

**Commonwealth of Massachusetts**

**Center for Health Information and Analysis**

**NURSING FACILITY COST REPORT**

**2019 HCF-1**

|  |  |
| --- | --- |
| Facility Name |  |
| VPN |  |
| Provider ID |  |
| Balance Sheet Date |  |
| Reporting Period | From: To: |
| Street Address |  |
| City |  |
| ZIP |  |
| Hospital Based Nursing Facility? | Yes No |
| Management Company |  |
| Realty Company |  |
| Telephone |  |
| Fax |  |
| Federal Employee Tax ID Number |  |
| Facility E-Mail address |  |

**Contact Person for this report:**

|  |  |
| --- | --- |
| Name |  |
| Firm (if not facility) |  |
| Title |  |
| Street Address |  |
| State |  |
| City |  |
| Zip |  |
| Telephone |  |
| Fax |  |
| E-mail address |  |

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

|  |  |
| --- | --- |
| Firm Name |  |
| Name of Contact |  |
| Title |  |
| Street Address |  |
| City |  |
| State |  |
| Zip |  |
| Telephone |  |
| Fax |  |
| E-mail address |  |
| Type of Accounting Service Performed | Audit Review Compilation Other |

**Other Business Activities (Check all that apply):**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Child Day Care |  | Outpatient Services |
|  | Adult Day Health |  | Other (describe) |
|  | Assisted Living |  | Other (describe) |
|  | Chapter 766 Education |  | Other (describe) |

**Legal Status (check one):**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Massachusetts Corporation (Chapter 156B) |  | Sole Proprietorship |
|  | Massachusetts Corporation (Chapter 156B with 501c(3) exemption) |  | Governmental Entity |
|  | Massachusetts Non-Profit Corporation (Chapter 180) |  | Other For-Profit |
|  | Partnership |  | Other Non-Profit |
|  | Non Massachusetts Corporation |  |  |

**Bed Licensure**

List the number of beds licensed by the Department of Public Health by category. If there was a change in licensure, list the date of the change and the revised licensure numbers.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **1** | **2** | **3** | **4** | **5** |
| **DPH**  **Licensure**  **Date** | **Skilled Nursing** | **Residential Care** | **Pediatric** | **TOTAL**  **(cols. 1+2+3)** | **Constructed Capacity** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

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

**Cost Report Related Questions:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Yes** | **No** | **Description (if required)** |
| 1 | Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)? |  |  |  |
| 2 | Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)? |  |  |  |
| 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? |  |  | 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? |  |  | 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? |  |  | 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? |  |  | 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? |  |  | 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. |  |  |  |
| 8a | When were these assets placed into service? Was this project done in phases? If so, when are the expected dates of completion for the next phases? |  |  |  |
| 8b | Has this facility received a letter of final approval for an increase in maximum capital expenditures from the Office of Determination of Need?  If yes, send a copy of the original and any updated copies of the DON. What is the date of the original Determination of Need (DON) approval? |  |  | Date: |
| 8c | Was a notification request filed for this project? |  |  |  |
| 9 | What is the original date the facility was built? |  |  |  |
| 10 | What was the date and value of the most recent assessed property value of this facility? |  |  | Date:  Assessed Value: |

**Disclosure Information**

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 the definition of “Owner”.

|  |  |  |  |
| --- | --- | --- | --- |
| **Direct or Indirect?** | **Name of Owner(s)** | **Address** | **% Share** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

1. 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)** |
|  |  |  |
|  |  |  |
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1. 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.

|  |  |  |  |
| --- | --- | --- | --- |
| **Facility Name** | State | **Name of Owner(s)** | **% Share** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

1. 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’.)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Creditor** | **Original debt amount** | **Date Issued** | Balance (end of period) | Borrower |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

1. Indicate any entity, person or related party as defined in REGULATION 101 CMR 206.00 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.)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Entity/Person** | **Goods /Services** | **Billing/**  **Compensation** | **Mark up** | **Cost** | **Account Posted** | **Name of Owner** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

1. Has there been any change of ownership during the reporting period? YES \_\_\_\_ NO \_\_\_\_

If yes, complete the following:

|  |  |  |
| --- | --- | --- |
| **Transaction Date** | **Purchased From** | **Purchased by:** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

1. 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** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

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 homes or rest homes? **Yes or No** \_\_\_\_

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

9. If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2 realty

company data? These dates should correspond to the HCF-2-NH cost report submitted to the

Center.

|  |  |
| --- | --- |
| **From:** | **To:** |
|  |  |

10. Has the realty company changed ownership during the reporting period? YES \_\_\_\_ NO \_\_\_\_

If yes, please report the transaction date \_\_\_\_\_\_\_\_\_\_

| **Account** | **Description** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES AND ADD-BACKS** | **TOTAL ALLOWABLE EXPENSES** |
| --- | --- | --- | --- | --- |
| 6020.1 | Director of Nurses: Salary |  |  |  |
| 4426.8 | Director of Nurses: Group Life/Health Insurance |  |  |  |
| 4336.3 | Director of Nurses: Pension |  |  |  |
| 4340.3 | Director of Nurses: Benefits Other |  |  |  |
| 4407.2 | Director of Nurses: Payroll Taxes |  |  |  |
| 4427.1 | Director of Nurses: Workers' Compensation |  |  |  |
| 9962.3 | HCF-3 DON Add-back (HCF-3, Sch. 10, part 2)\*\* |  | ( ) |  |
| **4620.0** | **SUBTOTAL: DIRECTOR OF NURSES** |  |  |  |
|  |  |  |  |  |
| 6030.1 | RN: Salaries |  |  |  |
| 7429.2 | RN: Group Life/Health Insurance |  |  |  |
| 7529.2 | RN: Pension |  |  |  |
| 7629.3 | RN: Benefits Other |  |  |  |
| 7729.2 | RN:Payroll Taxes |  |  |  |
| 7829.3 | RN: Workers’ Compensation |  |  |  |
| **4630.0** | **SUBTOTAL: RN** |  |  |  |
|  |  |  |  |  |
| 6041.1 | LPN: Salaries |  |  |  |
| 7430.2 | LPN: Group Life/Health Insurance |  |  |  |
| 7530.2 | LPN: Pension |  |  |  |
| 7630.3 | LPN: Benefits Other |  |  |  |
| 7730.2 | LPN: Payroll Taxes |  |  |  |
| 7830.3 | LPN: Workers' Compensation |  |  |  |
| **4640.0** | **SUBTOTAL: LPN** |  |  |  |
|  |  |  |  |  |
| 6051.1 | CNA: Salaries |  |  |  |
| 7431.2 | CNA: Group Life/Health Insurance |  |  |  |
| 7531.2 | CNA: Pension |  |  |  |
| 7631.3 | CNA: Benefits Other |  |  |  |
| 7731.2 | CNA: Payroll Taxes |  |  |  |
| 7831.3 | CNA: Workers' Compensation |  |  |  |
| **4650.0** | **SUBTOTAL: CNA** |  |  |  |
|  |  |  |  |  |
| 6025.1 | DON Purchased Service: Per Diem |  |  |  |
| 6025.2 | DON Purchased Service: Temporary Agency Staff\*\* |  |  |  |
| **6025.3** | **SUBTOTAL: DON PURCHASED SERVICE** |  |  |  |
|  |  |  |  |  |
| 6035.1 | RN Purchased Service: Per Diem |  |  |  |
| 6035.2 | RN Purchased Service: Temporary Agency Staff\*\* |  |  |  |
| **6035.3** | **SUBTOTAL: RN PURCHASED SERVICE** |  |  |  |
|  |  |  |  |  |
| 6042.1 | LPN Purchased Service: Per Diem |  |  |  |
| 6042.2 | LPN Purchased Service: Temporary Agency Staff\*\* |  |  |  |
| **6042.3** | **SUBTOTAL: LPN PURCHASED SERVICE** |  |  |  |
|  |  |  |  |  |
| 6052.1 | CNA Purchased Service: Per Diem |  |  |  |
| 6052.2 | CNA Purchased Service: Temporary Agency Staff\*\* |  |  |  |
| **6052.3** | **SUBTOTAL: CNA PURCHASED SERVICE** |  |  |  |
|  |  |  |  |  |
| 4306.5 | Nurses' Aide Training Administration \* |  |  |  |
| 4306.6 | Nursing Other Required Education |  |  |  |
| 4306.7 | Nursing Job Related Education |  |  |  |
| 3192.0 | Nursing Recoverable Revenue \*\* |  |  | ( ) |
| 3195.0 | Director of Nurses Recoverable Revenue\*\* |  |  | ( ) |
|  |  |  |  |  |
| **4660.0** | **SUBTOTAL: OTHER NURSING** |  |  |  |
|  |  |  |  |  |
| **4610.0** | **TOTAL NURSING EXPENSES** |  |  |  |

\* Non-Allowable Expense

\*\* See Instructions

| **Account** | **Description** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES AND ADD-BACKS** | **TOTAL ALLOWABLE EXPENSES** |
| --- | --- | --- | --- | --- |
| 4110.1 | Administration: Salaries |  |  |  |
| 7424.2 | Administration: Group Life/Health Insurance |  |  |  |
| 7524.2 | Administration: Pensions |  |  |  |
| 7624.3 | Administration: Benefits Other |  |  |  |
| 7724.2 | Administration: Payroll Taxes |  |  |  |
| 7824.3 | Administration: Workers' Compensation |  |  |  |
| 7924.3 | Administration: Purchased Service |  |  |  |
| 9972.0 | HCF-3 Administrator Add-back  (HCF-3, Sch. 10, part 4)\*\* |  | ( ) |  |
| **4720.0** | **SUBTOTAL: ADMINISTRATOR** |  |  |  |
|  |  |  |  |  |
| 4170.1 | Administrator-in-Training: Salaries |  |  |  |
| 7427.2 | Administrator-in-Training: GLH Insurance |  |  |  |
| 7527.2 | Administrator-in-Training: Pensions |  |  |  |
| 7627.3 | Administrator-in-Training: Benefits Other |  |  |  |
| 7727.2 | Administrator-in-Training: Payroll Taxes |  |  |  |
| 7827.3 | Administrator-in-Training: Workers' Compensation |  |  |  |
| 7927.3 | Administrator-in-Training: Purchased Service |  |  |  |
| 9971.0 | HCF-3 Administrator-in-Training Add-back  (HCF-3, Sch. 10, part 4)\*\* |  | ( ) |  |
| **4730.0** | **SUBTOTAL: ADMINISTRATOR-IN-TRAINING** |  |  |  |
|  |  |  |  |  |
| 4125.1 | Officers: Salaries \* |  |  |  |
| 4426.2 | Officers: Group Life/Health Insurance \* |  |  |  |
| 7525.2 | Officers: Pensions \* |  |  |  |
| 7625.3 | Officers: Benefits Other \* |  |  |  |
| 4411.2 | Officers: Payroll Taxes \* |  |  |  |
| 4424.2 | Officers: Workers' Compensation \* |  |  |  |
| 4339.2 | Officers: Profit Sharing and Other Benefits \* |  |  |  |
| 7925.3 | Officers: Purchased Service |  |  |  |
| **4740.0** | **SUBTOTAL: OFFICERS** |  |  |  |
|  |  |  |  |  |
| 4140.1 | Clerical Staff: Salaries |  |  |  |
| 7426.2 | Clerical Staff: Group Life/Health Insurance |  |  |  |
| 7526.2 | Clerical Staff: Pensions |  |  |  |
| 7626.3 | Clerical Staff: Benefits Other |  |  |  |
| 7726.2 | Clerical Staff: Payroll Taxes |  |  |  |
| 7826.3 | Clerical Staff: Workers' Compensation |  |  |  |
| 7926.3 | Clerical Staff: Purchased Service |  |  |  |
| **4750.0** | **SUBTOTAL: CLERICAL STAFF** |  |  |  |
|  |  |  |  |  |
| 4150.3 | EDP/Payroll/Bkkpg Serv. |  |  |  |
| 4160.3 | Management Fees (see HCF-3) \* |  |  |  |
| 4160.6 | Management Consultants \* |  |  |  |
| 4250.5 | Office Supplies |  |  |  |
| 4261.5 | Telephone: Phone |  |  |  |
| 4262.6 | Telephone: Directory Advertising \* |  |  |  |
| 4280.5 | Travel: Conventions and Meetings |  |  |  |
| 4295.7 | Advertising--Help Wanted |  |  |  |
| 4298.7 | Advertising—Promotional \* |  |  |  |
| 4299.7 | Direct Care Add-on Recruitment |  |  |  |
| 4301.7 | Licenses and Dues--Pt. Care Related Portion |  |  |  |
| 4302.3 | Licenses and Dues--Promotional, Goodwill, Leg. Port \* |  |  |  |
| 4306.2 | Education/Training Administration |  |  |  |
| 4350.3 | Accounting - Appeal Service \* |  |  |  |
| 4360.3 | Accounting – other |  |  |  |
| 4380.3 | Legal - Appeal Service \* |  |  |  |
| 4385.7 | Legal - DALA Filing Fees \* |  |  |  |
| 4390.7 | Legal – Other \* |  |  |  |
| 4431.7 | Insurance - Malpractice & General Liability |  |  |  |
| 4432.7 | Insurance - Keyman insurance \* |  |  |  |
| 4433.7 | Insurance - Non-Profit DES Claims A&G Portion |  |  |  |
| 4440.0 | Other Expenses  (Description Required in Footnotes and Explanations) |  |  |  |
| 9502.3 | HCF-2-NH Other Exp. Add-back (Schedule 24) \*\* |  | ( ) |  |
| 9960.3 | HCF-3 Allocated A & G (HCF-3, Sch. 10) \*\* |  | ( ) |  |
| 9961.3 | HCF-3 Allocated Fixed Cost (HCF-3, Sch. 10) \*\* |  | ( ) |  |
| 3191.0 | A&G Recoverable Income \*\* |  |  | ( ) |
| **4760.0** | **SUBTOTAL: OTHER A&G** |  |  |  |
|  |  |  |  |  |
| **4710.0** | **TOTAL ADMINISTRATIVE & GENERAL EXPENSES** |  |  |  |

\* Non-Allowable Expense

\*\* See Instructions

| Account | **Description** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES AND ADD-BACKS** | **TOTAL ALLOWABLE EXPENSES** |
| --- | --- | --- | --- | --- |
| 4306.1 | Staff Development Coordinator: Salaries |  |  |  |
| 7410.2 | Staff Dev. Coord.: GLH Insurance |  |  |  |
| 7510.2 | Staff Dev. Coord.: Pensions |  |  |  |
| 7610.3 | Staff Dev. Coord.: Benefits Other |  |  |  |
| 7710.2 | Staff Dev. Coord.: Payroll Taxes |  |  |  |
| 7810.3 | Staff Dev. Coord.: Workers' Compensation |  |  |  |
| 7910.3 | Staff Dev. Coord.: Purchased Service |  |  |  |
| **4820.0** | **SUBTOTAL: STAFF DEV. COORD.** |  |  |  |
|  |  |  |  |  |
| 5105.1 | Plant Operation: Salaries |  |  |  |
| 7411.2 | Plant Operation: GLH Insurance |  |  |  |
| 7511.2 | Plant Operation: Pensions |  |  |  |
| 7611.3 | Plant Operation: Benefits Other |  |  |  |
| 7711.2 | Plant Operation: Payroll Taxes |  |  |  |
| 7811.3 | Plant Operation: Workers' Compensation |  |  |  |
| 5110.3 | Plant Operation: Purchased Service |  |  |  |
| 5115.5 | Plant Operation: Supplies and Expenses |  |  |  |
| 5120.5 | Plant Operation: Utilities |  |  |  |
| 5130.7 | Plant Operation: Repairs |  |  |  |
| 9502.4 | HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) \*\* |  | ( ) |  |
| **4830.0** | **SUBTOTAL: PLANT OPERATION** |  |  |  |
|  |  |  |  |  |
| 5205.1 | Dietary: Salaries |  |  |  |
| 7412.2 | Dietary: Group Life/Health Insurance |  |  |  |
| 7512.2 | Dietary: Pensions |  |  |  |
| 7612.3 | Dietary: Benefits Other |  |  |  |
| 7712.2 | Dietary: Payroll Taxes |  |  |  |
| 7812.3 | Dietary: Workers' Compensation |  |  |  |
| 5220.5 | Dietary: Food |  |  |  |
| 5221.3 | Dietary: Purchased Service |  |  |  |
| 5235.5 | Dietary: Supplies and Expenses |  |  |  |
| **4840.0** | **SUBTOTAL: DIETARY** |  |  |  |
|  |  |  |  |  |
| 5231.1 | Dietician: Salaries |  |  |  |
| 7413.2 | Dietician: Group Life/Health Insurance |  |  |  |
| 7513.2 | Dietician: Pensions |  |  |  |
| 7613.3 | Dietician: Benefits Other |  |  |  |
| 7713.2 | Dietician: Payroll Taxes |  |  |  |
| 7813.3 | Dietician: Workers' Compensation |  |  |  |
| 5233.3 | Dietician: Purchased Service |  |  |  |
| 9967.0 | HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)\*\* |  | ( ) |  |
| **4850.0** | **SUBTOTAL: DIETICIAN** |  |  |  |
|  |  |  |  |  |
| 5310.1 | Laundry: Salaries |  |  |  |
| 7414.2 | Laundry: Group Life/Health Insurance |  |  |  |
| 7514.2 | Laundry: Pensions |  |  |  |
| 7614.3 | Laundry: Benefits Other |  |  |  |
| 7714.2 | Laundry: Payroll Taxes |  |  |  |
| 7814.3 | Laundry: Workers' Compensation |  |  |  |
| 5320.3 | Laundry: Purchased Service |  |  |  |
| 5330.5 | Laundry: Supplies and Expenses |  |  |  |
| 5340.5 | Laundry: Linen and Bedding |  |  |  |
| **4860.0** | **SUBTOTAL: LAUNDRY** |  |  |  |
|  |  |  |  |  |
| 5410.1 | Housekeeping: Salaries |  |  |  |
| 7415.2 | Housekeeping: Group Life/Health Insurance |  |  |  |
| 7515.2 | Housekeeping: Pensions |  |  |  |
| 7615.3 | Housekeeping: Benefits Other |  |  |  |
| 7715.2 | Housekeeping: Payroll Taxes |  |  |  |
| 7815.3 | Housekeeping: Workers' Compensation |  |  |  |
| 5415.3 | Housekeeping: Purchased Service |  |  |  |
| 5420.5 | Housekeeping: Supplies and Expenses |  |  |  |
| **4870.0** | **SUBTOTAL: HOUSEKEEPING** |  |  |  |
|  |  |  |  |  |
| 6504.1 | QA Professional: Salaries |  |  |  |
| 7416.2 | QA Professional: Group Life/Health Insurance |  |  |  |
| 7516.2 | QA Professional: Pensions |  |  |  |
| 7616.3 | QA Professional: Benefits Other |  |  |  |
| 7716.2 | QA Professional: Payroll Taxes |  |  |  |
| 7816.3 | QA Professional: Workers' Compensation |  |  |  |
| 7916.3 | QA Professional: Purchased Service |  |  |  |
| 9969.0 | HCF-3 QA Professional Add-back  (HCF-3, Sch. 10, part 3)\*\* |  | ( ) |  |
| **4880.0** | **SUBTOTAL: QA PROFESSIONAL** |  |  |  |
|  |  |  |  |  |
| 6505.1 | Ward Clerks & Medical Records Librarian: Salaries |  |  |  |
| 7417.2 | Ward Clerk & Med Rec Lib: GLH Insurance |  |  |  |
| 7517.2 | Ward Clerk & Med Rec Lib: Pensions |  |  |  |
| 7617.3 | Ward Clerk & Med Rec Lib: Benefits Other |  |  |  |
| 7717.2 | Ward Clerk & Med Rec Lib: Payroll Taxes |  |  |  |
| 7817.3 | Ward Clerk & Med Rec Lib: Workers' Compensation |  |  |  |
| 7917.3 | Ward Clerk & Med Rec Lib: Purchased Service |  |  |  |
| **4890.0** | **SUBTOTAL: WARD CLERK & MED REC LIBRARIAN** |  |  |  |
|  |  |  |  |  |
| 6506.1 | MMQ Evaluation Nurse: Salaries |  |  |  |
| 7418.2 | MMQ Evaluation Nurse: GLH Insurance |  |  |  |
| 7518.2 | MMQ Evaluation Nurse: Pensions |  |  |  |
| 7618.3 | MMQ Evaluation Nurse: Benefits Other |  |  |  |
| 7718.2 | MMQ Evaluation Nurse: Payroll Taxes |  |  |  |
| 7818.3 | MMQ Evaluation Nurse: Workers' Compensation |  |  |  |
| 7918.3 | MMQ Evaluation Nurse: Purchased Service |  |  |  |
| **4900.0** | **SUBTOTAL: MMQ EVALUATION NURSE** |  |  |  |
|  |  |  |  |  |
| 6508.1 | MDS Coordinator: Salaries |  |  |  |
| 7432.2 | MDS Coordinator: GLH Insurance |  |  |  |
| 7532.2 | MDS Coordinator: Pensions |  |  |  |
| 7632.3 | MDS Coordinator: Benefits Other |  |  |  |
| 7732.2 | MDS Coordinator: Payroll Taxes |  |  |  |
| 7832.3 | MDS Coordinator: Workers' Compensation |  |  |  |
| 7932.3 | MDS Coordinator: Purchased Service |  |  |  |
| **4910.0** | **SUBTOTAL: MDS COORDINATOR** |  |  |  |
|  |  |  |  |  |
| 6540.0 | Social Service Worker: Salaries |  |  |  |
| 7420.2 | Social Service Worker: GLH Insurance |  |  |  |
| 7520.2 | Social Service Worker: Pensions |  |  |  |
| 7620.3 | Social Service Worker: Benefits Other |  |  |  |
| 7720.2 | Social Service Worker: Payroll Taxes |  |  |  |
| 7820.3 | Social Service Worker: Workers' Compensation |  |  |  |
| 7920.3 | Social Service Worker: Purchased Service |  |  |  |
| **4920.0** | **SUBTOTAL: SOCIAL SERVICE WORKER** |  |  |  |
|  |  |  |  |  |
| 6550.0 | Interpreters: Salaries |  |  |  |
| 7433.2 | Interpreters: GLH Insurance |  |  |  |
| 7533.2 | Interpreters: Pensions |  |  |  |
| 7633.2 | Interpreters: Benefits Other |  |  |  |
| 7733.2 | Interpreters: Payroll Taxes |  |  |  |
| 7833.3 | Interpreters: Workers' Compensation |  |  |  |
| 7933.2 | Interpreters: Purchased Service |  |  |  |
| **4925.0** | **SUBTOTAL: INTERPRETERS** |  |  |  |
|  |  |  |  |  |
| 7011.1 | Indirect Restorative Therapy: Salaries |  |  |  |
| 7421.2 | Indirect Restorative Therapy: GLH Insurance |  |  |  |
| 7521.2 | Indirect Restorative Therapy: Pensions |  |  |  |
| 7621.3 | Indirect Restorative Therapy: Benefits Other |  |  |  |
| 7721.2 | Indirect Restorative Therapy: Payroll Taxes |  |  |  |
| 7821.3 | Indirect Restorative Therapy: Workers' Compensation |  |  |  |
| 7013.3 | Indirect Restorative Therapy: Consultants |  |  |  |
| 7012.1 | Direct Restorative Therapy: Salaries \* |  |  |  |
| 7012.2 | Direct Restorative Therapy: Benefits \* |  |  |  |
| 7014.3 | Direct Restorative Therapy: Consultants \* |  |  |  |
| 9968.0 | HCF-3 Indirect Restorative Add-back  (HCF-3, Sch. 10, part 3)\*\* |  | ( ) |  |
| **4930.0** | **SUBTOTAL: RESTORATIVE THERAPY** |  |  |  |
|  |  |  |  |  |
| 7021.1 | Recreational Therapy: Salaries |  |  |  |
| 7423.2 | Recreational Therapy: GLH Insurance |  |  |  |
| 7523.2 | Recreational Therapy: Pensions |  |  |  |
| 7623.3 | Recreational Therapy: Benefits Other |  |  |  |
| 7723.2 | Recreational Therapy: Payroll Taxes |  |  |  |
| 7823.3 | Recreational Therapy: Workers' Compensation |  |  |  |
| 7022.3 | Recreational Therapy: Purchased Service |  |  |  |
| 7023.5 | Recreational Therapy: Supplies and Expenses |  |  |  |
| 7024.8 | Recreational Therapy: Transportation \* |  |  |  |
| **4940.0** | **SUBTOTAL: RECREATIONAL THERAPY** |  |  |  |
|  |  |  |  |  |
| 4275.5 | Travel: Motor Vehicle Expense |  |  |  |
| 4306.3 | Variable Other Required Education |  |  |  |
| 4306.4 | Variable Job Related Education |  |  |  |
| 4434.7 | Non-Profit DES Claims Variable Portion |  |  |  |
| 6511.3 | Physician Services: Medical Director |  |  |  |
| 6512.3 | Physician Services: Advisory Physician |  |  |  |
| 6513.3 | Physician Services: Utilization Review Committee |  |  |  |
| 6514.3 | Physician Services: Employee Physicals |  |  |  |
| 6515.3 | Physician Services: Other |  |  |  |
| 6520.5 | Legend Drugs \* |  |  |  |
| 6522.5 | House Supplies Not Resold |  |  |  |
| 6523.5 | Resold to Private Patients \* |  |  |  |
| 6524.5 | Resold to Public Patients \* |  |  |  |
| 6530.0 | Pharmacy Consultant |  |  |  |
| 3150.0 | Vending Machines Income |  |  | ( ) |
| 3193.0 | Variable Recoverable |  |  | ( ) |
| **4950.0** | **SUBTOTAL: OTHER VARIABLE** |  |  |  |
|  |  |  |  |  |
| **4810.0** | **TOTAL VARIABLE EXPENSES** |  |  |  |

\* Non-Allowable Expenses

\*\* See Instructions

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **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 |  |  | ( ) |  |  |  |  |  |  |
| Land HCF-2-NH |  |  | ( ) |  |  |  |  |  |  |
| Building HCF-1 |  |  | ( ) |  | 2.5 | (4550.8) |  |  |  |
| Building HCF-2-NH |  |  | ( ) |  | 2.5 |  |  |  |  |
| Improvements HCF-1 |  |  | ( ) |  | 5 | (4565.8) |  |  |  |
| Improvements HCF-2-NH |  |  | ( ) |  | 5 |  |  |  |  |
| HCF Cap. Improv. HCF-1 |  |  | ( ) |  | 5 | (4566.8) |  |  |  |
| HCF Cap. Improv. HCF-2-NH |  |  | ( ) |  | 5 |  |  |  |  |
| Equipment HCF-1 |  |  | ( ) |  | 10 | (4570.8) |  |  |  |
| Equipment HCF-2-NH |  |  | ( ) |  | 10 |  |  |  |  |
| HCF Cap. Equip. HCF-1 |  |  | ( ) |  | 10 | (4576.8) |  |  |  |
| HCF Cap. Equip. HCF-2-NH |  |  | ( ) |  | 10 |  |  |  |  |
| Software HCF-1 |  |  | ( ) |  | 33.3 | (4585.8) |  |  |  |
| Software HCF-2-NH |  |  | ( ) |  | 33.3 |  |  |  |  |
| HCF Cap. Software HCF-1 |  |  | ( ) |  | 33.3 | (4586.8) |  |  |  |
| HCF Cap. Software HCF-2-NH |  |  | ( ) |  | 33.3 |  |  |  |  |
| Long-Term Interest |  |  |  |  |  | (4520.8) |  |  |  |
| MA Corp. Excise Tax Non-Income Portion |  |  |  |  |  | (8027.7) |  |  |  |
| Building Insurance |  |  |  |  |  | (4590.8) |  |  |  |
| Real Estate Taxes |  |  |  |  |  | (4510.8) |  |  |  |
| Personal Property Taxes |  |  |  |  |  | (4515.8) |  |  |  |
| Other (Explain in Schedule 20) |  |  |  |  |  | (4538.8) |  |  |  |
| Rent–Real Property– HCF-2-NH Required \* |  |  |  |  |  | (4535.8) |  |  |  |
| Recoverable Fixed Income |  |  |  |  |  | (3196.0) |  | ( ) | ( ) |
| **Total HCF-1 and HCF-2-NH Fixed Expenses** |  |  |  |  |  | **9950.1** |  | (a) | (b)**9950.2** |

|  |  |
| --- | --- |
| **TOTAL FIXED** **COSTS** **CLAIMED** (a) + (b) | **(9950.0)** |

\*See Instructions

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

\* Non-Allowable Expense

\*\* See Instructions

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES AND ADD-BACKS** | **TOTAL ALLOWABLE EXPENSES** |
| Total Nursing Expenses (4610.0) |  |  |  |
| Total A&G Expenses (4710.0) |  |  |  |
| Total Variable Expenses (4810.0) |  |  |  |
| Total Fixed Costs (9950.1) |  |  |  |
| HCF-2-NH Fixed Costs Claimed (9950.2) |  | ( ) |  |
| Total Bad Accounts, Taxes, Refunds, Other (4960.0) |  |  |  |
| **TOTAL OPERATING EXPENSES (4000.0)** |  |  |  |

GROSS INCOME

**Nursing Facility Income**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Payer** | **Account** | **Routine Income** | **Account** | **Ancillary Income** | Account | **TOTAL INCOME** |
| Self-Pay | 3003.1 |  | 3005.1 |  | 3001.1 |  |
| Managed Care | 3003.2 |  | 3005.2 |  | 3001.2 |  |
| Non-Managed Care | 3003.3 |  | 3005.3 |  | 3001.3 |  |
| Medicare – Non-Managed Care | 3003.4 |  | 3005.4 |  | 3001.4 |  |
| Medicare – Managed Care | 3003.5 |  | 3005.5 |  | 3001.5 |  |
| Massachusetts Medicaid – Non-Managed Care | 3003.6 |  | 3005.6 |  | 3001.6 |  |
| Massachusetts Medicaid – Managed Care | 3003.7 |  | 3005.7 |  | 3001.7 |  |
| Senior Care Options & PACE | 3003.8 |  | 3005.8 |  | 3001.8 |  |
| MA Medicaid Patient Resource Income | 3022.6 |  | 3032.6 |  | 3001.9 |  |
| Non-Massachusetts Medicaid | 3022.7 |  | 3032.7 |  | 3002.1 |  |
| Veteran’s Affairs and Other Public | 3023.2 |  | 3033.2 |  | 3002.2 |  |
| Other payers (nursing facility only) | 3003.9 |  | 3005.9 |  | 3002.3 |  |
| **TOTAL NURSING FACILITY INCOME** | **3003.0** |  | **3005.0** |  | **3001.0** |  |

**Non-Nursing Facility Income**

| **Service** | **Account** | **Income** | **Total** |
| --- | --- | --- | --- |
| Adult Day Care | 3025.3 |  |  |
| Hospital – Non-Nursing Facility | 3026.1 |  |  |
| Outpatient Services | 3025.5 |  |  |
| Assisted Living | 3025.4 |  |  |
| Residential Care | 3026.3 |  |  |
| Other Non-Nursing Facility | 3026.2 |  |  |
| **SUBTOTAL NON-NURSING FACILITY INCOME** | **3026.0** |  |  |
| Endowment and Other Non-Recoverable (Explain below) | 3120.0 |  |  |
| Laundry | 3140.0 |  |  |
| Vending Machines | 3150.0 |  |  |
| Bad Debt Recovery | 3160.0 |  |  |
| Prior Year Retroactive | 3170.0 |  |  |
| Interest Income | 3180.0 |  |  |
| Nurses’ Aide Training Income | 3185.0 |  |  |
| Administrative and General Recoverable (Explain below) | 3191.0 |  |  |
| Nursing Recoverable (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 |  |  |
| **SUBTOTAL: MISC. & RECOVERABLE** | **3130.0** |  |  |
|  |  |  |  |
| **TOTAL GROSS INCOME ( 3001.0 + 3026.0 + 3130.0)** | **3000.0** |  |  |

**Ancillary Expenses relating to above Ancillary Income**

| **Account #** | **Account Title** | **Amount** |
| --- | --- | --- |
|  |  |  |
|  |  |  |
|  |  |  |

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

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |
|  |  |
| **Total** |  |

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Account** | **Amount** |
|  |  |  |
|  |  |  |
|  |  |  |
| **Total** |  |  |

###### ASSETS

###### CURRENT ASSETS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account | Description | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|  | Cash |  |  |  |
| 1025.0 | Cash and Equivalents |  |  |  |
| 1040.0 | Short-Term Investments |  |  |  |
| 1045.0 | Current Portion Assets Whose Use is Limited |  |  |  |
| 1050.0 | Other Cash |  |  |  |
| 1010.0 | Total Cash |  |  |  |
|  |  |  |  |  |
|  | Accounts Receivable |  |  |  |
| 1063.0 | Self-Pay Patients (Private) |  |  |  |
| 1066.0 | Managed Care Patients (Private) |  |  |  |
| 1069.0 | Non-Managed Care Patients (Private) |  |  |  |
| 1073.0 | Medicare Non-Managed Care Patients |  |  |  |
| 1076.0 | Medicare Managed Care Patients |  |  |  |
| 1079.0 | Mass. Medicaid Non-Managed Care Patients |  |  |  |
| 1081.0 | Mass. Medicaid Managed Care Patients |  |  |  |
| 1083.0 | MA. Senior Care Organization Patients |  |  |  |
| 1086.0 | PACE Patients |  |  |  |
| 1100.4 | Non-MA Medicaid Patients |  |  |  |
| 1101.2 | Other Public Patients |  |  |  |
| 1089.0 | Other Patients |  |  |  |
| 1140.0 | Reserve for Bad Debt | ( ) |  |  |
| 1060.0 | Net Patient Account Receivables |  |  |  |
|  |  |  |  |  |
|  | Loans Receivables |  |  |  |
| 1160.0 | Officers/Owners |  |  |  |
| 1170.0 | Employees |  |  |  |
| 1180.0 | Affiliates/Related Parties |  |  |  |
| 1185.0 | Other |  |  |  |
| 1150.0 | Total Loans Receivable |  |  |  |
| 1190.0 | Interest Receivable |  |  |  |
| 1210.0 | Supply Inventory |  |  |  |
|  |  |  |  |  |
| Account | Description | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|  | Prepaid Expenses |  |  |  |
| 1270.0 | Prepaid Interest |  |  |  |
| 1280.0 | Prepaid Insurance |  |  |  |
| 1290.0 | Prepaid Taxes |  |  |  |
| 1295.0 | Capitalized Pre-opening Costs |  |  |  |
| 1300.0 | Other Prepaid Expenses |  |  |  |
| 1260.0 | Total Prepaid Expenses |  |  |  |
| 1310.0 | Other Current Assets |  |  |  |
|  |  |  |  |  |
| 1005.0 | TOTAL CURRENT ASSETS |  |  |  |

###### Non-Current Assets

|  | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
| --- | --- | --- | --- |
| Land – Cost | (1511.1) |  |  |
| Land – Book Value |  | (1510.0) |  |
| Building – Cost | (1521.1) |  |  |
| Building – Accum. Deprc. | (1522.2) ( ) |  |  |
| Building – Book Value |  | (1520.0) |  |
| Building Improvements – Cost | (1611.1) |  |  |
| Building Improvements – Accum. Deprc. | (1612.2) ( ) |  |  |
| Building Improvements – Book Value |  | (1610.0) |  |
| Leasehold Improvements – Cost | (1626.1) |  |  |
| Leasehold Improvements – Accum. Deprc. | (1627.2) ( ) |  |  |
| Leasehold Improvements – Book Value |  | (1625.0) |  |
| Other Improvements – Cost | (1631.1) |  |  |
| Other Improvements – Accum. Deprc. | (1632.2) ( ) |  |  |
| Other Improvements – Book Value |  | (1630.0) |  |
| HCF Cap. Improvements – Cost | (1616.1) |  |  |
| HCF Cap. Improvements – Accum. Deprc. | (1617.2) ( ) |  |  |
| HCF Cap. Improvements – Book Value |  | (1615.0) |  |
| Equipment – Cost | (1651.1) |  |  |
| Equipment – Accum. Deprc. | (1652.2) ( ) |  |  |
| Equipment – Book Value |  | (1650.0) |  |
| HCF Cap. Equipment – Cost | (1661.1) |  |  |
| HCF Cap. Equipment – Accum. Deprc. | (1662.2) ( ) |  |  |
| HCF Cap Equipment – Book Value |  | (1660.0) |  |
| Motor Vehicles – Cost | (1701.1) |  |  |
| Motor Vehicles – Accum. Deprc. | (1702.2) ( ) |  |  |
| Motor Vehicles – Book Value |  | (1700.0) |  |
| Software - Cost | (1710.1) |  |  |
| Software – Accum. Deprc. | (1710.2) ( ) |  |  |
| Software – Book Value |  | (1710.0) |  |
| HCF Cap. Software – Cost | (1715.1) |  |  |
| HCF Cap. Software – Accum. Deprc. | (1715.2) ( ) |  |  |
| HCF Cap. Software – Book Value |  | (1715.0) |  |
| TOTAL - FIXED ASSETS |  |  | **(1500.0)** |

Deferred Charges and Other Assets

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

### LIABILITIES AND NET WORTH

##### CURRENT LIABILITIES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account | Description | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
|  | Accounts Payable |  |  |  |
| 2020.0 | Trade |  |  |  |
| 2030.0 | Accrued Expenses |  |  |  |
| 2040.2 | Due Medicaid – Non-MA |  |  |  |
| 2040.3 | Due Medicaid MA – Nursing Care |  |  |  |
| 2040.4 | Due Medicaid MA – Resident Care |  |  |  |
| 2041.0 | Due Medicaid - Estimated |  |  |  |
| 2045.0 | Due Medicare - Actual |  |  |  |
| 2046.0 | Due Medicare – Estimated |  |  |  |
| 2048.0 | Due Other Payers - Actual |  |  |  |
| 2049.0 | Due Other Payers – Estimated |  |  |  |
| 2010.0 | Total Accounts Payable |  |  |  |
|  |  |  |  |  |
| 2055.0 | Patient Funds Due (Self-Pay) |  |  |  |
| 2060.0 | Patient Funds Due (Third Party Settlement) |  |  |  |
|  |  |  |  |  |
|  | Current Long-Term Debt |  |  |  |
| 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 | Total Current Long-Term Debt |  |  |  |
|  |  |  |  |  |
|  | Accrued Salaries & Payroll Liabilities |  |  |  |
| 2190.0 | Accrued Salaries |  |  |  |
| 2200.0 | Accr. Payroll Tax w/held |  |  |  |
| 2210.0 | Accr. Employee Taxes Pay. |  |  |  |
| 2220.0 | Other Payroll Liabilities |  |  |  |
| 2180.0 | Total Accrued Salaries & Payroll Liabilities |  |  |  |
|  |  |  |  |  |
|  | Other Current Liabilities |  |  |  |
| 2260.0 | Accr. State & Federal Taxes |  |  |  |
| 2270.0 | Accr. Interest Payable |  |  |  |
| 2280.0 | Accr. Bonus & Profit Sharing |  |  |  |
| 2290.0 | Other Current Liabilities |  |  |  |
| Account | Description | ACCOUNT BALANCE | SUBTOTAL | TOTAL |
| 2250.0 | Total Other Current Liabilities |  |  |  |
| 2005.0 | TOTAL CURRENT LIABILITIES |  |  |  |
|  |  |  |  |  |

Non-Current Liabilities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2310.0 | Mortgages |  |  |  |
| 2330.0 | Due to Affiliates/Related Parties |  |  |  |
| 2320.0 | Other Long-Term Debt |  |  |  |
|  |  |  |  |  |
| 2300.0 | TOTAL NON-CURRENT LIABILITIES |  |  |  |
|  |  |  |  |  |
| 2015.0 | TOTAL LIABILITIES |  |  |  |

**Net Worth – Not-For-Profit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Net Assets |  |  |  |
| 2410.0 | Unrestricted |  |  |  |
| 2420.0 | Temporarily Restricted |  |  |  |
| 2430.0 | Permanently Restricted |  |  |  |
| 2400.0 | TOTAL NET ASSETS |  |  |  |

Net Worth – Proprietorship or Partnership

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

Net Worth – Corporate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2620.0 | Capital Stock |  |  |  |
| 2630.0 | Additional Paid in Capital |  |  |  |
| 2640.0 | Treasury Stock | ( ) |  |  |
| 2650.0 | Retained Earnings |  |  |  |
| 2610.0 | TOTAL CORPORATION |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2500.0 | TOTAL NET WORTH(2400.0 or 2510.0 or 2610.0) |  |  |  |
|  |  |  |  |  |
| 2000.0 | TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0) |  |  |  |

|  |  |  |
| --- | --- | --- |
|  | Account Number |  |
| Operating Revenue |  |  |
| Net Patient Service Revenue | 9605.0 |  |
| Other | 9610.0 |  |
| Net Assets Released from Restriction | 9615.0 |  |
| Total Operating Revenue | 9620.0 |  |
|  |  |  |
| Operating Expenses |  |  |
| Salaries and Wages | 9625.0 |  |
| Employee Benefits | 9630.0 |  |
| Supplies and Other (including Payroll Taxes) | 9635.0 |  |
| Interest | 9640.0 |  |
| Provision for Bad Debt | 9645.0 |  |
| Depreciation and Amortization | 9650.0 |  |
| Total Operating Expenses | 9655.0 |  |
|  |  |  |
| Income from Operations | 9660.0 |  |
|  |  |  |
| Non-Operating Revenue |  |  |
| Interest Income (from Schedule 8, 3180.0) | 9665.0 |  |
| Investment Income | 9670.0 |  |
| Gains (Losses) from Investments | 9675.0 |  |
| Gains (Losses) from Sale of Equipment | 9680.0 |  |
| Other (Specify) | 9685.0 |  |
| Total Non-Operating Revenue | 9690.0 |  |
|  |  |  |
| Excess of Revenue over Expenses (Net Income Before Taxes or Extraordinary Items if For Profit) | 9695.0 |  |
|  |  |  |
| *(If Non-Profit, Continue Here)* |  |  |
| Other Changes in Unrestricted Net Assets |  |  |
| Net Change in Unrealized Appreciation on Investments | 9700.0 |  |
| Net Assets Released from Restrictions for Property, Plant & Equipment | 9705.0 |  |
| Change in Beneficial Interest in Net Assets | 9710.0 |  |
| Cumulative Effect of Change in Accounting Principle | 9715.0 |  |
| Other Changes in Unrestricted Net Assets | 9720.0 |  |
| Total Other Changes in Unrestricted Net Assets | 9725.0 |  |
|  |  |  |
| Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Item | 9730.0 |  |
|  |  |  |
| Extraordinary Item |  |  |
| Specify | 9735.0 |  |
| Specify | 9740.0 |  |
| Total Extraordinary Item | 9745.0 |  |
|  |  |  |
| Increase (Decrease) in Unrestricted Net Assets | 9750.0 |  |
|  |  |  |
| *(If For Profit, Continue Here)* |  |  |
| Provision for Income Tax | 9755.0 |  |
| Income Before Cumulative Effect of Change in Accounting Principles | 9760.0 |  |
|  |  |  |
| Cumulative Effect of Change in Accounting Principles |  |  |
| Other (Specify) | 9770.0 |  |
| Other (Specify) | 9775.0 |  |
| Total Cumulative Change in Accounting Principles | 9780.0 |  |
|  |  |  |
| Net Income | 9785.0 |  |

|  |  |  |
| --- | --- | --- |
|  | **Account Balance** | **Total** |
| **Cash flows from operating activities** |  |  |
| Change in net assets (net income) | 9805.0 |  |
| Adjustments to reconcile changes in net assets (net income) | 9810.0 |  |
| Increases (decreases) to cash provided by operating activities | 9815.0 |  |
| Net cash from operating activities |  | 9820.0 |
|  |  |  |
| Cash flows from investing activities |  |  |
| Capital expenditures | 9825.0 |  |
| Other cash used in investing activities | 9830.0 |  |
| Net cash used in investing activities |  | 9835.0 |
|  |  |  |
| Cash flows from financing activities |  |  |
| Proceeds from issuance of long-term debt | 9840.0 |  |
| Payments on long-term debt and capital lease expenditures | 9845.0 |  |
| Other cash used in financing activities | 9850.0 |  |
| Net cash used in financing activities |  | 9855.0 |
|  |  |  |
| Net increase/(decrease) in cash and cash equivalents |  | 9860.0 |
| Cash/cash equivalents beginning of year | 9865.0 |  |
| Cash/cash equivalents end of year |  | 9870.0 |

|  |  |
| --- | --- |
| Total income reported on HCF-1 (#3000.0) |  |
| Total operating expenses on HCF-1 (#4000.0) |  |
| HCF-1 Net income/(loss) before reconciling items | 1 |

Reconciling Items

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

|  |  |
| --- | --- |
|  |  |
|  |  |
|  |  |
| Subtotal |  |

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

|  |  |
| --- | --- |
|  |  |
|  |  |
|  |  |
| Subtotal |  |

|  |  |
| --- | --- |
| Net income/(loss) per financials | 2 |

**Explanation**

1 This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)

2 Do not use this amount on Schedule 13.

**PROPRIETORSHIP and PARTNERSHIP**

|  |  |
| --- | --- |
| Balance: 12/31/2018 (from 2018 2500.0) | 1 |
| Other: Prior Period Adjustment(s) | 2 |
| Capital contribution during year |  |
| HCF-1 Net income |  |
| Drawing during year | ( ) |
| Balance: 12/31/2019 (2500.0) | 3 |

**CORPORATION**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Capital Stock** | **Additional Paid-in** | **Retained earnings** | **Treasury Stock** | **Total** |
| Balance: 12/31/2018 |  |  |  |  | 1 |
| Other: Prior Period Adjustment(s) |  |  |  |  | 2 |
| Sale of stock |  |  |  |  |  |
| Additional paid-in capital |  |  |  |  |  |
| HCF-1 Net income/(Loss) |  |  |  |  |  |
| Dividends paid |  |  | ( ) |  | ( ) |
| Treasury stock Purchased/Sold |  |  |  |  |  |
| Balance: 12/31/2019 |  |  |  | ( ) | 3 |
|  | (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 2018 HCF-1.

2 Disclose all facts relative to adjustments(s) 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 2019 HCF-1. Detail explanation for any difference.

**NOT-FOR-PROFIT**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Unrestricted**  **Net Assets** | **Temporarily**  **Restricted Net Assets** | **Permanently**  **Restricted**  **Net Assets** | **Total**  **Net Assets** |
| Balance: 12/31/2018 |  |  |  | 1 |
| Increases (decreases): |  |  |  |  |
| Prior Period Adjustment(s) |  |  |  | 2 |
| HCF-1 Net Income / (Loss) |  |  |  |  |
| Gain(Loss) on Investments |  |  |  |  |
| Contributions, Gifts and Other |  |  |  |  |
| Change in Unrealized Gains |  |  |  |  |
| Net Assets Released from Restriction for Property or Equipment |  |  |  |  |
| Other |  |  |  |  |
| Balance: 12/31/2019 |  |  |  | 3 |
|  | (2410.0) | (2420.0) | (2430.0) | (2500.0) |

1 This amount should agree with Account 2500.0, Total Net Worth on Schedule 9 of 2018 HCF-1.

2 Disclose all facts relative to adjustments(s) 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 Account 2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1. Detail

explanation for any difference.

|  | **Self-Pay** | **Managed. Care** | **Non-Managed Care** | **Medicare Non-Managed Care** | **Medicare ManagedCare** | **MA Medicaid Non-Managed Care** | **MA Medicaid Managed Care** | **SCO & PACE** | **Non-MA Medicaid** | **VA, DTA & Other Public** | **Other** | **TOTALS** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Quarter 1 |  |  |  |  |  |  |  |  |  |  |  |  |
| Nursing | (8605.1) | (8610.1) | (8615.1) | (8620.1) | (8625.1) | (8630.1) | (8635.1) | (8640.1) | (8645.1) | (8650.1) | (8655.1) | (8600.1) |
| Resident Care | (8605.2) | (8610.2) | (8615.2) |  |  |  |  | (8640.2) | (8645.2) | (8650.2) | (8655.2) | (8600.2) |
| Pediatrics | (8605.3) | (8610.3) | (8615.3) | (8620.3) | (8625.3) | (8630.3) | (8635.3) | (8640.3) | (8645.3) | (8650.3) | (8655.3) | (8600.3) |
| Ventilator Unit | (8605.4) | (8610.4) | (8615.4) | (8620.4) | (8625.4) | (8630.4) | (8635.4) | (8640.4) | (8645.4) | (8650.4) | (8655.4) | (8600.4) |
| Head Trauma/ABI | (8605.5) | (8610.5) | (8615.5) | (8620.5) | (8625.5) | (8630.5) | (8635.5) | (8640.5) | (8645.5) | (8650.5) | (8655.5) | (8600.5) |
| Other Medicaid Special Contract | (8605.6) | (8610.6) | (8615.6) | (8620.6) | (8625.6) | (8630.6) | (8635.6) | (8640.6) | (8645.6) | (8650.6) | (8655.6) | (8600.6) |
| Nursing Leave of Absence (Paid) | (8605.7) | (8610.7) | (8615.7) | (8620.7) | (8625.7) | (8630.7) | (8635.7) | (8640.7) | (8645.7) | (8650.7) | (8655.7) | (8600.7) |
| Nursing Leave of Absence (Unpaid) | (8605.8) | (8610.8) | (8615.8) | (8620.8) | (8625.8) | (8630.8) | (8635.8) | (8640.8) | (8645.8) | (8650.8) | (8655.8) | (8600.8) |
| Residential Leave of Absence (Paid) | (8606.1) | (8611.1) | (8616.1) |  |  |  |  | (8641.1) | (8646.1) | (8651.1) | (8656.1) | (8601.1) |
| Residential Leave of Absence (Unpaid) | (8606.2) | (8611.2) | (8616.2) |  |  |  |  | (8641.2) | (8646.2) | (8651.2) | (8656.2) | (8601.2) |
| Quarter 1 Totals | (8605.0) | (8610.0) | (8615.0) | (8620.0) | (8625.0) | (8630.0) | (8635.0) | (8640.0) | (8645.0) | (8650.0) | (8655.0) | **(0200.0)** |
| Quarter 2 |  |  |  |  |  |  |  |  |  |  |  |  |
| Nursing | (8705.1) | (8710.1) | (8715.1) | (8720.1) | (8725.1) | (8730.1) | (8735.1) | (8740.1) | (8745.1) | (8750.1) | (8755.1) | (8700.1) |
| Resident Care | (8705.2) | (8710.2) | (8715.2) |  |  |  |  | (8740.2) | (8745.2) | (8750.2) | (8755.2) | (8700.2) |
| Pediatrics | (8705.3) | (8710.3) | (8715.3) | (8720.3) | (8725.3) | (8730.3) | (8735.3) | (8740.3) | (8745.3) | (8750.3) | (8755.3) | (8700.3) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ventilator Unit | (8705.4) | (8710.4) | (8715.4) | (8720.4) | (8725.4) | (8730.4) | (8735.4) | (8740.4) | (8745.4) | (8750.4) | (8755.4) | (8700.4) |
| Head Trauma/ABI | (8705.5) | (8710.5) | (8715.5) | (8720.5) | (8725.5) | (8730.5) | (8735.5) | (8740.5) | (8745.5) | (8750.5) | (8755.5) | (8700.5) |
| Other Medicaid Special Contract | (8705.6) | (8710.6) | (8715.6) | (8720.6) | (8725.6) | (8730.6) | (8735.6) | (8740.6) | (8745.6) | (8750.6) | (8755.6) | (8700.6) |
| Nursing Leave of Absence (Paid) | (8705.7) | (8710.7) | (8715.7) | (8720.7) | (8725.7) | (8730.7) | (8735.7) | (8740.7) | (8745.7) | (8750.7) | (8755.7) | (8700.7) |
| Nursing Leave of Absence (Unpaid) | (8705.8) | (8710.8) | (8715.8) | (8720.8) | (8725.8) | (8730.8) | (8735.8) | (8740.8) | (8745.8) | (8750.8) | (8755.8) | (8700.8) |
| Residential Leave of Absence (Paid) | (8706.1) | (8711.1) | (8716.1) |  |  |  |  | (8741.1) | (8746.1) | (8751.1) | (8756.1) | (8701.1) |
| Residential Leave of Absence (Unpaid) | (8706.2) | (8711.2) | (8716.2) |  |  |  |  | (8741.2) | (8746.2) | (8751.2) | (8756.2) | (8701.2) |
| Quarter 2 Totals | (8705.0) | (8710.0) | (8715.0) | (8720.0) | (8725.0) | (8730.0) | (8735.0) | (8740.0) | (8745.0) | (8750.0) | (8755.0) | **(0300.0)** |
| Quarter 3 |  |  |  |  |  |  |  |  |  |  |  |  |
| Nursing | (8805.1) | (8810.1) | (8815.1) | (8820.1) | (8825.1) | (8830.1) | (8835.1) | (8840.1) | (8845.1) | (8850.1) | (8855.1) | (8800.1) |
| Resident Care | (8805.2) | (8810.2) | (8815.2) |  |  |  |  | (8840.2) | (8845.2) | (8850.2) | (8855.2) | (8800.2) |
| Pediatrics | (8805.3) | (8810.3) | (8815.3) | (8820.3) | (8825.3) | (8830.3) | (8835.3) | (8840.3) | (8845.3) | (8850.3) | (8855.3) | (8800.3) |
| Ventilator Unit | (8805.4) | (8810.4) | (8815.4) | (8820.4) | (8825.4) | (8830.4) | (8835.4) | (8840.4) | (8845.4) | (8850.4) | (8855.4) | (8800.4) |
| Head Trauma/ABI | (8805.5) | (8810.5) | (8815.5) | (8820.5) | (8825.5) | (8830.5) | (8835.5) | (8840.5) | (8845.5) | (8850.5) | (8855.5) | (8800.5) |
| Other Medicaid Special Contract | (8805.6) | (8810.6) | (8815.6) | (8820.6) | (8825.6) | (8830.6) | (8835.6) | (8840.6) | (8845.6) | (8850.6) | (8855.6) | (8800.6) |
| Nursing Leave of Absence (Paid) | (8805.7) | (8810.7) | (8815.7) | (8820.7) | (8825.7) | (8830.7) | (8835.7) | (8840.7) | (8845.7) | (8850.7) | (8855.7) | (8800.7) |
| Nursing Leave of Absence (Unpaid) | (8805.8) | (8810.8) | (8815.8) | (8820.8) | (8825.8) | (8830.8) | (8835.8) | (8840.8) | (8845.8) | (8850.8) | (8855.8) | (8800.8) |
| Residential Leave of Absence (Paid) | (8806.1) | (8811.1) | (8816.1) |  |  |  |  | (8841.1) | (8846.1) | (8851.1) | (8856.1) | (8801.1) |
| Residential Leave of Absence (Unpaid) | (8806.2) | (8811.2) | (8816.2) |  |  |  |  | (8841.2) | (8846.2) | (8851.2) | (8856.2) | (8801.2) |
| Quarter 3 Totals | (8805.0) | (8810.0) | (8815.0) | (8820.0) | (8825.0) | (8830.0) | (8835.0) | (8840.0) | (8845.0) | (8850.0) | (8855.0) | **(0400.0)** |
| Quarter 4 |  |  |  |  |  |  |  |  |  |  |  |  |
| Nursing | (8905.1) | (8910.1) | (8915.1) | (8920.1) | (8925.1) | (8930.1) | (8935.1) | (8940.1) | (8945.1) | (8950.1) | (8955.1) | (8900.1) |
| Resident Care | (8905.2) | (8910.2) | (8915.2) |  |  |  |  | (8940.2) | (8945.2) | (8950.2) | (8955.2) | (8900.2) |
| Pediatrics | (8905.3) | (8910.3) | (8915.3) | (8920.3) | (8925.3) | (8930.3) | (8935.3) | (8940.3) | (8945.3) | (8950.3) | (8955.3) | (8900.3) |
| Ventilator Unit | (8905.4) | (8910.4) | (8915.4) | (8920.4) | (8925.4) | (8930.4) | (8935.4) | (8940.4) | (8945.4) | (8950.4) | (8955.4) | (8900.4) |
| Head Trauma/ABI | (8905.5) | (8910.5) | (8915.5) | (8920.5) | (8925.5) | (8930.5) | (8935.5) | (8940.5) | (8945.5) | (8950.5) | (8955.5) | (8900.5) |
| Other Medicaid Special Contract | (8905.6) | (8910.6) | (8915.6) | (8920.6) | (8925.6) | (8930.6) | (8935.6) | (8940.6) | (8945.6) | (8950.6) | (8955.6) | (8900.6) |
| Nursing Leave of Absence (Paid) | (8905.7) | (8910.7) | (8915.7) | (8920.7) | (8925.7) | (8930.7) | (8935.7) | (8940.7) | (8945.7) | (8950.7) | (8955.7) | (8900.7) |
| Nursing Leave of Absence (Unpaid) | (8905.8) | (8910.8) | (8915.8) | (8920.8) | (8925.8) | (8930.8) | (8935.8) | (8940.8) | (8945.8) | (8950.8) | (8955.8) | (8900.8) |
| Residential Leave of Absence (Paid) | (8906.1) | (8911.1) | (8916.1) |  |  |  |  | (8941.1) | (8946.1) | (8951.1) | (8956.1) | (8901.1) |
| Residential Leave of Absence (Unpaid) | (8906.2) | (8911.2) | (8916.2) |  |  |  |  | (8941.2) | (8946.2) | (8951.2) | (8956.2) | (8901.2) |
| Quarter 4 Totals | (8905.0) | (8910.0) | (8915.0) | (8920.0) | (8925.0) | (8930.0) | (8935.0) | (8940.0) | (8945.0) | (8950.0) | (8955.0) | **(0500.0)** |
| **Annual Totals** |  |  |  |  |  |  |  |  |  |  |  |  |
| Nursing | (8505.1) | (8510.1) | (8515.1) | (8520.1) | (8525.1) | (8530.1) | (8535.1) | (8540.1) | (8545.1) | (8550.1) | (8555.1) | (8500.1) |
| Resident Care | (8505.2) | (8510.2) | (8515.2) |  |  |  |  | (8540.2) | (8545.2) | (8550.2) | (8555.2) | (8500.2) |
| Pediatrics | (8505.3) | (8510.3) | (8515.3) | (8520.3) | (8525.3) | (8530.3) | (8535.3) | (8540.3) | (8545.3) | (8550.3) | (8555.3) | (8500.3) |
| Ventilator Unit | (8505.4) | (8510.4) | (8515.4) | (8520.4) | (8525.4) | (8530.4) | (8535.4) | (8540.4) | (8545.4) | (8550.4) | (8555.4) | (8500.4) |
| Head Trauma/ABI | (8505.5) | (8510.5) | (8515.5) | (8520.5) | (8525.5) | (8530.5) | (8535.5) | (8540.5) | (8545.5) | (8550.5) | (8555.5) | (8500.5) |
| Other Medicaid Special Contract | (8505.6) | (8510.6) | (8515.6) | (8520.6) | (8525.6) | (8530.6) | (8535.6) | (8540.6) | (8545.6) | (8550.6) | (8555.6) | (8500.6) |
| Nursing Leave of Absence (Paid) | (8505.7) | (8510.7) | (8515.7) | (8520.7) | (8525.7) | (8530.7) | (8535.7) | (8540.7) | (8545.7) | (8550.7) | (8555.7) | (8500.7) |
| Nursing Leave of Absence (Unpaid) | (8505.8) | (8510.8) | (8515.8) | (8520.8) | (8525.8) | (8530.8) | (8535.8) | (8540.8) | (8545.8) | (8550.8) | (8555.8) | (8500.8) |
| Residential Leave of Absence (Paid) | (8506.1) | (8511.1) | (8516.1) |  |  |  |  | (8541.1) | (8546.1) | (8551.1) | (8556.1) | (8501.1) |
| Residential Leave of Absence (Unpaid) | (8506.2) | (8511.2) | (8516.2) |  |  |  |  | (8541.2) | (8546.2) | (8551.2) | (8556.2) | (8501.2) |
| **GRAND ANNUAL TOTALS** | (8505.0) | (8510.0) | (8515.0) | (8520.0) | (8525.0) | (8530.0) | (8535.0) | (8540.0) | (8545.0) | (8550.0) | (8555.0) | **(0100.0)** |

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

1. DON PURCHASED SERVICE NURSING (6025.2)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Temporary Nursing Service Agency | Department of Public Health  Registration # | Total Hours of Service **(Round to one decimal place)** | Total Charges |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total | XXXXXXXXXX |  |  |

(7339.2) (6025.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6025.2.

1. RN PURCHASED SERVICE NURSING (6035.2)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Temporary Nursing Service Agency | Department of Public Health  Registration # | Total Hours of Service **(Round to one decimal place)** | Total Charges |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total | XXXXXXXXXX |  |  |

(7340.2) (6035.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6035.2.

1. LPN PURCHASED SERVICE NURSING (6042.2)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Temporary Nursing Service Agency | Department of Public Health  Registration # | Total Hours of Service **(Round to one decimal place)** | Total Charges |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total | XXXXXXXXXX |  |  |

* 1. (6042.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6042.2.

1. NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Temporary Nursing Service Agency | Department of Public Health  Registration # | Total Hours of Service **(Round to one decimal place)** | Total Charges |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total | XXXXXXXXXX |  |  |

* 1. (6052.2)

Above charges related to **unlicensed** temporary nursing service agencies are disallowed and should also be entered in the non-allowable amount column for account 6052.2.

**A. Overtime Wages for RNs, LPNs, and CNAs**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | RN | Account | LPN | Account | CNA |
| Wages\* | 7846.2 |  | 7848.2 |  | 7835.2 |  |
| Hours\* | 7847.2 |  | 7849.2 |  | 7836.2 |  |

\*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 and 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 |  | 7851.2 |  | 7852.2 |  |

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

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

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

1. **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 2019, 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** |
|  | From |  |  |  |
| To |  |  |  |
|  | From |  |  |  |
| To |  |  |  |
|  | From |  |  |  |
| To |  |  |  |

**1O = 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 |  |
| 9270.2 | Payroll Taxes |  |
| 9270.3 | Workers’ Compensation |  |
| 9270.4 | Group Life/Health Insurance |  |
| 9270.5 | Pension |  |
| 9270.6 | Other Benefits |  |
| 9272.0 | TOTAL ADMINISTRATOR COMPENSATION |  |

**D. Staff and Hours by Position**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Position** | **Account** | **Number of Staff** | **Account** | **Total Hours** |
| Staff Development | 7210.2 |  | 7310.2 |  |
| Plant Operations | 7211.2 |  | 7311.2 |  |
| Dietary Staff | 7212.2 |  | 7312.2 |  |
| Dietician | 7213.2 |  | 7313.2 |  |
| Laundry Staff | 7214.2 |  | 7314.2 |  |
| Housekeeping Staff | 7215.2 |  | 7315.2 |  |
| Quality Assurance | 7216.2 |  | 7316.2 |  |
| Ward Clerks/Medical Records | 7217.2 |  | 7317.2 |  |
| MMQ Nurses | 7218.2 |  | 7318.2 |  |
| MDS Coordinator | 7232.2 |  | 7332.2 |  |
| Social Service Staff | 7220.2 |  | 7320.2 |  |
| Interpreters | 7233.2 |  | 7333.2 |  |
| Restorative – Indirect | 7221.2 |  | 7321.2 |  |
| Restorative – Direct | 7222.2 |  | 7322.2 |  |
| Recreational Staff | 7223.2 |  | 7323.2 |  |
| Administrator | 7224.2 |  | 7324.2 |  |
| Officer | 7225.2 |  | 7325.2 |  |
| Clerical Staff | 7226.2 |  | 7326.2 |  |
| Admin. In training | 7227.2 |  | 7327.2 |  |
| DON | 7228.2 |  | 7328.2 |  |
| RNs | 7229.2 |  | 7329.2 |  |
| LPNs | 7230.2 |  | 7330.2 |  |
| CNAs | 7231.2 |  | 7331.2 |  |

**Sole Proprietorship:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | #2530.01 |  |  |  |  |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % |  |  |  |  |
|  | Salary |  |  |  |  |  |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp. Benefits |  |  |  |  |  |
|  | Payroll Taxes |  |  |  |  |  |
|  | Workers’ Comp. |  |  |  |  |  |
| Title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Gr. Life/Hlth Ins. |  |  |  |  |  |
|  | Draw | $ |  |  |  |  |
|  | Other: |  |  |  |  |  |
|  | Total | $ |  |  |  |  |

**Partnership:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | #2540.01 | # | # | # | # |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|  | Salary |  | $ | $ | $ | $ |
| First Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits |  | $ | $ | $ | $ |
|  | Payroll Taxes |  | $ | $ | $ | $ |
|  | Workers’ Comp. |  | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. |  | $ | $ | $ | $ |
| *(Circle one)* | Draw | $ | $ | $ | $ | $ |
| Officer / Partner | Other: |  | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | #2540.01 | # | # | # | # |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|  | Salary |  | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Empl Benefits |  | $ | $ | $ | $ |
|  | Payroll Taxes |  | $ | $ | $ | $ |
|  | Workers’ Comp. |  | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. |  | $ | $ | $ | $ |
| *(Circle one)* | Draw | $ | $ | $ | $ | $ |
| Officer / Partner | Other: |  | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

1Annual Draw or Earnings Distribution

**Corporation:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|  | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|  | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|  | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

**List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report. In columns (a) through (d) identify the account where the employee expense is claimed, as well as the additional information.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | (a+b+c+d) | (a) | (b) | (c) | (d) |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | Account | Total | # | # | # | # |
| Last Name | % Time Devoted | 100% | % | % | % | % |
|  | # of Hours |  |  |  |  |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Salary | $ | $ | $ | $ | $ |
| First Name | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Workers’ Comp. | $ | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
|  | Draw | $ | $ | $ | $ | $ |
|  | Other: | $ | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

(7710.1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | (a+b+c+d) | (a) | (b) | (c) | (d) |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Account | Total | # | # | # | # |
| Last Name | % Time Devoted | 100% | % | % | % | % |
|  | # of Hours |  |  |  |  |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Salary | $ | $ | $ | $ | $ |
| First Name | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Workers’ Comp. | $ | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
|  | Draw | $ | $ | $ | $ | $ |
|  | Other: | $ | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

(7711.1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | (a+b+c+d) | (a) | (b) | (c) | (d) |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Account | Total | # | # | # | # |
| Last Name | % Time Devoted | 100% | % | % | % | % |
|  | # of Hours |  |  |  |  |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Salary | $ | $ | $ | $ | $ |
| First Name | Emp Benefits | $ | $ | $ | $ | $ |
|  | Payroll Taxes | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Workers’ Comp. | $ | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. | $ | $ | $ | $ | $ |
|  | Draw | $ | $ | $ | $ | $ |
|  | Other: | $ | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

(7712.1)

**Mortgages and Notes Supporting Fixed Assets 1**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | 2019 Amort. of Mort. Acq Costs | Bal. 1/1/2019**2** | Principal Payment | Bal. 12/31/2019 | Rate % | Interest  Expense | Period  Expense\* |
| 1st Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2nd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3rd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4th Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chattel Note |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Lease |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other Total**3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Totals | XXXX | XXX | XXXXX | XXXX | XXX | XXX | XXXXX |  |  | XXXX | XXXX |  | XXX |  |  |

a b c

\*See Instructions

**Total Fixed Interest a + b + c (4520.8) =** $\_\_\_\_\_\_\_\_\_

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 2019, 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 | Balance  1/1/2019**2** | Amount | Start  (Mo-Da-Yr) | Principal Payment | Balance  12/31/2019 | Interest Rate % | Interest**3** Expense |
| 1 |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |

**Total Working Capital Interest (4430.0)3**  $\_\_\_\_\_\_\_\_\_\_

**Total Working Capital Debt (2100.0 less 2160.0)**  $\_\_\_\_\_\_\_\_\_\_\_\_

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 2019, post the beginning balance of the loan in this column.
3. The sum of the working capital interest expense.

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.

Other Expense Description (must equal amount reported on Schedule 3, Account 4440.0)

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

###### ASSETS

###### HCF-2-NH CURRENT ASSETS

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

###### HCF-2-NH NON-CURRENT ASSETS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1511.1 | Land – Cost |  |  |  |
| 1510.0 | Land – Book Value |  |  |  |
| 1521.1 | Building – Cost |  |  |  |
| 1522.2 | Building – Accum. Deprc. | ( ) |  |  |
| 1520.0 | Building – Book Value |  |  |  |
| 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 |  |  |  |
| **Account** | Description | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
| 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 |  |  |  |
| 1500.0 | TOTAL - FIXED ASSETS |  |  |  |

DEFERRED CHARGES AND OTHER ASSETS

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

###### 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 or Related Parties |  |  |  |
| 2120.0 | Subsidiaries & Affiliates |  |  |  |
| 2130.0 | Banks |  |  |  |
| 2150.0 | Other Short-Term Financing |  |  |  |
| 2160.0 | Payments Due within One Yearon Long Term Debt |  |  |  |
| 2100.0 | Total Notes and Loans Payable |  |  |  |
| 2240.0 | Accrued Taxes – Realty and Management |  |  |  |
| 2295.0 | Other Current Liabilities |  |  |  |
| 2005.0 | TOTAL CURRENT LIABILITIES |  |  |  |
|  | Long Term Liabilities |  |  |  |
| 2310.0 | Mortgages |  |  |  |
| 2320.0 | Other Long Term Debt |  |  |  |
| 2300.0 | TOTAL LONG-TERM LIABILITIES |  |  |  |

NET WORTH

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Not-For-Profit** |  |  |  |
|  | Net Assets |  |  |  |
| 2410.0 | Unrestricted |  |  |  |
| 2420.0 | Temporarily Restricted |  |  |  |
| 2430.0 | Permanently Restricted |  |  |  |
| 2400.0 | Total Net Assets |  |  |  |
|  | **Proprietorship or Partnership** |  |  |  |
| 2520.0 | Capital |  |  |  |
| 2530.0 | Proprietorship Drawings | ( ) |  |  |
| 2540.0 | Partnership Drawings | ( ) |  |  |
| 2545.0 | Contributions |  |  |  |
| 2550.0 | Net Profit(loss) Year to Date |  |  |  |
| 2510.0 | Total Proprietorship or Partnership |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account | Description | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
|  | **Corporation** |  |  |  |
| 2620.0 | Capital Stock |  |  |  |
| 2630.0 | Additional Paid in Capital |  |  |  |
| 2640.0 | Treasury Stock | ( ) |  |  |
| 2650.0 | Retained Earnings |  |  |  |
| 2610.0 | Total Corporation |  |  |  |
| **2500.0** | **TOTAL NET WORTH**  **(2400.0 or 2510.0 or 2610.0)** |  |  |  |
|  |  |  |  |  |
| **2000.0** | **TOTAL LIABILITIES AND NET WORTH**  **(2005.0 + 2300.0 + 2500.0)** |  |  |  |

**INCOME**

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

**EXPENSES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **ACCOUNT** | **DESCRIPTION** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES** 2 | **TOTAL ALLOWABLE EXPENSES** |
| 9540.0 | Taxes, Real Estate |  |  |  |
| 9540.5 | Taxes, Personal Property |  |  |  |
| 9545.0 | Interest, Long Term (Schedule 23) |  |  |  |
| 9547.0 | Other 1 |  |  |  |
| 9550.0 | Building Depreciation |  |  |  |
| 9560.8 | Building Improvements Depreciation |  |  |  |
| 9562.8 | HCF Capitalization – Improvements Depreciation |  |  |  |
| 9570.0 | Equipment Depreciation |  |  |  |
| 9571.0 | HCF Capitalization – Equipment Depreciation |  |  |  |
| 9575.0 | Software/Limited Life Assets Depreciation |  |  |  |
| 9576.0 | HCF Capitalization – Software/Limited Life Assets Depreciation |  |  |  |
| 9580.0 | Insurance-Building, Building Improvements & Equipment |  |  |  |
| 3540.0 | Recoverable Fixed Income (above) |  |  | ( ) |
| **9950.2** | **SUBTOTAL: FIXED COSTS** |  |  |  |
|  |  |  |  |  |
| **9502.2** | **SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)** |  |  |  |
|  |  |  |  |  |
| 9545.5 | Interest on Working Capital \* |  |  |  |
| 9546.0 | Interest on Late Payments, Penalties \* |  |  |  |
| **9530.0** | **SUBTOTAL: NON-ALLOWABLE EXP** |  |  |  |
|  |  |  |  |  |
| **9500.0** | **TOTAL HCF-2-NH EXPENSES** |  |  |  |

1 Provide description of Other on Footnotes and Explanations section of this report.

2 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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | 2019 Amort. of Mort. Acq Costs | Bal. 1/1/2019**2** | Principal Payment | Bal. 12/31/2019 | Rate % | Interest  Expense | Period  Expense\* |
| 1st Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2nd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3rd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4th Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chattel Note |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Lease |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other Total**3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Totals | XXXX | XXX | XXXXX | XXXX | XXX | XXX | XXXXX |  |  | XXXX | XXXX |  | XXX |  |  |

a b c

\*See Instructions

**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 2019, 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.

**DETAIL OF OTHER OPERATING EXPENSES**

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

**Submission Attestation Sections**

Signatures are required to submit this cost report. 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 the 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 Review Compilation Other |

**By signing 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): |  |

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Vendor Payment Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting Period : From:(MO/DA/YR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_To:(MO/DA/YR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

|  |  |
| --- | --- |
| Last Name |  |
| First Name |  |
| Middle Name |  |
| Title |  |

**By signing below I hereby certify that I am the authorizing person noted above.**

|  |  |
| --- | --- |
| Signature of Authorized Cost Report Submitter: |  |
| Date of Authorization(MO/DA/YR): |  |

**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.

**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 |  |
| First Name |  |
| Middle Name |  |
| Title |  |

**By signing below I hereby certify that I am the authorizing person noted above.**

|  |  |
| --- | --- |
| Signature of Authorized Cost Report Submitter: |  |
| Date of Authorization(MO/DA/YR): |  |