the agency from the parent/management company. If multiple parent/management companies, add together.

Table 2E. Summary of Expenses

This table includes expenses pertaining to the entire agency, differentiating between expenses for Massachusetts CSN portions of the agency's services versus all other business.

If the agency has **any other business** besides Massachusetts CSN services, please provide costs related to any of these operations in Column E ("Total All Other Business").

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
51	<u>Salaries</u>	Report the total salaries earned, including base wages and bonuses, by employees providing services other than CSN in Massachusetts, if applicable.
52	<u>Fringe Benefits</u>	Report expenses for the employer share of insurance benefits for employees providing services other than CSN in Massachusetts. Include any additional benefits such as tuition remission, employer match of 401(k) contributions, and pension contributions.
53	<u>Payroll Taxes</u>	Report the employer expenses for payroll-related taxes for employees providing services other than CSN in Massachusetts including payments required under the Federal Insurance Contributions Act (FICA), and the Federal/State Unemployment Tax Acts (FUTA/SUTA). Include any applicable Employer Medical Assistance Contribution (EMAC) assessments. Penalties and interest for late payment of taxes should not be reported here.
54	<u>Workers' Compensation</u>	Report expenses for workers' compensation insurance for employees providing services other than CSN in Massachusetts.

55	<u>Other Benefits</u>	Report the total expense incurred by the employer for additional benefits for employees providing services other than CSN in Massachusetts. Additional benefits may include, but are not limited to, tuition remission, employer match of 401(k) contributions, and pension contributions.
56	<u>Travel</u>	Report the total expense for other business travel related to any services other than Massachusetts CSN, if applicable. Such expenses may include but are not limited to, mileage reimbursement, lodging, and travel allowances. The expense must be work-related such as travel to a worksite or training/conference facility.
57	<u>Contracted Services</u>	Report expenses for any contracted services outside of Massachusetts CSN related work, if applicable.
58	<u>Overtime & Shift Differentials</u>	Report any overtime and shift differentials for employees providing services other than CSN in Massachusetts, if applicable.
61	<u>Total Non-Personnel Admin Costs</u>	Report total non-personnel administrative costs for any services other than Massachusetts CSN.
62	<u>Bad Debt Expense</u>	Bad Debt Expense should be reported for Massachusetts CSN (Column D) and "Total All Other Business" (Column E). Total Bad Debt for all business will sum automatically in the Total field (Column F).

Schedule 3: Income Statement and Balance Sheet

Table 3A. Income Statement

This schedule collects data on revenue an agency received. Please report revenue **only** for the agency listed on Schedule 1, "Agency Information". If multiple agencies are listed under Schedule 1, "Multiple Site Information", report the revenues for all these agencies.

NOTE: Revenue from any operations besides Massachusetts CSN services should be reported in line 4.

Please report revenues in the appropriate lines:

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
1	<u>Medicaid (MassHealth) Revenue</u>	Report Massachusetts CSN revenues from MassHealth
2	<u>Other CSN Revenue</u>	Report Massachusetts CSN revenues from any other payors
4	<u>Revenue From Other Business</u>	Report revenue received related to business other than the provision of CSN services in Massachusetts. For example, investment income or income from operating other programs, such as hospice, or clinics could be included.

Table 3B. Balance Sheet

This table includes assets, liabilities, and net worth pertaining to the entire agency.

<u>Line #</u>	<u>Description</u>	<u>Definition</u>
8	<u>Current Assets</u>	Cash and other assets that the agency expects to liquidate within the next normal operating cycle. Current assets include cash, marketable securities, receivables, and current pre-payments.

<u>9</u>	<u>Fixed Assets</u>	Assets of a relatively permanent nature held for long-term use and not expected to be liquidated within the next normal operating cycle.
<u>10</u>	<u>Other Assets</u>	Assets that are not appropriately classified under Current or Fixed accounts.
<u>12</u>	<u>Current Liabilities</u>	Debts or obligations that will be satisfied within one year.
<u>13</u>	<u>Long -Term Liabilities</u>	Debts or obligations that will be paid over a period of time longer than one year (e.g. a mortgage).
<u>14</u>	<u>Net Worth</u>	Assets minus liabilities (e.g. owners' equity or fund balance).

Schedule 4: Statistics for CSN Agencies

Report the number of Massachusetts CSN visits and hours of direct care service provided by each position type and billed to each payor. This data should include all Massachusetts CSN services provided by both employees and any contracted staff.

Description

Definition

Table 4A: Number of Visits

Report the number of Massachusetts CSN visits provided in the reporting year by position and payor type.

Table 4B: Hours of Service

Report the hours of Massachusetts direct care service provided in the reporting year by position and payor type.

Schedule 5: Related Party Disclosures

Any goods or services provided by a related party must be detailed on this schedule. Not-for-profit parent organizations are not considered related parties for purposes of this schedule assuming that allocations of expenses made to the agency were premised on cost to the parent.

Related Party: An individual or organization associated or affiliated with, or that has control of, or is controlled by, the Provider; or any director, stockholder, trustee, partner or administrator of the Provider by common ownership or control or in a manner specified in §§ 267(b), 267(c), and 318 of the Internal Revenue Code of 1954 as amended provided, however, that 10% must be the operative factor as set out in §§ 267(b)(2) and (3). Related individuals include spouses, parents, children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law, and sisters-in-law.

Column

Description

Definition

<u>C</u>	<u>Entity/Person</u>	Report the provider of the goods/services in the related party transaction.
<u>D</u>	<u>% Ownership (If Applicable)</u>	If the Related Party owns a share of the agency, report the percentage owned.
<u>E</u>	<u>Goods/Services</u>	Select the goods and/or services provided by the Related Party from the drop down list.
<u>F</u>	<u>Cost to Related Party</u>	Report the cost incurred by the related party to provide the goods/services.
<u>G</u>	<u>Markup</u>	Report the mark-up amount on the transaction.
<u>H</u>	<u>Cost to CSN Agency</u>	Report the cost incurred by the CSN agency in purchasing the goods/services.

Schedule 6: Other Business Information

This schedule requires the agency to describe other business operations, relationships, and allocation methods. Provide detailed information regarding each of these elements.

Schedule 7: Reconciliation & Certification

Table 7A. Reconciliation

<u>Line</u>	<u>Description</u>	<u>Definition</u>
5	<u>Total Financial Statement Revenue</u>	Input the total financial statement revenue from the agency's accompanying financial statement.
6	<u>Total Financial Statement Expenses</u>	Input the total financial statement expenses from the agency's accompanying financial statement.

Reconciling items (Lines 11-15) provide an opportunity to provide a description and cost of items that make up any difference between cost report and financial statement revenues and expenses. The total reconciling items are summed (Line 16) and the difference between the total reconciling items and Line 10 "Variance Between Cost Report and Financial Statements: Net Income" is calculated in Line 17. If any variance between the cost report and financial statements is not appropriately accounted for in the reconciliation, the Center may deem the report incomplete.

Table 7B. Comments & Certification

The authorized submitter for the agency should read the paragraph regarding the accuracy of the report. If a person other than the authorized submitter completes this report, the box with the preparer's required information must be completed in the same manner.

The authorized submitter accepts the dating of the report and the submission of this data to the Center as certification under penalties of perjury to be true, correct and accurate.