

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

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

Facility Name	BAYPOINTE REHAB CENTER
VPN	0950559
Provider ID	110120304A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	50 CHRISTY PLACE
City	Brockton
Zip	02301
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Pointe Group Care LLC
Realty Company	50 Christy Place LLC

Is above information accurate: Yes No

Telephone	508-580-6800
Fax	508-587-6633
Federal Employee Tax ID Number	811934924

Is above information accurate: Yes No

Contact Person for this report:

Name	Unger,, Tamara
Firm (if not facility)	BAYPOINTE REHAB CENTER
Title	Cost Report Specialist
Street Address	1428 36th St,
City	Brooklyn
State	NY
Zip	11218
Telephone	248-968-4100
Fax	
E-mail address	temi@ppsassistant.com

Schedule1: General Information

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

Firm Name	Roth and Co.
Name of Contact	Tamara Unger
Title	Senior Cost Report Specialist
Street Address	1428 36th St, Suite 200
City	Brooklyn
State	NY
Zip	11218
Telephone	718-975-5376
Fax	718-975-5359
Email address	temi@ppsassistant.com
Type of Accounting Service Performed	Other

Other Business Activities(Check all that apply):

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

Legal Status(check one):

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

Bed Licensure:

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

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
11/21/2016	169	0	0	169	169

Is above Bed Licensure Information accurate: Yes No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 0

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule10 of the HCF-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	01/01/1993
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2016 Assessed Value: 9,976,000

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

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	O19963	David A. Berkowitz Revocable Trust	4655 W Chase Avenue, Lincolnwood, IL 60645	14
Direct	O19966	David A. Berkowitz Delta Trust	4655 W Chase Avenue, Lincolnwood, IL 60645	14
Direct	O19964	Declaration of Trust Yosef Meystel	4655 W Chase Avenue, Lincolnwood, IL 60645	14
Direct	O20099	Pointe Aperion Invest LLC	320 Norwood Park South, Norwood, MA 02062	14
Direct	C21415	Benjamin Berkowitz	320 Norwood Park South, Norwood, MA 02062	29
Direct	O19965	Yosef Meystel Delta Trust	4655 W Chase Avenue, Lindenwood, IL 61049	14

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

Facility Name	VPN	Name of Owner(s)
ADVINIA CARE AT PROVINCETOWN	0950790	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel
EASTPOINTE REHAB CENTER	0950562	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust
PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust
SALEM REHABILITATION CENTER LLC	0950739	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel
SOUTHPOINTE REHAB CENTER	0950565	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust

Facility Name	VPN	Name of Owner(s)
WILMINGTON REHAB CENTER LLC	0950742	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel

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

X Not Applicable

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

X Not Applicable

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company.Indicate the amount paid by this company for this reporting year.(Attach addendum if necessary.)

X Not Applicable

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

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

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Indirect	Suzanne Shelter Irrevocable Trust	30 Suzanne Drive,Monsey,NY 10952	44
Indirect	Devorah Karniol	30 Suzanne Drive,Monsey,NY 10952	6
Indirect	Alexandra Deutsch	30 Suzanne Drive,Monsey,NY 10952	5
Indirect	Lee and Wythe Corp.	30 Suzanne Drive,Monsey,NY 10952	94
Indirect	Suzanne Family Irrevocable Trust	30 Suzanne Drive,Monsey,NY 10952	50
Direct	D&A Equities, LLC	30 Suzanne Drive,Monsey,NY 10952	100

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

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

No

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

From	To
01/01/2020	12/31/2020

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

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

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	251,001	0	251,001
4426.8	Director of Nurses: Group Life/Health Insurance	6,615	0	6,615
4336.3	Director of Nurses :Pension	1,758	0	1,758
4340.3	Director of Nurses :Benefits Other	605	0	605
4407.2	Director of Nurses :Payroll Taxes	20,731	0	20,731
4427.1	Director of Nurses :Workers' Compensation	4,579	0	4,579
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	285,289	0	285,289
6030.1	RN: Salaries	858,659	0	858,659
7429.2	RN: Group Life/Health Insurance	49,433	0	49,433
7529.2	RN: Pension	3,750	0	3,750
7629.3	RN: Benefits Other	4,892	0	4,892
7729.2	RN: Payroll Taxes	76,192	0	76,192
7829.3	RN: Workers' Compensation	14,235	0	14,235
4630.0	SUBTOTAL: RN	1,007,161	0	1,007,161
6041.1	LPN: Salaries	1,398,079	0	1,398,079
7430.2	LPN: Group Life/Health Insurance	80,487	0	80,487
7530.2	LPN: Pension	6,105	0	6,105
7630.3	LPN: Benefits Other	7,965	0	7,965
7730.2	LPN: Payroll Taxes	124,057	0	124,057
7830.3	LPN: Workers' Compensation	23,178	0	23,178
4640.0	SUBTOTAL :LPN	1,639,871	0	1,639,871
6051.1	CNA: Salaries	1,872,189	0	1,872,189
7431.2	CNA: Group Life/Health Insurance	107,782	0	107,782
7531.2	CNA: Pension	8,175	0	8,175
7631.3	CNA: Benefits Other	10,666	0	10,666
7731.2	CNA: Payroll Taxes	166,126	0	166,126
7831.3	CNA: Workers' Compensation	31,038	0	31,038
4650.0	SUBTOTAL :CNA	2,195,976	0	2,195,976
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	0		0
6035.3	SUBTOTAL: RN PURCHASED SERVICE	0		0

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**	0		0
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	0		0
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	3,250		3,250
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	3,250		3,250
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	5,131,547	0	5,131,547

* Non-allowable Expense

** See Instructions

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4110.1	Administration: Salaries	140,623	0	140,623
7424.2	Administration: Group Life/Health Insurance	6,966	0	6,966
7524.2	Administration: Pensions	1,386	0	1,386
7624.3	Administration: Benefits Other	240	0	240
7724.2	Administration: Payroll Taxes	10,401	0	10,401
7824.3	Administration: Workers' Compensation	97	0	97
7924.3	Administration: Purchased Service			
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	159,713	0	159,713
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: Group Life/Health 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	488,923	0	488,923
7426.2	Clerical Staff: Group Life/Health Insurance	28,147	0	28,147
7526.2	Clerical Staff: Pensions	2,135	0	2,135
7626.3	Clerical Staff: Benefits Other	2,785	0	2,785
7726.2	Clerical Staff: Payroll Taxes	43,384	0	43,384
7826.3	Clerical Staff: Workers' Compensation	8,106	0	8,106
7926.3	Clerical Staff: Purchased Service	23,637	0	23,637
4750.0	SUBTOTAL: CLERICAL STAFF	597,117	0	597,117

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	48,254	6,295	41,959
4160.3	Management Fees (see HCF-3) *	1,005,610	1,005,610	
4160.6	Management Consultants *	36,185	36,185	
4250.5	Office Supplies	35,828	0	35,828
4261.5	Telephone: Phone	34,203	0	34,203
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	501	0	501
4295.7	Advertising--Help Wanted			
4298.7	Advertising—Promotional *	6,337	6,337	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	22,627	0	22,627
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	2,103	2,103	
4306.2	Education/Training Administration	7,435	0	7,435
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	20,829	0	20,829
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *	132,594	132,594	
4431.7	Insurance - Malpractice & General Liability	184,968	0	184,968
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)	99,737	2,500	97,237
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(216,645)	216,645
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(585,530)	585,530
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(21,124)	21,124
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	1,637,211	368,325	1,268,886
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	2,394,041	368,325	2,025,716

* Non-allowable Expense

** See Instructions

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4306.1	Staff Development Coordinator: Salaries	90,786	0	90,786
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	5,227	0	5,227
7510.2	Staff Dev. Coord.: Pensions	396	0	396
7610.3	Staff Dev. Coord.: Benefits Other	517	0	517
7710.2	Staff Dev. Coord.: Payroll Taxes	8,056	0	8,056
7810.3	Staff Dev. Coord.: Workers' Compensation	1,505	0	1,505
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	SUBTOTAL: STAFF DEV. COORD.	106,487	0	106,487
5105.1	Plant Operation: Salaries	358,808	0	358,808
7411.2	Plant Operation:Group Life/Health Insurance	20,657	0	20,657
7511.2	Plant Operation: Pensions	1,567	0	1,567
7611.3	Plant Operation: Benefits Other	2,044	0	2,044
7711.2	Plant Operation: Payroll Taxes	31,838	0	31,838
7811.3	Plant Operation: Workers' Compensation	5,949	0	5,949
5110.3	Plant Operation: Purchased Service	62,922	0	62,922
5115.5	Plant Operation: Supplies and Expenses	65,821	0	65,821
5120.5	Plant Operation: Utilities	342,475	0	342,475
5130.7	Plant Operation: Repairs	5,455	0	5,455
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	897,536	0	897,536
5205.1	Dietary: Salaries	559,441	0	559,441
7412.2	Dietary: Group Life/Health Insurance	32,207	0	32,207
7512.2	Dietary: Pensions	2,443	0	2,443
7612.3	Dietary: Benefits Other	3,187	0	3,187
7712.2	Dietary: Payroll Taxes	49,641	0	49,641
7812.3	Dietary: Workers' Compensation	9,275	0	9,275
5220.5	Dietary: Food	289,006	0	289,006
5221.3	Dietary: Purchased Service	4,390	0	4,390
5235.5	Dietary: Supplies and Expenses	40,206	0	40,206
4840.0	SUBTOTAL: DIETARY	989,796	0	989,796
5231.1	Dietician: Salaries	44,315	0	44,315
7413.2	Dietician: Group Life/Health Insurance	2,551	0	2,551
7513.2	Dietician: Pensions	194	0	194
7613.3	Dietician: Benefits Other	252	0	252
7713.2	Dietician: Payroll Taxes	3,932	0	3,932
7813.3	Dietician: Workers' Compensation	735	0	735
5233.3	Dietician: Purchased Service			
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN	51,979	0	51,979

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	159,260	0	159,260
7414.2	Laundry: Group Life/Health Insurance	9,169	0	9,169
7514.2	Laundry: Pensions	695	0	695
7614.3	Laundry: Benefits Other	907	0	907
7714.2	Laundry: Payroll Taxes	14,132	0	14,132
7814.3	Laundry: Workers' Compensation	2,640	0	2,640
5320.3	Laundry: Purchased Service			
5330.5	Laundry: Supplies and Expenses	15,302	0	15,302
5340.5	Laundry: Linen and Bedding	22,041	0	22,041
4860.0	SUBTOTAL: LAUNDRY	224,146	0	224,146
5410.1	Housekeeping: Salaries	274,287	0	274,287
7415.2	Housekeeping: Group Life/Health Insurance	15,791	0	15,791
7515.2	Housekeeping: Pensions	1,198	0	1,198
7615.3	Housekeeping: Benefits Other	1,563	0	1,563
7715.2	Housekeeping: Payroll Taxes	24,338	0	24,338
7815.3	Housekeeping: Workers' Compensation	4,547	0	4,547
5415.3	Housekeeping: Purchased Service			
5420.5	Housekeeping: Supplies and Expenses	44,278	0	44,278
4870.0	SUBTOTAL: HOUSEKEEPING	366,002	0	366,002
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	0	0	0
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		()	
4880.0	SUBTOTAL: QA PROFESSIONAL	0	0	0
6505.1	Ward Clerks & Medical Records Librarian: Salaries	115,032	0	115,032
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	6,622	0	6,622
7517.2	Ward Clerk & Med Rec Lib: Pensions	502	0	502
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	655	0	655
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	10,207	0	10,207
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	1,907	0	1,907
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	134,925	0	134,925

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	70,874	0	70,874
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	4,080	0	4,080
7518.2	MMQ Evaluation Nurse: Pensions	309	0	309
7618.3	MMQ Evaluation Nurse: Benefits Other	404	0	404
7718.2	MMQ Evaluation Nurse: Payroll Taxes	6,289	0	6,289
7818.3	MMQ Evaluation Nurse: Workers' Compensation	1,175	0	1,175
7918.3	MMQ Evaluation Nurse: Purchased Service	13,759	0	13,759
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	96,890	0	96,890
6508.1	MDS Coordinator: Salaries	151,697	0	151,697
7432.2	MDS Coordinator:Group Life/Health Insurance	8,733	0	8,733
7532.2	MDS Coordinator: Pensions	662	0	662
7632.3	MDS Coordinator: Benefits Other	864	0	864
7732.2	MDS Coordinator: Payroll Taxes	13,461	0	13,461
7832.3	MDS Coordinator: Workers' Compensation	2,515	0	2,515
7932.3	MDS Coordinator: Purchased Service	13,759	0	13,759
4910.0	SUBTOTAL:MDS COORDINATOR	191,691	0	191,691
6540.0	Social Service Worker: Salaries	498,578	0	498,578
7420.2	Social Service Worker:Group Life/Health Insurance	28,703	0	28,703
7520.2	Social Service Worker: Pensions	2,177	0	2,177
7620.3	Social Service Worker: Benefits Other	2,840	0	2,840
7720.2	Social Service Worker: Payroll Taxes	44,241	0	44,241
7820.3	Social Service Worker: Workers' Compensation	8,266	0	8,266
7920.3	Social Service Worker: Purchased Service	25,386	0	25,386
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	610,191	0	610,191
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			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
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	184,433	9,445	174,988
7012.1	Direct Restorative Therapy: Salaries *			
7012.2	Direct Restorative Therapy: Benefits *			
7014.3	Direct Restorative Therapy: Consultants *	669,217	669,217	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	853,650	678,662	174,988
7021.1	Recreational Therapy: Salaries	289,683	0	289,683
7423.2	Recreational Therapy:Group Life/Health Insurance	16,677	0	16,677
7523.2	Recreational Therapy: Pensions	1,265	0	1,265
7623.3	Recreational Therapy: Benefits Other	1,650	0	1,650
7723.2	Recreational Therapy: Payroll Taxes	25,705	0	25,705
7823.3	Recreational Therapy: Workers' Compensation	4,803	0	4,803
7022.3	Recreational Therapy: Purchased Service	3,516	0	3,516
7023.5	Recreational Therapy: Supplies and Expenses	9,253	0	9,253
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	352,552	0	352,552

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	1,191	0	1,191
4306.3	Variable Other required education			
4306.4	Variable Job related education			
4434.7	NonProfit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director	18,000	0	18,000
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 *	390,739	390,739	
6522.5	House Supplies not resold	466,594	0	466,594
6523.5	Resold to private patients *			
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant	3,624	0	3,624
3150.0	Vending Machines Income		153	(153)
3193.0	Variable Recoverable		44,129	(44,129)
4950.0	SUBTOTAL: OTHER VARIABLE	880,148	435,021	445,127
4810.0	TOTAL VARIABLE EXPENSES	5,755,993	1,113,683	4,642,310

* Non-allowable Expense

** See Instructions

Schedule 5: Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Land HCF-1	0	0	(0)	0					
Land HCF-2-NH	1,050,000	0	(0)	1,050,000					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	5,950,000	0	(0)	5,950,000	2.5				148,750
Improvements HCF-1	117,135	0	(0)	117,135	5.0	(4565.8) 11,713	0	11,713	
Improvements HCF-2-NH	81,219	303,237	(0)	384,456	5.0				20,152
HCF Cap. Improv. HCF-1	0	0	(0)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	651,078	32,945	(0)	684,023	10.0	(4570.8) 132,065	59,736	72,329	
Equipment HCF-2-NH	73,847	16,653	(0)	90,500	10.0				9,050
HCF Cap. Equip. HCF-1	0	0	(0)	0	10.0	(4576.8) 0	0	0	
HCF Cap. Equip. HCF-2-NH	0	0	(0)	0	10.0				0
Software HCF-1	399	0	(0)	399	33.3	(4585.8) 133	0	133	
Software HCF-2-NH	1,788	0	(0)	1,788	33.3				596
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses (from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	754,087
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 0	0	0	142,977
Real Estate Taxes						(4510.8) 0	0	0	214,270
Personal Property Taxes						(4515.8) 800	0	800	0
Other (Explain in Schedule 20)						(4538.8) 991,919	948,174	43,745	33,798
Rent-Real Property-HCF-2-NH Required *						(4535.8) 1,578,299	1,578,299		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 2,714,929	2,586,209	(a) 128,720	(b)9950.2 1,323,680
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 1,452,400

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *			
4430.0	Interest on working Capital *	43,422	43,422	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *			
8012.0	User Fee Assessment *	824,753	824,753	
8015.0	Fines, Late Charges, and Penalties *	9,390	9,390	
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 *	10,503	10,503	
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 *	207,268	207,268	
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	1,095,336	1,095,336	

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)	5,131,547	0	5,131,547
Total A&G Expenses (4710.0)	2,394,041	368,325	2,025,716
Total Variable Expenses (4810.0)	5,755,993	1,113,683	4,642,310
Total Fixed Costs (9950.1)	2,714,929	2,586,209	128,720
HCF-2-NH Fixed Costs Claimed (9950.2)		(1,323,680)	1,323,680
Non Nursing expenses (4960.0)	1,095,336	1,095,336	0
TOTAL OPERATING EXPENSES(4000.0)	17,091,846	3,839,873	13,251,973

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	1,585,845	3005.1		3001.1	1,585,845
Managed Care	3003.2	650,652	3005.2	822,187	3001.2	1,472,839
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	1,827,039	3005.4	1,331,561	3001.4	3,158,600
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid - Non-Managed Care	3003.6	7,046,157	3005.6	16,844	3001.6	7,063,001
Massachusetts Medicaid - Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8	1,595,073	3005.8	197,172	3001.8	1,792,245
MA Medicaid Patient Resource Income	3022.6		3032.6		3001.9	
Non-MA 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	5,942	3005.9		3002.3	5,942
TOTAL NURSING FACILITY INCOME	3003.0	12,710,708	3005.0	2,367,764	3001.0	15,078,472

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	1,823,955	
Laundry	3140.0		
Vending Machines	3150.0	153	
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0	-137,885	
Interest Income	3180.0	1,345	
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable (Explain below)	3191.0		
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	44,129	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,731,697
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		16,810,169

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	390,739
7014.3	Restorative Therapy: direct consultants *	669,217

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

Description	Amount
Stimulus COVID	1,823,955
Subtotal	1,823,955

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

Account #	Description	Amount
3193.0	Small Balance Adjustments	-405
3193.0	AR Transfer/Suspense	-310
3193.0	Barber/Beauty	32,905
3193.0	TV/Satellite Rental	5,558
3193.0	Telephone Rental	4,561
3193.0	Other Income	1,820
Subtotal		44,129

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	84,857		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited			
1050.0	Other Cash			
1010.0	Total Cash		84,857	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	607,970		
1066.0	Managed Care Patients (Private)	116,569		
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	175,360		
1076.0	Medicare Managed Care Patients			
1079.0	Mass. Medicaid Non-Managed Care Patients	813,030		
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients	367,998		
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients	95,840		
1140.0	Reserve for Bad Debt	(329,000)		
1060.0	Net Patient Account Receivables		1,847,767	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	1,360,379		
1185.0	Other			
1150.0	Total Loans Receivable		1,360,379	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	38,243		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	26,468		
1260.0	Total Prepaid Expenses		64,711	
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			3,357,714

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
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			
1626.1	Leasehold Improvements – Cost	117,135		
1627.2	Leasehold Improvements – Accum. Deprc.	(33,907)		
1625.0	Leasehold Improvements – Book Value		83,228	
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	()		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost	684,023		
1652.2	Equipment – Accum. Deprc.	(511,894)		
1650.0	Equipment – Book Value		172,129	
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 - NON CURRENT(FIXED) ASSETS			255,357

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense			
1940.0	Purchased Goodwill	5,597,874		
1950.0	Leasehold Deposits			
1960.0	Utility Deposits	2,944		
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost	124,102		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(27,578)		
1979.0	Construction in Progress			
1975.3	Long Term Investments			
1975.4	Non-Current Assets Whose Use is Limited			
1980.0	Other (Explain on Sch 20)			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			5,697,342
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			9,310,413

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	449,300		
2030.0	Accrued Expenses	261,397		
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	1,813		
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable		712,510	
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	0		
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt	2,285		
2100.0	Total Current Long-Term Debt		2,285	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	585,034		
2200.0	Accr. Payroll Tax w/held	27,143		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities			
2180.0	Total Accrued Salaries & Payroll Liabilities		612,177	
	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	59,511		
2250.0	Total Other Current Liabilities		59,511	
2005.0	TOTAL CURRENT LIABILITIES			1,386,483
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt	1,676,684		
2300.0	TOTAL NON-CURRENT LIABILITIES		1,676,684	
2015.0	TOTAL LIABILITIES			3,063,167

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	6,169,966		
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	(307,708)		
2545.0	Contributions	666,667		
2550.0	Net Profit / (Loss) Year-to-Date	-281,679		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		6,247,246	
2500.0	TOTAL NET WORTH(2510.0)			6,247,246
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			9,310,413

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	14,939,871
9610.0	Other	43,177
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	14,983,048
	Operating Expenses	
9625.0	Salaries and Wages	7,640,235
9630.0	Employee Benefits	631,152
9635.0	Supplies and Other (including Payroll Taxes)	7,419,995
9640.0	Interest	43,422
9645.0	Provision for Bad Debt	235,612
9650.0	Depreciation and Amortization	1,121,432
9655.0	Total Operating Expenses	17,091,848
9660.0	Income from Operations	-2,108,800
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	1,345
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other(Specify) Mostly Stimulus	1,825,776
9690.0	Total Non-Operating Revenue	1,827,121
9695.0	Net Income Before Taxes or Extraordinary Items	-281,679
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	-281,679
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	Total Cumulative Change in Accounting Principles	
9785.0	Net Income	-281,679

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	281,679	
9810.0	Adjustments to reconcile changes in net assets (net income)	993,509	
9815.0	Increases(decreases) to cash provided by operating activities	-2,459,780	
9820.0	Net cash from operating activities		-1,184,592
	Cash flows from investing activities		
9825.0	Capital expenditures	-27,528	
9830.0	Other cash used in investing activities		
9835.0	Net cash used in investing activities		-27,528
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	1,480,602	
9845.0	Payments on long-term debt and capital lease expenditures		
9850.0	Other cash used in financing activities	-253,579	
9855.0	Net cash used in financing activities		1,227,023
	Net increase/(decrease) in cash and cash equivalents		14,903
9865.0	Cash/cash equivalents beginning of year	69,954	
9870.0	Cash/cash equivalents end of year		84,857

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	16,810,169
Total operating expenses on HCF-1 (#4000.0)	17,091,846
HCF-1 Net income/(loss) before reconciling items	-281,677 ¹

Reconciling Items

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

Description	Amount
Subtotal	

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

Description	Amount
Rounding	-2
Subtotal	-2
Net income/(loss) per financials	-281,679 ²

Explanation

Rounding Difference

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

Schedule 13: Reconciliation of Net Worth**Proprietorship and Partnership**

Balance: 12/31/2019(2500.0)	6,169,964 ¹
Other: Prior Period Adjustment(s)	0 ²
Capital contribution during year	666,667
HCF-1 Net income	-281,677
Drawing during year	(307,708)
Balance: 12/31/2020(2500.0)	6,247,246 ³

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

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

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

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing	813	1,204		1,216		8,701		2,242			37	14,213
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)		23				63		33				119
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	813	1,227		1,216		8,764		2,275			37	14,332
Quarter 2												
Nursing	654	1,132		1,441		5,980		1,403				10,610
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)		1				110		58				169
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	654	1,133		1,441		6,090		1,461				10,779

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 3												
Nursing	737	939		960		6,753		1,462			17	10,868
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)						9		9				18
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	737	939		960		6,762		1,471			17	10,886
Quarter 4												
Nursing	789	874		836		7,089		1,479			5	11,072
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)						52		6				58
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	789	874		836		7,141		1,485			5	11,130

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	2,993	4,149		4,453		28,523		6,586			59	46,763
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)		24				234		106				364
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	2,993	4,173		4,453		28,757		6,692			59	47,127

0140.0	Number of Admissions During Year	317
0140.1	Number of Massachusetts Medicaid Admissions During Year	13
0150.0	Number of Discharges During Year	316
0190.0	Average Length of Stay	24

Schedule 15: Detail of Purchased Service Nursing

(A) DON PURCHASED SERVICE NURSING (6025.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0
		(7339.2)	(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0
		(7340.2)	(6035.2)

(C) LPN PURCHASED SERVICE NURSING (6042.2)

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

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Intelycare, Inc.	TM7F	113.0	3,250
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	113.00	3,250

(7342.2)

(6052.2)

Schedule 16: Supplemental Salary / Hour Data

A. Overtime Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	43,734	7848.2	102,204	7835.2	90,983
Hours*	7847.2	914	7849.2	2,217	7836.2	3,707

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

B. Wage Differentials for RNs, LPNs, and CNAs

1. Shift Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7850.2	10,779	7851.2	20,003	7852.2	15,761

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

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

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

C. Detail of Administrator's Salary and Benefits

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

Name	Dates of Employment	License Number	Affiliation (O, R, U) 1
John Corliss	From: 01/01/2020 To: 12/31/2020	1876	U

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

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

9270.1	Salary	138,632
9270.2	Payroll Taxes	10,401
9270.3	Workers' Compensation	97
9270.4	Group Health/Life Insurance	3,603
9270.5	Pension	1,386
9270.6	Other Benefits	
9272.0	TOTAL ADMINISTRATOR COMPENSATION	154,119

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	2,091
Plant Operations	7211.2	5	7311.2	10,885
Dietary Staff	7212.2	15	7312.2	30,525
Dietician	7213.2	1	7313.2	1,109
Laundry Staff	7214.2	5	7314.2	10,503
Housekeeping Staff	7215.2	7	7315.2	15,323
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2	3	7317.2	5,655
MMQ Nurses	7218.2	1	7318.2	1,805
MDS Coordinator	7232.2	2	7332.2	3,625
Social Service Staff	7220.2	6	7320.2	12,086
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2		7321.2	
Restorative – Direct	7222.2		7322.2	
Recreational Staff	7223.2	7	7323.2	14,484
Administrator	7224.2	1	7324.2	2,091
Officer	7225.2		7325.2	
Clerical Staff	7226.2	7	7326.2	15,572
Admin.In training	7227.2		7327.2	
DON	7228.2	2	7328.2	4,183
RNs	7229.2	11	7329.2	23,287
LPNs	7230.2	19	7330.2	40,511
CNAs	7231.2	50	7331.2	103,979
Totals		143		297,714

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Berkowitz

First Name Benjamin

Title Partner

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
2540.0	100						0		0

Last Name

First Name

Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
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Schedule 18: Highest Paid Salaries

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

Last Name Corliss
First Name John
Title Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4110.1	100	2,080	138,632	1,626	10,401	97	6,966	0	0	157,722

Last Name Patenaude
First Name Lauren
Title DON

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6020.1	100	2,080	136,158	1,294	11,308	2,818	501	0	0	152,079

Last Name Luke
First Name Cyrus
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	2,080	129,825	1,490	10,784	2,687	501	0	0	145,287

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

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

*See Instructions

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

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

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
Congressional Bank	No	0	0	05/05/2020	0	0	6	43,422

Total Working Capital Interest (4430.0) 3 43,422

Total Working Capital Debt (2100.0 less 2160.0) 0

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

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

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

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

Schedule 3 4440.0

4440.0 Software Support \$68,813.05
4440.0 Professional Services \$15,388.00
4440.0 Donations \$2,500.00
4440.0 CORI \$1,325.79
4440.0 Finance Charge - IPFS Corp \$3,193.92
4440.0 Miscellaneous Expenses \$979.03

Schedule 5 4538.8

4538.8 Leases \$7,890.44
4538.8 Bank Charges \$2,487.49
4538.8 Filing Fees \$1,659.45
4538.8 LOC Fees - Unused Line \$4,554.24
4538.8 LOC Fees - Col Mgmt \$1,644.15
4538.8 Amort - Goodwill \$948,174.24
4538.8 Amort - Deferred Closing Cost \$27,578.22
4538.8 Amort - Capital Lease \$2,078.00

Schedule 5 4538.8 last column:

PROFESSIONAL FEES 130
LEGAL FEES 16,837
ACCOUNTING FEES 16,831

Employee Benefits assigned by percentage of salaries except administrator & DON - directly assigned.

Schedule 13 - Prior Period Adjustments - rounding error.

Sch 23 filled out per LTCF instructions to remove error on Sch 5 regarding long term interest.

Schedule 21: Realty Company Balance Sheet

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

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1020.0	Checking Account			
1030.0	Short-Term Investments			
1050.0	Other			
1010.0	Total Cash			
	Loans Receivables			
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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
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			
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			

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
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, 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			
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

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

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
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			
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			
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* See Instructions

Schedule 22: Realty Company Statement of Income and Expense
(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

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

9540.0	Taxes, Real Estate			0
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)	751,130		751,130
9547.0	Other (Explain on sch 20)			0
9550.0	Building Depreciation			0
9560.8	Building Improvement Depreciation			0
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation			0
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment			0
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	751,130		751,130
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	216,645	0	216,645
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	967,775	0	967,775

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

* Non-Allowable Expense

Schedule 23

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

³ Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo/Da/Yr	Due Date Mo/Da/Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort.Acq. Costs	2020 Amort.of Mort. Acq Costs	² Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *
Mortgage	Walker & Dunlop LLC	No	12/30/2020	07/01/2053	390	77,399	18,451,000	0	0	18,451,000	0	18,451,000	3.32	3,403	0
Mortgage	Capital One	No	06/08/2018	06/08/2053	420	83,255	18,451,000	128,761	3,679	18,108,896	18,108,896	0	4.14	744,048	0
Totals	XXXX	XX	XXXXX	XXXX	XXX	XXX	XXXXX	128,761	3,679	XXXX	XXXX	18,451,000	XXXX	747,451	0

*See Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 751,130

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

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

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

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

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
Other Operating Expense	216,645	0	216,645
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	216,645	0	216,645
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	216,645	0	216,645

Section A**Submission Attestation Sections**

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

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

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

Firm Name:	Roth and Co.
Preparer's Last Name:	Unger
Middle Name:	
First Name :	Tamara
Title :	Senior Cost Report Specialist
Preparer's Address:	1428 36th St Bklyn NY 11218
Phone Number:(###-###-####)	718-975-5376
Type of service performed by preparer:	Other

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

Signature of authorized Cost Report Submitter:	Unger,,Tamara - Ung21246
Date of Authorization (MO/DA/YR):	06/30/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :BAYPOINTE REHAB CENTER

Vendor Payment Number :0950559

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

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

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

Last Name:	Berkowitz
First Name :	Benjamin
Middle Name:	
Title :	Owner

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

Signature of authorized Cost Report Submitter:	Berkowitz,,Benjamin - Ber21415
Date of Authorization (MO/DA/YR):	06/29/2021
Submitter's acknowledgement:	X

Section C

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

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

This certification is signed under pains and penalties of perjury

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

Last Name:	Berkowitz
First Name :	Benjamin
Middle Name:	
Title :	Owner

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

Signature of authorized Cost Report Submitter:	Berkowitz,,Benjamin - Ber21415
Date of Authorization (MO/DA/YR):	06/29/2021
Submitter's acknowledgement:	X



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