

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

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

<b>Facility Name</b>	WAKEFIELD CENTER
<b>VPN</b>	0940101
<b>Provider ID</b>	110026612B
<b>Balance Sheet Date</b>	12/31/2020
<b>Reporting Period</b>	From: 01/01/2020 To: 12/31/2020
<b>Street Address</b>	1 BATHOL STREET
<b>City</b>	Wakefield
<b>Zip</b>	01880
<b>Hospital Based Nursing Facility?</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Management Company</b>	Genesis Health Care LLC
<b>Realty Company</b>	OHIMA,LLC

Is above information accurate:  Yes  No

<b>Telephone</b>	781-245-7600
<b>Fax</b>	781-245-2238
<b>Federal Employee Tax ID Number</b>	043581363

Is above information accurate:  Yes  No

**Contact Person for this report:**

<b>Name</b>	Thomas Farnan
<b>Firm (if not facility)</b>	WAKEFIELD CENTER
<b>Title</b>	Sr. Reimbursement Director
<b>Street Address</b>	c/o Genesis HealthCare
<b>City</b>	Andover
<b>State</b>	MA
<b>Zip</b>	01810
<b>Telephone</b>	978-247-5029
<b>Fax</b>	978-474-7525
<b>E-mail address</b>	thomas.farnan@genesishcc.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.

<b>Firm Name</b>	
<b>Name of Contact</b>	
<b>Title</b>	
<b>Street Address</b>	
<b>City</b>	
<b>State</b>	
<b>Zip</b>	
<b>Telephone</b>	
<b>Fax</b>	
<b>Email address</b>	
<b>Type of Accounting Service Performed</b>	Audit

**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 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 checked="" type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input checked="" 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
<b>DPH Licensure Date</b>	<b>Skilled Nursing</b>	<b>Residential care</b>	<b>Pediatric</b>	<b>TOTAL (cols 1+2+3)</b>	<b>Constructed Capacity</b>
01/01/2012	149	0	0	149	149

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: 149

**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 Schedule10 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"/>	01/01/1964
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/1964 Assessed Value: 3,380,700

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	O8312	Harborside Healthcare Limited Partnership	101 East State Street,Kennett Square,PA 19348	5
Indirect	O8313	Massachusetts Holdings I, LLC	101 East State Street,Kennett Square,PA 19348	5
Indirect	O9699	Harborside Massachusetts Limited Partnership	101 East State Street,Kennett Square,PA 19348	5
Indirect	O12865	Genesis Holdings, LLC	101 East State Street,Kennett Square,PA 19348	5
Indirect	O12871	Harborside Healthcare Advisors Limited Partnership	101 East State Street,Kennett Square,PA 19348	5
Indirect	O12872	Harborside Healthcare, LLC	101 East State Street,Kennett Square,PA 19348	5
Indirect	O12874	Sunbridge Healthcare, LLC	101 East State Street,Kennett Square,PA 19348	5
Direct	O9704	Wakefield Healthcare, LLC	101 East State Street,Kennett Square,PA 19348	100

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)
COURTYARD NURSING CARE CENTER	0950007	Genesis Holdings, LLC
ELAINE CENTER AT HADLEY	0927686	Genesis Holdings, LLC Sunbridge Healthcare, LLC
HATHORNE HILL	0940151	Genesis Holdings, LLC Harborside Healthcare Advisors Limited Partnership Harborside Healthcare Limited Partnership Harborside Healthcare, LLC Harborside Massachusetts Limited Partnership Sunbridge Healthcare, LLC
MILFORD CENTER	0927678	Genesis Holdings, LLC Sunbridge Healthcare, LLC
WESTFIELD CENTER	0940135	Genesis Holdings, LLC Harborside Healthcare Advisors Limited Partnership Harborside Healthcare Limited Partnership Harborside Healthcare, LLC Harborside Massachusetts Limited Partnership Massachusetts Holdings I, LLC Sunbridge Healthcare, LLC

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,

**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
Genesis ElderCare Rehab Services	PT/OT/ST	444,019	5861	438,158	7014.3	Not on the List
Genesis ElderCare Rehab Services	Therapy Services	350	5	345	6522.5	Not on the List
Genesis ElderCare Physician Services	Medical Director	45,720	50	45,670	6511.3	Not on the List
Respiratory Health Services	Oxygen, Supplies, Rental	16,818	1560	15,258	6520.5	Not on the List

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
Direct	OHIMA Inc.	9696 Deereco Road,Suite 310,Timonium,MD 21093	100

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.

**Yes**

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	147,493	0	147,493
4426.8	Director of Nurses: Group Life/Health Insurance	6,652	0	6,652
4336.3	Director of Nurses :Pension	0	0	0
4340.3	Director of Nurses :Benefits Other	0	0	0
4407.2	Director of Nurses :Payroll Taxes	12,173	0	12,173
4427.1	Director of Nurses :Workers' Compensation	3,088	0	3,088
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		( )	
<b>4620.0</b>	<b>SUBTOTAL: DIRECTOR OF NURSES</b>	169,406	0	169,406
6030.1	RN: Salaries	1,236,427	0	1,236,427
7429.2	RN: Group Life/Health Insurance	55,762	0	55,762
7529.2	RN: Pension	0	0	0
7629.3	RN: Benefits Other	0	0	0
7729.2	RN: Payroll Taxes	102,048	0	102,048
7829.3	RN: Workers' Compensation	25,890	0	25,890
<b>4630.0</b>	<b>SUBTOTAL: RN</b>	1,420,127	0	1,420,127
6041.1	LPN: Salaries	1,204,033	0	1,204,033
7430.2	LPN: Group Life/Health Insurance	54,301	0	54,301
7530.2	LPN: Pension	0	0	0
7630.3	LPN: Benefits Other	0	0	0
7730.2	LPN: Payroll Taxes	99,374	0	99,374
7830.3	LPN: Workers' Compensation	25,211	0	25,211
<b>4640.0</b>	<b>SUBTOTAL :LPN</b>	1,382,919	0	1,382,919
6051.1	CNA: Salaries	2,319,347	0	2,319,347
7431.2	CNA: Group Life/Health Insurance	104,602	0	104,602
7531.2	CNA: Pension	0	0	0
7631.3	CNA: Benefits Other	0	0	0
7731.2	CNA: Payroll Taxes	191,426	0	191,426
7831.3	CNA: Workers' Compensation	48,565	0	48,565
<b>4650.0</b>	<b>SUBTOTAL :CNA</b>	2,663,940	0	2,663,940
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
<b>6025.3</b>	<b>SUBTOTAL: DON PURCHASED SERVICE</b>	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	9,479		9,479
<b>6035.3</b>	<b>SUBTOTAL: RN PURCHASED SERVICE</b>	9,479		9,479

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**	106,430		106,430
<b>6042.3</b>	<b>SUBTOTAL: LPN PURCHASED SERVICE</b>	106,430		106,430
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	16,666		16,666
<b>6052.3</b>	<b>SUBTOTAL: CNA PURCHASED SERVICE</b>	16,666		16,666
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education			
4306.7	Nursing Job Related Education			
3192.0	Nursing Recoverable Revenue **			( )
3195.0	Director of Nurses Recoverable Revenue**			( )
<b>4660.0</b>	<b>SUBTOTAL : OTHER NURSING</b>	0	0	0
<b>4610.0</b>	<b>TOTAL NURSING EXPENSES</b>	5,768,967	0	5,768,967

\* 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	141,824	0	141,824
7424.2	Administration: Group Life/Health Insurance	6,396	0	6,396
7524.2	Administration: Pensions	0	0	0
7624.3	Administration: Benefits Other	0	0	0
7724.2	Administration: Payroll Taxes	11,705	0	11,705
7824.3	Administration: Workers' Compensation	2,970	0	2,970
7924.3	Administration: Purchased Service	0	0	0
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		( )	0
<b>4720.0</b>	<b>SUBTOTAL: ADMINISTRATION</b>	<b>162,895</b>	<b>0</b>	<b>162,895</b>
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
<b>4730.0</b>	<b>SUBTOTAL: ADMINISTRATOR-IN-TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	
<b>4740.0</b>	<b>SUBTOTAL: OFFICERS</b>	<b>0</b>	<b>0</b>	
4140.1	Clerical Staff: Salaries	352,314	0	352,314
7426.2	Clerical Staff: Group Life/Health Insurance	15,889	0	15,889
7526.2	Clerical Staff: Pensions	0	0	0
7626.3	Clerical Staff: Benefits Other	0	0	0
7726.2	Clerical Staff: Payroll Taxes	29,078	0	29,078
7826.3	Clerical Staff: Workers' Compensation	7,377	0	7,377
7926.3	Clerical Staff: Purchased Service	0	0	0
<b>4750.0</b>	<b>SUBTOTAL: CLERICAL STAFF</b>	<b>404,658</b>	<b>0</b>	<b>404,658</b>

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	765	0	765
4160.3	Management Fees (see HCF-3) *	731,182	731,182	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	20,748	0	20,748
4261.5	Telephone: Phone	18,074	0	18,074
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	243	0	243
4295.7	Advertising--Help Wanted	3,766	0	3,766
4298.7	Advertising—Promotional *	7,309	7,309	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	560	0	560
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	0	0	
4306.2	Education/Training Administration	0	0	0
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	0	0	0
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	42,201	42,201	
4431.7	Insurance - Malpractice & General Liability	225,282	130,525	94,757
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)	32,688	0	32,688
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		( )	
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		( 598,211 )	598,211
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10)**		( 46,196 )	46,196
3191.0	A&G Recoverable Income **		2,442	( 2,442 )
<b>4760.0</b>	<b>SUBTOTAL: OTHER A&amp;G</b>	<b>1,082,818</b>	<b>269,252</b>	<b>813,566</b>
<b>4710.0</b>	<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>1,650,371</b>	<b>269,252</b>	<b>1,381,119</b>

\* 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	19,333	0	19,333
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	872	0	872
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	1,596	0	1,596
7810.3	Staff Dev. Coord.: Workers' Compensation	405	0	405
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
<b>4820.0</b>	<b>SUBTOTAL: STAFF DEV. COORD.</b>	<b>22,206</b>	<b>0</b>	<b>22,206</b>
5105.1	Plant Operation: Salaries	57,929	0	57,929
7411.2	Plant Operation:Group Life/Health Insurance	2,613	0	2,613
7511.2	Plant Operation: Pensions	0	0	0
7611.3	Plant Operation: Benefits Other	0	0	0
7711.2	Plant Operation: Payroll Taxes	4,781	0	4,781
7811.3	Plant Operation: Workers' Compensation	1,213	0	1,213
5110.3	Plant Operation: Purchased Service	62,615	0	62,615
5115.5	Plant Operation: Supplies and Expenses	105,715	0	105,715
5120.5	Plant Operation: Utilities	263,630	0	263,630
5130.7	Plant Operation: Repairs	7,844	0	7,844
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		( )	0
<b>4830.0</b>	<b>SUBTOTAL: PLANT OPERATION</b>	<b>506,340</b>	<b>0</b>	<b>506,340</b>
5205.1	Dietary: Salaries	0	0	0
7412.2	Dietary: Group Life/Health Insurance	0	0	0
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	0	0	0
7712.2	Dietary: Payroll Taxes	0	0	0
7812.3	Dietary: Workers' Compensation	0	0	0
5220.5	Dietary: Food	215,472	0	215,472
5221.3	Dietary: Purchased Service	508,915	0	508,915
5235.5	Dietary: Supplies and Expenses	37,514	0	37,514
<b>4840.0</b>	<b>SUBTOTAL: DIETARY</b>	<b>761,901</b>	<b>0</b>	<b>761,901</b>
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	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		( )	0
<b>4850.0</b>	<b>SUBTOTAL: DIETICIAN</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	0	0	0
7414.2	Laundry: Group Life/Health Insurance	0	0	0
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	0	0	0
7714.2	Laundry: Payroll Taxes	0	0	0
7814.3	Laundry: Workers' Compensation	0	0	0
5320.3	Laundry: Purchased Service	172,376	0	172,376
5330.5	Laundry: Supplies and Expenses	67,023	0	67,023
5340.5	Laundry: Linen and Bedding	0	0	0
<b>4860.0</b>	<b>SUBTOTAL: LAUNDRY</b>	<b>239,399</b>	<b>0</b>	<b>239,399</b>
5410.1	Housekeeping: Salaries	0	0	0
7415.2	Housekeeping: Group Life/Health Insurance	0	0	0
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	0	0	0
7715.2	Housekeeping: Payroll Taxes	0	0	0
7815.3	Housekeeping: Workers' Compensation	0	0	0
5415.3	Housekeeping: Purchased Service	282,701	0	282,701
5420.5	Housekeeping: Supplies and Expenses	19,595	0	19,595
<b>4870.0</b>	<b>SUBTOTAL: HOUSEKEEPING</b>	<b>302,296</b>	<b>0</b>	<b>302,296</b>
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
<b>4880.0</b>	<b>SUBTOTAL: QA PROFESSIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
6505.1	Ward Clerks & Medical Records Librarian: Salaries	45,409	0	45,409
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	2,048	0	2,048
7517.2	Ward Clerk & Med Rec Lib: Pensions	0	0	0
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	0	0	0
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	3,748	0	3,748
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	951	0	951
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
<b>4890.0</b>	<b>SUBTOTAL: WARD CLERK &amp; MED REC LIBRARIAN</b>	<b>52,156</b>	<b>0</b>	<b>52,156</b>

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	154,661	0	154,661
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	6,975	0	6,975
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	12,765	0	12,765
7818.3	MMQ Evaluation Nurse: Workers' Compensation	3,238	0	3,238
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
<b>4900.0</b>	<b>SUBTOTAL: MMQ EVALUATION NURSE</b>	<b>177,639</b>	<b>0</b>	<b>177,639</b>
6508.1	MDS Coordinator: Salaries	94,579	0	94,579
7432.2	MDS Coordinator:Group Life/Health Insurance	4,265	0	4,265
7532.2	MDS Coordinator: Pensions	0	0	0
7632.3	MDS Coordinator: Benefits Other	0	0	0
7732.2	MDS Coordinator: Payroll Taxes	7,806	0	7,806
7832.3	MDS Coordinator: Workers' Compensation	1,980	0	1,980
7932.3	MDS Coordinator: Purchased Service	0	0	0
<b>4910.0</b>	<b>SUBTOTAL:MDS COORDINATOR</b>	<b>108,630</b>	<b>0</b>	<b>108,630</b>
6540.0	Social Service Worker: Salaries	73,689	0	73,689
7420.2	Social Service Worker:Group Life/Health Insurance	3,323	0	3,323
7520.2	Social Service Worker: Pensions	0	0	0
7620.3	Social Service Worker: Benefits Other	0	0	0
7720.2	Social Service Worker: Payroll Taxes	6,082	0	6,082
7820.3	Social Service Worker: Workers' Compensation	1,543	0	1,543
7920.3	Social Service Worker: Purchased Service	14,493	0	14,493
<b>4920.0</b>	<b>SUBTOTAL: SOCIAL SERVICE WORKER</b>	<b>99,130</b>	<b>0</b>	<b>99,130</b>
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
<b>4925.0</b>	<b>SUBTOTAL: INTERPRETERS</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	0	0	0
7012.1	Direct Restorative Therapy: Salaries *	0	0	
7012.2	Direct Restorative Therapy: Benefits *	0	0	
7014.3	Direct Restorative Therapy: Consultants *	446,242	446,242	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
<b>4930.0</b>	<b>SUBTOTAL: RESTORATIVE THERAPY</b>	<b>446,242</b>	<b>446,242</b>	<b>0</b>
7021.1	Recreational Therapy: Salaries	79,811	0	79,811
7423.2	Recreational Therapy:Group Life/Health Insurance	3,599	0	3,599
7523.2	Recreational Therapy: Pensions	0	0	0
7623.3	Recreational Therapy: Benefits Other	0	0	0
7723.2	Recreational Therapy: Payroll Taxes	6,587	0	6,587
7823.3	Recreational Therapy: Workers' Compensation	1,671	0	1,671
7022.3	Recreational Therapy: Purchased Service	28,519	0	28,519
7023.5	Recreational Therapy: Supplies and Expenses	1,145	0	1,145
7024.8	Recreational Therapy: Transportation *	0	0	
<b>4940.0</b>	<b>SUBTOTAL: RECREATIONAL THERAPY</b>	<b>121,332</b>	<b>0</b>	<b>121,332</b>

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	4,196	0	4,196
4306.3	Variable Other required education	0	0	0
4306.4	Variable Job related education	662	0	662
4434.7	NonProfit DES Claims Variable Portion	0	0	0
6511.3	Physician Services: Medical Director	45,720	0	45,720
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	124,715	0	124,715
6515.3	Physician Services: Other	0	0	0
6520.5	Legend Drugs *	352,028	352,028	
6522.5	House Supplies not resold	157,061	0	157,061
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	14,692	0	14,692
3150.0	Vending Machines Income			( )
3193.0	Variable Recoverable			( )
<b>4950.0</b>	<b>SUBTOTAL: OTHER VARIABLE</b>	<b>699,074</b>	<b>352,028</b>	<b>347,046</b>
<b>4810.0</b>	<b>TOTAL VARIABLE EXPENSES</b>	<b>3,536,345</b>	<b>798,270</b>	<b>2,738,075</b>

\* 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	75,000	0	(0)	75,000					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	2,864,621	0	(0)	2,864,621	2.5				71,616
Improvements HCF-1	2,462,281	16,027	(0)	2,478,308	5.0	(4565.8) 34,954	-88,962	123,916	
Improvements HCF-2-NH	435,184	0	(0)	435,184	5.0				21,759
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	1,008,283	112,141	(0)	1,120,424	10.0	(4570.8) 74,607	-37,435	112,042	
Equipment HCF-2-NH	293,056	0	(0)	293,056	10.0				29,306
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	0	0	(0)	0	33.3	(4585.8) 0	0	0	
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	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 16,937	0	16,937	0
Real Estate Taxes						(4510.8) 72,338	0	72,338	0
Personal Property Taxes						(4515.8) 10,133	0	10,133	0
Other (Explain in Schedule 20)						(4538.8) 61,783	0	61,783	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 989,528	989,528		
Recoverable Fixed Cost Income						(3196.0)	0	( 0 )	(3540.0) ( 0 )
<b>Total HCF-1 and HCF-2-NH Fixed Expenses</b>						<b>(9950.1) 1,260,280</b>	863,131	(a) 397,149	<b>(b)9950.2 122,681</b>
<b>TOTAL FIXED COSTS CLAIMED</b>								(a) + (b)	<b>(9950.0) 519,830</b>

\* See Instructions

**Schedule 6: Non Nursing Expenses**

<b>Account</b>	<b>Description</b>	<b>REPORTED EXPENSES</b>	<b>NON-ALLOWABLE EXPENSES AND ADD-BACKS</b>	<b>TOTAL ALLOWABLE EXPENSE</b>
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 *	184,523	184,523	
8012.0	User Fee Assessment *	892,532	892,532	
8015.0	Fines, Late Charges, and Penalties *	1,285	1,285	
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 *	121,054	121,054	
<b>4960.0</b>	<b>Total Bad Accounts, Taxes, Refunds, Other *</b>	<b>1,199,394</b>	<b>1,199,394</b>	

\* Non-allowable Expense

\*\* See Instructions

**Schedule 7: Summary and Reconciliation of Expenses**

<b>Account</b>	<b>REPORTED EXPENSES</b>	<b>NON-ALLOWABLE EXPENSES AND ADD-BACKS</b>	<b>TOTAL ALLOWABLE EXPENSES</b>
Total Nursing Expenses (4610.0)	5,768,967	0	5,768,967
Total A&G Expenses (4710.0)	1,650,371	269,252	1,381,119
Total Variable Expenses (4810.0)	3,536,345	798,270	2,738,075
Total Fixed Costs (9950.1)	1,260,280	863,131	397,149
HCF-2-NH Fixed Costs Claimed (9950.2)		( 122,681 )	122,681
Non Nursing expenses (4960.0)	1,199,394	1,199,394	0
<b>TOTAL OPERATING EXPENSES(4000.0)</b>	<b>13,415,357</b>	<b>3,007,366</b>	<b>10,407,991</b>

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	604,522	3005.1	683,964	3001.1	1,288,486
Managed Care	3003.2	0	3005.2	0	3001.2	0
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	776,962	3005.4	1,058,691	3001.4	1,835,653
Medicare – Managed Care	3003.5	179,024	3005.5	290,625	3001.5	469,649
Massachusetts Medicaid - Non-Managed Care	3003.6	8,490,243	3005.6	75,169	3001.6	8,565,412
Massachusetts Medicaid - Managed Care	3003.7	702,389	3005.7	23,162	3001.7	725,551
Senior Care Options & PACE	3003.8	0	3005.8	0	3001.8	0
MA Medicaid Patient Resource Income	3022.6	0	3032.6	0	3001.9	0
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	0	3033.2	0	3002.2	0
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
<b>TOTAL NURSING FACILITY INCOME</b>	<b>3003.0</b>	<b>10,753,140</b>	<b>3005.0</b>	<b>2,131,611</b>	<b>3001.0</b>	<b>12,884,751</b>

**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	
<b>SUBTOTAL NON-NURSING FACILITY INCOME</b>	<b>3026.0</b>		<b>0</b>
Endowment and other non-recoverable (Explain below)	3120.0	340	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	45	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	2,442	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0		
Fixed costs recoverable (Explain below)	3196.0		
<b>SUBTOTAL: MISC.&amp; RECOVERABLE</b>	<b>3130.0</b>		<b>2,827</b>
<b>TOTAL GROSS INCOME ( 3001.0 + 3026.0 + 3130.0)</b>	<b>3000.0</b>		<b>12,887,578</b>

**Ancillary Expenses relating to above Ancillary Income**

<b>Account #</b>	<b>Account Title</b>	<b>Amount</b>
6520.5	Legend Drugs *	352,028
6522.5	House Supplies not resold	157,061
7014.3	Restorative Therapy: direct consultants *	446,242

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

<b>Description</b>	<b>Amount</b>
Misc Inc	340
<b>Subtotal</b>	<b>340</b>

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

<b>Account #</b>	<b>Description</b>	<b>Amount</b>
3191.0	Barber / Beauty	2,442
<b>Subtotal</b>		<b>2,442</b>

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	<b>Cash</b>			
1025.0	Cash and Equivalents	41,630		
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		41,630	
	<b>Accounts Receivable</b>			
1063.0	Self-Pay Patients (Private)	377,017		
1066.0	Managed Care Patients (Private)	0		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	231,630		
1076.0	Medicare Managed Care Patients	146,898		
1079.0	Mass. Medicaid Non-Managed Care Patients	774,540		
1081.0	Mass.Medicaid Managed Care Patients	0		
1083.0	MA. Senior Care Organization Patients	41,478		
1086.0	PACE Patients	0		
1100.4	Non-MA Medicaid Patients	0		
1101.2	Other Public Patients	-20,179		
1089.0	Other Patients	0		
1140.0	Reserve for Bad Debt	( 232,055 )		
1060.0	Net Patient Account Receivables		1,319,329	
	<b>Loans Receivables</b>			
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		33,140	
	<b>Prepaid Expenses</b>			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	0		
1290.0	Prepaid Taxes	-1,380		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	-2,896		
1260.0	Total Prepaid Expenses		-4,276	
1310.0	Other Current Assets		0	
<b>1005.0</b>	<b>TOTAL CURRENT ASSETS</b>			<b>1,389,823</b>

**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	340,542		
1612.2	Building Improvements – Accum. Deprc.	( 113,325 )		
1610.0	Building Improvements – Book Value		227,217	
1626.1	Leasehold Improvements – Cost	6,410		
1627.2	Leasehold Improvements – Accum. Deprc.	( 5,128 )		
1625.0	Leasehold Improvements – Book Value		1,282	
1631.1	Other Improvements – Cost	19,865		
1632.2	Other Improvements – Accum. Deprc.	( 7,429 )		
1630.0	Other Improvements – Book Value		12,436	
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	866,638		
1652.2	Equipment – Accum. Deprc.	( 587,040 )		
1650.0	Equipment – Book Value		279,598	
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	
<b>1500.0</b>	<b>TOTAL - NON CURRENT(FIXED) ASSETS</b>			<b>520,533</b>

**Deferred Charges and Other Assets**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ACCOUNT BALANCE</b>	<b>SUBTOTAL</b>	<b>TOTAL</b>
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)	-80,206		
<b>1900.0</b>	<b>TOTAL DEFERRED CHARGES AND OTHER ASSETS</b>			-80,206
<b>1000.0</b>	<b>TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)</b>			1,830,150

**Liabilities and Net Worth****Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	<b>Accounts Payable</b>			
2020.0	Trade	603,615		
2030.0	Accrued Expenses	589,478		
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	0		
2045.0	Due Medicare - Actual	0		
2046.0	Due Medicare – Estimated	0		
2048.0	Due Other Payers - Actual	0		
2049.0	Due Other Payers – Estimated	0		
2010.0	Total Accounts Payable		1,193,093	
2055.0	Patient Funds Due (Self-Pay)		0	
2060.0	Patient Funds Due (Third Party Settlement)		0	
	<b>Current Long-Term Debt</b>			
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	
	<b>Accrued Salaries &amp; Payroll Liabilities</b>			
2190.0	Accrued Salaries	121,985		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	0		
2220.0	Other Payroll Liabilities	185,523		
2180.0	Total Accrued Salaries & Payroll Liabilities		307,508	
	<b>Other Current Liabilities</b>			
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	362,928		
2250.0	Total Other Current Liabilities		362,928	
<b>2005.0</b>	<b>TOTAL CURRENT LIABILITIES</b>			1,863,529
	<b>Non-Current Liabilities</b>			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	0		
2320.0	Other Long-Term Debt	7,367,829		
<b>2300.0</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>		7,367,829	
<b>2015.0</b>	<b>TOTAL LIABILITIES</b>			9,231,358

**Net Worth – Corporate**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ACCOUNT BALANCE</b>	<b>SUBTOTAL</b>	<b>TOTAL</b>
2620.0	Capital Stock	0		
2630.0	Additional Paid in Capital	0		
2640.0	Treasury Stock	( 0 )		
2650.0	Retained Earnings	-7,401,208		
<b>2610.0</b>	<b>TOTAL CORPORATION</b>		-7,401,208	
<b>2500.0</b>	<b>TOTAL NET WORTH(2610.0)</b>			-7,401,208
<b>2000.0</b>	<b>TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)</b>			1,830,150

**Schedule 10: Statement of Operations**

<b>Account Number</b>		
	<b>Operating Revenue</b>	
9605.0	Net Patient Service Revenue	12,887,188
9610.0	Other	340
9615.0	Net Assets Released from Restriction	0
9620.0	<b>Total Operating Revenue</b>	12,887,528
	<b>Operating Expenses</b>	
9625.0	Salaries and Wages	6,416,016
9630.0	Employee Benefits	391,401
9635.0	Supplies and Other (including Payroll Taxes)	5,324,323
9640.0	Interest	0
9645.0	Provision for Bad Debt	184,523
9650.0	Depreciation and Amortization	1,099,089
9655.0	<b>Total Operating Expenses</b>	13,415,352
9660.0	<b>Income from Operations</b>	-527,824
	<b>Non-Operating Revenue</b>	
9665.0	Interest Income (from Schedule 8,3180.0)	45
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)	0
9690.0	<b>Total Non-Operating Revenue</b>	45
9695.0	<b>Net Income Before Taxes or Extraordinary Items</b>	-527,779
9755.0	Provision for Income Tax	0
9760.0	<b>Income Before Cumulative Effect of Change in Accounting Principles</b>	-527,779
	<b>Cumulative Effect of Change in Accounting Principles</b>	
9770.0	Other(Specify)	0
9775.0	Other(Specify)	0
9780.0	<b>Total Cumulative Change in Accounting Principles</b>	0
9785.0	<b>Net Income</b>	-527,779

**Schedule 11: Cash Flow**

<b>Account</b>	<b>Description</b>	<b>Account Balance</b>	<b>Total</b>
	<b>Cash flows from operating activities</b>		
9805.0	Change in net assets (net income)	-527,773	
9810.0	Adjustments to reconcile changes in net assets (net income)	0	
9815.0	Increases(decreases) to cash provided by operating activities	0	
9820.0	Net cash from operating activities		-527,773
	<b>Cash flows from investing activities</b>		
9825.0	Capital expenditures	-128,168	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-128,168
	<b>Cash flows from financing activities</b>		
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	690,251	
9855.0	Net cash used in financing activities		690,251
<b>9860.0</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>34,310</b>
<b>9865.0</b>	<b>Cash/cash equivalents beginning of year</b>	<b>7,320</b>	
<b>9870.0</b>	<b>Cash/cash equivalents end of year</b>		<b>41,630</b>

### Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	12,887,578
Total operating expenses on HCF-1 (#4000.0)	13,415,357
HCF-1 Net income/(loss) before reconciling items	-527,779 <sup>1</sup>

**Reconciling Items**

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

Description	Amount
<b>Subtotal</b>	

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

Description	Amount
<b>Subtotal</b>	

<b>Net income/(loss) per financials</b>	-527,779 <sup>2</sup>
---	-----------------------

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	0	0	-6,873,433	0	-6,873,433 <sup>1</sup>
Other: Prior Period Adjustment(s)			4		4 <sup>2</sup>
Sale of stock	0				0
Additional paid-in capital		0			0
HCF-1 Net income/(Loss)			-527,779		-527,779
Dividends paid			( )		( )
Treasury stock Purchased/Sold				0	0
Balance: 12/31/2020	0	0	-7,401,208	(0)	-7,401,208 <sup>3</sup>
	(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
<b>Quarter 1</b>												
Nursing	401	0	214	422	97	9,845	200	796	0	7	0	11,982
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	5	0	0	0	0	72	0	0	0	0	0	77
Nursing Leave of Absence (Unpaid)	0	0	0	0	2	0	0	0	0	0	0	2
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 1 Totals</b>	406	0	214	422	99	9,917	200	796	0	7	0	12,061
<b>Quarter 2</b>												
Nursing	298	0	17	1,051	17	7,903	64	782	0	0	0	10,132
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	1	0	0	0	0	172	0	0	0	0	0	173
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 2 Totals</b>	299	0	17	1,051	17	8,075	64	782	0	0	0	10,305

	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
<b>Quarter 3</b>												
Nursing	279	0	17	444	157	8,471	116	825	0	0	0	10,309
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	10	0	0	0	0	142	0	0	0	0	0	152
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 3 Totals</b>	289	0	17	444	157	8,613	116	825	0	0	0	10,461
<b>Quarter 4</b>												
Nursing	246	0	39	757	37	8,516	172	702	0	16	0	10,485
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	15	0	0	0	0	185	0	0	0	0	0	200
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 4 Totals</b>	261	0	39	757	37	8,701	172	702	0	16	0	10,685

	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
<b>Annual Totals</b>												
Nursing	1,224	0	287	2,674	308	34,735	552	3,105	0	23	0	42,908
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	31	0	0	0	0	571	0	0	0	0	0	602
Nursing Leave of Absence (Unpaid)	0	0	0	0	2	0	0	0	0	0	0	2
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>GRAND ANNUAL TOTALS</b>	1,255	0	287	2,674	310	35,306	552	3,105	0	23	0	43,512

0140.0	Number of Admissions During Year	135
0140.1	Number of Massachusetts Medicaid Admissions During Year	13
0150.0	Number of Discharges During Year	149
0190.0	Average Length of Stay	349

### 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
<b>Registered</b>			
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	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
<b>Registered</b>			
AHS Staffing, LLC	TIX9	51.0	2,923
EXPRESS HEALTHCARE GROUP INC	TQAG	76.0	6,556
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	127.00	9,479
		(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
<b>Registered</b>			
AHS Staffing, LLC	TIX9	8.0	433
CareerStaff Unlimited Inc	T6PN	478.0	25,659
EXPRESS HEALTHCARE GROUP INC	TQAG	107.0	7,986
Focus Care, Inc.	T3JP	38.0	2,120
Nurse Advice LLC	TE59	777.0	40,681
On Time Medical Staffing LLC	TLLW	9.0	446
Reliable Healthcare Services LLC	T1LT	570.0	29,105
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	1,987.00	106,430
		(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
<b>Registered</b>			
AHS Staffing, LLC	TIX9	8.0	281
Angels With You LLC / Fidelia Osifo-Selormey	TYWD	8.0	228
CareerStaff Unlimited Inc	T6PN	428.0	13,058
Nurse Advice LLC	TE59	106.0	3,099
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	550.00	16,666
		(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	239,811	7848.2	177,595	7835.2	499,679
Hours*	7847.2	4,460	7849.2	3,675	7836.2	17,273

\*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	29,860	7851.2	28,785	7852.2	141,928

##### 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
Macary,Susana	From: 01/01/2020 To: 12/31/2020	5255	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	141,824
9270.2	Payroll Taxes	11,705
9270.3	Workers' Compensation	2,970
9270.4	Group Health/Life Insurance	6,396
9270.5	Pension	0
9270.6	Other Benefits	0
9272.0	TOTAL ADMINISTRATOR COMPENSATION	162,895

**Staff and Hours by Position**

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	2	7310.2	1,028
Plant Operations	7211.2	1	7311.2	2,216
Dietary Staff	7212.2	0	7312.2	0
Dietician	7213.2	0	7313.2	0
Laundry Staff	7214.2	0	7314.2	0
Housekeeping Staff	7215.2	0	7315.2	0
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	6	7317.2	2,950
MMQ Nurses	7218.2	2	7318.2	3,824
MDS Coordinator	7232.2	1	7332.2	2,294
Social Service Staff	7220.2	1	7320.2	2,096
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	12	7323.2	4,702
Administrator	7224.2	1	7324.2	2,072
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	11	7326.2	11,772
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	2,080
RNs	7229.2	29	7329.2	29,562
LPNs	7230.2	22	7330.2	33,604
CNAs	7231.2	57	7331.2	104,584
Totals		146		202,784

### Schedule 17: Proprietorship/Partnership/Corporation Information

**Corporation**

**Last Name** Wilson

**First Name** Harry

**Title** CEO

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
-1	100	0	0	0	0	0	0	0	0

**Last Name** Divittorio

**First Name** Tom

**Title** CFO

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
-1	100	0	0	0	0	0	0	0	0

**Last Name** Bach

**First Name** Paul

**Title** COO

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
-1	100	0	0	0	0	0	0	0	0

**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** Namazzi  
**First Name** Mary  
**Title** Nurse-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	3,885	172,352	0	14,225	3,609	7,773	0	0	197,959

**Last Name** Juko  
**First Name** Rose  
**Title** Director-Nursing

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6020.1	100	2,307	146,846	0	12,120	3,075	6,623	0	0	168,664

**Last Name** Macary  
**First Name** Susana  
**Title** Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
4110.1	100	2,267	141,824	0	11,705	2,970	6,396	0	0	162,895



**Working Capital Debt 1**

Lender Name	Rel. Party Y/N	<sup>2</sup> Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	<sup>3</sup> 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 3-Account 4440.0 totaling : 32,688.00  
 Amount  
 Consulting Fees 1020620010 152.37  
 Purchased Services 1020620020 3,904.67  
 Bank Service Charges 1020630060 4,389.70  
 Books, Dues & Subscriptions 630080 132.52  
 Professional Fees -  
 Employee Relations 630200 1,827.84  
 Licenses & Certifications 1020630310 14,447.87  
 Uniforms 630640 451.71  
 Miscellaneous 1020640090 2,216.56  
 Sales Tax 1020640110 682.00  
 Holiday Expense 1020640030 -  
 Accrued Expense Estimation 1020660990 1,235.60  
 Contributions 1020630130 -  
 Employee Recognition Program 1020630190 -  
 Purchased Services 3015620020 2,442.00  
 Recruiting Fees 630440 -  
 Political Contributions 630135 805.16  
 32,688.00

Schedule 5-Account 4538.8 totaling: 61,783.46  
 Rental Expense-Other Office Eq 1020630460 9,173.74  
 Rental Expense 1020660080 202.03  
 Rental Expense 3080660080 -  
 Rental Expense 3005660080 -  
 Rental Expense 3120660080 -  
 Rental Expense 5035660080 49,252.00  
 Rental Expense 3030660080 3,155.69  
 61,783.46

Schedule 5-Account 4520.8 in the amount 0

This is a direct allocation of interest from the management company's debt used to acquire the real estate.

Schedule 8-Account 3120.0 in the amount of : 340.01  
 Misc Income\_Please see below (\$0.01)  
 (\$340.00)  
 (\$340.01)

Schedule 8-Account 3191.0 in the amount of : 2,442.00  
 Barber / Beauty 2,442.00

Schedule 9-Account 1980.0 in the amount of \$ (80,206.85)

This is Intercompany Due to/from amounts.

Wakefield Center

Account: 100250MISC (Misc Income) to 100250MISC (Misc Income)

Resident Posting Date Effective Date Batch Number Days/Amount

Current Period Items

100250MISC (Misc Income)

CAPITAL ONEREC ACCT=7528620730 6/3/2020 6/3/2020 32204 (\$0.01)

TOTAL (\$0.01)

Source "Bu.

Unit" Acct Dept " Monetary

Amount " "Vendor ID

Operator" "Short Vendor Name

Line Description" " Vendor Name

Long Description " "Invoice Number

Journal" Date Voucher Year Period

GL 57026 430060 1020 (340.00) ZDUVALL PCC Activity Reclass Miscellaneous Suspense Reclasses for the period 2020-06-30

SUSP\_MIS 2020 6

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

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	465,000		
1510.0	Land – Book Value		465,000	
1521.1	Building – Cost	7,929,570		
1522.2	Building – Accum. Deprc.	( 5,463,550 )		
1520.0	Building – Book Value		2,466,020	
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	( )		
1610.0	Building Improvements – Book Value			
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	( )		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap.Improvements – Accum. Deprc.	( )		
1615.0	HCF Cap.Improvements – Book Value			
1651.1	Equipment – Cost			
1652.2	Equipment – Accum. Deprc.	( )		
1650.0	Equipment – Book Value			
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap.Equipment – Accum. Deprc.	( )		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	( )		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	( )		
1710.0	Software – Book Value			
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	( )		
1715.0	HCF Cap.Software – Book Value			
<b>1500.0</b>	<b>TOTAL - FIXED ASSETS</b>			2,931,020

**HCF-2-NH Deferred Charges and Other Assets**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ACCOUNT BALANCE</b>	<b>SUBTOTAL</b>	<b>TOTAL</b>
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	( )		
1979.0	Construction in Progress			
1980.0	Other			
<b>1900.0</b>	<b>TOTAL DEFERRED CHARGES AND OTHER ASSETS</b>			
<b>1000.0</b>	<b>TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)</b>			2,931,020

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

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

**Net Worth – Not-For-Profit**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
<b>2400.0</b>	<b>TOTAL NET ASSETS</b>			

**Net Worth – Proprietorship or Partnership**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	3,172,438		
2530.0	Proprietor Drawings	( )		
2540.0	Partnership Drawings	( )		
2545.0	Contributions	-989,528		
2550.0	Net Profit / (Loss) Year-to-Date	748,110		
<b>2510.0</b>	<b>TOTAL PROPRIETORSHIP OR PARTNERSHIP</b>		2,931,020	

**Net Worth – Corporate**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	( )		
2650.0	Retained Earnings			
<b>2610.0</b>	<b>TOTAL CORPORATION</b>			

<b>2500.0</b>	<b>TOTAL NET WORTH</b>			2,931,020
---------------	------------------------	--	--	-----------

<b>2000.0</b>	<b>TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)</b>			2,931,020
---------------	---	--	--	-----------

\* 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		989,528	
3520.0	Other Rental *			
3530.0	Other Income *			
3540.0	Recoverable Fixed Income			
<b>3500.0</b>	<b>TOTAL INCOME</b>			989,528

9540.0	Taxes, Real Estate			0
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)			0
9547.0	Other (Explain on sch 20)			0
9550.0	Building Depreciation	241,418	169,802	71,616
9560.8	Building Improvement Depreciation	0	-21,759	21,759
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation	0	-29,306	29,306
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment			0
3540.0	Recoverable Fixed Income (above)			( )
<b>9950.2</b>	<b>SUBTOTAL: FIXED COSTS</b>	241,418	118,737	122,681
<b>9502.2</b>	<b>SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)</b>			0
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
<b>9530.0</b>	<b>SUBTOTAL: NON-ALLOWABLE EXP</b>			
<b>9500.0</b>	<b>TOTAL HCF-2-NH EXPENSES</b>	241,418	118,737	122,681

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)**

<sup>3</sup> 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	<sup>2</sup> 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 (9545.0) =**

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.

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

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

## 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:	
Preparer's Last Name:	
Middle Name:	
First Name :	
Title :	
Preparer's Address:	
Phone Number:(###-###-####)	
Type of service performed by preparer:	Audit

**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:	
Date of Authorization (MO/DA/YR):	05/16/2021
Submitter's acknowledgement:	

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :WAKEFIELD CENTER

Vendor Payment Number :0940101

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:	Bethea
First Name :	Lashuan
Middle Name:	
Title :	VP-Legislative Affairs Government Relations

**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:	Bethea,,Lashuan - Bet31020
Date of Authorization (MO/DA/YR):	05/16/2021
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:	Bethea
First Name :	Lashuan
Middle Name:	
Title :	VP-Legislative Affairs Government Relations

**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:	Bethea,,Lashuan - Bet31020
Date of Authorization (MO/DA/YR):	05/16/2021
Submitter's acknowledgement:	X



**Center for Health Information and Analysis**  
 501 Boylston Street  
 Boston, MA 02116  
 (617) 701-8100  
 TTY (617) 988-3175