

**Commonwealth of Massachusetts
Center for Health Information and Analysis**

**Nursing Facility Cost Report
2020 HCF-1**

| | |
|---|---|
| Facility Name | SIPPICAN HEALTHCARE CENTER |
| VPN | 0950013 |
| Provider ID | 110026324B |
| Balance Sheet Date | 12/31/2020 |
| Reporting Period | From: 01/01/2020 To: 12/31/2020 |
| Street Address | 15 MILL STREET |
| City | Marion |
| Zip | 02738 |
| Hospital Based Nursing Facility? | Yes X No |
| Management Company | Greenleaf VI II, Inc. |
| Realty Company | Sippican Associates Limited Partnership |

Is above information accurate: X Yes No

| | |
|---------------------------------------|--------------|
| Telephone | 508-748-3830 |
| Fax | 508-748-3834 |
| Federal Employee Tax ID Number | 042880015 |

Is above information accurate: X Yes No

Contact Person for this report:

| | |
|-------------------------------|-----------------------------------|
| Name | Jonathan Langfield |
| Firm (if not facility) | CliftonLarsonAllen LLP |
| Title | CPA |
| Street Address | 300 Crown Colony Drive, Suite 310 |
| City | Quincy |
| State | MA |
| Zip | 02169 |
| Telephone | 617-984-8100 |
| Fax | 617-984-8150 |
| E-mail address | jonathan.langfield@claconnect.com |

Schedule1: General Information

Preparer Information: This section must be completed ONLY if this report is prepared by someone other than an Owner, Partner or Officer.

| | |
|---|-----------------------------------|
| Firm Name | CliftonLarsonAllen LLP |
| Name of Contact | Jonathan Langfield |
| Title | CPA |
| Street Address | 300 Crown Colony Drive, Suite 310 |
| City | Quincy |
| State | MA |
| Zip | 02169 |
| Telephone | 617-984-8100 |
| Fax | 617-984-8150 |
| Email address | jonathan.langfield@claconnect.com |
| Type of Accounting Service Performed | Other |

Other Business Activities(Check all that apply):

| | | | |
|--------------------------|-----------------------|--------------------------|---------------------|
| <input type="checkbox"/> | Child Day Care | <input type="checkbox"/> | Outpatient Services |
| <input type="checkbox"/> | Adult Day Health | <input type="checkbox"/> | Other(describe) |
| <input type="checkbox"/> | Assisted Living | <input type="checkbox"/> | Other(describe) |
| <input type="checkbox"/> | Chapter 766 Education | <input type="checkbox"/> | Other(describe) |

Legal Status(check one):

| | | | |
|-------------------------------------|---|--------------------------|---------------------|
| <input checked="" type="checkbox"/> | Massachusetts Corporation (Chapter 156B) | <input type="checkbox"/> | Sole Proprietorship |
| <input type="checkbox"/> | Massachusetts Corporation (Chapter 156B with 501c(3) exemption) | <input type="checkbox"/> | Governmental Entity |
| <input type="checkbox"/> | Massachusetts Non-Profit Corporation (Chapter 180) | <input type="checkbox"/> | Other For-Profit |
| <input type="checkbox"/> | Partnership | <input type="checkbox"/> | Other Non-Profit |
| <input type="checkbox"/> | Non Massachusetts Corporation | <input type="checkbox"/> | |

Bed Licensure:

Below is the current bed information available at the Center for Health Information and Analysis. If you do not agree with the information listed, please check No below

| | 1 | 2 | 3 | 4 | 5 |
|--------------------|-----------------|------------------|-----------|--------------------|----------------------|
| DPH Licensure Date | Skilled Nursing | Residential care | Pediatric | TOTAL (cols 1+2+3) | Constructed Capacity |
| 01/01/2009 | 123 | 0 | 0 | 123 | 123 |

Is above Bed Licensure Information accurate: ☒ Yes ☐ No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 123

Cost Report Related Questions:

| | | Yes | No | Description(if required) |
|----|--|-------------------------------------|-------------------------------------|--|
| 1 | Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 | Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3 | Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If Yes, the unpaid or unfunded portions should be self-disallowed. |
| 4 | Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted. |
| 5 | Have you reported any individual's salary in more than one account, i.e., cost splitting? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers. |
| 6 | Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry. |
| 7 | Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | If No, provide details and explanations on the Footnotes and Explanations section. |
| 8 | Were there any additions or renovations subject to a Determination of Need? If so, please describe the project. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 9 | What is the original date the facility was built? | <input type="checkbox"/> | <input type="checkbox"/> | 01/01/1989 |
| 10 | What was the date and value of the most recent assessed property value of this facility? | <input type="checkbox"/> | <input type="checkbox"/> | Date: 01/01/2006 Assessed Value: 5,212,600 |

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this facility. See instructions for a definition of "Owner".

| Direct or Indirect | ID | Name of Owner(s) | Address | %Share |
|--------------------|--------|---------------------------------------|--|--------|
| Indirect | O12058 | Whittier Healthcare Trust | 25 Railroad Square,Haverhill,MA 01832 | 100 |
| Indirect | C13236 | Michael Arcidi | 25 Railroad Square,Haverhill,MA 01832 | 33 |
| Direct | O12057 | Whittier Healthcare Holdings II, Inc. | 25 Railroad Square,Haverhill,MA 01832 | 100 |
| Indirect | C7914 | Philip Arcidi | C/O Greenleaf VI II, Inc,HERA 9923, RR1,Kingshill,VI 00850 | 33 |
| Indirect | C13235 | Alfred Arcidi | 25 Railroad Square,Haverhill,MA 01832 | 33 |

2. List the name(s) of any Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

| Facility Name | VPN | Name of Owner(s) |
|------------------------------------|---------|--|
| HANNAH DUSTON HEALTHCARE CTR. | 0950019 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |
| MASCONOMET HEALTHCARE CENTER | 0950016 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |
| NEMASKET HEALTHCARE CENTER | 0950010 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |
| OAK KNOLL HEALTHCARE CENTER | 0950022 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |
| PORT HEALTHCARE CENTER | 0913634 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |
| WHITTIER BRADFORD TRANS. CARE UNIT | 0950466 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |

| Facility Name | VPN | Name of Owner(s) |
|--|---------|--|
| WHITTIER WESTBOROUGH TRANSITIONAL CARE UNIT | 0950187 | Alfred Arcidi Michael Arcidi Philip Arcidi Whittier Healthcare Holdings II, Inc. Whittier Healthcare Trust |

3.If not filing an HCF-3 report, list the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

X Not Applicable

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the facility and any direct or indirect owners listed in item #1. (For example, if the owner borrowed \$x from the facility, report the owner as 'Borrower'. If the facility borrowed \$y from the owner, list the facility as 'Borrower'.

X Not Applicable

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 and 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.(Attach addendum if necessary.)

Disclose the name of the owner in Schedule 20 if not on the list.

| Entity/Person | Goods / Services | Billing / Compensation | Mark up | Cost | Account Posted | Name of Owner |
|------------------|------------------------------|------------------------|---------|---------|----------------|---------------------------------------|
| WER/MCA | Salaries | 251,793 | 0 | 251,793 | 4150.3 | Whittier Healthcare Holdings II, Inc. |
| WHHII | Central Office Reimbursement | 68,269 | 0 | 68,269 | 4150.3 | Whittier Healthcare Holdings II, Inc. |
| WER/MCA | Benefits | 17,525 | 0 | 17,525 | 4150.3 | Whittier Healthcare Holdings II, Inc. |
| WER/MCA | P/R Tax | 20,387 | 0 | 20,387 | 4150.3 | Whittier Healthcare Holdings II, Inc. |
| WER/MCA | Salaries Culinary Applied | 7,216 | 0 | 7,216 | 5221.3 | Whittier Healthcare Holdings II, Inc. |
| WER/MCA | Housekeeping Applied | 653 | 0 | 653 | 5415.3 | Whittier Healthcare Holdings II, Inc. |
| Greenleaf V.I II | Management Fee | 840,000 | 0 | 840,000 | 4160.3 | Whittier Healthcare Holdings II, Inc. |
| WHHII | Rent | 369,769 | 0 | 369,769 | 4535.8 | Whittier Healthcare Holdings II, Inc. |

6. Has there been any change of ownership during the reporting year? **Yes X No**

| Transaction Date | Purchased From | Purchased by |
|------------------|----------------|--------------|
|------------------|----------------|--------------|

7.If the facility is rented and an HCF-2-NH was filed, please enter the name(s), address(es), and % share of all direct and indirect Owners of the realty company with an interest of 5% or more as shown on the HCF-2-NH, Schedule 1, Question #1. See instructions for the definition of "Owner".

| Direct or Indirect | Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI) | Address (Street, City, State, Zip) | % Share |
|--------------------|---|---|---------|
| Indirect | Alfred Arcidi | 25 Railroad Square,Haverhill,MA 01832 | 33 |
| Direct | Whittier Realty Trust | 25 Railroad Square,Haverhill,MA 01832 | 100 |
| Indirect | Michael Arcidi | 25 Railroad Square,Haverhill,MA 01832 | 33 |
| Indirect | Philip Arcidi | C/O Greenleaf VI II, Inc,HERA 9923, RR1,Kingshill,VI 00850 | 33 |

8.If the facility is rented and an HCF-2-NH was filed, are the owners listed in question 7 related to any non-Massachusetts nursing and/or rest homes?

If Yes, please report facilities on Schedule 1 of HCF-2-NH.

No

9.If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2-NH realty company data? These dates should correspond to the HCF-2-NH cost report submitted to the Center.

| From | To |
|------------|------------|
| 01/01/2020 | 12/31/2020 |

10. Has the realty company changed ownership during the reporting period?

Call the Center at (617)-701-8297 for clarification.

No

Schedule 2: Nursing Expenses

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 6020.1 | Director of Nurses :Salaries | 110,791 | 0 | 110,791 |
| 4426.8 | Director of Nurses: Group Life/Health Insurance | 4,184 | 0 | 4,184 |
| 4336.3 | Director of Nurses :Pension | 0 | 0 | 0 |
| 4340.3 | Director of Nurses :Benefits Other | 578 | 0 | 578 |
| 4407.2 | Director of Nurses :Payroll Taxes | 9,447 | 0 | 9,447 |
| 4427.1 | Director of Nurses :Workers' Compensation | 2,002 | 0 | 2,002 |
| 9962.3 | HCF-3 DON Add-back(HCF-3, Sch.10 part 2) ** | | (0) | 0 |
| 4620.0 | SUBTOTAL: DIRECTOR OF NURSES | 127,002 | 0 | 127,002 |
| 6030.1 | RN: Salaries | 1,251,710 | 0 | 1,251,710 |
| 7429.2 | RN: Group Life/Health Insurance | 47,270 | 0 | 47,270 |
| 7529.2 | RN: Pension | 0 | 0 | 0 |
| 7629.3 | RN: Benefits Other | 6,530 | 0 | 6,530 |
| 7729.2 | RN: Payroll Taxes | 106,733 | 0 | 106,733 |
| 7829.3 | RN: Workers' Compensation | 22,623 | 0 | 22,623 |
| 4630.0 | SUBTOTAL: RN | 1,434,866 | 0 | 1,434,866 |
| 6041.1 | LPN: Salaries | 1,307,967 | 0 | 1,307,967 |
| 7430.2 | LPN: Group Life/Health Insurance | 49,395 | 0 | 49,395 |
| 7530.2 | LPN: Pension | 0 | 0 | 0 |
| 7630.3 | LPN: Benefits Other | 6,824 | 0 | 6,824 |
| 7730.2 | LPN: Payroll Taxes | 111,530 | 0 | 111,530 |
| 7830.3 | LPN: Workers' Compensation | 23,640 | 0 | 23,640 |
| 4640.0 | SUBTOTAL :LPN | 1,499,356 | 0 | 1,499,356 |
| 6051.1 | CNA: Salaries | 1,513,470 | 0 | 1,513,470 |
| 7431.2 | CNA: Group Life/Health Insurance | 57,157 | 0 | 57,157 |
| 7531.2 | CNA: Pension | 0 | 0 | 0 |
| 7631.3 | CNA: Benefits Other | 7,895 | 0 | 7,895 |
| 7731.2 | CNA: Payroll Taxes | 129,051 | 0 | 129,051 |
| 7831.3 | CNA: Workers' Compensation | 27,355 | 0 | 27,355 |
| 4650.0 | SUBTOTAL :CNA | 1,734,928 | 0 | 1,734,928 |
| 6025.1 | DON Purchased Service: Per Diem | 0 | 0 | 0 |
| 6025.2 | DON Purchased Service: Temporary Agency Staff** | 0 | | 0 |
| 6025.3 | SUBTOTAL: DON PURCHASED SERVICE | 0 | 0 | 0 |
| 6035.1 | RN Purchased Service: Per Diem | 0 | 0 | 0 |
| 6035.2 | RN Purchased Service: Temporary Agency Staff** | 252,918 | | 252,918 |
| 6035.3 | SUBTOTAL: RN PURCHASED SERVICE | 252,918 | 0 | 252,918 |

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 6042.1 | LPN Purchased Service: Per Diem | 0 | 0 | 0 |
| 6042.2 | LPN Purchased Service: Temporary Agency Staff** | 121,285 | | 121,285 |
| 6042.3 | SUBTOTAL: LPN PURCHASED SERVICE | 121,285 | 0 | 121,285 |
| 6052.1 | CNA Purchased Service: Per Diem | 0 | 0 | 0 |
| 6052.2 | CNA Purchased Service: Temporary Agency Staff** | 295,135 | | 295,135 |
| 6052.3 | SUBTOTAL: CNA PURCHASED SERVICE | 295,135 | 0 | 295,135 |
| 4306.5 | Nurses' Aide Training Administration * | 0 | 0 | |
| 4306.6 | Nursing Other Required Education | 0 | 0 | 0 |
| 4306.7 | Nursing Job Related Education | 120 | 0 | 120 |
| 3192.0 | Nursing Recoverable Revenue ** | | | () |
| 3195.0 | Director of Nurses Recoverable Revenue** | | | () |
| 4660.0 | SUBTOTAL : OTHER NURSING | 120 | 0 | 120 |
| | | | | |
| 4610.0 | TOTAL NURSING EXPENSES | 5,465,610 | 0 | 5,465,610 |

* Non-allowable Expense

** See Instructions

Schedule 3: Administrative and General Expenses

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|--|----------------------|--|-------------------------------|
| 4110.1 | Administration: Salaries | 113,356 | 0 | 113,356 |
| 7424.2 | Administration: Group Life/Health Insurance | 7,018 | 0 | 7,018 |
| 7524.2 | Administration: Pensions | 0 | 0 | 0 |
| 7624.3 | Administration: Benefits Other | 2 | 0 | 2 |
| 7724.2 | Administration: Payroll Taxes | 8,888 | 0 | 8,888 |
| 7824.3 | Administration: Workers' Compensation | 100 | 0 | 100 |
| 7924.3 | Administration: Purchased Service | 0 | 0 | 0 |
| 9972.0 | HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)** | | () | 0 |
| 4720.0 | SUBTOTAL: ADMINISTRATION | 129,364 | 0 | 129,364 |
| 4170.1 | Administrator-in-Training: Salaries | 0 | 0 | 0 |
| 7427.2 | Administrator-in-Training: Group Life/Health Insurance | 0 | 0 | 0 |
| 7527.2 | Administrator-in-Training: Pensions | 0 | 0 | 0 |
| 7627.3 | Administrator-in-Training: Benefits Other | 0 | 0 | 0 |
| 7727.2 | Administrator-in-Training: Payroll Taxes | 0 | 0 | 0 |
| 7827.3 | Administrator-in-Training: Workers' Compensation | 0 | 0 | 0 |
| 7927.3 | Administrator-in-Training: Purchased Service | 0 | 0 | 0 |
| 9971.0 | HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)** | | () | 0 |
| 4730.0 | SUBTOTAL: ADMINISTRATOR-IN-TRAINING | 0 | 0 | 0 |
| 4125.1 | Officers: Salaries * | 0 | 0 | |
| 4426.2 | Officers: Group Life/Health Insurance * | 0 | 0 | |
| 7525.2 | Officers: Pensions * | 0 | 0 | |
| 7625.3 | Officers: Benefits Other * | 0 | 0 | |
| 4411.2 | Officers: Payroll Taxes * | 0 | 0 | |
| 4424.2 | Officers: Workers' Compensation * | 0 | 0 | |
| 4339.2 | Officers: Profit Sharing and Other Benefits * | 0 | 0 | |
| 7925.3 | Officers: Purchased Service | 0 | 0 | |
| 4740.0 | SUBTOTAL: OFFICERS | 0 | 0 | |
| 4140.1 | Clerical Staff: Salaries | 149,464 | 0 | 149,464 |
| 7426.2 | Clerical Staff: Group Life/Health Insurance | 5,644 | 0 | 5,644 |
| 7526.2 | Clerical Staff: Pensions | 0 | 0 | 0 |
| 7626.3 | Clerical Staff: Benefits Other | 780 | 0 | 780 |
| 7726.2 | Clerical Staff: Payroll Taxes | 12,745 | 0 | 12,745 |
| 7826.3 | Clerical Staff: Workers' Compensation | 2,701 | 0 | 2,701 |
| 7926.3 | Clerical Staff: Purchased Service | 0 | 0 | 0 |
| 4750.0 | SUBTOTAL: CLERICAL STAFF | 171,334 | 0 | 171,334 |

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 4150.3 | EDP/Payroll/Bkpg Serv. | 362,919 | 0 | 362,919 |
| 4160.3 | Management Fees (see HCF-3) * | 832,172 | 832,172 | |
| 4160.6 | Management Consultants * | 0 | 0 | |
| 4250.5 | Office Supplies | 158,198 | 0 | 158,198 |
| 4261.5 | Telephone: Phone | 10,691 | 0 | 10,691 |
| 4262.6 | Telephone: Directory Advertising * | 61 | 61 | |
| 4280.5 | Travel: Conventions and Meetings | 4,228 | 4,228 | 0 |
| 4295.7 | Advertising--Help Wanted | 45 | 0 | 45 |
| 4298.7 | Advertising—Promotional * | 10,653 | 10,653 | |
| 4299.7 | Direct Care Add-on Recruitment | 0 | 0 | 0 |
| 4301.7 | Licenses and Dues--Pt. Care Related Portion | 14,461 | 14,461 | 0 |
| 4302.3 | Licenses and Dues--Promotional, Goodwill, Leg. Port * | 0 | 0 | |
| 4306.2 | Education/Training Administration | 962 | 0 | 962 |
| 4350.3 | Accounting - Appeal Service * | 0 | 0 | |
| 4360.3 | Accounting - other | 27,636 | 0 | 27,636 |
| 4380.3 | Legal - Appeal Service * | 0 | 0 | |
| 4385.7 | Legal - DALA Filing Fees * | 0 | 0 | |
| 4390.7 | Legal – Other * | 44,511 | 44,511 | |
| 4431.7 | Insurance - Malpractice & General Liability | 232,780 | 0 | 232,780 |
| 4432.7 | Insurance - Keyman insurance * | 0 | 0 | |
| 4433.7 | Insurance - Non-Profit DES Claims A & G Portion | 0 | 0 | 0 |
| 4440.0 | Other expenses (description required in Footnotes and Explanations) | 25,747 | 20,301 | 5,446 |
| 9502.3 | HCF-2-NH Other Exp. Add-back (Schedule 24) ** | | (9,247) | 9,247 |
| 9960.3 | HCF-3 Allocated A & G (HCF-3, Sch. 10)** | | (260,525) | 260,525 |
| 9961.3 | HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) ** | | (3,780) | 3,780 |
| 3191.0 | A&G Recoverable Income ** | | | () |
| 4760.0 | SUBTOTAL: OTHER A&G | 1,725,064 | 652,835 | 1,072,229 |
| | | | | |
| 4710.0 | TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 2,025,762 | 652,835 | 1,372,927 |

* Non-allowable Expense

** See Instructions

Schedule 4: Variable Expenses

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 4306.1 | Staff Development Coordinator: Salaries | 0 | 0 | 0 |
| 7410.2 | Staff Dev. Coord.:Group Life/Health Insurance | 0 | 0 | 0 |
| 7510.2 | Staff Dev. Coord.: Pensions | 0 | 0 | 0 |
| 7610.3 | Staff Dev. Coord.: Benefits Other | 0 | 0 | 0 |
| 7710.2 | Staff Dev. Coord.: Payroll Taxes | 0 | 0 | 0 |
| 7810.3 | Staff Dev. Coord.: Workers' Compensation | 0 | 0 | 0 |
| 7910.3 | Staff Dev. Coord.: Purchased Service | 0 | 0 | 0 |
| 4820.0 | SUBTOTAL: STAFF DEV. COORD. | 0 | 0 | 0 |
| 5105.1 | Plant Operation: Salaries | 93,827 | 0 | 93,827 |
| 7411.2 | Plant Operation:Group Life/Health Insurance | 3,543 | 0 | 3,543 |
| 7511.2 | Plant Operation: Pensions | 0 | 0 | 0 |
| 7611.3 | Plant Operation: Benefits Other | 489 | 0 | 489 |
| 7711.2 | Plant Operation: Payroll Taxes | 8,001 | 0 | 8,001 |
| 7811.3 | Plant Operation: Workers' Compensation | 1,696 | 0 | 1,696 |
| 5110.3 | Plant Operation: Purchased Service | 173,689 | 0 | 173,689 |
| 5115.5 | Plant Operation: Supplies and Expenses | 45,111 | 0 | 45,111 |
| 5120.5 | Plant Operation: Utilities | 314,954 | 0 | 314,954 |
| 5130.7 | Plant Operation: Repairs | 0 | 0 | 0 |
| 9502.4 | HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) ** | | () | 0 |
| 4830.0 | SUBTOTAL: PLANT OPERATION | 641,310 | 0 | 641,310 |
| 5205.1 | Dietary: Salaries | 443,798 | 0 | 443,798 |
| 7412.2 | Dietary: Group Life/Health Insurance | 16,760 | 0 | 16,760 |
| 7512.2 | Dietary: Pensions | 0 | 0 | 0 |
| 7612.3 | Dietary: Benefits Other | 2,315 | 0 | 2,315 |
| 7712.2 | Dietary: Payroll Taxes | 37,842 | 0 | 37,842 |
| 7812.3 | Dietary: Workers' Compensation | 8,021 | 0 | 8,021 |
| 5220.5 | Dietary: Food | 323,341 | 0 | 323,341 |
| 5221.3 | Dietary: Purchased Service | 11,917 | 0 | 11,917 |
| 5235.5 | Dietary: Supplies and Expenses | 42,218 | 0 | 42,218 |
| 4840.0 | SUBTOTAL: DIETARY | 886,212 | 0 | 886,212 |
| 5231.1 | Dietician: Salaries | 0 | 0 | 0 |
| 7413.2 | Dietician: Group Life/Health Insurance | 0 | 0 | 0 |
| 7513.2 | Dietician: Pensions | 0 | 0 | 0 |
| 7613.3 | Dietician: Benefits Other | 0 | 0 | 0 |
| 7713.2 | Dietician: Payroll Taxes | 0 | 0 | 0 |
| 7813.3 | Dietician: Workers' Compensation | 0 | 0 | 0 |
| 5233.3 | Dietician: Purchased Service | 50,475 | 0 | 50,475 |
| 9967.0 | HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)** | | (0) | 0 |
| 4850.0 | SUBTOTAL: DIETICIAN | 50,475 | 0 | 50,475 |

| Account | Description | REPORTED EXPENSES | NON-ALLOWABLE EXPENSES AND ADD-BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|-------------------|--------------------------------------|-------------------------|
| 5310.1 | Laundry: Salaries | 115,751 | 0 | 115,751 |
| 7414.2 | Laundry: Group Life/Health Insurance | 4,371 | 0 | 4,371 |
| 7514.2 | Laundry: Pensions | 0 | 0 | 0 |
| 7614.3 | Laundry: Benefits Other | 604 | 0 | 604 |
| 7714.2 | Laundry: Payroll Taxes | 9,870 | 0 | 9,870 |
| 7814.3 | Laundry: Workers' Compensation | 2,092 | 0 | 2,092 |
| 5320.3 | Laundry: Purchased Service | 46,091 | 0 | 46,091 |
| 5330.5 | Laundry: Supplies and Expenses | 25,671 | 0 | 25,671 |
| 5340.5 | Laundry: Linen and Bedding | 43,448 | 0 | 43,448 |
| 4860.0 | SUBTOTAL: LAUNDRY | 247,898 | 0 | 247,898 |
| 5410.1 | Housekeeping: Salaries | 312,780 | 0 | 312,780 |
| 7415.2 | Housekeeping: Group Life/Health Insurance | 11,812 | 0 | 11,812 |
| 7515.2 | Housekeeping: Pensions | 0 | 0 | 0 |
| 7615.3 | Housekeeping: Benefits Other | 1,632 | 0 | 1,632 |
| 7715.2 | Housekeeping: Payroll Taxes | 26,671 | 0 | 26,671 |
| 7815.3 | Housekeeping: Workers' Compensation | 5,653 | 0 | 5,653 |
| 5415.3 | Housekeeping: Purchased Service | 653 | 0 | 653 |
| 5420.5 | Housekeeping: Supplies and Expenses | 61,989 | 0 | 61,989 |
| 4870.0 | SUBTOTAL: HOUSEKEEPING | 421,190 | 0 | 421,190 |
| 6504.1 | QA Professional: Salaries | 0 | 0 | 0 |
| 7416.2 | QA Professional: Group Life/Health Insurance | 0 | 0 | 0 |
| 7516.2 | QA Professional: Pensions | 0 | 0 | 0 |
| 7616.3 | QA Professional: Benefits Other | 0 | 0 | 0 |
| 7716.2 | QA Professional: Payroll Taxes | 0 | 0 | 0 |
| 7816.3 | QA Professional: Workers' Compensation | 0 | 0 | 0 |
| 7916.3 | QA Professional: Purchased Service | 0 | 0 | 0 |
| 9969.0 | HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)** | | (0) | 0 |
| 4880.0 | SUBTOTAL: QA PROFESSIONAL | 0 | 0 | 0 |
| 6505.1 | Ward Clerks & Medical Records Librarian: Salaries | 181,131 | 0 | 181,131 |
| 7417.2 | Ward Clerk & Med Rec Lib: Group Life/Health Insurance | 6,840 | 0 | 6,840 |
| 7517.2 | Ward Clerk & Med Rec Lib: Pensions | 0 | 0 | 0 |
| 7617.3 | Ward Clerk & Med Rec Lib: Benefits Other | 945 | 0 | 945 |
| 7717.2 | Ward Clerk & Med Rec Lib: Payroll Taxes | 15,445 | 0 | 15,445 |
| 7817.3 | Ward Clerk & Med Rec Lib: Workers' Compensation | 3,274 | 0 | 3,274 |
| 7917.3 | Ward Clerk & Med Rec Lib: Purchased Service | 19,861 | 0 | 19,861 |
| 4890.0 | SUBTOTAL: WARD CLERK & MED REC LIBRARIAN | 227,496 | 0 | 227,496 |

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 6506.1 | MMQ Evaluation Nurse: Salaries | 0 | 0 | 0 |
| 7418.2 | MMQ Evaluation Nurse:Group Life/Health Insurance | 0 | 0 | 0 |
| 7518.2 | MMQ Evaluation Nurse: Pensions | 0 | 0 | 0 |
| 7618.3 | MMQ Evaluation Nurse: Benefits Other | 0 | 0 | 0 |
| 7718.2 | MMQ Evaluation Nurse: Payroll Taxes | 0 | 0 | 0 |
| 7818.3 | MMQ Evaluation Nurse: Workers' Compensation | 0 | 0 | 0 |
| 7918.3 | MMQ Evaluation Nurse: Purchased Service | 0 | 0 | 0 |
| 4900.0 | SUBTOTAL: MMQ EVALUATION NURSE | 0 | 0 | 0 |
| 6508.1 | MDS Coordinator: Salaries | 0 | 0 | 0 |
| 7432.2 | MDS Coordinator:Group Life/Health Insurance | 0 | 0 | 0 |
| 7532.2 | MDS Coordinator: Pensions | 0 | 0 | 0 |
| 7632.3 | MDS Coordinator: Benefits Other | 0 | 0 | 0 |
| 7732.2 | MDS Coordinator: Payroll Taxes | 0 | 0 | 0 |
| 7832.3 | MDS Coordinator: Workers' Compensation | 0 | 0 | 0 |
| 7932.3 | MDS Coordinator: Purchased Service | 65,285 | 0 | 65,285 |
| 4910.0 | SUBTOTAL:MDS COORDINATOR | 65,285 | 0 | 65,285 |
| 6540.0 | Social Service Worker: Salaries | 153,703 | 0 | 153,703 |
| 7420.2 | Social Service Worker:Group Life/Health Insurance | 5,805 | 0 | 5,805 |
| 7520.2 | Social Service Worker: Pensions | 0 | 0 | 0 |
| 7620.3 | Social Service Worker: Benefits Other | 802 | 0 | 802 |
| 7720.2 | Social Service Worker: Payroll Taxes | 13,106 | 0 | 13,106 |
| 7820.3 | Social Service Worker: Workers' Compensation | 2,778 | 0 | 2,778 |
| 7920.3 | Social Service Worker: Purchased Service | 0 | 0 | 0 |
| 4920.0 | SUBTOTAL: SOCIAL SERVICE WORKER | 176,194 | 0 | 176,194 |
| 6550.0 | Interpreters: Salaries | 0 | 0 | 0 |
| 7433.2 | Interpreters: GLH Insurance | 0 | 0 | 0 |
| 7533.2 | Interpreters: Pensions | 0 | 0 | 0 |
| 7633.2 | Interpreters: Benefits Other | 0 | 0 | 0 |
| 7733.2 | Interpreters: Payroll Taxes | 0 | 0 | 0 |
| 7833.3 | Interpreters: Workers' Compensation | 0 | 0 | 0 |
| 7933.2 | Interpreters: Purchased Service | 0 | 0 | 0 |
| 4925.0 | SUBTOTAL: INTERPRETERS | 0 | 0 | 0 |

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|---|----------------------|--|-------------------------------|
| 7011.1 | Indirect Restorative Therapy: Salaries | 0 | 0 | 0 |
| 7421.2 | Indirect Restorative Therapy:GLH Insurance | 0 | 0 | 0 |
| 7521.2 | Indirect Restorative Therapy: Pensions | 0 | 0 | 0 |
| 7621.3 | Indirect Restorative Therapy: Benefits Other | 0 | 0 | 0 |
| 7721.2 | Indirect Restorative Therapy: Payroll Taxes | 0 | 0 | 0 |
| 7821.3 | Indirect Restorative Therapy: Workers' Compensation | 0 | 0 | 0 |
| 7013.3 | Indirect Restorative Therapy: Consultants | 70,397 | 0 | 70,397 |
| 7012.1 | Direct Restorative Therapy: Salaries * | 0 | 0 | |
| 7012.2 | Direct Restorative Therapy: Benefits * | 0 | 0 | |
| 7014.3 | Direct Restorative Therapy: Consultants * | 764,860 | 764,860 | |
| 9968.0 | HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) ** | | (-0) | 0 |
| 4930.0 | SUBTOTAL: RESTORATIVE THERAPY | 835,257 | 764,860 | 70,397 |
| 7021.1 | Recreational Therapy: Salaries | 84,506 | 0 | 84,506 |
| 7423.2 | Recreational Therapy:Group Life/Health Insurance | 3,191 | 0 | 3,191 |
| 7523.2 | Recreational Therapy: Pensions | 0 | 0 | 0 |
| 7623.3 | Recreational Therapy: Benefits Other | 441 | 0 | 441 |
| 7723.2 | Recreational Therapy: Payroll Taxes | 7,206 | 0 | 7,206 |
| 7823.3 | Recreational Therapy: Workers' Compensation | 1,527 | 0 | 1,527 |
| 7022.3 | Recreational Therapy: Purchased Service | 3,238 | 0 | 3,238 |
| 7023.5 | Recreational Therapy: Supplies and Expenses | 4,185 | 0 | 4,185 |
| 7024.8 | Recreational Therapy: Transportation * | 0 | 0 | |
| 4940.0 | SUBTOTAL: RECREATIONAL THERAPY | 104,294 | 0 | 104,294 |

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|---------------|--|----------------------|--|-------------------------------|
| 4275.5 | Travel: Motor Vehicle Expense | 0 | 0 | 0 |
| 4306.3 | Variable Other required education | 0 | 0 | 0 |
| 4306.4 | Variable Job related education | 0 | 0 | 0 |
| 4434.7 | NonProfit DES Claims Variable Portion | 0 | 0 | 0 |
| 6511.3 | Physician Services: Medical Director | 114,702 | 0 | 114,702 |
| 6512.3 | Physician Services: Advisory Physician | 0 | 0 | 0 |
| 6513.3 | Physician Services: Utilization Review Committee | 0 | 0 | 0 |
| 6514.3 | Physician Services: Employee Physicals | 602 | 0 | 602 |
| 6515.3 | Physician Services: Other | 0 | 0 | 0 |
| 6520.5 | Legend Drugs * | 491,178 | 491,178 | |
| 6522.5 | House Supplies not resold | 309,747 | 0 | 309,747 |
| 6523.5 | Resold to private patients * | 0 | 0 | |
| 6524.5 | Resold to public patients * | 0 | 0 | |
| 6530.0 | Pharmacy Consultant | 8,736 | 0 | 8,736 |
| 3150.0 | Vending Machines Income | | | () |
| 3193.0 | Variable Recoverable | | 66,453 | (66,453) |
| 4950.0 | SUBTOTAL: OTHER VARIABLE | 924,965 | 557,631 | 367,334 |
| | | | | |
| 4810.0 | TOTAL VARIABLE EXPENSES | 4,580,576 | 1,322,491 | 3,258,085 |

* Non-allowable Expense

** See Instructions

Schedule 5: Claimed Fixed Costs

| | Allowable Basis, Cost Begin of Year | Claimed Additions | Claimed Deletions | Allowable Basis, Cost End of Year | Rate % | Reported Depreciation or Expenses(from financials) | Non-Allowable Expenses and Add-backs | Claimed HCF-1 Fixed Costs | Claimed HCF-2-NH Fixed Costs (if Applicable) |
|----------------------------|-------------------------------------|-------------------|-------------------|-----------------------------------|--------|--|--------------------------------------|---------------------------|--|
| Land HCF-1 | 0 | 0 | (0) | 0 | | | | | |
| Land HCF-2-NH | 320,092 | 0 | (0) | 320,092 | | | | | |
| Building HCF-1 | 0 | 0 | (0) | 0 | 2.5 | (4550.8) 0 | 0 | 0 | |
| Building HCF-2-NH | 5,447,210 | 0 | (0) | 5,447,210 | 2.5 | | | | 133,405 |
| Improvements HCF-1 | 1,867,623 | 97,366 | (0) | 1,964,989 | 5.0 | (4565.8) 78,062 | 0 | 78,062 | |
| Improvements HCF-2-NH | 147,961 | 0 | (0) | 147,961 | 5.0 | | | | 2,845 |
| HCF Cap. Improv. HCF-1 | 0 | 0 | (0) | 0 | 5.0 | (4566.8) 0 | 0 | 0 | |
| HCF Cap. Improv. HCF-2-NH | 0 | 0 | (0) | 0 | 5.0 | | | | 0 |
| Equipment HCF-1 | 1,525,882 | 202,912 | (0) | 1,728,794 | 10.0 | (4570.8) 49,567 | 0 | 49,567 | |
| Equipment HCF-2-NH | 86,057 | 0 | (0) | 86,057 | 10.0 | | | | 0 |
| HCF Cap. Equip. HCF-1 | 0 | 0 | (0) | 0 | 10.0 | (4576.8) 0 | 0 | 0 | |
| HCF Cap. Equip. HCF-2-NH | 0 | 0 | (0) | 0 | 10.0 | | | | 0 |
| Software HCF-1 | 39,236 | 0 | (0) | 39,236 | 33.3 | (4585.8) 2,550 | 0 | 2,550 | |
| Software HCF-2-NH | 0 | 0 | (0) | 0 | 33.3 | | | | 0 |
| HCF Cap. Software HCF-1 | 0 | 0 | (0) | 0 | 33.3 | (4586.8) 0 | 0 | 0 | |
| HCF Cap. Software HCF-2-NH | 0 | 0 | (0) | 0 | 33.3 | | | | 0 |

| | Allowable Basis, Cost Begin of Year | Claimed Additions | Claimed Deletions | Allowable Basis, Cost End of Year | Rate % | Reported Depreciation or Expenses(from financials) | Non-Allowable Expenses and Add-backs | Claimed HCF-1 Fixed Costs | Claimed HCF-2- NH Fixed Costs (if Applicable) |
|---|---|----------------------|----------------------|---|--------|---|--|------------------------------|---|
| Long-Term Interest | | | | | | (4520.8) 0 | 0 | 0 | 141,594 |
| MA Corp. Excise Tax Non-Income Portion | | | | | | (8027.7) 0 | 0 | 0 | 0 |
| Building Insurance | | | | | | (4590.8) 356 | 0 | 356 | 8,771 |
| Real Estate Taxes | | | | | | (4510.8) 0 | 0 | 0 | 46,034 |
| Personal Property Taxes | | | | | | (4515.8) 3,184 | 0 | 3,184 | 0 |
| Other (Explain in Schedule 20) | | | | | | (4538.8) 721 | 0 | 721 | 0 |
| Rent-Real Property-HCF-2-NH Required * | | | | | | (4535.8) 369,769 | 369,769 | | |
| Recoverable Fixed Cost Income | | | | | | (3196.0) | 0 | (0) | (3540.0) (0) |
| Total HCF-1 and HCF- 2-NH Fixed Expenses | | | | | | (9950.1) 504,209 | 369,769 | (a) 134,440 | (b)9950.2 332,649 |
| TOTAL FIXED COSTS CLAIMED | | | | | | | | (a) + (b) | (9950.0) 467,089 |

* See Instructions

Schedule 6: Non Nursing Expenses

| Account | Description | REPORTED EXPENSES | NON- ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSE |
|----------------|--|------------------------------|---|--|
| 4415.0 | Interest on Late Payments, Penalties * | 0 | 0 | |
| 4430.0 | Interest on working Capital * | 0 | 0 | |
| 4435.0 | Pre-Opening Expenses * | 0 | 0 | |
| 8010.0 | Bad Accounts * | 144,730 | 144,730 | |
| 8012.0 | User Fee Assessment * | 570,080 | 570,080 | |
| 8015.0 | Fines, Late Charges, and Penalties * | 0 | 0 | |
| 8025.5 | State and Federal Income Taxes * | 0 | 0 | |
| 8030.0 | Refunds and Allowances * | 0 | 0 | |
| 8040.0 | Adult Day Care Expenses * | 0 | 0 | |
| 8045.0 | Assisted Living Expenses * | 0 | 0 | |
| 8046.0 | Outpatient Service Expenses * | 0 | 0 | |
| 8047.0 | Chapter 766 Program Expenses * | 0 | 0 | |
| 8048.0 | Ventilator Program Expenses * | 0 | 0 | |
| 8049.0 | Acquired Brain Injury Unit Expenses * | 0 | 0 | |
| 8050.0 | Other Special Program Expenses ** | 0 | 0 | |
| 8060.0 | Hospital Expenses - Non-Nursing Facility * | 0 | 0 | |
| 8065.0 | Other Non-Nursing Facility Expenses * | 0 | 0 | |
| 4960.0 | Total Bad Accounts, Taxes, Refunds, Other * | 714,810 | 714,810 | |

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

| Account | REPORTED EXPENSES | NON-ALLOWABLE EXPENSES AND ADD- BACKS | TOTAL ALLOWABLE EXPENSES |
|---|------------------------------|--|-------------------------------------|
| Total Nursing Expenses (4610.0) | 5,465,610 | 0 | 5,465,610 |
| Total A&G Expenses (4710.0) | 2,025,762 | 652,835 | 1,372,927 |
| Total Variable Expenses (4810.0) | 4,580,576 | 1,322,491 | 3,258,085 |
| Total Fixed Costs (9950.1) | 504,209 | 369,769 | 134,440 |
| HCF-2-NH Fixed Costs Claimed (9950.2) | | (332,649) | 332,649 |
| Non Nursing expenses (4960.0) | 714,810 | 714,810 | 0 |
| TOTAL OPERATING EXPENSES(4000.0) | 13,290,967 | 2,727,256 | 10,563,711 |

Schedule 8: Income Schedule**Gross Income****Nursing Facility Income**

| Payer | Account | Routine Income | Account | Ancillary Income | Account | TOTAL INCOME |
|---|---------------|-------------------|---------------|------------------|---------------|-------------------|
| Self-Pay | 3003.1 | 2,088,242 | 3005.1 | 0 | 3001.1 | 2,088,242 |
| Managed Care | 3003.2 | 167,418 | 3005.2 | 0 | 3001.2 | 167,418 |
| Non-Managed Care | 3003.3 | 0 | 3005.3 | 0 | 3001.3 | 0 |
| Medicare – Non-Managed Care | 3003.4 | 5,713,624 | 3005.4 | 88,616 | 3001.4 | 5,802,240 |
| Medicare – Managed Care | 3003.5 | 191,402 | 3005.5 | 0 | 3001.5 | 191,402 |
| Massachusetts Medicaid - Non-Managed Care | 3003.6 | 2,980,917 | 3005.6 | 0 | 3001.6 | 2,980,917 |
| Massachusetts Medicaid - Managed Care | 3003.7 | 0 | 3005.7 | 0 | 3001.7 | 0 |
| Senior Care Options & PACE | 3003.8 | 43,724 | 3005.8 | 0 | 3001.8 | 43,724 |
| MA Medicaid Patient Resource Income | 3022.6 | 955,712 | 3032.6 | 0 | 3001.9 | 955,712 |
| Non-MA Medicaid | 3022.7 | 0 | 3032.7 | 0 | 3002.1 | 0 |
| Veteran's Affairs and Other Public | 3023.2 | 430,425 | 3033.2 | 0 | 3002.2 | 430,425 |
| Other payers (nursing facility only) | 3003.9 | 14,938 | 3005.9 | 0 | 3002.3 | 14,938 |
| TOTAL NURSING FACILITY INCOME | 3003.0 | 12,586,402 | 3005.0 | 88,616 | 3001.0 | 12,675,018 |

Non-Nursing Facility Income

| Service | Account | Income | Total |
|--|---------------|---------|-------------------|
| Adult Day Care | 3025.3 | 0 | |
| Hospital – Non-Nursing Facility | 3026.1 | 0 | |
| Outpatient Services | 3025.5 | 0 | |
| Assisted Living | 3025.4 | 0 | |
| Residential Care | 3026.3 | 0 | |
| Other Non-Nursing Facility | 3026.2 | 0 | |
| SUBTOTAL NON-NURSING FACILITY INCOME | 3026.0 | | 0 |
| Endowment and other non-recoverable (Explain below) | 3120.0 | 657,125 | |
| Laundry | 3140.0 | 0 | |
| Vending Machines | 3150.0 | | |
| Bad Debt Recovery | 3160.0 | 9,656 | |
| Prior Year Retroactive | 3170.0 | -5,818 | |
| Interest Income | 3180.0 | 47,067 | |
| Nurses' Aide Training Income | 3185.0 | 0 | |
| Administrative and General Recoverable (Explain below) | 3191.0 | | |
| Nursing Recoverable Income (Explain below) | 3192.0 | | |
| Director of Nurses Recoverable (Explain below) | 3195.0 | | |
| Variable Recoverable (Explain below) | 3193.0 | 66,453 | |
| Fixed costs recoverable (Explain below) | 3196.0 | | |
| SUBTOTAL: MISC.& RECOVERABLE | 3130.0 | | 774,483 |
| | | | |
| TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0) | 3000.0 | | 13,449,501 |

Ancillary Expenses relating to above Ancillary Income

| Account # | Account Title | Amount |
|-----------|---|---------|
| 6520.5 | Legend Drugs * | 491,178 |
| 7014.3 | Restorative Therapy: direct consultants * | 764,860 |

Detail of Endowment and Other Non-Recoverable Income (3120.0)

| Description | Amount |
|-------------------|----------------|
| Medicare Stimulus | 139,189 |
| Medicaid Stimulus | 510,536 |
| Covid Testing | 7,400 |
| Subtotal | 657,125 |

Detail of Recoverable Income Accounts (3191.0, 3192.0, 3193.0, 3195.0, 3196.0)

| Account # | Description | Amount |
|-----------------|-------------------------------|---------------|
| 3193.0 | Other Income | 67,483 |
| 3193.0 | Discount | 25,181 |
| 3193.0 | Other Resident TV & Telephone | -26,211 |
| Subtotal | | 66,453 |

Schedule 9: Balance Sheet**ASSETS****CURRENT ASSETS**

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|---|--------------------|------------|-------------------|
| | Cash | | | |
| 1025.0 | Cash and Equivalents | 10,506,209 | | |
| 1040.0 | Short-Term Investments | 0 | | |
| 1045.0 | Current Portion Assets Whose Use is Limited | 0 | | |
| 1050.0 | Other Cash | 0 | | |
| 1010.0 | Total Cash | | 10,506,209 | |
| | Accounts Receivable | | | |
| 1063.0 | Self-Pay Patients (Private) | 146,504 | | |
| 1066.0 | Managed Care Patients (Private) | 61,760 | | |
| 1069.0 | Non-Managed Care Patients (Private) | 0 | | |
| 1073.0 | Medicare Non-Managed Care Patients | 622,374 | | |
| 1076.0 | Medicare Managed Care Patients | 0 | | |
| 1079.0 | Mass. Medicaid Non-Managed Care Patients | 323,594 | | |
| 1081.0 | Mass.Medicaid Managed Care Patients | 0 | | |
| 1083.0 | MA. Senior Care Organization Patients | 21,951 | | |
| 1086.0 | PACE Patients | 0 | | |
| 1100.4 | Non-MA Medicaid Patients | 0 | | |
| 1101.2 | Other Public Patients | 0 | | |
| 1089.0 | Other Patients | 0 | | |
| 1140.0 | Reserve for Bad Debt | (52,793) | | |
| 1060.0 | Net Patient Account Receivables | | 1,123,390 | |
| | Loans Receivables | | | |
| 1160.0 | Officers/Owners | 0 | | |
| 1170.0 | Employees | 0 | | |
| 1180.0 | Affiliates/Related Parties | 0 | | |
| 1185.0 | Other | 0 | | |
| 1150.0 | Total Loans Receivable | | 0 | |
| 1190.0 | Interest Receivable | | 0 | |
| 1210.0 | Supply Inventory | | 0 | |
| | Prepaid Expenses | | | |
| 1270.0 | Prepaid Interest | 0 | | |
| 1280.0 | Prepaid Insurance | 294,545 | | |
| 1290.0 | Prepaid Taxes | 0 | | |
| 1295.0 | Capitalized Pre-opening Costs | 0 | | |
| 1300.0 | Other Prepaid Expenses | 18,743 | | |
| 1260.0 | Total Prepaid Expenses | | 313,288 | |
| 1310.0 | Other Current Assets | | 119,888 | |
| 1005.0 | TOTAL CURRENT ASSETS | | | 12,062,775 |

Non-Current Assets

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|--|--------------------|-----------|------------------|
| 1511.1 | Land – Cost | 0 | | |
| 1510.0 | Land – Book Value | | 0 | |
| 1521.1 | Building – Cost | 0 | | |
| 1522.2 | Building – Accum. Deprc. | (0) | | |
| 1520.0 | Building – Book Value | | 0 | |
| 1611.1 | Building Improvements - Cost | 0 | | |
| 1612.2 | Building Improvements – Accum. Deprc. | (0) | | |
| 1610.0 | Building Improvements – Book Value | | 0 | |
| 1626.1 | Leasehold Improvements – Cost | 1,964,999 | | |
| 1627.2 | Leasehold Improvements – Accum. Deprc. | (667,444) | | |
| 1625.0 | Leasehold Improvements – Book Value | | 1,297,555 | |
| 1631.1 | Other Improvements – Cost | 0 | | |
| 1632.2 | Other Improvements – Accum. Deprc. | (0) | | |
| 1630.0 | Other Improvements – Book Value | | 0 | |
| 1616.1 | HCF Cap.Improvements – Cost | 0 | | |
| 1617.2 | HCF Cap. Improvements – Accum. Deprc. | (0) | | |
| 1615.0 | HCF Cap. Improvements – Book Value | | 0 | |
| 1651.1 | Equipment – Cost | 1,637,658 | | |
| 1652.2 | Equipment – Accum. Deprc. | (1,189,693) | | |
| 1650.0 | Equipment – Book Value | | 447,965 | |
| 1661.1 | HCF Cap.Equipment – Cost | 0 | | |
| 1662.2 | HCF Cap. Equipment – Accum. Deprc. | (0) | | |
| 1660.0 | HCF Cap.Equipment – Book Value | | 0 | |
| 1701.1 | Motor Vehicles - Cost | 0 | | |
| 1702.2 | Motor Vehicles – Accum. Deprc. | (0) | | |
| 1700.0 | Motor Vehicles – Book Value | | 0 | |
| 1710.1 | Software - Cost | 39,236 | | |
| 1710.2 | Software – Accum. Deprc. | (35,410) | | |
| 1710.0 | Software – Book Value | | 3,826 | |
| 1715.1 | HCF Cap.Software – Cost | 0 | | |
| 1715.2 | HCF Cap.Software – Accum. Deprc. | (0) | | |
| 1715.0 | HCF Cap.Software – Book Value | | 0 | |
| 1500.0 | TOTAL - NON CURRENT(FIXED) ASSETS | | | 1,749,346 |

Deferred Charges and Other Assets

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|--|--------------------|----------|------------|
| 1910.0 | Organization Expense | 0 | | |
| 1940.0 | Purchased Goodwill | 0 | | |
| 1950.0 | Leasehold Deposits | 0 | | |
| 1960.0 | Utility Deposits | 0 | | |
| 1970.0 | Cash Surrender Value of Officer Life Insurance | 0 | | |
| 1975.1 | Mortgage Acquisition Cost | 0 | | |
| 1975.2 | Accumulated Amortization of Mortgage Acq. Cost | (0) | | |
| 1979.0 | Construction in Progress | 0 | | |
| 1975.3 | Long Term Investments | 0 | | |
| 1975.4 | Non-Current Assets Whose Use is Limited | 0 | | |
| 1980.0 | Other (Explain on Sch 20) | 0 | | |
| 1900.0 | TOTAL DEFERRED CHARGES AND OTHER ASSETS | | | 0 |
| | | | | |
| 1000.0 | TOTAL ASSETS (1005.0 + 1500.0 + 1900.0) | | | 13,812,121 |

Liabilities and Net Worth**Current Liabilities**

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|---|--------------------|-----------|-----------|
| | Accounts Payable | | | |
| 2020.0 | Trade | 682,843 | | |
| 2030.0 | Accrued Expenses | 557,875 | | |
| 2040.2 | Due Medicaid – Non-MA | 0 | | |
| 2040.3 | Due Medicaid MA – Nursing Care | 0 | | |
| 2040.4 | Due Medicaid MA – Resident Care | 0 | | |
| 2041.0 | Due Medicaid - Estimated | 623 | | |
| 2045.0 | Due Medicare - Actual | 0 | | |
| 2046.0 | Due Medicare – Estimated | 26,601 | | |
| 2048.0 | Due Other Payers - Actual | 0 | | |
| 2049.0 | Due Other Payers – Estimated | 0 | | |
| 2010.0 | Total Accounts Payable | | 1,267,942 | |
| | | | | |
| 2055.0 | Patient Funds Due (Self-Pay) | | 7,416 | |
| 2060.0 | Patient Funds Due (Third Party Settlement) | | 0 | |
| | Current Long-Term Debt | | | |
| 2110.0 | Officer, Owner, Related Parties | 0 | | |
| 2120.0 | Subsidiaries and Affiliates | 0 | | |
| 2130.0 | Banks | 0 | | |
| 2150.0 | Other Short-Term Financing | 0 | | |
| 2160.0 | Payments Due w/in one year on long-term debt | 0 | | |
| 2100.0 | Total Current Long-Term Debt | | 0 | |
| | Accrued Salaries & Payroll Liabilities | | | |
| 2190.0 | Accrued Salaries | 260,699 | | |
| 2200.0 | Accr. Payroll Tax w/held | 0 | | |
| 2210.0 | Accr. Employee Taxes Pay. | 34,210 | | |
| 2220.0 | Other Payroll Liabilities | 77,944 | | |
| 2180.0 | Total Accrued Salaries & Payroll Liabilities | | 372,853 | |
| | Other Current Liabilities | | | |
| 2260.0 | Accr. State & Federal Taxes | 0 | | |
| 2270.0 | Accr. Interest Payable | 0 | | |
| 2280.0 | Accr. Bonus & Profit Sharing | 0 | | |
| 2290.0 | Other Current Liabilities | 815,561 | | |
| 2250.0 | Total Other Current Liabilities | | 815,561 | |
| 2005.0 | TOTAL CURRENT LIABILITIES | | | 2,463,772 |
| | Non-Current Liabilities | | | |
| 2310.0 | Mortgages | 0 | | |
| 2330.0 | Due to Affiliates/Related Parties | 2,306,873 | | |
| 2320.0 | Other Long-Term Debt | 0 | | |
| 2300.0 | TOTAL NON-CURRENT LIABILITIES | | 2,306,873 | |
| | | | | |
| 2015.0 | TOTAL LIABILITIES | | | 4,770,645 |

Net Worth – Corporate

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|----------------------------|--------------------|-----------|-------|
| 2620.0 | Capital Stock | 1,000 | | |
| 2630.0 | Additional Paid in Capital | 0 | | |
| 2640.0 | Treasury Stock | (0) | | |
| 2650.0 | Retained Earnings | 9,040,476 | | |
| 2610.0 | TOTAL CORPORATION | | 9,041,476 | |

| | | | | |
|---------------|--------------------------------|--|--|-----------|
| 2500.0 | TOTAL NET WORTH(2610.0) | | | 9,041,476 |
|---------------|--------------------------------|--|--|-----------|

| | | | | |
|---------------|--|--|--|------------|
| 2000.0 | TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0) | | | 13,812,121 |
|---------------|--|--|--|------------|

Schedule 10: Statement of Operations

| Account Number | | |
|-----------------------|---|------------|
| | Operating Revenue | |
| 9605.0 | Net Patient Service Revenue | 12,675,018 |
| 9610.0 | Other | 70,291 |
| 9615.0 | Net Assets Released from Restriction | 0 |
| 9620.0 | Total Operating Revenue | 12,745,309 |
| | | |
| | Operating Expenses | |
| 9625.0 | Salaries and Wages | 5,832,254 |
| 9630.0 | Employee Benefits | 852,824 |
| 9635.0 | Supplies and Other (including Payroll Taxes) | 6,330,980 |
| 9640.0 | Interest | 0 |
| 9645.0 | Provision for Bad Debt | 144,730 |
| 9650.0 | Depreciation and Amortization | 130,179 |
| 9655.0 | Total Operating Expenses | 13,290,967 |
| | | |
| 9660.0 | Income from Operations | -545,658 |
| | | |
| | Non-Operating Revenue | |
| 9665.0 | Interest Income (from Schedule8,3180.0) | 47,067 |
| 9670.0 | Investment Income | 0 |
| 9675.0 | Gains (Losses) from Investments | 0 |
| 9680.0 | Gains (Losses) from Sale of Equipment | 0 |
| 9685.0 | Other(Specify) See Footnotes | 657,125 |
| 9690.0 | Total Non-Operating Revenue | 704,192 |
| | | |
| 9695.0 | Net Income Before Taxes or Extraordinary Items | 158,534 |
| | | |
| 9755.0 | Provision for Income Tax | 0 |
| 9760.0 | Income Before Cumulative Effect of Change in Accounting Principles | 158,534 |
| | | |
| | Cumulative Effect of Change in Accounting Principles | |
| 9770.0 | Other(Specify) | 0 |
| 9775.0 | Other(Specify) | 0 |
| 9780.0 | Total Cumulative Change in Accounting Principles | 0 |
| | | |
| 9785.0 | Net Income | 158,534 |

Schedule 11: Cash Flow

| Account | Description | Account Balance | Total |
|---------------|---|-----------------|------------|
| | Cash flows from operating activities | | |
| 9805.0 | Change in net assets (net income) | 158,534 | |
| 9810.0 | Adjustments to reconcile changes in net assets (net income) | 130,179 | |
| 9815.0 | Increases(decreases) to cash provided by operating activities | 1,250,575 | |
| 9820.0 | Net cash from operating activities | | 1,539,288 |
| | | | |
| | Cash flows from investing activities | | |
| 9825.0 | Capital expenditures | -300,278 | |
| 9830.0 | Other cash used in investing activities | 0 | |
| 9835.0 | Net cash used in investing activities | | -300,278 |
| | | | |
| | Cash flows from financing activities | | |
| 9840.0 | Proceeds from issuance of long-term debt | 0 | |
| 9845.0 | Payments on long-term debt and capital lease expenditures | 0 | |
| 9850.0 | Other cash used in financing activities | 0 | |
| 9855.0 | Net cash used in financing activities | | 0 |
| | | | |
| 9860.0 | Net increase/(decrease) in cash and cash equivalents | | 1,239,010 |
| 9865.0 | Cash/cash equivalents beginning of year | 9,267,199 | |
| 9870.0 | Cash/cash equivalents end of year | | 10,506,209 |

Schedule 12: Reconciliation of Reported Income and Financials

| | |
|--|----------------------|
| Total income reported on HCF-1 (#3000.0) | 13,449,501 |
| Total operating expenses on HCF-1 (#4000.0) | 13,290,967 |
| HCF-1 Net income/(loss) before reconciling items | 158,534 ¹ |

Reconciling Items

Items reported on HCF-1 but not on financials. Explain below.

| Description | Amount |
|-----------------|--------|
| Subtotal | |

Items reported on financials but not on HCF-1. Explain below.

| Description | Amount |
|-----------------|--------|
| Subtotal | |

| | |
|---|----------------------|
| Net income/(loss) per financials | 158,534 ² |
|---|----------------------|

1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)
2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**Corporation**

| | Capital Stock | Additional Paid-in | Retained earnings | Treasury Stock | Total |
|-----------------------------------|---------------|--------------------|-------------------|----------------|---------------------------|
| Balance: 12/31/2019 | 1,000 | 0 | 8,881,941 | 0 | ¹ 8,882,941 |
| Other: Prior Period Adjustment(s) | | | 1 | | ² 1 |
| Sale of stock | 0 | | | | 0 |
| Additional paid-in capital | | 0 | | | 0 |
| HCF-1 Net income/(Loss) | | | 158,534 | | 158,534 |
| Dividends paid | | | () | | () |
| Treasury stock Purchased/Sold | | | | 0 | 0 |
| Balance: 12/31/2020 | 1,000 | 0 | 9,040,476 | (0) | ³ 9,041,476 |
| | (2620.0) | (2630.0) | (2650.0) | (2640.0) | (2500.0) |

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1

2. Disclose all facts relative to adjustments and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

3. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2020 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

| | Self-Pay | Managed. Care | Non- Managed Care | Medicare- Non Managed Care | Medicare Managed Care | MA Medicaid- Non Managed Care | MA Medicaid Managed Care | SCO & PACE | Non-MA Medicaid | VA, DTA & Other Public | Other | TOTALS |
|--|----------|------------------|-------------------------|-------------------------------------|-----------------------------|---|-----------------------------------|---------------|--------------------|------------------------------|-------|--------|
| Quarter 1 | | | | | | | | | | | | |
| Nursing | 1,490 | 131 | 0 | 2,584 | 115 | 4,840 | 0 | 33 | 0 | 358 | 20 | 9,571 |
| Resident Care | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Pediatrics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ventilator Unit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Trauma/ABI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Medicaid Special Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nursing Leave of Absence (Paid) | 19 | 0 | 0 | 0 | 0 | 139 | 0 | 0 | 0 | 0 | 0 | 158 |
| Nursing Leave of Absence (Unpaid) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Paid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Unpaid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Quarter 1 Totals | 1,509 | 131 | 0 | 2,584 | 115 | 4,979 | 0 | 33 | 0 | 358 | 20 | 9,729 |
| Quarter 2 | | | | | | | | | | | | |
| Nursing | 1,252 | 71 | 0 | 1,990 | 70 | 4,591 | 0 | 32 | 0 | 385 | 1 | 8,392 |
| Resident Care | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Pediatrics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ventilator Unit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Trauma/ABI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Medicaid Special Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nursing Leave of Absence (Paid) | 12 | 0 | 0 | 0 | 0 | 57 | 0 | 7 | 0 | 1 | 0 | 77 |
| Nursing Leave of Absence (Unpaid) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Paid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Unpaid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Quarter 2 Totals | 1,264 | 71 | 0 | 1,990 | 70 | 4,648 | 0 | 39 | 0 | 386 | 1 | 8,469 |

| | Self-Pay | Managed. Care | Non- Managed Care | Medicare- Non Managed Care | Medicare Managed Care | MA Medicaid- Non Managed Care | MA Medicaid Managed Care | SCO & PACE | Non-MA Medicaid | VA, DTA & Other Public | Other | TOTALS |
|--|----------|------------------|-------------------------|-------------------------------------|-----------------------------|---|-----------------------------------|---------------|--------------------|------------------------------|-------|--------|
| Quarter 3 | | | | | | | | | | | | |
| Nursing | 1,196 | 69 | 0 | 1,612 | 67 | 5,346 | 0 | 7 | 0 | 507 | 0 | 8,804 |
| Resident Care | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Pediatrics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ventilator Unit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Trauma/ABI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Medicaid Special Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nursing Leave of Absence (Paid) | 6 | 0 | 0 | 0 | 0 | 54 | 0 | 6 | 0 | 0 | 0 | 66 |
| Nursing Leave of Absence (Unpaid) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Paid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Unpaid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Quarter 3 Totals | 1,202 | 69 | 0 | 1,612 | 67 | 5,400 | 0 | 13 | 0 | 507 | 0 | 8,870 |
| Quarter 4 | | | | | | | | | | | | |
| Nursing | 840 | 85 | 0 | 2,172 | 155 | 3,617 | 0 | 122 | 0 | 449 | 38 | 7,478 |
| Resident Care | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Pediatrics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ventilator Unit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Trauma/ABI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Medicaid Special Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nursing Leave of Absence (Paid) | 4 | 0 | 0 | 0 | 0 | 121 | 0 | 0 | 0 | 0 | 0 | 125 |
| Nursing Leave of Absence (Unpaid) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Paid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Unpaid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Quarter 4 Totals | 844 | 85 | 0 | 2,172 | 155 | 3,738 | 0 | 122 | 0 | 449 | 38 | 7,603 |

| | Self-Pay | Managed. Care | Non- Managed Care | Medicare- Non Managed Care | Medicare Managed Care | MA Medicaid- Non Managed Care | MA Medicaid Managed Care | SCO & PACE | Non-MA Medicaid | VA, DTA & Other Public | Other | TOTALS |
|--|----------|------------------|-------------------------|-------------------------------------|-----------------------------|---|-----------------------------------|---------------|--------------------|------------------------------|-------|--------|
| Annual Totals | | | | | | | | | | | | |
| Nursing | 4,778 | 356 | 0 | 8,358 | 407 | 18,394 | 0 | 194 | 0 | 1,699 | 59 | 34,245 |
| Resident Care | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Pediatrics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ventilator Unit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Trauma/ABI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Medicaid Special Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nursing Leave of Absence (Paid) | 41 | 0 | 0 | 0 | 0 | 371 | 0 | 13 | 0 | 1 | 0 | 426 |
| Nursing Leave of Absence (Unpaid) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Paid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Residential Leave of Absence (Unpaid) | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| GRAND ANNUAL TOTALS | 4,819 | 356 | 0 | 8,358 | 407 | 18,765 | 0 | 207 | 0 | 1,700 | 59 | 34,671 |

| | | |
|--------|---|-----|
| 0140.0 | Number of Admissions During Year | 370 |
| 0140.1 | Number of Massachusetts Medicaid Admissions During Year | 27 |
| 0150.0 | Number of Discharges During Year | 324 |
| 0190.0 | Average Length of Stay | 107 |

Schedule 15: Detail of Purchased Service Nursing**(A) DON PURCHASED SERVICE NURSING (6025.2)**

| Name of Temporary Nursing Service Agency | Department of Public Health # | Total Hours of Service (Round to one decimal place) | Total Charges |
|---|--------------------------------------|--|----------------------|
| Registered | | | |
| Unregistered/Other Non-Allowable | | | |
| Total | XXXXXXXXXX | 0.00 | 0 |

(7339.2)

(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

| Name of Temporary Nursing Service Agency | Department of Public Health # | Total Hours of Service (Round to one decimal place) | Total Charges |
|---|--------------------------------------|--|----------------------|
| Registered | | | |
| Intelycare, Inc. | TM7F | 2,861.9 | 252,918 |
| Unregistered/Other Non-Allowable | | | |
| Total | XXXXXXXXXX | 2,861.90 | 252,918 |

(7340.2)

(6035.2)

(C) LPN PURCHASED SERVICE NURSING (6042.2)

| Name of Temporary Nursing Service Agency | Department of Public Health # | Total Hours of Service (Round to one decimal place) | Total Charges |
|--|-------------------------------|---|----------------|
| Registered | | | |
| Intelycare, Inc. | TM7F | 1,518.8 | 121,285 |
| Unregistered/Other Non-Allowable | | | |
| Total | XXXXXXXXXX | 1,518.80 | 121,285 |

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

| Name of Temporary Nursing Service Agency | Department of Public Health # | Total Hours of Service (Round to one decimal place) | Total Charges |
|---|-------------------------------|---|----------------|
| Registered | | | |
| Intelycare, Inc. | TM7F | 6,354.1 | 254,963 |
| Norton and Associates, Inc. - New Bedford | T4BO | 1,435.0 | 40,172 |
| Unregistered/Other Non-Allowable | | | |
| Total | XXXXXXXXXX | 7,789.10 | 295,135 |

(7342.2)

(6052.2)

Schedule 16: Supplemental Salary / Hour Data**A.Overtime Wages for RNs, LPNs, and CNAs**

| | Account | RN | Account | LPN | Account | CNA |
|--------|---------|--------|---------|--------|---------|--------|
| Wages* | 7846.2 | 68,738 | 7848.2 | 66,365 | 7835.2 | 85,181 |
| Hours* | 7847.2 | 1,233 | 7849.2 | 1,340 | 7836.2 | 3,087 |

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes \$25/hour and has 100 overtime hours at time and one half & another RN makes \$20/hour and has 20 overtime hours at double time; RN Overtime Wages =\$4,550 and Hours = 120.)

B. Wage Differentials for RNs, LPNs, and CNAs**1. Shift Differential Wages for RNs, LPNs, and CNAs**

| | Account | RN | Account | LPN | Account | CNA |
|--------|---------|--------|---------|--------|---------|--------|
| Wages* | 7850.2 | 26,604 | 7851.2 | 48,622 | 7852.2 | 69,131 |

2. Other Differential Wages for RNs, LPNs, and CNAs

| | Account | RN | Account | LPN | Account | CNA |
|--------|---------|----|---------|-----|---------|-----|
| Wages* | 7853.2 | 0 | 7854.2 | 0 | 7855.2 | 0 |

*Include the increases in wages due to a shift or other differentials. (Ex.NH had shift/other differential wages and hours as follows: RN shift differential of \$1.50/ hour for 2,000 hours; RN Shift differential wages = \$3,000. Another RN had \$2.00/hour other differential for 1000 hours ; RN Other differential wages = \$2,000)

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2020, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

| Name | Dates of Employment | License Number | Affiliation (O, R, U) ¹ |
|--------------|------------------------------------|----------------|------------------------------------|
| Karen Wadlow | From: 01/01/2020 To: 12/31/2020 | 2951 | U |

1. O = Officer R = Related To Owner U = Unrelated Employee

2. Total values reported below should reflect salary and benefits for one full time administrator for one entire year.

| | | |
|--------|----------------------------------|---------|
| 9270.1 | Salary | 113,356 |
| 9270.2 | Payroll Taxes | 8,888 |
| 9270.3 | Workers' Compensation | 100 |
| 9270.4 | Group Health/Life Insurance | 7,018 |
| 9270.5 | Pension | 0 |
| 9270.6 | Other Benefits | 2 |
| 9272.0 | TOTAL ADMINISTRATOR COMPENSATION | 129,364 |

Staff and Hours by Position

| Position | Account | Number of Staff | Account | Total Hours |
|-----------------------------|---------|-----------------|---------|-------------|
| Staff Development | 7210.2 | 0 | 7310.2 | 0 |
| Plant Operations | 7211.2 | 2 | 7311.2 | 3,950 |
| Dietary Staff | 7212.2 | 23 | 7312.2 | 26,137 |
| Dietician | 7213.2 | 0 | 7313.2 | 0 |
| Laundry Staff | 7214.2 | 5 | 7314.2 | 7,531 |
| Housekeeping Staff | 7215.2 | 19 | 7315.2 | 20,688 |
| Quality Assurance | 7216.2 | 0 | 7316.2 | 0 |
| Ward Clerks/Medical Records | 7217.2 | 11 | 7317.2 | 9,104 |
| MMQ Nurses | 7218.2 | 0 | 7318.2 | 0 |
| MDS Coordinator | 7232.2 | 0 | 7332.2 | 0 |
| Social Service Staff | 7220.2 | 4 | 7320.2 | 4,369 |
| Interpreters | 7233.2 | 0 | 7333.2 | 0 |
| Restorative – Indirect | 7221.2 | 0 | 7321.2 | 0 |
| Restorative – Direct | 7222.2 | 0 | 7322.2 | 0 |
| Recreational Staff | 7223.2 | 8 | 7323.2 | 5,178 |
| Administrator | 7224.2 | 1 | 7324.2 | 2,080 |
| Officer | 7225.2 | 0 | 7325.2 | 0 |
| Clerical Staff | 7226.2 | 12 | 7326.2 | 8,351 |
| Admin.In training | 7227.2 | 0 | 7327.2 | 0 |
| DON | 7228.2 | 2 | 7328.2 | 2,180 |
| RNs | 7229.2 | 44 | 7329.2 | 37,362 |
| LPNs | 7230.2 | 36 | 7330.2 | 34,703 |
| CNAs | 7231.2 | 111 | 7331.2 | 79,456 |
| Totals | | 278 | | 241,089 |

Schedule 17: Proprietorship/Partnership/Corporation Information

Corporation

Last NameArcidi

First NamePhilip

Title

| Account | % Time Devoted | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total |
|---------|----------------|--------|---------------|---------------|---------------|-------------------|------|-------|-------|
| -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Last Name

First Name

Title

| Account | % Time Devoted | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total |
|---------|----------------|--------|---------------|---------------|---------------|-------------------|------|-------|-------|
|---------|----------------|--------|---------------|---------------|---------------|-------------------|------|-------|-------|

Last Name

First Name

Title

| Account | % Time Devoted | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total |
|---------|----------------|--------|---------------|---------------|---------------|-------------------|------|-------|-------|
|---------|----------------|--------|---------------|---------------|---------------|-------------------|------|-------|-------|

Schedule 18: Highest Paid Salaries

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report

Last Name Botev

First Name Peter

Title RN

| Account | % Time Devoted | # of Hours | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total (7710.1) |
|---------|----------------|------------|---------|---------------|---------------|---------------|-------------------|------|-------|----------------|
| 6030.1 | 100 | 2,388 | 128,006 | 0 | 9,356 | 2,395 | 0 | 0 | 0 | 139,757 |

Last Name Wadlow

First Name Karen

Title Administrator

| Account | % Time Devoted | # of Hours | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total (7711.1) |
|---------|----------------|------------|---------|---------------|---------------|---------------|-------------------|------|-------|----------------|
| 4110.1 | 100 | 2,080 | 113,356 | 2 | 8,888 | 100 | 7,018 | 0 | 0 | 129,364 |

Last Name Howland

First Name Jennifer

Title MDS Coord RN

| Account | % Time Devoted | # of Hours | Salary | Emp. Benefits | Payroll Taxes | Workers' Comp | Gr.Life/Hlth Ins. | Draw | Other | Total (7712.1) |
|---------|----------------|------------|---------|---------------|---------------|---------------|-------------------|------|-------|----------------|
| 6030.1 | 100 | 2,339 | 106,772 | 0 | 7,850 | 1,990 | 352 | 0 | 0 | 116,964 |

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

| ³ Type of Notes Payable | Lender Name | Rel. Party Y/N | Date Mort. Acquired Mo/Da/Yr | Due Date Mo/Da/Yr | No.of Months Amort. | Monthly Payments | Original Mortgage Amount | Mort.Acq. Costs | 2020 Amort.of Mort. Acq Costs | ² Bal. 01/01/2020 | Principal Payment | Bal. 12/31/2020 | Rate % | Interest Expense | Period Expense * |
|---|----------------|----------------------|------------------------------------|----------------------|---------------------------|---------------------|--------------------------------|--------------------|---|------------------------------------|----------------------|--------------------|--------|---------------------|------------------------|
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Totals | XXXX | XX | XXXXXX | XXXX | XXX | XXX | XXXXXX | | | XXXX | XXXX | | XXXX | | |

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 0

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Working Capital Debt 1

| Lender Name | Rel. Party Y/N | ² Balance 01/01/2020 | Amount | Start Mo/Da/Yr | Principal Payment | Balance 12/31/2020 | Interest Rate% | ³ Interest Expense |
|-------------|----------------|---------------------------------------|--------|----------------|----------------------|-----------------------|----------------|-------------------------------------|
|-------------|----------------|---------------------------------------|--------|----------------|----------------------|-----------------------|----------------|-------------------------------------|

Total Working Capital Interest

(4430.0) 3

0

Total Working Capital Debt

(2100.0 less 2160.0)

0

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

Schedule 2-4 Payroll Benefit Accounts:

Benefits accounts have been allocated to each salary category based upon the percentage of salary for each category to total salaries. Exceptions to this allocation are noted below.

Administrator

Schedule 3 (4440.0)

| | |
|----------------------------------|--------|
| Non Reimbursable Patient Expense | 770 |
| Professional Services | 1,246 |
| Consulting Fee Corp Compliance | 4,200 |
| Non Eligible MCR/MCD Expense | 18,012 |
| Interest Expense | 1,519 |
| Total | 25,747 |

Schedule 5 (4538.8)

Leased equipment from non related third party vendors under operating lease agreements.

Schedule 10 (9685.0)

| | |
|-------------------|---------|
| Medicare Stimulus | 139,189 |
| Medicaid Stimulus | 510,536 |
| Covid Testing | 7,400 |
| Total | 657,125 |

Schedule 13 Prior Period Adjustment:

Rounding

Schedule 14 Other Public Patient Days:

Hospice

Schedule 21: Realty Company Balance Sheet

(This information must be taken directly from the HCF-2-NH, Schedule 5)

ASSETS**HCF-2-NH CURRENT ASSETS**

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|-----------------------------|--------------------|----------|-------|
| | Cash | | | |
| 1020.0 | Checking Account | | | |
| 1030.0 | Short-Term Investments | 0 | | |
| 1050.0 | Other | 0 | | |
| 1010.0 | Total Cash | | 0 | |
| | Loans Receivables | | | |
| 1160.0 | Officers/Owners | 0 | | |
| 1170.0 | Employees | 0 | | |
| 1180.0 | Affiliates/Related Parties | 0 | | |
| 1185.0 | Other Loans Receivable | 0 | | |
| 1150.0 | Total Loans Receivable | | 0 | |
| | Prepaid Expenses | | | |
| 1270.0 | Prepaid Interest | 0 | | |
| 1280.0 | Prepaid Insurance | 0 | | |
| 1300.0 | Other Prepaid Expenses * | 0 | | |
| 1260.0 | Total Prepaid Expenses | | 0 | |
| 1310.0 | Other Current Assets | | | |
| 1005.0 | TOTAL CURRENT ASSETS | | | 0 |

HCF-2-NH NON-CURRENT ASSETS

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|---------------------------------------|--------------------|----------|----------|
| 1511.1 | Land – Cost | 0 | | |
| 1510.0 | Land – Book Value | | 0 | |
| 1521.1 | Building – Cost | 0 | | |
| 1522.2 | Building – Accum. Deprc. | (0) | | |
| 1520.0 | Building – Book Value | | 0 | |
| 1611.1 | Building Improvements - Cost | 0 | | |
| 1612.2 | Building Improvements – Accum. Deprc. | (0) | | |
| 1610.0 | Building Improvements – Book Value | | 0 | |
| 1631.1 | Other Improvements – Cost | 0 | | |
| 1632.2 | Other Improvements – Accum. Deprc. | (0) | | |
| 1630.0 | Other Improvements – Book Value | | 0 | |
| 1616.1 | HCF Cap.Improvements – Cost | 0 | | |
| 1617.2 | HCF Cap.Improvements – Accum. Deprc. | (0) | | |
| 1615.0 | HCF Cap.Improvements – Book Value | | 0 | |
| 1651.1 | Equipment – Cost | 0 | | |
| 1652.2 | Equipment – Accum. Deprc. | (0) | | |
| 1650.0 | Equipment – Book Value | | 0 | |
| 1661.1 | HCF Cap.Equipment – Cost | 0 | | |
| 1662.2 | HCF Cap.Equipment – Accum. Deprc. | (0) | | |
| 1660.0 | HCF Cap.Equipment – Book Value | | 0 | |
| 1701.1 | Motor Vehicles - Cost | 0 | | |
| 1702.2 | Motor Vehicles – Accum. Deprc. | (0) | | |
| 1700.0 | Motor Vehicles – Book Value | | 0 | |
| 1710.1 | Software - Cost | 0 | | |
| 1710.2 | Software – Accum. Deprc. | (0) | | |
| 1710.0 | Software – Book Value | | 0 | |
| 1715.1 | HCF Cap.Software – Cost | 0 | | |
| 1715.2 | HCF Cap.Software – Accum. Deprc. | (0) | | |
| 1715.0 | HCF Cap.Software – Book Value | | 0 | |
| 1500.0 | TOTAL - FIXED ASSETS | | | 0 |

HCF-2-NH Deferred Charges and Other Assets

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|--|--------------------|----------|-------|
| 1975.1 | Mortgage Acquisition Cost | 0 | | |
| 1975.2 | Accumulated Amortization of Mortgage Acq. Cost | (0) | | |
| 1979.0 | Construction in Progress | 0 | | |
| 1980.0 | Other | | | |
| 1900.0 | TOTAL DEFERRED CHARGES AND OTHER ASSETS | | | 0 |
| | | | | |
| 1000.0 | TOTAL ASSETS (1005.0 + 1500.0 + 1900.0) | | | 0 |

Liabilities and Net Worth**HCF-2-NH Current and Long-Term Liabilities**

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|------------------------------|--|--------------------|----------|-------|
| | Notes and Loans Payable | | | |
| 2110.0 | Officer, Owner, Related Parties | 0 | | |
| 2120.0 | Subsidiaries and Affiliates | 0 | | |
| 2130.0 | Banks | 0 | | |
| 2150.0 | Other Short-Term Financing | 0 | | |
| 2160.0 | Payments Due w/in one year on long-term debt | 0 | | |
| 2100.0 | Total Current Long-Term Debt | | 0 | |
| 2240.0 | Accrued Taxes - Realty and Management | | 0 | |
| 2295.0 | Other Current Liabilities | | | |
| 2005.0 | TOTAL CURRENT LIABILITIES | | | 0 |
| Long Term Liabilities | | | | |
| 2310.0 | Mortgages | 0 | | |
| 2320.0 | Other Long-Term Debt | 0 | | |
| 2300.0 | TOTAL LONG-TERM LIABILITIES | | | 0 |
| | | | | |

Net Worth – Not-For-Profit

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|-------------------------|--------------------|----------|-------|
| | Net Assets | | | |
| 2410.0 | Unrestricted | 0 | | |
| 2420.0 | Temporarily Restricted | 0 | | |
| 2430.0 | Permanently Restricted | 0 | | |
| 2400.0 | TOTAL NET ASSETS | | 0 | |

Net Worth – Proprietorship or Partnership

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|--|--------------------|----------|-------|
| 2520.0 | Capital | 0 | | |
| 2530.0 | Proprietor Drawings | (0) | | |
| 2540.0 | Partnership Drawings | (0) | | |
| 2545.0 | Contributions | 0 | | |
| 2550.0 | Net Profit / (Loss) Year-to-Date | 0 | | |
| 2510.0 | TOTAL PROPRIETORSHIP OR PARTNERSHIP | | 0 | |

Net Worth – Corporate

| ACCOUNT | DESCRIPTION | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|---------------|----------------------------|--------------------|----------|-------|
| 2620.0 | Capital Stock | 0 | | |
| 2630.0 | Additional Paid in Capital | 0 | | |
| 2640.0 | Treasury Stock | (0) | | |
| 2650.0 | Retained Earnings | 0 | | |
| 2610.0 | TOTAL CORPORATION | | 0 | |

| | | | | |
|---------------|------------------------|--|--|---|
| 2500.0 | TOTAL NET WORTH | | | 0 |
|---------------|------------------------|--|--|---|

| | | | | |
|---------------|---|--|--|---|
| 2000.0 | TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0) | | | 0 |
|---------------|---|--|--|---|

* See Instructions

Schedule 22: Realty Company Statement of Income and Expense

(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

| | | | |
|---------------|------------------------------|---|---|
| 3510.0 | Rental from Nursing Facility | | |
| 3520.0 | Other Rental * | 0 | |
| 3530.0 | Other Income * | 0 | |
| 3540.0 | Recoverable Fixed Income | | |
| 3500.0 | TOTAL INCOME | | 0 |

| | | | | |
|---------------|--|---------|---|---------|
| 9540.0 | Taxes, Real Estate | 0 | 0 | 0 |
| 9540.5 | Taxes, Personal Property | 0 | 0 | 0 |
| 9545.0 | Interest, Long-Term (Schedule 23) | 141,594 | | 141,594 |
| 9547.0 | Other (Explain on sch 20) | 0 | 0 | 0 |
| 9550.0 | Building Depreciation | 0 | 0 | 0 |
| 9560.8 | Building Improvement Depreciation | 0 | 0 | 0 |
| 9562.8 | HCF Capitalization-Improvements Depreciation | 0 | 0 | 0 |
| 9570.0 | Equipment Depreciation | 0 | 0 | 0 |
| 9571.0 | HCF Capitalization-Equipment Depreciation | 0 | 0 | 0 |
| 9575.0 | Software/Limited Life Assets Depreciation | 0 | 0 | 0 |
| 9576.0 | HCF Capitalization-Software/Limited Life Assets Depreciation | 0 | 0 | 0 |
| 9580.0 | Insurance-Building, Building Improvement & Equipment | 0 | 0 | 0 |
| 3540.0 | Recoverable Fixed Income (above) | | | () |
| 9950.2 | SUBTOTAL: FIXED COSTS | 141,594 | 0 | 141,594 |
| | | | | |
| 9502.2 | SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24) | | | 0 |
| | | | | |
| 9545.5 | Interest on Working Capital * | 0 | 0 | |
| 9546.0 | Interest on Late Payments, Penalties * | 0 | 0 | |
| 9530.0 | SUBTOTAL: NON-ALLOWABLE EXP | 0 | 0 | |
| | | | | |
| 9500.0 | TOTAL HCF-2-NH EXPENSES | 141,594 | 0 | 141,594 |

1 For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4 of the HCF-2-NH.

* Non-Allowable Expense

Schedule 23**Realty Company Mortgages and Notes Payable Supporting Fixed Assets ¹**
(This information must be taken directly from the HCF-2-NH, Schedule 9)

| ³ Type of Notes Payable | Lender Name | Rel. Party Y/N | Date Mort. Acquired Mo/Da/Yr | Due Date Mo/Da/Yr | No.of Months Amort. | Monthly Payments | Original Mortgage Amount | Mort.Acq. Costs | 2020 Amort.of Mort. Acq Costs | ² Bal. 01/01/2020 | Principal Payment | Bal. 12/31/2020 | Rate % | Interest Expense | Period Expense * |
|---|----------------|----------------------|------------------------------------|----------------------|---------------------------|---------------------|--------------------------------|--------------------|---|------------------------------------|----------------------|--------------------|--------|---------------------|------------------------|
| Mortgage | HUD | No | 04/15/1999 | 05/01/2034 | 420 | 35,388 | 5,290,600 | 248,467 | 7,058 | 3,211,876 | 189,933 | 3,021,943 | 7.43 | 118,058 | 16,478 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Totals | XXXX | XX | XXXXXX | XXXX | XXX | XXX | XXXXXX | 248,467 | 7,058 | XXXX | XXXX | 3,021,943 | XXXX | 118,058 | 16,478 |

*See
Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 141,594

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.

2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.

3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 24**Realty Company Detail of Other Operating Expenses****(This information must be taken directly from the HCF-2-NH, Schedule 3)**

| DESCRIPTION | REPORTED EXPENSES | NON-ALLOWABLE EXPENSES | CLAIMED HCF-2-NH OPERATING COSTS |
|---|----------------------|---------------------------|-------------------------------------|
| SUBTOTAL:OTHER EXPENSES(9502.3) (A) | 0 | 0 | 0 |
| TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B) | 0 | 0 | 0 |
| TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B) | 0 | 0 | 0 |

Section A**Submission Attestation Sections**

Signatures are required to submit this cost report electronically. There are three sections that require signature: (A) Preparer certification, (B) Accuracy of Reported Costs certification by Owner, Partner or Officer and (C) Use of Public Funds certification by Owner, Partner, Officer or Administrator.

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below Name of Preparer other than Owner, Partner or Officer :

| | |
|--|-----------------------------|
| Firm Name: | CliftonLarsonAllen LLP |
| Preparer's Last Name: | McKenna |
| Middle Name: | |
| First Name : | John |
| Title : | Certified Public Accountant |
| Preparer's Address: | c/o CliftonLarson Allen LLP |
| Phone Number:(###-###-####) | 617-984-8100 |
| Type of service performed by preparer: | Other |

By checking the box below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.

| | |
|--|------------------------|
| Signature of authorized Cost Report Submitter: | McKenna,John - McK6506 |
| Date of Authorization (MO/DA/YR): | 06/03/2021 |
| Submitter's acknowledgement: | X |

Section B**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :SIPPICAN HEALTHCARE CENTER

Vendor Payment Number :0950013

Reporting Period : 01/01/2020 to 12/31/2020

I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

Enter the Name of the Owner,Partner, or Officer authorizing this certification:

| | |
|--------------|---------------------------|
| Last Name: | Arcidi |
| First Name : | Philip |
| Middle Name: | M. |
| Title : | Vice President of Finance |

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

| | |
|--|----------------------------|
| Signature of authorized Cost Report Submitter: | Arcidi,M.,Philip - Arc7914 |
| Date of Authorization (MO/DA/YR): | 06/04/2021 |
| Submitter's acknowledgement: | X |

Section C**Section C - Use of Public Funds:****CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR**

Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, the facility representative whose signature appears below, hereby certifies to the best of his/her knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury

Enter below the Name of the Owner, Partner, Officer or Administrator authorizing this certification:

| | |
|--------------|---------------------------|
| Last Name: | Arcidi |
| First Name : | Philip |
| Middle Name: | M. |
| Title : | Vice President of Finance |

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

| | |
|--|----------------------------|
| Signature of authorized Cost Report Submitter: | Arcidi,M.,Philip - Arc7914 |
| Date of Authorization (MO/DA/YR): | 06/04/2021 |
| Submitter's acknowledgement: | X |



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