THE COMMONWEALTH OF MASSACHUSETTS
CENTER FOR HEALTH INFORMATION AND ANALYSIS
501 BOYLSTON STREET
BOSTON, MASSACHUSETTS 02116

2023 HCF-3
MANAGEMENT and/or CENTRAL OFFICE REPORT

Batch #_____

1. Management/Central Office Identification Number COMB-_____

2. Balance Sheet Date of Management Company and/or Central Office _____ (MO-DA-YR)

3. Name of Management Company and/or Central Office _____

   Street Address _____

   City _____ State _____ Zip _____

4. Telephone (___)_____
   Area Code - Number

5. FAX (___)_____
   Area Code - Number

Contact Information:

Name: _____ Phone: _____

Address: _____

Email Address:_____
_____

The HCF-3 should be completed when expenses are included on the HCF-1 or the HCF-4/HCF-2 RH in the "Management Fees" account 4160.3 or when any Central Office expense is paid or claimed. It must be returned to this office accompanied by the HCF-1 or HCF-4/HCF-2 RH. The HCF-3 serves the dual purpose of being a report to the Center by providers to accurately reflect the complete financial condition of the entity and is, at the same time, a claim for reimbursement.

Please type or print using BOLD, BLACK INK. Use whole dollar amounts and accounts with no dollar amounts should be left blank. Use N/A on all schedules that are not applicable.

THIS REPORT IS DUE:

May 1, 2024 WHEN FILED WITH THE HCF-1 & HCF-4/HCF-2 RH.

For assistance in completing this form, call the Help Desk (617) 701-8297.

*** Entities filing multiple HCF-3 reports should add an appropriate letter (A, B, C...) at the end of the identification number.**

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment under state or federal law.

CERTIFICATION BY OWNER, PARTNER OR OFFICER

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for:

_____ _____
Provider Name Combine Number

for the Cost Report period beginning _____ and ending _____
and that to the best of my knowledge and belief, the statement, accompanying Cost Report, and supporting schedules are true, accurate and complete and prepared in accordance with applicable regulations and instructions, and that the statement, Cost Report, and supporting schedules are prepared from the books and records of the provider(s) except as noted. If prepared by a person other than owner, partner, or officer, this declaration is based on all information of which the preparer has knowledge.

This certification is signed under pains and penalties of perjury. Facsimile signatures are not acceptable.

Name of Owner, Partner, or Officer

_____
Last Name

_____ Email Address _____
First Name M.I.

_____ _____
Title Date of Signature (MO-DA-YR)

_____
Signature of Owner, Partner or Officer

(See Schedule A - Disclosure Information - and the instructions thereon.)

Name of Preparer other than Owner, Partner or Officer

Firm/Company Name _____

Preparer's Name _____

Preparer's Title _____

Preparer's Address _____

Phone _____ Email Address _____

_____
Date of Signature (MO-DA-YR)

_____
Signature of Preparer other than Owner, Partner or Officer

Type of Accounting Service Performed _____ [1]

[1] A = Audit R = Review C = Compilation O = Other

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE A - DISCLOSURE INFORMATION

Answer all questions. Use N/A if applicable. Facsimile signatures are not acceptable. If extra space is needed, please photocopy form.

Instructions:

a) Schedule A is an integral part of the HCF-3 form. This schedule must be completed in its entirety and signed by each owner with an interest of 5% or more. Signatures of Board of Directors members are required from publicly held corporations. An individual signing for an estate must indicate his legal capacity to sign for the estate.

b) A direct owner is a person or entity having any rights or benefits of ownership and having an interest of record in any partnership, joint venture, corporation or other entity.

c) An indirect beneficial owner is a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, resulting in benefits of ownership which are not of record. It is incumbent upon the owner to fully disclose such interest. **FAILURE TO DISCLOSE THIS INFORMATION WILL BE SUBJECT TO SANCTIONS AS PRESCRIBED UNDER REGULATION 101 CMR 206.00 & 204.00.**

1. List all direct and indirect owners with an interest of 5% or more in this company. If the company is owned by a corporation or chain, list the name of the corporation under "Last Name". If the company is held under a trust, the beneficial owner(s) must be identified under "Last Name".

Last Name	First Name	MI	Address	Percent Ownership	Direct or Indirect

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

Nursing and/or Rest Home	VPN	Name of Owner	Address of Company	% Ownership

3. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) of the company to the direct or indirect owners listed in item #1.

Creditor	Original debt amount	Date Issued	Balance 12/31/2023	Name of Owner

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) of the direct or indirect owner listed in item #1 to the company.

Creditor	Original debt amount	Date Issued	Balance 12/31/2023	Name of Owner

5. Indicate any entity, person or related party as defined in REGULATION 101 CMR 206.00 & 204.00 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	% Ownership

CERTIFICATION

The undersigned certifies, under penalty of perjury, that he has read the Disclosure Information, has completed Schedule A, and that the schedule is a true and correct statement of all such interest in this company.

SIGNATURE:_____ TITLE: _____ DATE: _____

SIGNATURE:_____ TITLE: _____ DATE: _____

SIGNATURE:_____ TITLE: _____ DATE: _____

Management Company/Central Office Name ______________________________

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

PROPRIETORSHIP, PARTNERSHIP OR CORPORATE INFORMATION

FAILURE TO INCLUDE DOLLAR AMOUNTS AND ACCOUNT NUMBERS, EVEN IF NOT CLAIMING FOR REIMBURSEMENT, MAY RESULT IN A DELAY OF YOUR RATE.

Sole Proprietorship:

____
Last Name

____
First Name

____
Title

Account	#2530.0[1]	# XXX	# XXX	# XXX	# XXX
% Time Devoted	%	XXX %	XXX %	XXX %	XXX %
Salary	$ XXX	$ XXX	$ XXX	$ XXX	$ XXX
Employee Benefits	$ XXX	$ XXX	$ XXX	$ XXX	$ XXX
Payroll Taxes	$ XXX	$ XXX	$ XXX	$ XXX	$ XXX
Workers' Comp.	$ XXX	$ XXX	$ XXX	$ XXX	$ XXX
Gr. Life/Health Ins.	$XXX	$ XXX	$ XXX	$ XXX	$ XXX
Draw:	$	$ XXX	$ XXX	$ XXX	$ XXX
Other:	$ XXX	$ XXX	$ XXX	$ XXX	$ XXX
Total	$	$ XXX	$ XXX	$ XXX	$ XXX

Partnership:

____
Last Name

____
First Name

____
Title
Circle one:
Owner / Officer / Partner

Account	#2540.0[1]	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$ XXX	$	$	$	$
Employee Benefits	$ XXX	$	$	$	$
Payroll Taxes	$ XXX	$	$	$	$
Workers' Comp.	$ XXX	$	$	$	$
Gr. Life/Health Ins.	$ XXX	$	$	$	$
Draw:	$	$	$	$	$
Other:	$ XXX	$	$	$	$
Total	$	$	$	$	$

____
Last Name

____
First Name

____
Title
Circle one:
Owner / Officer / Partner

Account	#2540.0[1]	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$ XXX	$	$	$	$
Employee Benefits	$ XXX	$	$	$	$
Payroll Taxes	$ XXX	$	$	$	$
Workers' Comp.	$ XXX	$	$	$	$
Gr. Life/Health Ins.	$ XXX	$	$	$	$
Draw:	$	$	$	$	$
Other:	$ XXX	$	$	$	$
Total	$	$	$	$	$

Corporation:

____
Last Name

____
First Name

____
Title
Owner / Officer / Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

____
Last Name

____
First Name

____
Title
Owner / Officer / Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

____
Last Name

____
First Name

____
Title
Owner / Officer / Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

[1] Annual Draw or Earnings Distribution

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE OF HIGHEST PAID SALARIES

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.

_____
Last Name
_____
First Name
_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7710.1)

_____
Last Name
_____
First Name
_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7711.1)

_____
Last Name
_____
First Name
_____
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	$	$	$	$	$
Employee Benefits	$	$	$	$	$
Payroll Taxes	$	$	$	$	$
Workers' Comp.	$	$	$	$	$
Gr. Life/Health Ins.	$	$	$	$	$
Draw	$	$	$	$	$
Other:	$	$	$	$	$
Total	$	$	$	$	$

(7712.1)

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

FOOTNOTES AND EXPLANATIONS

Enter any footnotes, explanations or disagreements relating to this cost report in the space provided below. The Center relies on accurate reporting which is consistent with regulations, forms, instructions and advisory rulings. Providers should report both actual and allowable costs and explain all discrepancies. Please attach an additional page if needed.

Have you reported any costs on a related HCF-1/4 directly, which were not allocated through Schedule 10?

Circle Yes or No: Yes No

If Yes, explain in detail in the footnotes and explanations giving the account(s) and the dollar amount(s) of the entry.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 1: BALANCE SHEET (DOLLARS ONLY - DO NOT RECORD CENTS)

ASSETS

Current Assets

Cash			
Checking Account	(1020.0) _____		
On Hand	(1030.0) _____		
Temporary Investments	(1040.0) _____		
Other	(1050.0) _____		
Total Cash		(1010.0) _____	
Accounts Receivable		(1070.0) _____	
Loans Receivable			
Due from Officers/Owner	(1160.0) _____		
Due from Employees	(1170.0) _____		
Subsidiaries and/or Affiliates	(1180.0) _____		
Other Loans Receivable	(1185.0) _____		
Total Loans Receivable		(1150.0) _____	
Supply Inventory		(1210.0) _____	
Prepaid Expenses			
Prepaid Interest	(1270.0) _____		
Prepaid Insurance	(1280.0) _____		
Capitalized Pre-Opening Costs	(1295.0) _____		
Other Prepaid Expenses*	(1300.0) _____		
Total Prepaid Expenses		(1260.0) _____	
Other Current Assets		(1310.0) _____	
Total Current Assets			(1005.0) _____
Fixed Assets			
Land			
Cost	(1511.1) _____		
Book Value		(1510.0) _____	
Building			
Cost	(1521.1) _____		
Accum. Depr.	(1522.2) (_____)		
Book Value		(1520.0) _____	
Building Improvements			
Cost	(1611.1) _____		
Accum. Depr.	(1612.2) (_____)		
Book Value		(1610.0) _____	
HCF Capitalization-Improvements			
Cost	(1616.1) _____		
Accum. Depr.	(1617.2) (_____)		
Book Value		(1615.0) _____	
Equipment			
Cost	(1651.1) _____		
Accum. Depr.	(1652.2) (_____)		
Book Value		(1650.0) _____	

* See Instructions

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

HCF Capitalization- Equipment

Cost	(1661.1) _____	
Accum. Depr.	(1662.2) (_____)	
Book Value		(1660.0) _____

Motor Vehicles

Cost	(1701.1) _____	
Accum. Depr.	(1702.2) (_____)	
Book Value		(1700.0) _____

Software/Limited Life Assets

Cost	(1710.1) _____	
Accum. Depr.	(1710.2) (_____)	
Book Value		(1710.0) _____

HCF Capitalization-Software/Limited Life Assets

Cost	(1715.1) _____	
Accum. Depr.	(1715.2) (_____)	
Book Value		(1715.0) _____

Total Fixed Assets (1500.0**)** _____

Deferred Charges and Other Assets

Purchased Goodwill		(1940.0) _____
Utility Deposits		(1960.0) _____
Investments		(1965.0) _____
Cash Surrender Value of Officer Life Insurance		(1970.0) _____
Mortgage Acquisition Cost*	(1975.1) _____	
Accumulated Amortization of Mortgage Acquisition Cost	(1975.2) (_____)	
Unamortized Mortgage Acquisition Cost		(1975.0) _____
Other[1]		(1980.0) _____
Total Deferred Charges and Other Assets		(1900.0) _____
TOTAL ASSETS		**(1000.0)** _____

LIABILITIES AND NET WORTH

Current Liabilities

Accounts Payable		
Trade	(2020.0) _____	
Accrued Expenses	(2030.0) _____	
Total Accounts Payable		(2010.0) _____
Notes and Loans Payable (See Schedule 5)		
Officer, Owner or Related Parties	(2110.0) _____	
Subsidiaries & Affiliates	(2120.0) _____	
Banks	(2130.0) _____	
Other Short-Term Financing	(2150.0) _____	
Payments Due w/i One Yr on Long-Term Debt*	(2160.0)_____	
Total Notes and Loans Payable		(2100.0)_____
Accrued Salaries & Payroll Liabilities		
Accrued Salaries	(2190.0)_____	
Accr. Payroll Tax W/held	(2200.0)_____	
Accr. Employee Taxes Pay.	(2210.0)_____	
Other Payroll Liabilities	(2220.0)_____	
Total Accrued Salaries & Payroll Liabilities		(2180.0)_____
Accrued Taxes-Realty & Management		(2240.0) _____
Other Current Liabilities		(2295.0) _____
Total Current Liabilities		(2005.0) _____

* See Instructions

[1] Explain "Other" in the Footnotes and Explanations section of this report.

Long-Term Liabilities (See Schedule 5)

Mortgages*		(2310.0)_____	
Other Long Term Debt*		(2320.0)_____	
Total Long-Term Liabilities			(2300.0)_____
Net Worth			
Proprietorship or Partnership			
Capital	(2520.0)_____		
Proprietor Drawings	(2530.0) (_____)		
Partnership Drawings	(2540.0) (_____)		
Contributions	(2545.0) _____		
Net Profit (loss) Year to Date	(2550.0) _____		
Total Proprietorship or Partnership		(2510.0)_____	
Corporation			
Capital Stock	(2620.0)_____		
Additional Paid in Capital	(2630.0)_____		
Treasury Stock	(2640.0) (_____)		
Retained Earnings	(2650.0)_____		
Total Corporation		(2610.0)_____	
Total Net Worth			(2500.0)_____
TOTAL LIABILITIES AND NET WORTH			**(2000.0)** _____

* See Instructions

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 2: STATEMENT OF PROFIT AND LOSS (For Year Ending December 31, 2023)

INCOME

Nursing Facilities		(3630.0) _____		
Other (Attach Explanation)		(3650.0) _____		
A & G Recoverable Income		(3650.4) _____		
Variable Recoverable Income		(3650.5) _____		
Director of Nurses Recoverable Income		(3650.2) _____		
Fixed Recoverable Income		(3650.3) _____		
TOTAL INCOME				**(3600.0)** _____
OPERATING EXPENSES				
Administration Salaries				
Administration Salaries[3]	A & G	(9312.1) _____		
Administrator-in-Training	A & G	(9313.1) _____		
Administrator	A & G	(9314.1) _____		
Total Administration Salaries				(9310.0) _____
Officer/Owner Compensation				
Officer/Owner	N	(9316.1) _____		
Directors' Fees	N	(9317.3) _____		
Total Officer/Owner Compensation				(9315.0) _____
Other Administrative, Variable & DON Costs				
Other Management Fees (submit supplemental HCF-3)	N	(9321.0) _____		
Clerical[1]	A & G	(9321.1) _____		
Payroll Service/EDP	A & G	(9322.3) _____		
Other[2]	A & G	(9323.7) _____		
Quality Assurance Professional	V	(9323.1) _____		
Indirect Restorative Therapy	V	(9323.5) _____		
Direct Restorative Therapy	N	(9323.6) _____		
Dietitian	V	(9323.4) _____		
Director of Nursing	D	(9323.3) _____		
Total Other Administrative, Variable & DON Costs				(9320.0) _____
Office Supplies			A & G	(9325.0) _____
Telephone				
Phone(s)	A & G	(9331.5) _____		
Advertising	N	(9332.6) _____		
Total Telephone				(9330.0) _____
Travel and Motor Vehicle Service				
Motor Vehicle Expense	N	(9336.5) _____		

[1] Provide details of Clerical Expense (9321.1) on Schedule 16.
[2] Provide details of Other Administrative Costs (9323.7) on Schedule 19.
[3] Provide details of Administration Salaries Expense (9312.1) on Schedule 17.

Conventions & Meetings	A & G	(9338.6) _____		
Other (explain)	A & G	(9339.6) _____		
Total Travel & Motor Vehicle Services				(9335.0) _____
Advertising				
Help Wanted Advertising	A & G	(9341.5) _____		
Other _____	N	(9342.6) _____		
Total Advertising				(9340.0) _____
Licenses and Dues			A & G	(9345.0) _____
Group Life/Health Insurance & Pension				
Administration	A & G	(9351.6) _____		
Officer/Owner/Directors	N	(9351.7) _____		
Other A & G Employees	A & G	(9351.4) _____		
Variable Employees	V	(9351.5) _____		
Director of Nursing	D	(9352.0) _____		
Total Group Life/Health Ins. & Pension				(9350.0) _____
Accounting				
Appeal Services	N	(9361.3) _____		
Other	A & G	(9362.7) _____		
Total Accounting				(9360.0) _____
Legal				
Appeal Service	N	(9366.3) _____		
Other _____	N	(9367.7) _____		
Total Legal				(9365.0) _____
Payroll Taxes				
Administration	A & G	(9371.2) _____		
Officer/Owner/Directors	N	(9371.3) _____		
Other A & G Employees	A & G	(9371.4) _____		
Variable Employees	V	(9371.5) _____		
Director of Nursing	D	(9372.0) _____		
Total Payroll Taxes				(9370.0) _____
Insurance				
General[1]	A & G	(9377.3) _____		
Workers' Compensation				
Administration	A & G	(9376.2) _____		
Officer/Owner/Directors	N	(9373.1) _____		
Other A & G Employees	A & G	(9373.4) _____		
Variable Employees	V	(9373.5) _____		
Director of Nursing	D	(9374.0) _____		
Total Insurance				(9375.0) _____
Miscellaneous [2]			A & G	(9379.0) _____

1. Provide details of General Insurance (9377.3) on Schedule 20.
2. Provide details of Miscellaneous Expenses (9379.0) on Schedule 21.

Real Estate Taxes	F	(9380.0)	_____
Personal Property Taxes	F	(9380.1)	_____
Insurance-Building, Building Improvements, Equipment	F	(9380.5)	_____
Interest, Long-Term (see Schedule 5)	F	(9381.0)	_____
Interest on Late Payments, Penalties	N	(9381.5)	_____
Interest on Working Capital (See Sch. 5)	N	(9381.7)	_____

Item		Expense
Equipment Rental		
Other (Explain)		
Other (Explain)		
Total Other	(9382.0)	

Rent (HCF-2 is required for related parties) F (9382.0) _____

Depreciation

Building	F	(9386.8)	_____
Improvements	F	(9387.8)	_____
HCF Capitalization-Improvement	F	(9387.9)	_____
Equipment	F	(9388.8)	_____
HCF Capitalization-Equipment	F	(9388.9)	_____
Software/Limited Life Assets	F	(9390.8)	_____
HCF Capitalization-Software/Limited Life Assets	F	(9390.9)	_____

Total Depreciation (9385.0) _____

Maintenance	A & G	(9390.0)	_____
Other Property Costs[1]	A & G	(9391.0)	_____

Total Expenses are summarized on the next page.

[1] Provide details of Other Property Expenses (9391.0) on Schedule 22.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

The accounts below summarize reported expenses and non-allowable costs by cost center. All HCF-3 costs must be reported in this manner to facilitate the transfer of costs from the HCF-3 to the HCF-1.

REPORTED EXPENSES BY TYPE

Total Fixed Costs*	F	(9300.1) _____	
Total A & G Expenses*	A & G	(9300.5) _____	
Total Variable Expenses*	V	(9300.6) _____	
Total Director of Nursing Expenses*	D	(9300.8) _____	
Total Automatic Disallowed Expenses*	N	(9300.4) _____	
TOTAL REPORTED EXPENSES			**(9300.0) _____**

NON-ALLOWABLE EXPENSES BY TYPE

Total Self Disallowed Fixed Costs (Sch. 14)	F	(9301.1) _____	
Total Self Disallowed A & G (Sch. 14)	A & G	(9301.5) _____	
Total Self Disallowed Variable (Sch. 14)	V	(9301.6) _____	
Total Self Disallowed Dir. Nurs. (Sch. 14)	D	(9301.8) _____	
Total Automatic Disallowed Expenses (Sch. 13)	N	(9301.4) _____	
TOTAL NON-ALLOWABLE EXPENSES			**(9301.0)** (_____)

ADJUSTED EXPENSES BY TYPE

Total HCF-3 Fixed Costs (from Schedule 15)	F	(9302.1) _____	
Total HCF-2 Fixed Costs (from Schedule 15)	F	(9302.9) _____	
Total A & G Expenses (9300.5 less 9301.5)	A & G	(9302.5) _____	
Total Variable Expenses (9300.6 less 9301.6)	V	(9302.6) _____	
Total Director of Nursing Expenses (9300.8 less 9301.8)	D	(9302.8) _____	
Total Automatic Disallowed Expenses	N	(9302.4) _____	
HCF-2 Other Operating Expense Add-Back	A & G	(9502.2) _____	
TOTAL ADJUSTED EXPENSES			**(9302.0) _____**

TOTAL ADJUSTED EXPENSES (9302.0) MUST EQUAL (9302.0) ON SCHEDULE 10.

* See Instructions

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 5: ANALYSIS OF MORTGAGES AND NOTES PAYABLE

1. Mortgages and Notes Supporting Fixed Assets [1]

	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	Amort. of Mort. Acq Costs	Bal. 1/1/2023	Principal Payment	Bal. 12/31/2023	Rate %	Interest Expense	Period Expense
1st Mortgage															
2nd Mortgage															
Chattel Note															
Chattel Note															
Capital Lease															
Totals	XXXXX	XXX	XXXXX	XXXXX	XXXX	XXXXX	XXXXX		a	XXXX	XXXXX		XXX	b	c

Total Fixed Interest a + b + c (9381.0)[1] $_____

2. Working Capital Debt

#	Lender Name	Rel.Party Y/N	Balance 1/1/2023	Amount	Start Mo-Da-Yr	Principal Payment	Balance 12/31/2023	Interest Rate %	Interest Expense[2]
1									
2									
3									

Total Working Capital Interest (9381.7)[2] = $_____

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 new line separately.
[2]The sum of the working capital interest expense.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 7: RECONCILIATION OF INCOME PER REPORT WITH INCOME PER BOOKS

Total Income Per Report (Account #3600.0) $_____

Total Operating Expenses (Account #9300.0) $_____

HCF-3 Net Income (Loss) before reconciling items $_____[1]

Reconciling Items:

Items recorded on this Report but not on Books. Explain Below.

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Items recorded on Books but not on this Report. Explain Below.

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Net Reconciling Items $_____

NET INCOME (LOSS) PER BOOKS **$_____**[2]

Comments/Explanations of Reconciling Items:

[1] This amount should agree with Schedule 8, line 4 for Proprietorship and Partnership or line 5 for Corporations.
[2] Do not use this amount on Schedule 8.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 8: RECONCILIATION OF NET WORTH

PROPRIETORSHIP AND PARTNERSHIP

1.	Balance 12/31/2018 (2500.0)	_____ [1]
2.	Other: Prior Period Adjustment(s)	_____ [2]
3.	Capital Contribution during year	_____
4.	HCF-3 Net Income (Loss) Sch. 7	_____
5.	Drawing during year	(_____)
6.	Balance 12/31/2023 (2500.0)	_____ [3]

CORPORATION

DO NOT CHANGE ANY HEADING NAMES BELOW

	Capital Stock (2620.0)	Additional Paid-In (2630.0)	Retained Earnings (2650.0)	Treasury Stock (2640.0)	Total (2500.0)
1. Balance 12/31/2018 [1]	_____	_____	_____	_____	_____ [1]
2. Other: Prior Period Adjustments:[2]	xxxxxxxxxxxx	xxxxxxxxxxxx	_____	xxxxxxxxxxxx	_____ [2]
3. Sale of Stock	_____	xxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxx	_____
4. Additional Paid-In Capital	xxxxxxxxxxxx	_____	xxxxxxxxxxxxx	xxxxxxxxxxxx	_____
5. HCF-3 Net Income (Loss) Sch. 7	xxxxxxxxxxxx	xxxxxxxxxxxxx	_____	xxxxxxxxxxxx	_____
6. Dividends Paid	xxxxxxxxxxxx	xxxxxxxxxxxxx	(_____)	xxxxxxxxxxxx	(_____)
7. Treasury Stock Purchased/Sold	xxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	_____	_____
8. Balance 12/31/2023 [3]	_____	_____	_____	_____	_____ [3]
	(2620.0)	(2630.0)	(2650.0)	(2640.0)	(2500.0)

1. This amount should agree with acct. #2500.0 , Total Net Worth, page 9, on 2018 HCF-3.

2. Disclose all facts relative to adjustment(s) and explain any impact on reimbursable cost 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, page 10, on 2023 HCF-3. Detail explanation for any difference.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 10: MANAGEMENT COMPANY/CENTRAL OFFICE EXPENSE ALLOCATION

Part 1: Provide allocation to Massachusetts Nursing and Rest Homes, Non-Mass Nursing and Rest Homes and Other Non-Nursing Home business in the grid below.

Facility Name	VPN	# Beds	(A) Shared A & G Expense		(B) Other Direct A & G Facility Services[2]	(C) = A + B Total HCF-3 A & G Add-back	(D) Direct A & G (Admin.-in-Training & Administrators[1]) (from Part 4)	(E) HCF-2-NH Other Operating Add-back[3]		(F) Direct Variable (Dietician, Indirect Therapy & QA[1]) (from Part 3)	(G) Direct Dir. of Nurses[1] (from Part 2)	(H) Total Fixed Expense (from Schedule 15)		(I) = C + D + E + F + G + H Total Claimed Expenses
Part 1a: Massachusetts Nursing and Rest Homes <u>Only</u>			%	$	$	$	$	%	$	$	$	%	$	$
1a: TOTAL MASS NH & RH	**XXXX**	**XXX**												
			(A1)		(B1)	(C1)	(D1)	(E1)		(F1)	(G1)	(H1)		(I1)
Part 1b: TOTAL NON-MASS NH & RH	**XXXX**	**XXX**												
			(A2)		(B2)	(C2)	(D2)	(E2)		(F2)	(G2)	(H2)		(I2)
Part 1c: TOTAL NON-NH BUSINESS	**XXXX**	**XXX**												
			(A3)		(B3)	(C3)		(E3)				(H3)		(I3)
TOTAL ADJUSTED MANAGEMENT CO. /CENTRAL OFFICE EXPENSES	**XXXX**	**XXX**												
			(A4) = A1+A2+A3		**(B4) = B1+B2+B3**	**(C4) = C1+C2+C3**	**(D3) = D1 + D2**	**(E4) = E1+E2+E3 (9502.2) = E4 Report on Sch. 2**		**(F3) = F1 + F2**	**(G3) = G1 + G2**	**(H4) = H1+H2+H3 (9302.1+ 9302.9)= H4 Report on Sch. 2**		**(I4) = I1+I2+I3 (9302.0) = I4 Report on Sch. 2**
						(9302.5) = C4 + D3 Report on Sch .2				**(9302.6) = F3 Report on Sch. 2**	**(9302.8) = G3 Report on Sch. 2**			

Explain Allocation Method(s) Used Above _____

[1] Use Part 2 for Director of Nursing, Part 3 for Dietician, Physical/Occupational Therapy, Quality Assurance Professional and Part 4 for Administrator and Administrator-in-Training..

[2] State reasons for Direct Expense Allocation (Attach Schedules as Necessary)

[3] HCF-2 Other Operating Add-back must equal the claimed amount reflected in the HCF-2-NH, Schedule 3 or HCF-2-RH, Schedule 4 (account#9502.2).

NOTE: Total A & G expenses (Column C) and HCF-2 Other Operating (Column E) for each facility must equal the total HCF-3 A & G add-back on the HCF-1/HCF-4. Total Fixed Expenses must equal the Fixed Cost add-back claimed on HCF-1/HCF-4.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 10: DIRECT ALLOCATION ONLY (Massachusetts Nursing and Rest Homes Only)

Part 2. DIRECTOR OF NURSES

This schedule should be completed if the management company/central office employs a Director of Nurses who works directly at the nursing home. The schedule is not for the manager or the person to whom the Director of Nurses reports. This should be carried forward to Part 1, column G. The total for each facility should equal the HCF-3 DON Add-back (9962.3) on the HCF-1.

Facility Name	VPN	Salary (9323.3)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	TOTAL	DON's Name
		$	$	$	$	$	

Part 3(a). DIETICIAN.

This schedule should be completed if the management company/central office employs or has a contract with the dietician who works directly at the nursing home. It should not be filled out with the expenses of a manager of a dietician or the person to whom a dietician reports. The total for each facility should equal the HCF-3 Dietician Add-back (9967.0) on the HCF-1/HCF-4.

Facility Name	VPN	Salary (9323.4)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	Contract Service	TOTAL
		$	$	$	$	$	$

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 10: DIRECT ALLOCATION ONLY (Massachusetts Nursing and Rest Homes Only)

Part 3(b). INDIRECT THERAPY SALARIES

This schedule should be completed if the management company/central office employs or has a contract with a Physical Therapist, Occupational Therapist or Speech Therapist who performs the indirect services directly at the nursing home. This schedule should not contain expenses of a manager of a therapist or a person to whom a therapist reports. The total for each facility should equal the HCF-3 Indirect Restorative Add-back (9968.0) on the HCF-1.

THIS SCHEDULE SHOULD NOT INCLUDE THE COSTS OF DIRECT THERAPY SERVICES AS DEFINED PER REGULATION 101 CMR 206.00.
Direct Therapy expenses are non-allowable and should not be allocated to the HCF-1.

Facility Name	VPN	Salary (9323.5)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	Contract Service	TOTAL
		$	$	$	$	$	

Part 3(c). QUALITY ASSURANCE PROFESSIONAL

This schedule should be completed if the management company/central office employs or has a contract with a Quality Assurance Professional who works directly at the nursing home. This schedule should not contain expenses of a manager of a Quality Assurance Professional or a person to whom a Quality Assurance Professional reports. The total for each facility should equal the HCF-3 QA Professional Add-back (9969.0) on the HCF-1.

Facility Name	VPN	Salary (9323.1)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	Contract Service	TOTAL
		$	$	$	$	$	

The sum of Part 3, a, b and c are carried forward to column F, Part 1.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 10: DIRECT ALLOCATION ONLY (Massachusetts Nursing and Rest Homes Only)

Part 4(a). ADMINISTRATORS-IN-TRAINING

This schedule should be completed if the management company/central office employs or has a contract with an Administrator in-Training who works directly at the nursing home. This schedule should not contain expenses of a manager of an Administrator-in-Training or a person to whom the Administrator-in-Training reports. The total for each facility should equal the HCF-3 Administrator-in-Training Add-back (9971.0) on the HCF-1.

Facility Name	VPN	Salary (9313.1)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	TOTAL	Administrator-in-Training's Name
		$	$	$	$	$	

Part 4(b). ADMINISTRATOR

This schedule should be completed if the management company/central office employs or has a contract with an Administrator who works directly at the nursing home. This schedule should not contain expenses of a manager of an Administrator or a person to whom the Administrator reports. The total for each facility should equal the HCF-3 Administrator Add-back (9972.0) on the HCF-1.

Facility Name	VPN	Salary (9314.1)	Payroll Taxes	Health \ Life Ins. & Pension	Workers' Compensation	TOTAL	Administrator's Name
		$	$	$	$	$	

The sum of Part 4, a and b are carried forward to column D, Part 1.

NOTE: The HCF-3 serves the dual purpose of a report of the financial condition and a claim statement for reimbursement. Schedules 13 and 14 should be used to convert the amount reported in the financial statements into a total requested for reimbursement.

SCHEDULE 13: DETAIL OF AUTOMATICALLY DISALLOWED EXPENSES

Schedule 13 lists expense categories which the Center automatically disallows. This schedule is included in the report as an informational tool for the facility administrator.

Account #	Amount	Account Name
(9316.1)	_____	Officer/Owner Compensation
(9317.3)	_____	Directors' Fees
(9321.0)	_____	Other Management Fees
(9323.6)	_____	Direct Restorative Therapies
(9332.6)	_____	Telephone Directory Advertising
(9336.5)	_____	Motor Vehicle Expense
(9342.6)	_____	Other Advertising
(9351.7)	_____	Group Life/Health & Life Insurance & Pension - Officer/Owner/Dir.
(9361.3)	_____	Accounting Appeal Services
(9366.3)	_____	Legal Appeal Services
(9367.7)	_____	Other Legal Services
(9371.3)	_____	Payroll Taxes - Officer/Owner/Director
(9373.1)	_____	Workers' Compensation - Officer/Owner/Director
(9381.5)	_____	Interest on Late Payments, Penalties
(9381.7)	_____	Interest on Working Capital
(9301.4)	**_____**	**TOTAL AUTOMATIC DISALLOWED**

SCHEDULE 14: DETAIL OF SELF DISALLOWED EXPENSES

Schedule 14 provides the detail of expenses reported within the financial statements, not claimed by the facility for reimbursement. This may involve only some of the expenses in a particular account category (i.e. partial clerical expenses or partial office supplies expenses). This section should be used to report any non-allowable expenses **other than those reported on Schedule 13.** Partial values of accounts are appropriate here. Payroll taxes and benefits related to positions whose salaries are non-allowable must be reported here. (NOTE: The basis used for determining the amount should be given in Schedule 14a.)

This schedule may not be used to add-back costs of other departments or offices.

Account #	Amount	Account Name
A & G EXPENSES		
(3650.4)	_____	A & G Recoverable Income
(9312.1)	_____	Administration Salaries
(9313.1)	_____	Administrator-in-Training
(9314.1)	_____	Administrator
(9321.1)	_____	Clerical Services
(9322.3)	_____	Payroll Services/EDP
(9323.7)	_____	Other Administrative Costs
(9325.0)	_____	Office Supplies
(9331.5)	_____	Phone(s)
(9338.6)	_____	Conventions & Meetings
(9339.6)	_____	Other Travel
(9341.5)	_____	Advertising - Help Wanted
(9345.0)	_____	Licenses and Dues
(9351.6)	_____	Group Life/Health Insurance & Pensions - Administration
(9351.4)	_____	Group Life/Health Insurance & Pensions - Other A & G Employees
(9362.7)	_____	Other Accounting Services
(9371.2)	_____	Payroll Taxes - Administration
(9371.4)	_____	Payroll Taxes - Other A & G Employees
(9377.3)	_____	General Insurance
(9376.2)	_____	Workers' Compensation – Administration
(9373.4)	_____	Workers' Compensation - Other A & G Employees

SCHEDULE 14 continued

(9379.0) _____ Miscellaneous Expenses

(9390.0) _____ Maintenance

(9391.0) _____ Other Property Costs

(9301.5) _____ TOTAL A & G

VARIABLE EXPENSES

(3650.5) _____ Variable Recoverable Income

(9323.1) _____ Quality Assurance Professionals

(9323.5) _____ Indirect Restorative Therapy

(9323.4) _____ Dietitian

(9351.5) _____ Group Life/Health Insurance & Pensions – Variable Employees

(9371.5) _____ Payroll Taxes - Variable Employees

(9373.5) _____ Workers' Compensation - Variable Employees

(9301.6) _____ TOTAL VARIABLE

DIRECTOR OF NURSING EXPENSES

(3650.2) _____ DON Recoverable Income

(9323.3) _____ Director of Nursing

(9352.0) _____ Group Health Insurance

(9372.0) _____ Payroll Taxes

(9374.0) _____ Workers' Compensation

(9301.8) _____ TOTAL DIRECTOR OF NURSING

FIXED EXPENSES

(3650.3) _____ Fixed Recoverable Income

(9380.0) _____ Real Estate Taxes

(9380.1) _____ Personal Property Taxes

(9380.5) _____ Insurance - Building, Building Improvements, Equipment

(9381.0) _____ Interest

(9382.0) _____ Rent

(9386.8) _____ Depreciation - Building

(9387.8) _____ Depreciation - Improvements

(9387.9) _____ Depreciation - HCF Capitalization Improvements

(9388.8) _____ Depreciation - Equipment

(9388.9) _____ Depreciation - HCF Capitalization Equipment

(9390.8) _____ Depreciation - Software/Ltd. Life Assets*

(9390.9) _____ Depreciation - HCF Capitalization Software/Ltd. Life Assets*

(9301.1) _____ TOTAL FIXED EXPENSES

*See Instructions

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 14a

This sheet should be used to explain the basis for determining the amounts disallowed in Schedule 14.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 15: DETAIL OF CLAIMED FIXED COSTS

	Allowable Basis or Cost of Beg. Yr.[1]	Claimed Additions	Claimed Deletions[2]	Allowable Basis or Cost End. of Year	Rate%	Depreciation HCF-3	From HCF-2 (If Applicable)
Land HCF-3			( )		**XXX**	XXXXX	XXXXX
Land HCF-2			( )		**XXX**	XXXXX	XXXXX
Building HCF-3			( )		**2.5**		XXXXX
Building HCF-2			( )		**2.5**	XXXXX	
Improvements HCF-3			( )		**5.0**		XXXXX
Improvements HCF-2			( )		**5.0**	XXXXX	
HCF Cap. Improv. HCF-3			( )		**5.0**		XXXXX
HCF Cap. Improv. HCF-2			( )		**5.0**	XXXXX	
Equipment HCF-3			( )		**10.0**		XXXXX
Equipment HCF-2			( )		**10.0**	XXXXX	
HCF Cap. Equip. HCF-3			( )		**10.0**		XXXXX
HCF Cap. Equip. HCF-2			( )		**10.0**	XXXXX	
Software/Ltd. Life * HCF-3			( )		**33.3**		XXXXX
Software/Ltd. Life* HCF-2			( )		**33.3**	XXXXX	
HCF Cap. Software/Ltd. Life Assets* HCF-3			( )		**33.3**		XXXXX
HCF Cap. Software/Ltd. Life Assets* HCF-2			( )		**33.3**	XXXXX	
Long-Term Int. Claimed*****	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
MA Corp. Excise Tax Non-Income Portion	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Building Insurance	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Real Estate Taxes	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Personal Property Taxes	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Other (Explain in Footnotes) (4538.8)	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
HCF-3 Fixed Cost Recoverable Income						( )	( )
TOTAL FIXED COSTS CLAIMED (A) + (B)			**HCF-3 & HCF-2 (Post to Page 19)**			(A) (9302.1)[3, 4]	(B) (9302.9)[4]

The Center's automatic adjustment process will disallow all fixed costs such as deprecation, mortgage interest, real estate taxes (account 9300.1). This schedule should be used to claim those fixed costs which will be considered in the reimbursement of the facility's capital. Preparers of this schedule should carefully review regulation 101 CMR 206.00. Incorrect reporting could seriously delay the setting of rates.

1. Allowable basis is the portion of assets used for public patient care.
2. Deletions include retired, sold, written off, damaged, and fully depreciated assets.
3. Adult Day Care costs should be removed from this schedule. Explain method of allocation on pg 6 in the Footnotes and Explanations section of this report.
4. HCF-3 Claimed Fixed Expenses should be claimed in account 9302.1 on page 14. HCF-2 Fixed Expenses should be added back in account 9302.9 on page 14.

* See Instructions.

Management Company/Central Office Name _____

Balance Sheet Date (MO-DA-YR) _____ _____ _____ 2023 HCF-3

SCHEDULE 16: DETAIL OF CLERICAL SALARIES EXPENSE

Please provide a description of the Clerical Salaries expense. The total must agree with the amount claimed in account (9321.1) as follows:

Employee Name	Job Title	Brief Job Description	2023 Gross Salary
TOTAL			(9321.1)

SCHEDULE 17: DETAIL OF ADMINISTRATION SALARIES EXPENSE

Please provide a description of the Administration Salaries expense. The total must agree with the amount claimed in account (9312.1) as follows:

Employee Name	Job Title	Brief Job Description	2023 Gross Salary
TOTAL			(9312.1)

SCHEDULE 19: DETAIL OF OTHER ADMINISTRATIVE COSTS

Provide below details of the expenses claimed in Other Administrative account (9323.7).

Vendor Name	Date Incurred (MO-DA-YR)	Amount	Brief Description of Expense
TOTAL		(9323.7)	

SCHEDULE 20: DETAIL OF GENERAL INSURANCE

Provide below details of the expenses claimed in General Insurance account (9377.3).

Vendor Name	Date Incurred (MO-DA-YR)	Amount	Brief Description of Expense
TOTAL		(9377.3)	

SCHEDULE 21: DETAIL OF MISCELLANEOUS EXPENSES

Provide below details of the expenses claimed in Miscellaneous Expenses account (9379.0).

Vendor Name	Date Incurred (MO-DA-YR)	Amount	Brief Description of Expense
TOTAL		(9379.0)	

SCHEDULE 22: DETAIL OF OTHER PROPERTY COSTS

Provide below details of the expenses claimed in Other Property account (9391.0).

Vendor Name	Date Incurred (MO-DA-YR)	Amount	Brief Description of Expense
TOTAL		(9391.0)	

SCHEDULE 23: ORGANIZATIONAL STRUCTURE (in effect this cost report year)

1. Supply the Center with a macro organizational chart of your complete business structure.

2. Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing Home Facilities.

3. Describe the basis used to allocate costs from each shaded component of your organizational chart to your Massachusetts Nursing/Rest Home Facilities. Support your narrative with actual dollar values.

(See Sample Response in the Instructions for an example.)

SCHEDULE 24: ADDITIONAL INFORMATION

Part 1.

Provide below a brief history of your organization. As part of your description, include the date the company came into existence and the dates of any notable structural changes.

Part 2.

Supply below the name of a person who may be contacted for clarification and/or additional information concerning the information presented in Schedule 23 and Schedule 24.

Contact Person_____

Telephone # _____

Best Time to Call _____