CENTER FOR HEALTH INFORMATION AND ANALYSIS (CHIA)

CHIA Submissions Technical Instructions and User Guide for the

Management Company/Central Office Cost Report

(MGT-CR)

02/2026

Contents

Introduction

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

It is essential that these reports are prepared by persons who are familiar with the regulation 101 CMR 206.00 Standard Payments to Nursing Facilities and/or 101 CMR 204.00 Rates of Payment to Resident Care Facilities. Copies of these regulations may be obtained on the Executive Office of Health and Human Services' (EOHHS) website at https://www.mass.gov/regulations/101-CMR-20600-standard-payments-to-nursing-facilities.

The CHIA MGT-CR is an electronic filing located at https://chiasubmissions.chia.state.ma.us.

For assistance in completing these forms, contact the CHIA Help Desk at Costreports.LTCF@chiamass.gov.

IMPORTANT: Please Clear your Cache!

In order for the system to function properly, users should clear their web browser cache. **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

Filing Tips For CY2025

In an effort to improve cost report data quality and promote a more efficient user experience, below are some cost report filing tips for users when filing the MGT Cost Report:

- Save and Validate: In order to "lock for review" on the Submission and Attestation schedules, users must "save and validate" each schedule **sequentially** starting with Schedule 1 of each cost report.

- Financial Statements: Based on updates to the regulation 957 CMR 7.00 that went into effect on February 27, 2026, if a Management Company obtains independent Audited Financial Statements, a complete copy of its Audited Financial Statements must be filed. If a Management Company does not obtain Audited Financial Statements, a complete copy of the Management Company's unaudited Financial Statements must be filed. Financial statements must be sent to data@chiamass.gov.

- Organizational Structure: As in prior years, one of the required uploads in Schedule 7 is an organizational chart of the business structure.

  - The organizational chart must depict the management company's parent organization, if any, and it must show all entities (clinical or non-clinical) that are owned (wholly or partially) or controlled by the management company or the parent organization.

Filing Requirements

Who Must File?

All nursing and residential care facilities must file MGT-CR for each entity for which it reports either management or central office expenses related to the care of Massachusetts publicly-aided residents, in accordance with Section 206.08(c) of Title 101 of the Code of Massachusetts Regulations (CMR).

When to File

The MGT-CR is a calendar year cost report. All nursing facilities will receive an email notification of the cost report deployment date, that will indicate the filing deadline for the current year MGT-CR. Additionally, the filing deadline will be posted on CHIA's webpage located at Information for Data Submitters: Nursing Facility Cost Reports.

Providers who fail to submit timely reports and required data may be subject to penalties in accordance with 957 CMR 7.06. Additionally, in accordance with 101 CMR 206.08(7), EOHHS may reduce the provider's rates for current services by 5% on the day following the date the submission is due and 5% for each month of noncompliance thereafter.

How to File

The MGT-CR is an electronic filing using the CHIA Submissions website. The website can be found at: https://chiasubmissions.chia.state.ma.us/ .

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

General Information

For assistance in completing your submission, contact the CHIA Long-term Care Facility Help Desk at Costreports.LTCF@chiamass.gov.

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

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

General User Instructions

Logging In and Getting Started

Users will log-in to CHIA Submissions at https://chiasubmissions.chia.state.ma.us using their unique Username and Password, as follows:
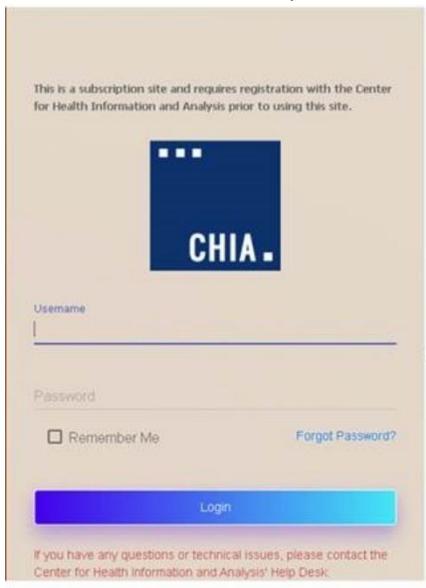
Next users will select the "Launch" button under the LTC Management Company application module Users may have access to more than one application, such as the SNF-CR or the REA-CR.

You may see two separate tiles for the MGT-CR. The one marked (2018-2023) is only for those historical years. Please launch the report from the other tile in order to report 2025 data.
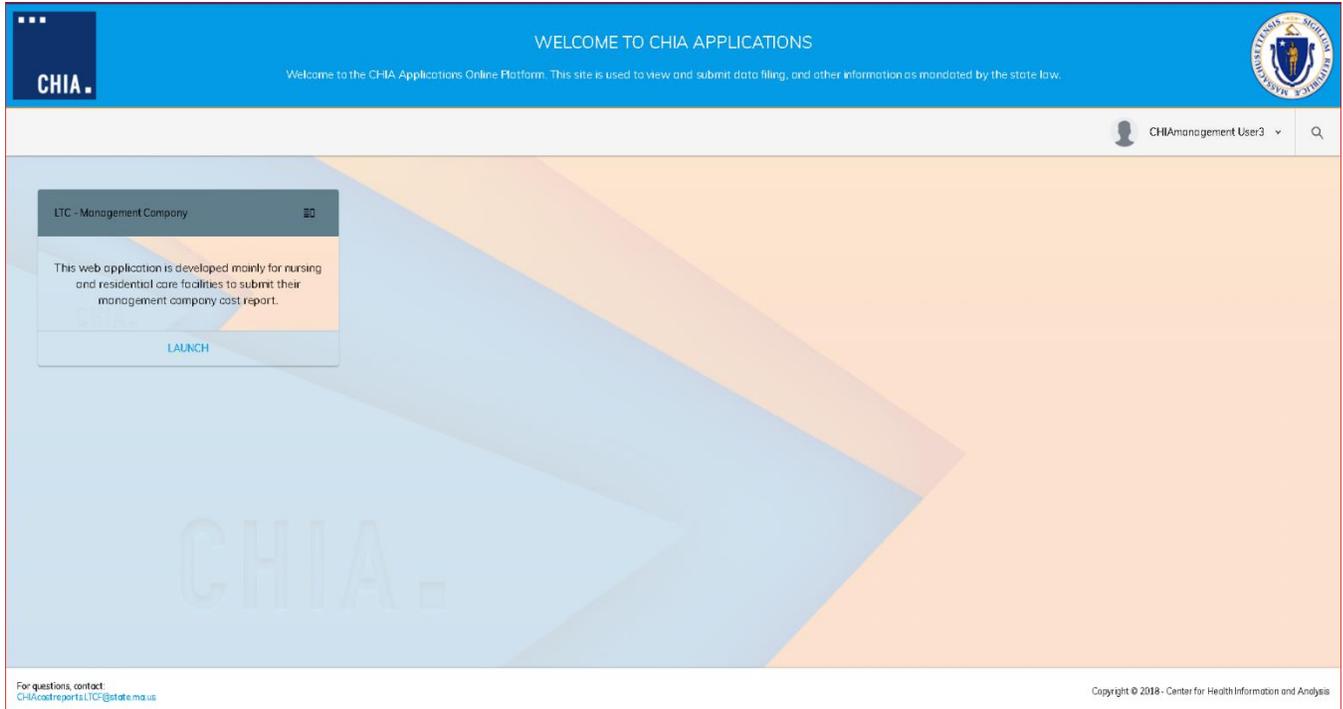
This will bring the user to the home screen of the MGT-CR.

Home Screen

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

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

By clicking on the management company 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 management company's cost report will not have an organization list in their view.

By clicking on the ellipses, you can collapse the Organization List.
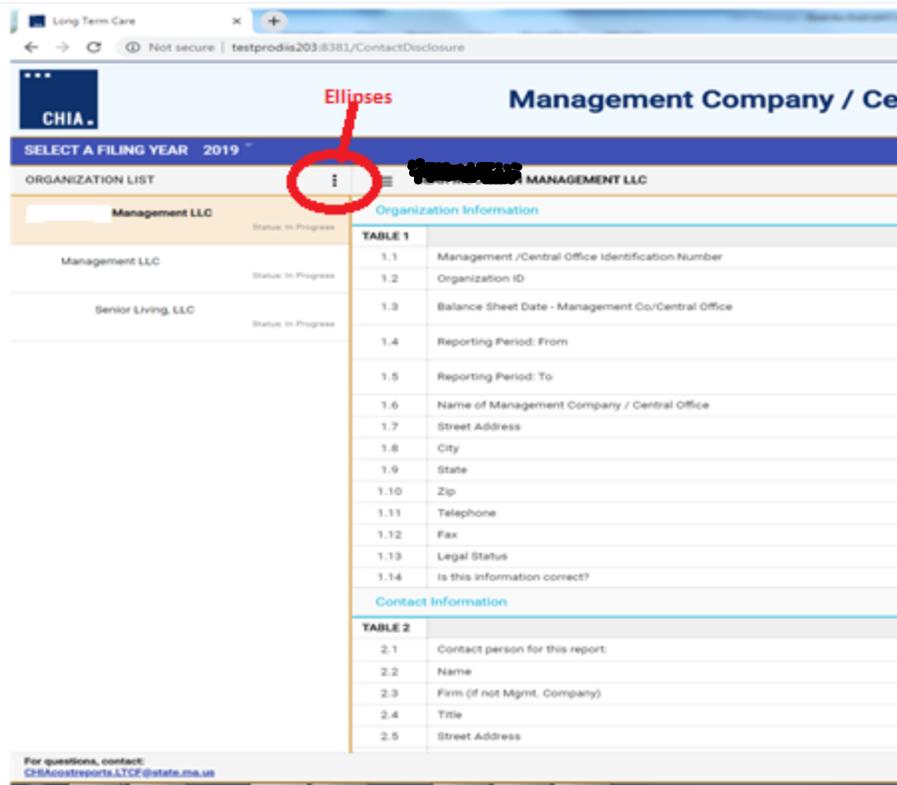
Cost Report Year Selection

A user may change the reporting year by using the dropdown menu at the top of the screen labeled "Select a Filing Year." Please select "2025" in the filing year dropdown menu to report CY2025 cost report data.

Navigating in the MGT-CR

To move between schedules in the report, users can use the Schedule number listing to the right, select the "Jump To" menu option in the top left, or use the "Next Schedule" button in the top right.
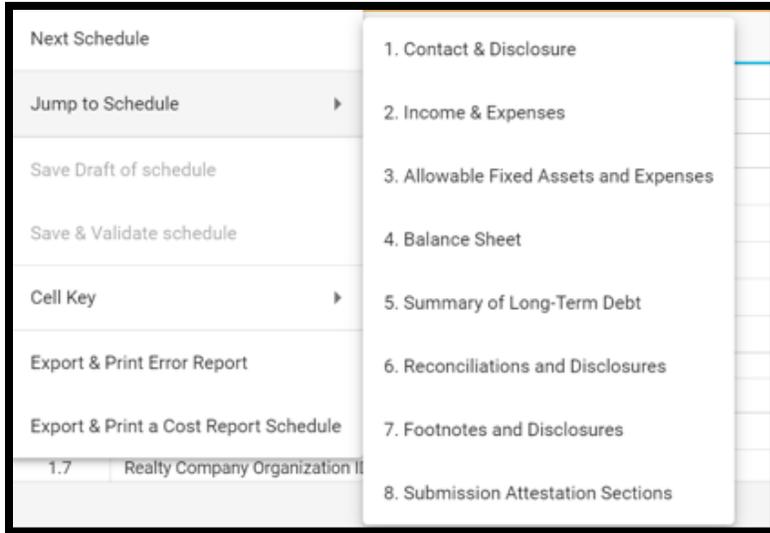
Saving Your Work

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-

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.

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 will automatically be shown as negative numbers.

Hover Messaging

Throughout the cost report, you will encounter grey 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 hover message is illustrated in the picture below. This hover message explains that the data for line 3.3 "Other" is derived from a dynamic table, in this case, Table 4.

Legal Status

The legal status is pre-loaded in your cost report and this status determines which type of owner's equity will populate your cost report. Please refer to the chart below to check that your management company has been assigned the correct legal status. If the legal status is not correct, please contact the CHIA long-term care cost report team at Costreports.LTCF@chiamass.gov.

Legal Code	Description	Profit / Non-Profit
1	MA Corp (Chapter 156B)	Profit
2	MA Corp (Chapter 156B with 501c (3) exemption)	Non-Profit
3	MA Non-Profit Corp (Chapter 180)	Non-Profit
4	Partnership, Limited Liability Corporation (LLC)	Profit
5	Sole Proprietorship	Profit

6	Governmental Entity	Non-Profit
7	Other For-Profit	Profit
8	Other Non-Profit	Non-Profit
9	Non-MA Corporation	Profit

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 any line. An example of a dynamic table is illustrated below:

Data Validations

The MGT-CR includes several edits or checks within each schedule which need to be managed through the validation process described below. Preparers and submitters will not be able to lock the MGT-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:
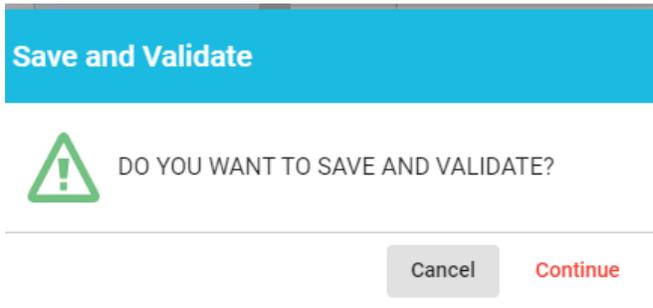
Users will select "Continue". Once this is done, there will be two results. If there are validation errors, users will need to select the method they would like to view the validation report, as shown below:
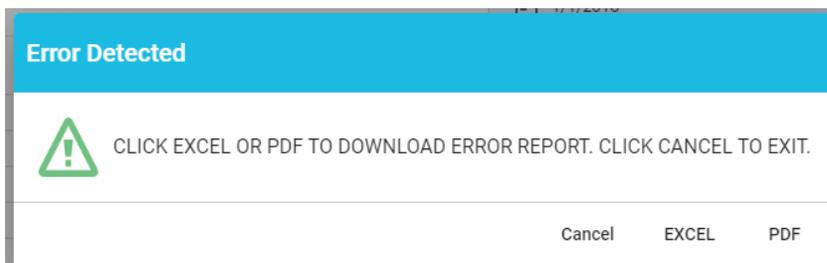
The validation report will provide users with the schedule number and line number of the error along with a description of what the problem is.

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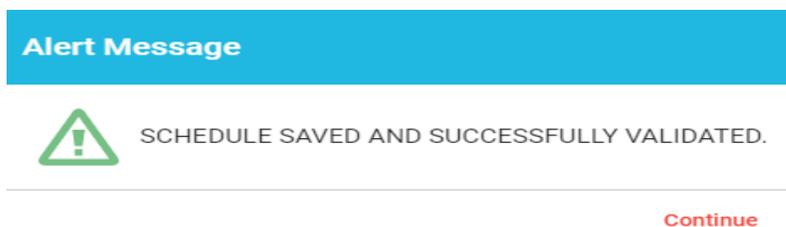
Additionally, users can launch the validation reports two additional ways.

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. Please only use this option if you have already saved and validated the current schedule.
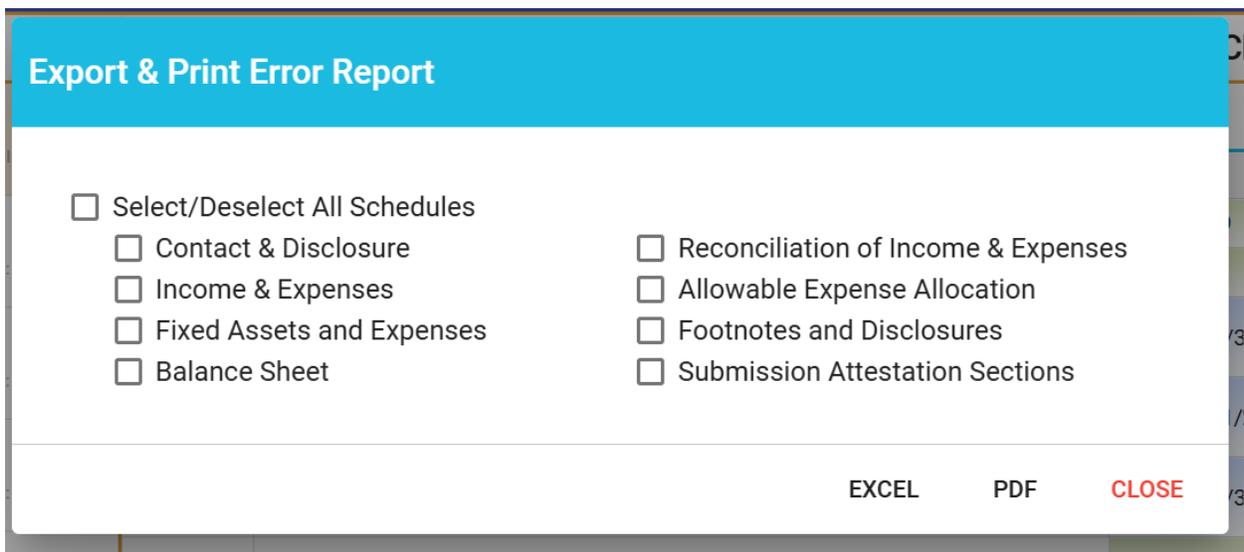
Submitting Your Cost Report

All validation errors must be resolved before users can attest and submit their cost reports. CHIA recommends that management companies use the following process to successfully complete and submit the MGT-CR.

Data access user enters all information in MGT-CR and addresses any valdation errors.	Preparer locks MGT-CR for review by owner/partner/officer.	Owner/partner/officer certifies and submits MGT-CR.

As illustrated above, users with preparer privileges prepare the cost report and, once complete, lock the report for final review. Only users with owner, partner, or officer privileges can certify and submit the cost report, which is managed on Schedule 8 of the report. NOTE: Users who have data access only privileges cannot access Schedule 8.

Preparers:

- Check Line 1.14 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 in owner review.
- Check Line 2.7 certifying the report.
- Click the "Submit" button

> **Submit**

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

Management Fees: Management fees refer to expenses incurred by nursing or residential care facilities for overseeing the administration and/or operation of all, or part, of facilities. Whenever management fees are incurred, they need to be reported in the appropriate line for management fees on the cost reports for nursing and/or residential care facility, and require the filing of this Management/Central Office Report, Form MGT-CR. This is a requirement whether the management fee is filed or claimed for reimbursement.

Management fees are a disallowed expense. Allowable management company/central office expenses are allocated over the managed entities on Schedule 6 of the MGT-CR and are included in the basis for computing per diem rates.

In some cases, more than one management company/central office provides services to the same facility. In this situation, each management company/central office must file its own MGT-CR.

Consulting Fees: Consulting fees refer to expenses incurred for services provided to nursing or residential care facilities to complete a specific identifiable project, service, or task and which is performed by a contracted vendor. When consulting fees are incurred, they need to be reported in the appropriate line for management consultants. An MGT-CR is not required to be filed if **only** consulting services are provided.

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

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

Detailed Instructions by Schedule

Schedule 1: Contact and Disclosure Information

Please contact CHIA at Costreports.LTCF@chiamass.gov if any of the prepopulated cells are incorrect.

Schedule 1 - Table 1: Organization Information

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.1.1	Management /Central Office Identification Number		Text	This cell prepopulates from CHIA's internal system
L.1.2	Organization ID		Text	This cell prepopulates from CHIA's internal system
L.1.3	Balance Sheet Date – Management Co/Central Office	Y	MM-DD-YYYY	Enter the date of the Management Co/Central Office balance sheet. Defaults to last date of the filing year (ex: 12/31/2019)
L.1.4	Reporting Period: From	Y	MM-DD-YYYY	Default to first date of filing year (ex: 1/1/2019)
L.1.5	Reporting Period: To	Y	MM-DD-YYYY	Default to last date of filing year (ex: 12/31/2019)

Location Reference	Data Element Name	Required Field	Usage	Instructions
L.1.6	Name of Management Company / Central Office		Text	This cell prepopulates from CHIA's internal system
L.1.7	Street Address		Text	This cell prepopulates from CHIA's internal system
L.1.8	City		Text	This cell prepopulates from CHIA's internal system
L.1.9	State		Text	This cell prepopulates from CHIA's internal system
L.1.10	Zip		ZIP + 4	This cell prepopulates from CHIA's internal system
L.1.11	Telephone		(XXX) XXX-XXXX	This cell prepopulates from CHIA's internal system
L.1.12	Fax		(XXX) XXX-XXXX	This cell prepopulates from CHIA's internal system
L.1.13	Legal Status		Text	This cell prepopulates from CHIA's internal system. These codes are associated with the specific Legal Status indicated in CHIA's internal communications system. Please note the chart below for further detail.
L.1.14	Is this information correct?	Y	Drop-down menu	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information in this table is incorrect, contact CHIA at Costreports.LTCF@chiamass.gov.

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

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

Schedule 1 - Table 2: Contact Information

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.2.1	Contact person for this report		Checkbox	Click here to use the information of the user currently logged in to populate the fields

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
				below. If Line 2.1 is not selected, enter the contact information below.
L.2.2	Name	Y		
L.2.3	Firm (if not Mgmt. Company)	Y	Text	Prepopulated, or entered by the user
L.2.4	Title	Y	Text	Prepopulated, or entered by the user
L.2.5	Street Address	Y	Text	Prepopulated, or entered by the user
L.2.6	City	Y	Text	Prepopulated, or entered by the user
L.2.7	State	Y	Text	Prepopulated, or entered by the user
L.2.8	Zip	Y	Text	Prepopulated, or entered by the user
L.2.9	Telephone	Y	ZIP + 4	Prepopulated, or entered by the user
L.2.10	Fax	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.2.11	E-mail address	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.2.12	Is this information correct?	Y	Drop-down menu	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If information is not correct, please contact CHIA at Costreports.LTCF@chiamass.gov..

Schedule 1 - Table 3: Preparer Information

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

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.3.1	"I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information."		Checkbox	Check this box if you are the sole individual completing this cost report (without a Preparer).
L.3.2	Preparer: Use login information to fill fields below		Checkbox	If this box is checked, Schedule 8 (Submission and Attestation) will be updated accordingly.
L.3.3	Firm Name / Management Company		Text	Click here to use the information of the user currently logged in to populate the fields below. If Line 3.1 is not selected, enter the contact information below.

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.3.4	Name of Contact	Y	Text	Prepopulated, or entered by the user
L.3.5	Title	Y	Text	Prepopulated, or entered by the user
L.3.6	Street Address	Y	Text	Prepopulated, or entered by the user
L.3.7	City	Y	Text	Prepopulated, or entered by the user
L.3.8	State	Y	Text	Prepopulated, or entered by the user
L.3.9	Zip	Y	ZIP + 4	Prepopulated, or entered by the user
L.3.10	Telephone	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.3.11	Fax	Y	(XXX) XXX-XXXX	Prepopulated, or entered by the user
L.3.12	E-mail address	Y	Text	Prepopulated, or entered by the user
L.3.13	Is this information correct?	Y	Drop-down menu	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If information is not correct, please contact CHIA at Costreports.LTCF@chiamass.gov.
L.3.14	Type of accounting service performed	Y	Drop-down menu	Select one of the following from the drop-down menu: Audit, Compilation, Review, Other (Explain in Footnotes).

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

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

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.4.1 to 4.5: C.1	Direct or Indirect?		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5: C.2	Org Id		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5: C.3	Name of Owner(s)		Text	This cell prepopulates from CHIA's internal system
L.4.1 to 4.5: C.4	Address		Text	This cell prepopulates from CHIA's internal system

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.4.1 to 4.5: C.5	% Share	Y	Percent %	Enter the owner's percent share in this entity.
L.400	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information is not correct, contact CHIA at Costreports.LTCF@chiamass.gov.

Schedule 1 - Table 5: <u>Owned Massachusetts Nursing Facilities</u>

- This table lists the names of any Massachusetts nursing or residential care facility in which the owners listed in Section 1 directly own an interest of 5% or more.
- For nursing or residential care facilities that owners listed in Section 1 *INDIRECTLY* own an interest of 5% or more, filers must submit an attachment listing the facility name, VPN, and name and percent of owners. This attachment can be uploaded to CHIA via Schedule 7.1 Footnotes and Explanations.

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.5.1 to 5.10: C.1	Nursing or Resident Care Facility		Text	This cell prepopulates from CHIA's internal system
L.5.1 to 5.10: C.2	VPN		Text	This cell prepopulates from CHIA's internal system
L.5.1 to 5.10: C.3	Name of Owner(s)		Text	This cell prepopulates from CHIA's internal system
L.500	Is this information correct?	Y	Drop-down	Select from the drop-down menu. "Yes" must be selected for the report to be submitted. If the information is not correct, contact CHIA at Costreports.LTCF@chiamass.gov.

Schedule 1 - Table 6: <u>Expenses Not Allocated on Schedule 6</u>

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.600	Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?	Y	Drop-down	Select from drop-down menu. If yes, provide additional detail on Schedule 7, providing the accounts and dollar amounts for each account.

Schedule 2: Income and Expenses

Schedule 2 - Table 1A: <u>Income</u>

Account Number	Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
3630.0	L.1A.1	Nursing / Residential Care Facility Income		XX,XXX	No data input. Detail of Nursing and Residential Care Facility Income will populate from Line 1B.100, Column 3.
3650.0	L.1A.2	Other Income (Enter in Sidebar)		(XX,XXX) or XX,XXX	No data input. Any other non-recoverable income generated from other sources. The Detail of Other Income, Account 3650.0 must be entered in Table 3. *If you are entering a figure in Table 3, you must include a description.*
3650.4	L.1A.3	Administrative and General Recoverable Income		(XX,XXX) or XX,XXX	Report any income that should be used to reduce or eliminate reported administrative and general expenses (see subtotal account # 9311.0)
3650.5	L.1A.4	Variable Recoverable Income		(XX,XXX) or XX,XXX	Report any income that should be used to reduce or eliminate reported variable expenses (see subtotal account # 9324.0).
3650.2	L.1A.5	Director of Nurses Recoverable Income		(XX,XXX) or XX,XXX	Report any income that should be used to reduce or eliminate reported director of nursing expenses (see subtotal account # 9323.0).
3650.3	L.1A.6	Fixed Recoverable Income		(XX,XXX) or XX,XXX	Report any income that should be used to reduce or eliminate reported fixed expenses (see subtotal account # 9384.0).
3600.0	LA.100	TOTAL INCOME		(XX,XXX) or XX,XXX	No data input. This calculated field is a computation cell equal to the sum of accounts 3630.0, 3650.0, 3650.4, 3650.5, 3650.2 and 3650.3.

Schedule 2 - Table 1B: <u>Nursing and Residential Care Facility Income Information</u>

Location Reference (Line: Column)	Data Element Name	Required Field	Usage	Instructions
L.1B to 31B:C1	Massachusetts Nursing and Residential Care Facilities Only		Text	No data input. This cell is populated from Column 1 of Table 1 in Schedule 6. If you have more facilities than this table allows entry for, please email Costreports.LTCF@chiamass.gov.
L.1B to 31B:C2	VPN		Text	No data input. This cell is populated from Column 2 of Table 1 in Schedule 6. If you have more facilities than this table allows entry for, please email Costreports.LTCF@chiamass.gov.
L.1B to 31B:C3	Income from Facility		(XX,XXX) or XX,XXX	Report any income from each specified facility. If you have more facilities than this table allows entry for, please email Costreports.LTCF@chiamass.gov.
L.1B.100	Total Massachusetts Nursing and Residential Care Facility Income		N/A	No data input. This calculated field is a computation cell equal to the sum of L.1B.3 to L.31B.3.
L.1B.200	Total Non-MA Nursing and Residential Care Facility Income		(XX,XXX) or XX,XXX	Report any non-MA nursing and residential care facility income.
L.1B.300	Total Nursing and Residential Care Facility Income		N/A	No data input. This calculated field is a computation cell equal to the sum of L.1B.100 and L.1B.200.

Schedule 2 - Table 2: <u>Expenses</u>

- Table 2 has three (3) columns.

- In Column 1, enter the Reported Expenses.
- In Column 2, enter the Non-Allowable Expenses and Add-Backs.
- Column 3 is a computation of Column 1 minus Column 2.
- REA-CR refers to the Realty Company Cost Report.

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

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

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
		Compensation and Fringe Benefits		
9379.5	L.2.10: C.3	Other Administrative and General (Upload details on Schedule 7.5)	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.10: C.2) from (L.2.10: C.1).
9392.0	L.2.11: C.3	Maintenance and Other Property Expenses	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.11: C.2) from (L.2.11: C.1).
9935.0	L.2.12: C.3	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.12: C.2) from (L.2.12: C.1).
3650.4	L.2.13: C.3	Administrative and General Recoverable Income	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.13: C.2) from (L.2.13: C.1).
9311.0	L.2.100: C.3	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.100: C.2) from (L.2.100: C.1).
9323.3	L.2.14: C.1	Director of Nursing Salaries	(XX,XXX) or XX,XXX	This account should be used to report the salaries of the person(s) employed at the management company/central office but who work at the facility as Director of Nursing. This account is not for the manager or the person to whom they report.
9378.8	L.2.15: C.1	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	This account should be used to report the payroll taxes, workers' compensation, and fringe benefits of the person(s) employed at the management company/central office but who work at the facility as director of nursing. This account is not for the manager or the person to whom they report.
3650.2	L.2.16: C.1	Director of Nurses Recoverable Income		No data input.
9323.0	L.2.200: C.1	SUBTOTAL: DIRECTOR OF NURSING	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.14: C.1) through (L.2.16: C.1).
9323.3	L.2.14: C.2	Director of Nursing Salaries	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
9378.8	L.2.15: C.2	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
3650.2	L.2.16: C.2	Director of Nurses Recoverable Income	(XX,XXX) or XX,XXX	No data input. Equals (L.1.5: C.1)

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
9323.6	L.2.21: C.1	Direct Restorative Therapy: Salaries	(XX,XXX) or XX,XXX	This account should be used to report the salaries of Physical, Occupational and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility.
9378.2	L.2.22: C.1	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	This account should be used to report the payroll taxes, workers' compensation, and fringe benefits of Physical, Occupational, and Speech Therapists who perform direct services, as defined by regulation 101 CMR 206.00, directly at the nursing facility.
9502.2	L.2.23: C.1	REA-CR Other Operating Expense Add-back	N/A	Not applicable.
3650.5	L.2.24: C.1	Variable Recoverable Income	N/A	Not applicable.
9324.0	L.2.300: C.1	SUBTOTAL: VARIABLE EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.17: C.1) through (L.2.24: C.1).
9323.1	L.2.17: C.2	Quality Assurance Professional: Salaries	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
9323.5	L.2.18: C.2	Indirect Restorative Therapy: Salaries	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
9323.4	L.2.19: C.2	Dietician: Salaries	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
9378.9	L.2.20: C.2	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	Enter non-allowable expenses and add-backs.
9323.6	L.2.21: C.2	Direct Restorative Therapy: Salaries	(XX,XXX) or XX,XXX	Equals (L.2.21: C.1).
9378.2	L.2.22: C.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	Equals (L.2.22: C.1).
9502.2	L.2.23: C.2	REA-CR Other Operating Expense Add-back	XX,XXX	This account will automatically populate as a negative.
3650.5	L.2.24: C.2	Variable Recoverable Income	(XX,XXX) or XX,XXX	Equals (L.1.4: C.1)
9324.0	L.2.300: C.2	SUBTOTAL: VARIABLE EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.17: C.2) through (L.2.24: C.2)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
9323.1	L.2.17: C.3	Quality Assurance Professional: Salaries	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.17: C.2) from (L.2.17: C.1)
9323.5	L.2.18: C.3	Indirect Restorative Therapy: Salaries	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.18: C.2) from (L.2.18: C.1)
9323.4	L.2.19: C.3	Dietician: Salaries	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.19: C.2) from (L.2.19: C.1)
9378.9	L.2.20: C.3	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.20: C.2) from (L.2.20: C.1)
9323.6	L.2.21: C.3	Direct Restorative Therapy: Salaries	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.21: C.2) from (L.2.21: C.1)
9378.2	L.2.22: C.3	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.22: C.2) from (L.2.22: C.1)
9502.2	L.2.23: C.3	REA-CR Other Operating Expense Add-back	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.23: C.2) from (L.2.23: C.1)
3650.5	L.2.24: C.3	Variable Recoverable Income	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.24: C.2) from (L.2.24: C.1)
9324.0	L.2.300: C.3	SUBTOTAL: VARIABLE EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.17: C.3) through (L.2.24: C.3)
9386.8	L.2.25: C.1	Depreciation: Building	(XX,XXX) or XX,XXX	
9387.8	L.2.26: C.1	Depreciation: Improvements	(XX,XXX) or XX,XXX	
9387.9	L.2.27: C.1	Depreciation: MGT-CR Capitalized Improvements	(XX,XXX) or XX,XXX	Used only when EOHHS capitalized an expense after review or audit.
9388.8	L.2.28: C.1	Depreciation: Equipment	(XX,XXX) or XX,XXX	
9388.9	L.2.29: C.1	Depreciation: MGT-CR Capitalized Equipment	(XX,XXX) or XX,XXX	Used only when EOHHS capitalized an expense after review or audit.
9390.8	L.2.30: C.1	Depreciation: Software/Limited Life Assets	(XX,XXX) or XX,XXX	
9390.9	L.2.31: C.1	Depreciation: MGT-CR Capitalized	(XX,XXX) or XX,XXX	Used only when EOHHS capitalized an expense after review or audit.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
		Software/Limited Life Assets		
9381.0	L.2.32: C.1	Long-Term Interest	(XX,XXX) or XX,XXX	
9380.0	L.2.33: C.1	Real Estate Taxes	(XX,XXX) or XX,XXX	
9380.1	L.2.34: C.1	Personal Property Taxes	(XX,XXX) or XX,XXX	
9380.2	L.2.35: C.1	MA Corp. Excise Tax Non-Income Portion	(XX,XXX) or XX,XXX	
9380.5	L.2.36: C.1	Insurance: Building, Building Improvements, Equipment	(XX,XXX) or XX,XXX	
9382.1	L.2.37: C.1	Other Equipment Rent	(XX,XXX) or XX,XXX	
9382.2	L.2.38: C.1	Property Rent (Unrelated Party)	(XX,XXX) or XX,XXX	Submit a copy of the lease in Schedule 7.1, Footnotes.
9382.3	L.2.39: C.1	Property Rent (Related Party)	(XX,XXX) or XX,XXX	A related party is an individual or organization associated or affiliated with, or that has control of, or is controlled by, the Provider; or is related to the Provider, or any director, stockholder, trustee, partner or administrator of the Provider by common ownership or control or in a manner specified in Sections 267(b) and (c) of the Internal Revenue Code (IRC) provided, however, that 10% is the operative factor as set out in Sections 267(b)(2) and (3) of the IRC. Related individuals include spouses, parents, children, and spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law, and sisters-in-law. If an amount is reported in this account, Schedule 3 Tables 2 and 3 plus Schedule 7.4 must be completed.
9950.2	L.2.40: C.1	REA-CR Fixed Costs (from Schedule 3)	N/A	No data input.
3650.3	L.2.41: C.1	Fixed Recoverable Income	N/A	No data input.
9384.0	L.2.400: C.1	SUBTOTAL: FIXED EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.25: C.1) through (L.2.41: C.1)
9300.0	L.200: C.1	TOTAL EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.100: C.1) and

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

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
9950.2	L.2.40: C.3	REA-CR Fixed Costs (from Schedule 3)	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.40: C.2) from (L.2.40: C.1)
3650.3	L.2.41: C.3	Fixed Recoverable Income	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.2.41: C.2) from (L.2.41: C.1)
9384.0	L.2.400: C.3	SUBTOTAL: FIXED EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.25: C.3) through (L.2.41: C.3)
9300.0	L.200: C.3	TOTAL EXPENSES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.100: C.3) and (L.2.200: C.3) and (L.2.300: C.3) and (L.2.400: C.3)

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

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

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

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.4.1: C.1	Telephone: Advertising	(XX,XXX) or XX,XXX	Add reported expenses for telephone advertising.
	L.4.2: C.1	Accounting: Appeal Service	(XX,XXX) or XX,XXX	Add reported accounting expenses for appeal services.
	L.4.3: C.1	Legal: Appeal Service	(XX,XXX) or XX,XXX	Add reported legal expenses for appeal services
	L.4.4: C.1	Legal: Other	(XX,XXX) or XX,XXX	Add reported expenses for any other legal fees.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.4.5: C.1	Other Advertising		Add reported expenses for any other advertising.
	L.4.6: C.1	Other Management Fees	(XX,XXX) or XX,XXX	Add reported expenses for any other management fees.
	L.4.7: C.1	Interest on Late Payments and Penalties	(XX,XXX) or XX,XXX	Add reported expenses on interest on late payments and penalties.
	L.4.8: C.1	Interest on Working Capital	(XX,XXX) or XX,XXX	Add reported expenses on interest on working capital.
	L.400: C.1	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8: C.1). This field populates (L.2.12: C.1).
	L.4.1: C.2	Telephone: Advertising	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.1, Column 1.
	L.4.2: C.2	Accounting: Appeal Service	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.2, Column 1.
	L.4.3: C.2	Legal: Appeal Service	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.3, Column 1.
	L.4.4: C.2	Legal: Other	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.4, Column 1.
	L.4.5: C.2	Other Advertising	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.5, Column 1.
	L.4.6: C.2	Other Management Fees	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.6, Column 1.
	L.4.7: C.2	Interest on Late Payments and Penalties	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.7, Column 1.
	L.4.8: C.2	Interest on Working Capital	(XX,XXX) or XX,XXX	No data input. Field is populated by Line 4.8, Column 1.
	L.400: C.2	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.4.1 to 4.8: C.2). This field populates (L.2.12: C.2).
	L.4.1: C.3	Telephone: Advertising	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.1: C.2) from (L.4.1: C.1)
	L.4.2: C.3	Accounting: Appeal Service	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.2: C.2) from (L.4.2: C.1)
	L.4.3: C.3	Legal: Appeal Service	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.3: C.2) from (L.4.3: C.1)
	L.4.4: C.3	Legal: Other	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.4: C.2) from (L.4.4: C.1)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.4.5: C.3	Other Advertising	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.5: C.2) from (L.4.5: C.1)
	L.4.6: C.3	Other Management Fees	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.6: C.2) from (L.4.6: C.1)
	L.4.7: C.3	Interest on Late Payments and Penalties	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.7: C.2) from (L.4.7: C.1)
	L.4.8: C.3	Interest on Working Capital	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.4.8: C.2) from (L.4.8: C.1)
	L.400: C.3	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Subtract (L.400: C.2) from (L.400: C.1)

Schedule 3: Allowable Fixed Assets and Expenses

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

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

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

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

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

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

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

Schedule 3 - Table 2: Realty Company Fixed Assets and Expenses

- If the management company reports related party rent expense, the fixed assets of the realty company paid must be reported here.

- In Column 1, enter the Allowable Assets (Basis), Beginning of Year. This should be the same as the Allowable Assets (Basis, End of Year) from the previous year.
- In Column 2, enter the Asset Additions for the year.
- In Column 3, enter the Asset Deletions for the year. *NOTE: Values in this column will be populated as negatives.*
- Column 4, Allowable Assets (Basis, End of Year) is a computation, summing Column 1 and Column 2 and then subtracting Column 3.

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

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

Schedule 3 - Table 3: Realty Company Allowable Fixed Expenses

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

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

Schedule 4: Balance Sheet

Schedule 4 - Table 1: <u>Current Assets</u>

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1025.0	L.1.1: C.1	Cash and Equivalents	(XX,XXX) or XX,XXX	Cash Equivalents are short term, highly liquid investments (including note receivables) with a maturity of 3 months or less, excluding amounts whose use is limited by Board designation or other arrangements under trust agreements or with third party payers.
1040.0	L.1.2: C.1	Short-term Investments	(XX,XXX) or XX,XXX	Investments in equity or fixed-income securities with a maturity of 3 to 12 months.
1045.0	L.1.3: C.1	Current Portion Assets Whose Use is Limited	(XX,XXX) or XX,XXX	Any current portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations.
1010.0	L.1.100: C.1	Subtotal: Cash	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.1.1: C.1) through (L.1.3: C.1)
1183.0	L.1.4: C.1	Other Accounts Receivable	(XX,XXX) or XX,XXX	Accounts Receivable as described above for any non– management fee related sources.
1190.0	L.1.5: C.1	Interest Receivable	(XX,XXX) or XX,XXX	Accounts Receivable as described above for interest that has been earned by investments, loans, or overdue invoices but has not actually been received in cash. It can be reasonably expected to be received within a year.
1195.0	L.1.6: C.1	Management Fees Receivable	(XX,XXX) or XX,XXX	Accounts Receivable as described above for any management fee revenue.
1140.0	L.1.7: C.1	Reserve for Bad Debt	(XX,XXX)	Allowance for uncollectible receivables. Ensure a negative figure.
1110.0	L.1.200: C.1	Subtotal: Accounts Receivable	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.1.4: C.1) through (L.1.7: C.1)
1160.0	L.1.8: C.1	Loans Receivable: Officers/Owners	(XX,XXX) or XX,XXX	The portion of loans from the management company to the Owner, Member or Officer due within a year.
1170.0	L.1.9: C.1	Loans Receivable: Employees	(XX,XXX) or XX,XXX	The portion of loans from the management company to employees.
1180.0	L.1.10: C.1	Loans Receivable: Affiliates/Related Parties	(XX,XXX) or XX,XXX	The portion of loans from the management company to affiliates and/or related parties.
1185.0	L.1.11: C.1	Loans Receivable: Other	(XX,XXX) or XX,XXX	The portion of loans from the management company to any other sources.
1150.0	L.1.300: C.1	Subtotal: Loans Receivable	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.1.8: C.1) through (L.1.11: C.1)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1310.0	L.1.12: C.1	Other Current Assets	(XX,XXX) or XX,XXX	Includes all other current assets except those cited above such as prepaid interest, insurance, taxes, capitalized pre-opening costs, other prepaid expenses.
1005.0	L.100: C.1	TOTAL CURRENT ASSETS	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.1.100: C.1) + (L.1.200: C.1) + (L.1.300: C.1) + (L.1.12: C.1)

Schedule 4 - Table 2: <u>Non-Current (Fixed) Assets</u>

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1511.1	L.2.1: C.1	Land – Cost	(XX,XXX) or XX,XXX	Net amount of land
1521.1	L.2.2: C.1	Building – Cost	(XX,XXX) or XX,XXX	Gross value of building
1522.2	L.2.3: C.1	Building – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on building. Ensure negative figure.
1520.0	L.2.100: C.1	Building – Book Value	(XX,XXX) or XX,XXX	Net amount of building. No data input. This cell is a calculated field: Sum of (L.2.2: C.1) + (L.2.3: C.1)
1611.1	L.2.4: C.1	Building Improvements – Cost	(XX,XXX) or XX,XXX	Gross value of building improvements.
1612.2	L.2.5: C.1	Building Improvements – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on building improvements. Ensure negative figure.
1610.0	L.2.200: C.1	Building Improvements – Book Value	(XX,XXX) or XX,XXX	Net amount of building improvements. No data input. This cell is a calculated field: Sum of (L.2.4: C.1) + (L.2.5: C.1)
1616.1	L.2.6: C.1	MGT-CR Capitalized Improvements – Cost	(XX,XXX) or XX,XXX	Gross value of MGT-CR Capital Improvements Used only when EOHHS capitalized an expense after review or audit.
1617.2	L.2.7: C.1	MGT-CR Capitalized Improvements – Accumulated Depreciation	XX,XXX	Cumulative amount of depreciation on MGT-CR capital improvements. Ensure negative figure.
1615.0	L.2.300: C.1	MGT-CR Capitalized Improvements – Book Value	(XX,XXX) or XX,XXX	Net number of MGT-CR Capital Improvements. No data input. This cell is a calculated field: Sum of (L.2.6: C.1) + (L.2.7: C.1)
1651.1	L.2.8: C.1	Equipment – Cost	(XX,XXX) or XX,XXX	Gross value of equipment

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1652.2	L.2.9: C.1	Equipment – Accumulated Depreciation	XX,XXX	Cumulative amount of depreciation on equipment. Ensure negative figure.
1650.0	L.2.400: C.1	Equipment – Book Value	(XX,XXX) or XX,XXX	Net amount of equipment. No data input. This cell is a calculated field: Sum of (L.2.8: C.1) + (L.2.9: C.1)
1661.1	L.2.10: C.1	MGT-CR Capitalized Equipment – Cost	(XX,XXX) or XX,XXX	Gross value of MGT-CR Capital Equipment. Used only when EOHHS capitalized an expense after review or audit
1662.2	L.2.11: C.1	MGT-CR Capitalized Equipment – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on MGT-CR capitalized equipment. Ensure negative figure.
1660.0	L.2.500: C.1	MGT-CR Cap Equipment – Book Value	(XX,XXX) or XX,XXX	Net amount of MGT-CR Capital Equipment. No data input. This cell is a calculated field: Sum of (L.2.10: C.1) + (L.2.11: C.1).
1701.1	L.2.12: C.1	Motor Vehicles – Cost	(XX,XXX) or XX,XXX	Gross value of motor vehicles.
1702.2	L.2.13: C.1	Motor Vehicles – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on motor vehicles Ensure negative figure.
1700.0	L.2.600: C.1	Motor Vehicles – Book Value	(XX,XXX) or XX,XXX	Net amount of motor vehicles. No data input. This cell is a calculated field: Sum of (L.2.12: C.1) + (L.2.13: C.1).
1710.1	L.2.14: C.1	Software - Cost	(XX,XXX) or XX,XXX	Gross value of software.
1710.2	L.2.15: C.1	Software – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on software. Ensure negative figure.
1710.0	L.2.700: C.1	Software – Book Value	(XX,XXX) or XX,XXX	Net amount of software. No data input. This cell is a calculated field: Sum of (L.2.14: C.1) + (L.2.15: C.1)
1715.1	L.2.16: C.1	MGT-CR Capitalized Software – Cost	(XX,XXX) or XX,XXX	Gross value of MGR-CR Capital Software. Used only when EOHHS capitalized an expense after review or audit.
1715.2	L.2.17: C.1	MGT-CR Capitalized Software – Accumulated Depreciation	(XX,XXX)	Cumulative amount of depreciation on MGT-CR capital software. Ensure negative figure.
1715.0	L.2.800: C.1	MGT-CR Capitalized Software – Book Value	(XX,XXX) or XX,XXX	Net amount of MGT-CR Capital Software. No data input. This cell is a calculated field: Sum of (L.2.16: C.1) + (L.2.17: C.1)

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1500.0	L.200: C.1	TOTAL NON-CURRENT (FIXED) ASSETS	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.1: C.1) + (L.2.100: C.1) + (L.2.200: C.1) + (L.2.300: C.1) + (L.2.400: C.1) + (L.2.500: C.1) + (L.2.600: C.1) + (L.2.700: C.1) + (L.2.800: C.1)

Schedule 4 - Table 3: Deferred Charges and Other Assets

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
1965.0	L.3.1: C.1	Long Term Investments	(XX,XXX) or XX,XXX	Equity investments with maturities over 12 months.
1966.0	L.3.2: C.1	Non-Current Asset Whose Use is Restricted	(XX,XXX) or XX,XXX	Any noncurrent portion of assets, whose use is limited, either identified as board-designated, trustee-held, and other designations.
1985.0	L.3.3: C.1	Other (Enter in Table 4)	(XX,XXX) or XX,XXX	Provider detail in Table 4 about all other non-current assets. No data input. This cell is populated from Line 400 in Table 4.
1975.1	L.3.4: C.1	Mortgage Acquisition Cost	(XX,XXX) or XX,XXX	Those costs (such as finder's fees, certain legal fees, and filing fees) necessary to obtain long-term financing through a mortgage, bond, or other long-term debt instrument.
1975.2	L.3.5: C.1	Accumulated Amortization of Mortgage Acquisition Cost	(XX,XXX)	Accumulated amortization reported as additional interest expense. Ensure negative figure.
1975.0	L.3.100: C.1	Unamortized Mortgage Acquisition Cost	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.3.4: C.1) + (L.3.5: C.1)
1900.0	L.300: C.1	TOTAL DEFERRED CHARGES AND OTHER ASSETS	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.3.1: C.1) + (L.3.2: C.1) + (L.3.3: C.1) + (L.3.100: C.1)

Schedule 4 - Table 4: <u>Deferred Charges and Other Assets</u>

This table is to provide detail for Account 1985.0, Other Non-Current Assets. *If you are entering a figure in Table 4, you must include a description.*

In Column 1, provide a description of the asset.

In Column 2, enter the Account Balance.

Click on the plus sign to add additional rows if necessary.

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

Schedule 4 - Table 5: Total Assets

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

Schedule 4 - Table 6: Current Liabilities

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2020.0	L.6.1: C.1	Accounts Payable: Trade	(XX,XXX) or XX,XXX	Amount owed to and invoiced by a creditor for delivered goods or completed services.
2030.0	L.6.2: C.1	Accounts Payable: Accrued Expenses	(XX,XXX) or XX,XXX	Expenses that have occurred but are not yet recorded through the normal processing of accounts payable transactions.
2010.0	L.6.100: C.1	Subtotal: Accounts Payable	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.6.1: C.1) + (L.6.2: C.1).
2110.0	L.6.3: C.1	Current Long-Term Debt: Officer, Owner, Related Parties	(XX,XXX) or XX,XXX	The portion of loans to the management company by the Owner, Officer, or Related Parties due within a year.
2120.0	L.6.4: C.1	Current Long-Term Debt: Subsidiaries and Affiliates	(XX,XXX) or XX,XXX	The portion of loans to the management company by

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				subsidiaries and affiliates due within one year.
2130.0	L.6.5: C.1	Current Long-Term Debt: Banks	(XX,XXX) or XX,XXX	Line of credit due within a year.
2140.0	L.6.6: C.1	Current Long-Term Debt: Motor Vehicles	(XX,XXX) or XX,XXX	Financing secured for motor vehicle(s).
2150.0	L.6.7: C.1	Current Long-Term Debt: Other Short-Term Financing	(XX,XXX) or XX,XXX	Working Capital from any source not individually listed that is due within a year.
2160.0	L.6.8: C.1	Current Long-Term Debt: Payments Due w/in one year on long-term debt	(XX,XXX) or XX,XXX	Most providers have long-term debt and accordingly, report values in Mortgages (2310.0), Due Affiliates/Related Parties (2330.0) and Other Long-Term Debt (2320.0). Any provider who reports a mortgage or other long-term debt must also enter the amount which is due within one year in this account. If no portion of the long-term debt is due within one year, an explanation should be provided in the Schedule 7.1, Footnotes and Explanations.
2100.0	L.6.200: C.1	Subtotal: Total Current Long-Term Debt	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.6.3: C.1) through (L.6.8: C.1).
2190.0	L.6.9: C.1	Accrued Salaries	(XX,XXX) or XX,XXX	Salaries due, but not yet paid.
2200.0	L.6.10: C.1	Accrued Payroll Tax withheld	(XX,XXX) or XX,XXX	Payroll taxes withheld from employees pay not remitted to the proper government authority.
2210.0	L.6.11: C.1	Accrued Employee Taxes Payable	(XX,XXX) or XX,XXX	Employer's portion of payroll taxes not remitted to the proper government authority.
2220.0	L.6.12: C.1	Other Payroll Liabilities	(XX,XXX) or XX,XXX	Other payroll liabilities due, but not yet paid .
2180.0	L.6.300: C.1	Subtotal: Accrued Salaries & Payroll Liabilities	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.6.9: C.1) through (L.6.12: C.1).
2230.0	L.6.13: C.1	Other Current Liabilities	(XX,XXX) or XX,XXX	
2005.0	L.600: C.1	TOTAL CURRENT LIABILITIES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.6.100: C.1) + (L.6.200: C.1) + (L.6.300: C.1) + (L.6.13: C.1).

Schedule 4 - Table 7: <u>Non-Current Liabilities</u>

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2310.0	L.7.1: C.1	Mortgages	(XX,XXX) or XX,XXX	Non-current portion of debt secured by real property.
2330.0	L.7.2: C.1	Due to Affiliates/Related Parties	(XX,XXX) or XX,XXX	Transferred funds (including loans, advances, transfers, and equity contributions received) that are expected to be paid or returned to affiliated entities, beyond the current accounting cycle.
2320.0	L.7.3: C.1	Other Long-Term Debt	(XX,XXX) or XX,XXX	All other non-current liabilities.
2300.0	L.700: C.1	TOTAL NON-CURRENT LIABILITIES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.7.1: C.1) through (L.7.3: C.1).

Schedule 4 - Table 8: Total Liabilities

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2800.0	L.800: C.1	TOTAL LIABILITIES	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.600: C.1) + (L.700: C.1).

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

- Table 9 will appear based upon the applicable legal status of the reporting entity.
- Entry allowed only when Legal Status is 2,3,6 or 8.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2410.0	L.9.1: C.1	Unrestricted Net Assets	(XX,XXX) or XX,XXX	The part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.
2420.0	L.9.2: C.1	Temporarily Restricted Net Assets	(XX,XXX) or XX,XXX	The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.
2430.0	L.9.3: C.1	Permanently Restricted Net Assets	(XX,XXX) or XX,XXX	The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets because of donor-imposed stipulations.
2400.0	L.9.100: C.1	Total Net Assets	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.9.1: C.1) through (L.9.3: C.1).

Schedule 4 - Table 9: <u>Net Worth - Proprietorship, Partnership or Limited Liability Company (LLC)</u>
- Table 9 will appear based upon the applicable legal status of the reporting entity.
- Entry allowed only when Legal Status is 4, 5, or 10.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2520.0	L.9.4: C.1	Capital	(XX,XXX) or XX,XXX	Entry allowed only where Legal Status in (4, 5 or 10)
2530.0	L.9.5: C.1	Proprietor Drawings	XX,XXX	This account is to record Proprietorship drawings. This amount will automatically be carried over to Schedule 5. Must be entered as a negative.
2540. 0	L.9.6: C.1	Partnership/Member (LLC) Drawings	(XX,XXX)	This account is to record Partnership/Member (LLC) drawings. This amount will automatically be carried over to Schedule 5. Ensure negative figure.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2545.0	L.9.7: C.1	Contributions	(XX,XXX) or XX,XXX	This account is to record Proprietorship and Partnership Contributions. This amount will automatically be carried over to Schedule 5, Table 1.
2550.0	L.9.8: C.1	Net Profit/(Loss) Year to Date	(XX,XXX) or XX,XXX	
2510.0	L.9.200: C.1	Total Proprietorship or Partnership	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.9.4: C.1) through (L.9.8: C.1).

Schedule 4 - Table 9: Net Worth - Corporation

- Table 9 will appear based upon the applicable legal status of the reporting entity.
- Entry allowed only when Legal Status is 1, 7, or 9.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2620.0	L.9.9: C.1	Capital Stock	(XX,XXX) or XX,XXX	
2630.0	L.9.10: C.1	Additional Paid in Capital	(XX,XXX) or XX,XXX	
2640.0	L.9.11: C.1	Treasury Stock	(XX,XXX) or XX,XXX	
2650.0	L.9.12: C.1	Retained Earnings	(XX,XXX) or XX,XXX	
2610.0	L.9.300: C.1	Total Corporation	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.9.9: C.1) through (L.9.12: C.1).
2500.0	L900: C.1	TOTAL NET WORTH	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: L.9.100: C1, L.9.200: C.1 or L.9.300: C.1

Schedule 4 - Table 10: Total Liabilities and Net Worth

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions

2000.0	L.1000: C.1	TOTAL LIABILITIES AND NET WORTH	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.800: C.1) + (L.900: C.1). Amount must equal Total Assets, Account# 1000.0.

Schedule 5: Reconciliation of Income and Expenses

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

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

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
3600.0	L.1.1: C.1	Total income reported on MGT-CR (Schedule 2)	(XX,XXX) or XX,XXX	No data input. (L.100: C.1). This cell pulls from Line 100, Account 3600.0 Total Income on Schedule 2.
9300.0	L.1.2: C.1	Total operating expenses on MGT-CR (Schedule 2)	(XX,XXX) or XX,XXX	No data input. Equals (L.200: C.1). This cell pulls from Line 200, Account 9300.0 on Schedule 2.
	L.100: C.1	MGT-CR Net income/(loss) before reconciling items	(XX,XXX) or XX,XXX	No data input. This cell is a calculation subtracting account 9300.0 from account 3600.0.

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

In this table, list any items reported on the MGT-CR but not on the financials. In Column 1, describe the item. In Column 2, enter the amount. *If you are entering a figure in Table 2, you must include a description.* Lines 2.1, 2.2, and 2.3 appear automatically. If more lines are required, click on the plus sign to add an additional row.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.2.1 to 2.3: C.1	[Reconciling Items]	Text	Allow multiple row entry.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.2.1 to 2.3: C.2	[Reconciling Items]	(XX,XXX) or XX,XXX	Allow multiple row entry.
2905.0	L.200: C.2	Subtotal	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.2.1 to 2.3: C.2).
2910.0	L.300: C.2	Subtotal		No data input. This cell is a calculated field: Sum of (L.3.2: C.2).

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.400: C.1	Net Income/(Loss) Per Financials	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.100: C.1) + (L.200: C.2) - (L.300: C.2). This cell is a calculation, summing the MGT-CR Net Income/ (Loss) before reconciling items and account 2905.0 then subtracting account 2910.0.
	L.4.1: C.1	Explanation	Text	Explain all reconciling items reported in Table 2 and Table 3 here.

Part 2 – Reconciliation of Net Worth

If the Management Company is a Proprietorship, Partnership, or Limited Liability Company (LLC), only Table 5 will be visible. If the Management Company is a corporation, only Table 6 will be visible. If the Management Company is a Non-Profit, only Table 8 will be visible.

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

- Entry allowed only when Legal Status is 4 or 5.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.5.1: C1	Balance: PRIOR YEAR	(XX,XXX) or XX,XXX	Enter the Prior Year Balance. This must equal Line 500 reported on the prior year MGT-CR.
2915.0	L.5.2: C1	Other: Prior Period Adjustment(s)	(XX,XXX) or XX,XXX	No data input. Enter any Prior Period adjustments in Table 7, Prior Period Adjustments. This cell is equal to Line 700 in Table 7.
2545.0	L.5.3: C1	Capital contribution during year	(XX,XXX) or XX,XXX	No data input. This cell is equal to Schedule 4, Table 9, and Row 9.7.

2550.0	L.5.4: C1	MGT-CR Net Income	(XX,XXX) or XX,XXX	No data input. This cell is equal to the amount entered in Line 100 on Schedule 5.
2530.0	L.5.5: C1	Proprietor Drawings	(XX,XXX) or XX,XXX	No data input. This cell is equal to the amount entered in Schedule 4, Table 9, Line 9.5.
2540.0	L.5.6: C1	Partnership/Member (LLC) Drawings	(XX,XXX) or XX,XXX	No data input. This cell is equal to the amount entered in Schedule 4, Table 9, and Line 9.6.
2500.0	L.500: C1	BALANCE: CURRENT YEAR	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of Lines 5.1 through 5.6. It must equal to account 2500.0, Total Net Worth, on Schedule 4 (Table 9, Line 900).

Schedule 5 - Table 6: <u>Corporation Reconciliation of Net Worth</u>

- Table 6 has five (5) columns:
- Column 1 – Capital Stock
- Column 2 – Additional Paid-in
- Column 3 – Retained Earnings
- Column 4 – Treasury Stock
- Column 5 – Total (This column is a sum of columns 1 through 4)

Schedule 5 – Table 7: <u>Prior Period Adjustments, Account 2915.0</u>

- Any prior period adjustments must be explained here. This table allows for a maximum of seven prior period adjustments. *If you have more than seven, group any additional adjustments over seven on the seventh line.*
- Disclose all facts relative to adjustments(s) and explain below any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.7.1 to 7.7: C.1	Prior period adjustments: Description	Text	In Column 1, enter the description of the prior period adjustment.
	L.7.1 to 7.7: C.2	Prior period adjustments: Amount	(XX,XXX) or XX,XXX	In Column 2, enter the amount.
	L.700: C.2	Prior period adjustments: Amount	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum (L.7.1: C2) through (L.7.7: C2)

| | | | | This amount populates Account 2915.0 in Table 5 (L. 5.2: C1) and Table 6 (L. 6.2: C.3). |

Schedule 5 – Table 8: <u>Non-Profit Reconciliation of Net Worth</u>

Table 8 has four (4) columns:

Column 1 – Unrestricted Net Assets

- Unrestricted net assets are the part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Column 2 – Temporarily Restricted Net Assets

- Temporarily restricted net assets are the part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.

Column 3 – Permanently Restricted Net Assets

- Permanently restricted assets are the part of the net assets resulting from (i) contributions and other assets whose use is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, and (iii) reclassification to (or from) other classes of net assets because of donor-imposed stipulations.

Column 4 – Total Net Assets

- Column 4 is a sum of Columns 1, 2, and 3.

Schedule 5 – Table 8: <u>Non-Profit Reconciliation of Net Worth</u>

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.8.1: C.1	Unrestricted Net Assets - Balance: PRIOR YEAR	(XX,XXX) or XX,XXX	This line should match the prior year's cost report.
	L.8.2: C.1	Unrestricted Net Assets - Increases (decreases):		No data input allowed because this

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				management company is a non-profit.
2915.0	L.8.3: C.1	Unrestricted Net Assets - Prior Period Adjustment(s)	(XX,XXX) or XX,XXX	
	L.8.4: C.1	Unrestricted Net Assets - MGT-CR Net Income / (Loss)	(XX,XXX) or XX,XXX	No data input. This cell is populated from Table 1, Line 100.
2940.0	L.8.5: C.1	Unrestricted Net Assets - Gain (Loss) on Investments		No data input.
2945.0	L.8.6: C.1	Unrestricted Net Assets - Contributions, Gifts and Other		No data input.
2950.0	L.8.7: C.1	Unrestricted Net Assets - Change in Unrealized Gains		No data input.
2955.0	L.8.8: C.1	Unrestricted Net Assets - Net Assets Released from Restriction for Property or Equipment		No data input.
2960.0	L.8.9: C.1	Unrestricted Net Assets - Other	(XX,XXX) or XX,XXX	
2410.0	L.800: C.1	Unrestricted Net Assets - Balance: CURRENT YEAR	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum (L. 8.1: C.1) through (L.8.9: C.1).
	L.8.1: C.2	Temporarily Restricted Net Assets - Balance: PRIOR YEAR	(XX,XXX) or XX,XXX	This line should match the prior year's cost report.
	L.8.2: C.2	Temporarily Restricted Net Assets - Increases (decreases):		No data input.
2915.0	L.8.3: C.2	Temporarily Restricted Net Assets - Prior Period Adjustment(s)	(XX,XXX) or XX,XXX	
	L.8.4: C.2	Temporarily Restricted Net Assets - MGT-CR Net Income / (Loss)		No data input.
2940.0	L.8.5: C.2	Temporarily Restricted Net Assets - Gain (Loss) on Investments	(XX,XXX) or XX,XXX	
2945.0	L.8.6: C.2	Temporarily Restricted Net Assets - Contributions, Gifts and Other	(XX,XXX) or XX,XXX	
2950.0	L.8.7: C.2	Temporarily Restricted Net Assets - Change in Unrealized Gains		
2955.0	L.8.8: C.2	Temporarily Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment	(XX,XXX) or XX,XXX	
2960.0	L.8.9: C.2	Temporarily Restricted Net Assets - Other	(XX,XXX) or XX,XXX	
2420.0	L.800: C.2	Temporarily Restricted Net Assets - Balance: CURRENT YEAR	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum (L. 8.1: C.2) through (L.8.9: C.2).

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L.8.1: C.3	Permanently Restricted Net Assets - Balance: PRIOR YEAR	(XX,XXX) or XX,XXX	This line should match the prior year's cost report.
	L.8.2: C.3	Permanently Restricted Net Assets - Increases (decreases):		No data input.
2915.0	L.8.3: C.3	Permanently Restricted Net Assets - Prior Period Adjustment(s)	(XX,XXX) or XX,XXX	
	L.8.4: C.3	Permanently Restricted Net Assets - MGT-CR Net Income / (Loss)		No data input.
2940.0	L.8.5: C.3	Permanently Restricted Net Assets - Gain (Loss) on Investments	(XX,XXX) or XX,XXX	
2945.0	L.8.6: C.3	Permanently Restricted Net Assets - Contributions, Gifts and Other	(XX,XXX) or XX,XXX	
2950.0	L.8.7: C.3	Permanently Restricted Net Assets - Change in Unrealized Gains	(XX,XXX) or XX,XXX	
2955.0	L.8.8: C.3	Permanently Restricted Net Assets - Net Assets Released from Restriction for Property or Equipment	(XX,XXX) or XX,XXX	
2960.0	L.8.9: C.3	Permanently Restricted Net Assets - Other	(XX,XXX) or XX,XXX	
2430.0	L.800: C.3	Permanently Restricted Net Assets - Balance: CURRENT YEAR	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum (L. 8.1: C.3) through (L.8.9: C.3).
	L.8.1: C.4	Total Net Assets - Balance: PRIOR YEAR	(XX,XXX) or XX,XXX	This line should match the prior year's cost report.
	L.8.2: C.4	Total Net Assets - Increases (decreases):		No data input.
2915.0	L.8.3: C.4	Total Net Assets - Prior Period Adjustment(s)	(XX,XXX) or XX,XXX	
	L.8.4: C.4	Total Net Assets - MGT-CR Net Income / (Loss)	(XX,XXX) or XX,XXX	
2940.0	L.8.5: C.4	Total Net Assets - Gain (Loss) on Investments	(XX,XXX) or XX,XXX	
2945.0	L.8.6: C.4	Total Net Assets - Contributions, Gifts and Other	(XX,XXX) or XX,XXX	
2950.0	L.8.7: C.4	Total Net Assets - Change in Unrealized Gains	(XX,XXX) or XX,XXX	
2955.0	L.8.8: C.4	Total Net Assets - Net Assets Released from Restriction for Property or Equipment	(XX,XXX) or XX,XXX	
2960.0	L.8.9: C.4	Total Net Assets - Other	(XX,XXX) or XX,XXX	
2500.0	L.800: C.4	Total Net Assets - Balance: CURRENT YEAR	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
				(L. 8.1: C.4) through (L.8.9: C.4).

Part 3 – Earnings and Compensation Disclosures

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

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

Schedule 5 - Table 9: Sole Proprietorship

- Line 9.1 – 2530.0 Draw

    o Columns 7 and 9 are greyed out. In Column 8, enter the compensation the sole proprietor took as draw. Complete the remaining available columns as directed below.

    o When adding additional lines for "2530.0 Draw," please make sure to not to fill out Col. 7 "Salary & Benefits" & and Col. 9 "Other" as this columns are restricted.

- Lines 9.2(+)

    o If the sole proprietor received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed above.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
2530.0	L. 9.1+: C. 1	Account Number		No data entry.
	L. 9.1+: C. 2	Sole Proprietorship - Last name	Text	Enter the last name of the owner, officer, or partner.

L. 9.1+: C. 3	Sole Proprietorship - First Name	Text	Enter the first name of the owner, officer, or partner.	
L. 9.1+: C. 4	Sole Proprietorship - Officer, Partner, Related Party	Drop-down	Select appropriate option from the drop-down menu.	
L. 9.1+: C. 5	Sole Proprietorship - Title	Text	Enter the individual's title.	
L. 9.1+: C. 6	Sole Proprietorship - % of Time Devoted	Percent %		
L. 9.1+: C. 7	Sole Proprietorship - Salary & Benefits		No data entry.	
L. 9.1+: C. 8	Sole Proprietorship - Draw / Dividends	(XX,XXX) or XX,XXX		
L. 9.1+: C. 9	Sole Proprietorship - Other		No data entry.	
L. 9.1+: C. 10	Sole Proprietorship - TOTAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field, summing columns 7, 8, and 9.	

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

- Lines 10.1(+)

  - If the LLC received compensation through accounts other than the draw account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed below.

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

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L. 10.1+: C. 1	Account Number	Drop-down	From the drop-down menu, select the account in which compensation for this individual was allocated.
	L. 10.1+: C. 2	Partner/owner - Last name	Text	Enter the last name of the owner, officer, or partner.
	L. 10.1+: C. 3	Partner/owner - First Name	Text	Enter the first name of the owner, officer, or partner.
	L. 10.1+: C. 4	Partner/owner - Officer, Partner, Related Party	Drop-down	Select appropriate option from the drop-down menu.

	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L. 10.1+: C. 5	Partner/owner - Title	Text	Enter the individual's title.
	L. 10.1+: C. 6	Partner/owner - % of Time Devoted	Percent %	
	L. 10.1+: C. 7	Partner/owner - Salary & Benefits	(XX,XXX) or XX,XXX	
	L. 10.1+: C. 8	Partner/owner - Draw / Dividends	(XX,XXX) or XX,XXX	
	L. 10.1+: C. 9	Partner/owner - Other	(XX,XXX) or XX,XXX	Enter compensation in this account other than Salary & Benefits and Draw/Dividends.
	L. 10.1+: C. 10	Partner/owner - TOTAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field, summing columns 7, 8, and 9.

Schedule 5 - Table 11: Corporation

- Lines 11.1(+)

  - If the Corporation received compensation through accounts other than the draw/dividends account, select the account number from the drop-down in Column 1 and complete the remaining available columns as directed below.

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

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L. 11.1+: C. 1	Account Number	Drop-down	From the drop-down menu, select the account in which compensation for this individual was allocated.
	L. 11.1+: C. 2	Officer/owner - Last name	Text	Enter the last name of the owner, officer, or partner.
	L. 11.1+: C. 3	Officer/owner- First Name	Text	Enter the first name of the owner, officer, or partner.
	L. 11.1+: C. 4	Officer/owner/ Related Party	Drop-down	Select appropriate option from the drop-down menu.
	L. 11.1+: C. 5	Officer/owner - Title	Text	Enter the individual's title.
	L. 11.1+: C. 6	Owner - % of Time Devoted	Percent %	
	L. 11.1+: C. 7	Officer/owner - Salary & Benefits	(XX,XXX) or XX,XXX	
	L. 11.1+: C. 8	Officer/owner - Draw / Dividends	(XX,XXX) or XX,XXX	

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
	L. 11.1+: C. 9	Officer/owner- Other	(XX,XXX) or XX,XXX	Enter compensation in this account other than Salary & Benefits and Draw/Dividends.
	L. 11.1+: C. 10	Officer/owner - TOTAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field, summing columns 7, 8, and 9.

Part 4 – Five Highest Paid

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

Schedule 5 – <u>Table 12: Five Highest Paid</u>

In this table, enter the names, salaries, compensation, and benefits of the five employees of the management company who had the highest total compensation.

Account Number	Location Reference (Line: Column)	Data Element Name	Usage	Instructions
7710.1+	L.12.1: C.1	Highest Paid - Last Name	Text	Employee's last name.
7710.1+	L.12.1: C.2	Highest Paid - First Name	Text	Employee's first name.
7710.1+	L.12.1: C.3	Highest Paid - Officer, Partner, Related Party	Text	Enter whether the employee is an Officer, Partner, or Related Party.
7710.1+	L.12.1: C.4	Highest Paid - Title	Text	Employee's title.
7710.1+	L.12.1: C.5	Highest Paid - % of Time Devoted	Percent %	The percentage of the employee's time devoted to the management company.
7710.1+	L.12.1: C.6	Highest Paid - Salary, Taxes, Workers' Comp. & Fringe Benefits	(XX,XXX) or XX,XXX	The total salary, taxes, workers' compensation, and fringe benefits compensating the employee.
7710.1+	L.12.1: C.7	Highest Paid - Draw	(XX,XXX) or XX,XXX	The amount of <u>all</u> draws the employee received as compensation.
7710.1+	L.12.1: C.8	Highest Paid - Other	(XX,XXX) or XX,XXX	The amount of any other compensation the employee received.
7710.1+	L.12.1: C.9	Highest Paid - TOTAL	(XX,XXX) or XX,XXX	No data input. This cell is a calculated field: Sum of (L.12.1: C.6) + (L.12.1: C.7) + (L.12.1: C.8).

Schedule 6: Management Company/Central Office Expense Allocation

Schedule 6 lists all the Massachusetts nursing and residential care facilities managed by this entity. The allocation of costs must be over ALL the management company or central office's businesses. This includes MA and Non-MA facilities (even those facilities which do not claim expenses on their SNF-CR or Rest Homes

Cost Report), and all other businesses (MA and Non-MA). Schedule 6 has been carefully designed to accommodate direct expense charges or credits to specific nursing facilities or other entity activities.

- Line 100 - PART A: Massachusetts Nursing and Residential Care Facilities Only.
  - All Massachusetts Nursing Facilities and Residential Care Facilities managed by the management company will be listed here, prepopulated from CHIA's Contact Management System.
- Line 200 – PART B: Total Non-MA Nursing and Residential Care Facilities.
  - This section must include the allocation of claimed expenses to non-MA facilities managed by this entity reported in total.
  - A listing of the non-MA facilities and the allocated costs must be uploaded in MGT-CR Schedule 7.3, List of Non-MA Facilities.
- Line 300 – PART C: Total Non-Nursing/Residential Care Facility Business
  - This section must include the allocation of claimed expenses to the other businesses managed by this entity reported in total. A listing of the other businesses and the allocated costs must be uploaded to Schedule 7.1 Footnotes. The method used to allocate these expenses must be explained.
- Line 400 – TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES
  - This line is a calculation, summing all lines above.
- Line 500 – Identify Allocation Method(s) Used Above
  - Using the drop-down menu, select the allocation method used in the above table.
  - If "Other" is selected in Line 500, please provide a *detailed* explanation of the allocation used in Line 600.
    - This space should also be used to clarify any information entered in Parts A, B, or C.
- Line 600 – Blank field used for explaining allocation method.

Column Number	Column Name	Description
1	Facility Name	No data input. This column prepopulates from CHIA's Contact Management System.
2	VPN	No data input. This column prepopulates from CHIA's Contact Management System.
3 & 4	Shared General and Administrative Expense	These columns are used to allocate the shared A & G expenses to all nursing facilities, residential care facilities and other businesses. In Column 3, enter the percentage of total A&G expenses allocated to a particular facility. In Column 4, enter the dollar amount of that allocation.
5	Other Direct Administrative & General Expenses	This column is used to allocate certain A & G expenses directly to specific facilities.
6	Total MGT-CR Administrative & General Add-back	No data input. This is the sum of Columns 4 and 5. Column 6 must equal the MGT-CR A & G Allocated Add-back (9960.3) on the SNF-CR.
7	Administrator Salary, Taxes & Benefits	This column should be completed if the management company/central office employs or contracts with an Administrator who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator or the person to whom they report.

Column Number	Column Name	Description
		This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9314.1 plus 9378.5 and be posted to the benefiting SNF-CR Schedule 3 account 9972.0.
8	Administrator-in -Training Salary, Taxes & Benefits	This column should be completed if the management company/central office employs or contracts with an Administrator-in-Training who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Administrator-in-Training or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal the sum of MGT-CR Schedule 2 accounts 9313.1 plus 9378.6 and be posted to the benefiting SNF-CR Schedule 3 account 9971.0.
9	Total Allowable Administrative & General Expenses	No data input. This column is the sum of Columns 6, 7, and 8. Column 9, Line 100 must agree to Account 9311.0 on MGT-CR Schedule 2, Subtotal: Administrative and General Expenses.
10	Director of Nurses Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Director of Nurses who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Director of Nurses or the person to whom they report. This column is to charge expenses directly to specific facilities. Column 10, Line 1.100 must equal the sum of MGT-CR Schedule 2 account 9323.0. This account must be equal to SNF-CR Schedule 2 account 9962.3 for the specific facility.
11	Dietician Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Dietician who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Dietician or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 12 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting SNF-CR Schedule 4 account 9967.0.
12	Indirect Restorative Therapy Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Restorative Therapist who performs **indirect** services who works on-site at the nursing or residential care facility. Do not include the expense of the person who manages the Restorative Therapist or the person to whom they report. Do not include the cost of any Restorative Therapist that performs **direct** services. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 13 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting SNF-CR Schedule 4 account 9968.0.
13	Quality Assurance Professional Therapy Salary, Taxes and Benefits	This column should be completed if the management company/central office employs or contracts with a Quality Assurance Professional who works on-site at the nursing or residential care facility.

Column Number	Column Name	Description
		Do not include the expense of the person who manages the Quality Assurance Professional or the person to whom they report. This column is to charge expenses directly to specific facilities and must equal along with amounts in columns 11 and 12 the sum of MGT-CR Schedule 2 accounts 9323.1, 9323.5, 9323.4 plus 9378.9 and be posted to the benefiting SNF-CR Schedule 4 account 9969.0.
14 & 15	REA-CR Other Operating Add-back	These columns are used to allocate the expenses to all nursing facilities, rest facilities and other businesses. Column 15 total must equal MGT-CR Schedule 2 account 9502.2 and the appropriate allocation be posted, along with amounts in Column 6, to SNF-CR Schedule 3 A & G Allocated Add-back (9960.3). REA-CR refers to the Realty Company Cost Report.
16	Total Allowable Variable Expenses	No data input. This is the sum of columns 11, 12, 13, and 15.
17 & 18	Total Allowable Fixed Expenses	These columns are used to allocate the expenses to all nursing facilities, residential care facilities and other businesses. In Column 17, enter the percentage of total Allowable Fixed Expenses. In Column 18, enter the amount. Column 18, Line 100 must equal account 9384.0 on Schedule 2: Line 2.400, Column 3. The appropriate allocation must be posted to the nursing facility's SNF-CR Schedule 3 account 9961.3 MGT-CR Allocated Fixed Cost.
19	Total Allowable Expenses	No data input. This is the sum of columns 9, 10, 16 and 18. Column 19, Line 100 must equal account 9300.0 on Schedule 2: Line 200, Column 3.

Schedule 7: Footnotes and Other Disclosures

Schedule 7.1: Footnotes and Explanations
Upload Type: Excel, Word, or PDF
This schedule is used to provide detail to any of the information included in this report.
Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 4.16 has been checked "Yes".

Schedule 7.2: Organizational Structure
Upload Type: Excel, Word, or PDF
Submit a full organizational chart.

Relevant Definitions:

Affiliation. Any relationship between Entities that reflects, directly or indirectly, a partial or complete controlling interest or partial or complete common control.

Entity. A corporation, sole proprietorship, partnership, limited liability company, trust, foundation, or any other organization formed for the purpose of carrying on a commercial or charitable enterprise.

Management Company. An Entity that provides management, administrative, and/or home office services to support the operations of all or part of a nursing facility for compensation.

Organizational Chart. A full organization chart that outlines Affiliations between Entities.

Parent Organization. An entity that has a controlling interest in one or more subsidiaries.

The organizational chart must adhere to the following guidelines:

1. The organizational chart must be updated to be accurate as of the last day of the reporting period (e.g., 12/31/2025).

2. The organizational chart must show all Entities (clinical or non-clinical) that are owned (wholly or partially) or controlled by the Management Company or the Parent Organization.

3. The organizational chart must depict the Management Company's Parent Organization, if any. For example, a large for-profit entity with a corporate holding company as a parent will depict that Entity, a privately held management company that is owned or controlled by another entity will depict that Entity.

4. Each Entity must be depicted separately from each other Entity.

5. If a subsidiary of the Management Company or Parent Organization depicted on the chart has its own Affiliations, those relationships and organizations must also be depicted.

6. If a Management Company or Parent Organization is unable to fully depict its affiliates on a single chart, separate charts may be submitted, provided that the relationship between all Entities is clear.

7. The organizational chart must depict the level of ownership or control of each subsidiary if the level is less than 100%. For example, where the Management Company or Parent Organization has partial ownership or control in a joint venture (clinical or non-clinical), the percent ownership/control must be indicated.

8. The organizational chart must include a key or legend.

Schedule 7.3: Non-MA Facilities

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

Schedule 7.4: Related Party Markup, Account 9382.3

Upload Type: Excel Template
Download and complete the template.

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

Schedule 7.5: <u>Other Administrative and General, Account 9379.5</u>

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

Schedule 7.6: <u>Financial Statement Documentation</u>

To satisfy the financial statement requirement in 957 CMR 7.03(1)(d), each Nursing Facility must file or cause to be filed a complete copy of the Financial Statements for each Management Company for which it files (or causes to be filed) a Cost Report for the fiscal period that most closely corresponds to the applicable Cost Report's reporting period. If the Management Company obtains independent Audited Financial statements, a complete copy of its Audited Financial Statements must be filed with CHIA. If the Management Company does not obtain Audited Financial Statements, a complete copy of its unaudited Financial Statements must be filed with CHIA.

Select one option from the menu, and send applicable statements for either A, B, or C to data@chiamass.gov. If audited financial statements are obtained, select option A. If externally prepared unaudited financial statements are obtained, select option B. If neither A nor B were obtained, select option C.

In descending order of preference:
   a) <u>Audited Financial Statement</u>: Audited financial statements prepared by a Certified Public Accountant (CPA) for the reporting period.
   b) <u>Unaudited Financial Statement</u>: Externally prepared, reviewed, or compiled financial statements, for the reporting period.
   c) <u>Internally Prepared Financial Statements</u>: (i.e., documentation of reported costs) for the reporting period as required by 957 CMR 7.00.

NOTE: Providers need to submit only one of the above financial statements and send it to *data@chiamass.gov*. *In the email title, please include the management company name, cost reporting year, and option selected above. For example, an acceptable email title would be*

"Management Company Name_20XX_A) Audited Financial Statements" or "Management Company Name_20XX_B) Unaudited Financial Statements" or "Management Company Name_20XX_C) Internally Prepared Financial Statements." Please also name the financial statement attachment using the same naming convention as the email title.

Schedule 8: Submission Attestation

There are two sections that require attestation in Schedule 8: the preparer and the owner. Prior to completing this section, you must resolve all validation errors. Please save and validate all schedules sequentially starting from Schedule 1 prior to submission. The validation process can be accessed using the "Save and Validate" button located at the top of your screen.

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

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

Line 1.1 – Use login users' information to fill fields below
- Click the checkbox to populate line 1.2 through line 1.12. If the pre-populated information is not correct, contact CHIA at Costreports.LTCF@chiamass.gov. The preparer information may also be entered manually.

Line 1.13 – Is this information correct?
- Select "Yes" or "No". This must be answered "Yes" to submit the report.

Line 1.14 – Certification/attestation checkbox
- Click here to certify that you are the preparer of the report and that to the best of your knowledge the information you reported in this cost report is true, accurate, and complete.

Line 1.15 – Date of Authorization
- This cell will automatically pre-populate with the date when the checkbox on Line 1.14 is selected.

Section B – Certification by Owner, Partner, or Officer

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

Line 2.1 – Use login users' information to fill fields below

- Click the checkbox to populate line 2.2 through line 2.5. If the pre-populated information is not correct, contact CHIA at Costreports.LTCF@chiamass.gov. The information may also be entered manually.

Line 2.6 – Is this information correct?

Select "Yes" or "No". This must be answered "Yes" to submit the report.

Line 2.7 – Certification/attestation checkbox

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

Line 2.8 – Date of Authorization

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