

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

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

Facility Name	CARE ONE AT ESSEX PARK
VPN	0928208
Provider ID	110026633A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	265 ESSEX STREET
City	Beverly
Zip	01915
Hospital Based Nursing Facility?	Yes X No
Management Company	HealthBridge Management, LLC
Realty Company	265 Essex Street, LLC

Is above information accurate: X Yes No

Telephone	978-927-3260
Fax	978-927-1570
Federal Employee Tax ID Number	861127234

Is above information accurate: X Yes No

Contact Person for this report:

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

Schedule1: General Information

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

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

Other Business Activities(Check all that apply):

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

Legal Status(check one):

<input 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
01/01/2013	190	0	0	190	202

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: 190

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 checked="" type="checkbox"/>	<input type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	01/01/1975
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 02/01/2020 Assessed Value: 3,835,000

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
Indirect	O13166	DES-A 2009 GRAT	173 Bridge Plaza North, Fort Lee, NJ 07024	18
Indirect	O8515	Care Realty, LLC	173 Bridge Plaza North, Fort Lee, NJ 07024	100
Direct	O8511	THCI of Massachusetts LLC	173 Bridge Plaza North, Fort Lee, NJ 07024	100
Indirect	C8513	Daniel Straus	173 Bridge Plaza North, Fort Lee, NJ 07024	55
Indirect	C8514	Moshael Straus	173 Bridge Plaza, North, Fort Lee, NJ 07024	8
Indirect	O8516	Care Holdings (MT), LLC	173 Bridge Plaza North, Fort Lee, NJ 07024	55

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)
CARE ONE AT BROOKLINE	0928496	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT CONCORD	0926787	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT HOLYOKE	0926833	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT LEXINGTON	0926795	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT LOWELL	0926892	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC

Facility Name	VPN	Name of Owner(s)
CARE ONE AT MILLBURY	0926817	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT NEW BEDFORD	0926809	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT NEWTON	0926906	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT NORTHAMPTON	0926779	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT PEABODY	0926825	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT RANDOLPH	0926868	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT REDSTONE	0926850	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC

Facility Name	VPN	Name of Owner(s)
CARE ONE AT WEYMOUTH	0926841	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC
CARE ONE AT WILMINGTON	0926876	Care Holdings (MT), LLC Care Realty, LLC Daniel Straus DES-A 2009 GRAT Moshael Straus THCI of Massachusetts LLC

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

X Not Applicable

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

X Not Applicable

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

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

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
Total Care	Wound Care	5,840	0	5,840	6522.5	THCI of Massachusetts LLC
Partners Pharmacy	Pharmacy	31,434	0	31,434	6522.5	THCI of Massachusetts LLC
Paartners Pharmacy	Pharmacy	405,059	0	405,059	6520.5	THCI of Massachusetts LLC
265 Essex Street LLC	Rental Property	727,315	0	727,315	4535.8	THCI of Massachusetts LLC

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	Daniel Straus	173 Bridge Plaza North,Fort Lee,NJ 07024	55
Indirect	Moshael Straus	173 Bridge Plaza, North,Fort Lee,NJ 07024	8
Indirect	Care Realty, LLC	173 Bridge Plaza North,Fort Lee,NJ 07024	100
Indirect	Care Holdings (MT), LLC	173 Bridge Plaza North,Fort Lee,NJ 07024	55
Indirect	DES-A 2009 GRAT	173 Bridge Plaza North,Fort Lee,NJ 07024	18
Direct	THCI of Massachusetts LLC	173 Bridge Plaza North,Fort Lee,NJ 07024	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	192,300	0	192,300
4426.8	Director of Nurses: Group Life/Health Insurance	3,163	0	3,163
4336.3	Director of Nurses :Pension	673	0	673
4340.3	Director of Nurses :Benefits Other	575	0	575
4407.2	Director of Nurses :Payroll Taxes	14,879	0	14,879
4427.1	Director of Nurses :Workers' Compensation	1,201	0	1,201
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	212,791	0	212,791
6030.1	RN: Salaries	1,264,663	0	1,264,663
7429.2	RN: Group Life/Health Insurance	153,165	0	153,165
7529.2	RN: Pension	5,281	0	5,281
7629.3	RN: Benefits Other	4,635	0	4,635
7729.2	RN: Payroll Taxes	106,147	0	106,147
7829.3	RN: Workers' Compensation	13,718	0	13,718
4630.0	SUBTOTAL: RN	1,547,609	0	1,547,609
6041.1	LPN: Salaries	1,872,978	0	1,872,978
7430.2	LPN: Group Life/Health Insurance	226,838	0	226,838
7530.2	LPN: Pension	7,821	0	7,821
7630.3	LPN: Benefits Other	6,864	0	6,864
7730.2	LPN: Payroll Taxes	157,205	0	157,205
7830.3	LPN: Workers' Compensation	20,317	0	20,317
4640.0	SUBTOTAL :LPN	2,292,023	0	2,292,023
6051.1	CNA: Salaries	2,409,594	0	2,409,594
7431.2	CNA: Group Life/Health Insurance	291,830	0	291,830
7531.2	CNA: Pension	10,063	0	10,063
7631.3	CNA: Benefits Other	8,830	0	8,830
7731.2	CNA: Payroll Taxes	202,244	0	202,244
7831.3	CNA: Workers' Compensation	26,138	0	26,138
4650.0	SUBTOTAL :CNA	2,948,699	0	2,948,699
6025.1	DON Purchased Service: Per Diem	0	0	0
6025.2	DON Purchased Service: Temporary Agency Staff**	0	0	0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0	0	0
6035.1	RN Purchased Service: Per Diem	0	0	0
6035.2	RN Purchased Service: Temporary Agency Staff**	0	0	0
6035.3	SUBTOTAL: RN PURCHASED SERVICE	0	0	0

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem	0	0	0
6042.2	LPN Purchased Service: Temporary Agency Staff**	0	0	0
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	0	0	0
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	0	0	0
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	0	0	0
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education	0	0	0
4306.7	Nursing Job Related Education	0	0	0
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING	0	0	0
4610.0	TOTAL NURSING EXPENSES	7,001,122	0	7,001,122

* 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	223,065	0	223,065
7424.2	Administration: Group Life/Health Insurance	26,441	0	26,441
7524.2	Administration: Pensions	324	0	324
7624.3	Administration: Benefits Other	692	0	692
7724.2	Administration: Payroll Taxes	18,253	0	18,253
7824.3	Administration: Workers' Compensation	2,376	0	2,376
7924.3	Administration: Purchased Service	0	0	0
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	0
4720.0	SUBTOTAL: ADMINISTRATION	271,151	0	271,151
4170.1	Administrator-in-Training: Salaries	0	0	0
7427.2	Administrator-in-Training: Group Life/Health Insurance	0	0	0
7527.2	Administrator-in-Training: Pensions	0	0	0
7627.3	Administrator-in-Training: Benefits Other	0	0	0
7727.2	Administrator-in-Training: Payroll Taxes	0	0	0
7827.3	Administrator-in-Training: Workers' Compensation	0	0	0
7927.3	Administrator-in-Training: Purchased Service	0	0	0
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	0
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING	0	0	0
4125.1	Officers: Salaries *	0	0	
4426.2	Officers: Group Life/Health Insurance *	0	0	
7525.2	Officers: Pensions *	0	0	
7625.3	Officers: Benefits Other *	0	0	
4411.2	Officers: Payroll Taxes *	0	0	
4424.2	Officers: Workers' Compensation *	0	0	
4339.2	Officers: Profit Sharing and Other Benefits *	0	0	
7925.3	Officers: Purchased Service	0	0	
4740.0	SUBTOTAL: OFFICERS	0	0	
4140.1	Clerical Staff: Salaries	228,438	0	228,438
7426.2	Clerical Staff: Group Life/Health Insurance	27,666	0	27,666
7526.2	Clerical Staff: Pensions	954	0	954
7626.3	Clerical Staff: Benefits Other	837	0	837
7726.2	Clerical Staff: Payroll Taxes	19,174	0	19,174
7826.3	Clerical Staff: Workers' Compensation	2,478	0	2,478
7926.3	Clerical Staff: Purchased Service	0	0	0
4750.0	SUBTOTAL: CLERICAL STAFF	279,547	0	279,547

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	83,128	0	83,128
4160.3	Management Fees (see HCF-3) *	1,443,504	1,443,504	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	105,773	0	105,773
4261.5	Telephone: Phone	25,793	0	25,793
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	1,610	442	1,168
4295.7	Advertising--Help Wanted	6,366	0	6,366
4298.7	Advertising—Promotional *	146,971	146,971	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	31,645	9,715	21,930
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	0	0	
4306.2	Education/Training Administration	0	0	0
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	3,255	0	3,255
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	7,214	7,214	
4431.7	Insurance - Malpractice & General Liability	111,831	0	111,831
4432.7	Insurance - Keyman insurance *	0	0	
4433.7	Insurance - Non-Profit DES Claims A & G Portion	0	0	0
4440.0	Other expenses (description required in Footnotes and Explanations)	68,445	68,445	0
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(369)	369
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(620,581)	620,581
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(20,443)	20,443
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	2,035,535	1,034,898	1,000,637
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	2,586,233	1,034,898	1,551,335

* 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	79,010	0	79,010
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	9,569	0	9,569
7510.2	Staff Dev. Coord.: Pensions	330	0	330
7610.3	Staff Dev. Coord.: Benefits Other	290	0	290
7710.2	Staff Dev. Coord.: Payroll Taxes	6,632	0	6,632
7810.3	Staff Dev. Coord.: Workers' Compensation	857	0	857
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	96,688	0	96,688
5105.1	Plant Operation: Salaries	120,642	0	120,642
7411.2	Plant Operation:Group Life/Health Insurance	14,611	0	14,611
7511.2	Plant Operation: Pensions	504	0	504
7611.3	Plant Operation: Benefits Other	442	0	442
7711.2	Plant Operation: Payroll Taxes	10,126	0	10,126
7811.3	Plant Operation: Workers' Compensation	1,309	0	1,309
5110.3	Plant Operation: Purchased Service	156,844	0	156,844
5115.5	Plant Operation: Supplies and Expenses	106,552	0	106,552
5120.5	Plant Operation: Utilities	265,961	0	265,961
5130.7	Plant Operation: Repairs	0	0	0
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	676,991	0	676,991
5205.1	Dietary: Salaries	692,558	0	692,558
7412.2	Dietary: Group Life/Health Insurance	83,876	0	83,876
7512.2	Dietary: Pensions	2,892	0	2,892
7612.3	Dietary: Benefits Other	2,538	0	2,538
7712.2	Dietary: Payroll Taxes	58,129	0	58,129
7812.3	Dietary: Workers' Compensation	7,513	0	7,513
5220.5	Dietary: Food	382,290	0	382,290
5221.3	Dietary: Purchased Service	0	0	0
5235.5	Dietary: Supplies and Expenses	49,205	0	49,205
4840.0	SUBTOTAL: DIETARY	1,279,001	0	1,279,001
5231.1	Dietician: Salaries	78,828	0	78,828
7413.2	Dietician: Group Life/Health Insurance	9,547	0	9,547
7513.2	Dietician: Pensions	329	0	329
7613.3	Dietician: Benefits Other	289	0	289
7713.2	Dietician: Payroll Taxes	6,616	0	6,616
7813.3	Dietician: Workers' Compensation	855	0	855
5233.3	Dietician: Purchased Service	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4850.0	SUBTOTAL: DIETICIAN	96,464	0	96,464

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	0	0	0
7414.2	Laundry: Group Life/Health Insurance	0	0	0
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	0	0	0
7714.2	Laundry: Payroll Taxes	0	0	0
7814.3	Laundry: Workers' Compensation	0	0	0
5320.3	Laundry: Purchased Service	235,059	0	235,059
5330.5	Laundry: Supplies and Expenses	590	0	590
5340.5	Laundry: Linen and Bedding	0	0	0
4860.0	SUBTOTAL: LAUNDRY	235,649	0	235,649
5410.1	Housekeeping: Salaries	0	0	0
7415.2	Housekeeping: Group Life/Health Insurance	0	0	0
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	0	0	0
7715.2	Housekeeping: Payroll Taxes	0	0	0
7815.3	Housekeeping: Workers' Compensation	0	0	0
5415.3	Housekeeping: Purchased Service	352,193	0	352,193
5420.5	Housekeeping: Supplies and Expenses	4,541	0	4,541
4870.0	SUBTOTAL: HOUSEKEEPING	356,734	0	356,734
6504.1	QA Professional: Salaries	0	0	0
7416.2	QA Professional: Group Life/Health Insurance	0	0	0
7516.2	QA Professional: Pensions	0	0	0
7616.3	QA Professional: Benefits Other	0	0	0
7716.2	QA Professional: Payroll Taxes	0	0	0
7816.3	QA Professional: Workers' Compensation	0	0	0
7916.3	QA Professional: Purchased Service	0	0	0
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4880.0	SUBTOTAL: QA PROFESSIONAL	0	0	0
6505.1	Ward Clerks & Medical Records Librarian: Salaries	81,581	0	81,581
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	9,880	0	9,880
7517.2	Ward Clerk & Med Rec Lib: Pensions	341	0	341
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	299	0	299
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	6,847	0	6,847
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	885	0	885
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	99,833	0	99,833

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	0	0	0
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	0	0	0
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	0	0	0
7718.2	MMQ Evaluation Nurse: Payroll Taxes	0	0	0
7818.3	MMQ Evaluation Nurse: Workers' Compensation	0	0	0
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	0	0	0
6508.1	MDS Coordinator: Salaries	311,635	0	311,635
7432.2	MDS Coordinator:Group Life/Health Insurance	37,742	0	37,742
7532.2	MDS Coordinator: Pensions	1,301	0	1,301
7632.3	MDS Coordinator: Benefits Other	1,142	0	1,142
7732.2	MDS Coordinator: Payroll Taxes	26,157	0	26,157
7832.3	MDS Coordinator: Workers' Compensation	3,380	0	3,380
7932.3	MDS Coordinator: Purchased Service	0	0	0
4910.0	SUBTOTAL:MDS COORDINATOR	381,357	0	381,357
6540.0	Social Service Worker: Salaries	446,755	0	446,755
7420.2	Social Service Worker:Group Life/Health Insurance	54,107	0	54,107
7520.2	Social Service Worker: Pensions	1,866	0	1,866
7620.3	Social Service Worker: Benefits Other	1,637	0	1,637
7720.2	Social Service Worker: Payroll Taxes	37,498	0	37,498
7820.3	Social Service Worker: Workers' Compensation	4,846	0	4,846
7920.3	Social Service Worker: Purchased Service	4,200	0	4,200
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	550,909	0	550,909
6550.0	Interpreters: Salaries	0	0	0
7433.2	Interpreters: GLH Insurance	0	0	0
7533.2	Interpreters: Pensions	0	0	0
7633.2	Interpreters: Benefits Other	0	0	0
7733.2	Interpreters: Payroll Taxes	0	0	0
7833.3	Interpreters: Workers' Compensation	0	0	0
7933.2	Interpreters: Purchased Service	0	0	0
4925.0	SUBTOTAL: INTERPRETERS	0	0	0

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	120,297	0	120,297
7421.2	Indirect Restorative Therapy:GLH Insurance	14,569	0	14,569
7521.2	Indirect Restorative Therapy: Pensions	502	0	502
7621.3	Indirect Restorative Therapy: Benefits Other	441	0	441
7721.2	Indirect Restorative Therapy: Payroll Taxes	10,097	0	10,097
7821.3	Indirect Restorative Therapy: Workers' Compensation	1,305	0	1,305
7013.3	Indirect Restorative Therapy: Consultants	0	0	0
7012.1	Direct Restorative Therapy: Salaries *	1,110,967	1,110,967	
7012.2	Direct Restorative Therapy: Benefits *	248,558	248,558	
7014.3	Direct Restorative Therapy: Consultants *	0	0	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	1,506,736	1,359,525	147,211
7021.1	Recreational Therapy: Salaries	341,333	0	341,333
7423.2	Recreational Therapy:Group Life/Health Insurance	41,339	0	41,339
7523.2	Recreational Therapy: Pensions	1,425	0	1,425
7623.3	Recreational Therapy: Benefits Other	1,251	0	1,251
7723.2	Recreational Therapy: Payroll Taxes	28,649	0	28,649
7823.3	Recreational Therapy: Workers' Compensation	3,703	0	3,703
7022.3	Recreational Therapy: Purchased Service	39,025	0	39,025
7023.5	Recreational Therapy: Supplies and Expenses	7,824	0	7,824
7024.8	Recreational Therapy: Transportation *	0	0	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	464,549	0	464,549

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	2,846	0	2,846
4306.3	Variable Other required education	0	0	0
4306.4	Variable Job related education	0	0	0
4434.7	NonProfit DES Claims Variable Portion	0	0	0
6511.3	Physician Services: Medical Director	33,100	0	33,100
6512.3	Physician Services: Advisory Physician	0	0	0
6513.3	Physician Services: Utilization Review Committee	0	0	0
6514.3	Physician Services: Employee Physicals	0	0	0
6515.3	Physician Services: Other	0	0	0
6520.5	Legend Drugs *	788,828	788,828	
6522.5	House Supplies not resold	322,423	0	322,423
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	14,836	0	14,836
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable		0	(0)
4950.0	SUBTOTAL: OTHER VARIABLE	1,162,033	788,828	373,205
4810.0	TOTAL VARIABLE EXPENSES	6,906,944	2,148,353	4,758,591

* 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	136,458	0	(0)	136,458					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	864,020	0	(0)	864,020	2.5				30,152
Improvements HCF-1	0	0	(0)	0	5.0	(4565.8) 0	0	0	
Improvements HCF-2- NH	4,043,250	0	(0)	4,043,250	5.0				202,163
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	0	0	(0)	0	10.0	(4570.8) 0	0	0	
Equipment HCF-2-NH	2,142,154	85,230	(0)	2,227,384	10.0				111,587
HCF Cap. Equip. HCF- 1	0	0	(0)	0	10.0	(4576.8) 0	0	0	
HCF Cap. Equip. HCF- 2-NH	0	0	(0)	0	10.0				0
Software HCF-1	0	0	(0)	0	33.3	(4585.8) 0	0	0	
Software HCF-2-NH	0	0	(0)	0	33.3				0
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses (from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2- NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 6,900	0	6,900	0
Real Estate Taxes						(4510.8) 95,012	0	95,012	0
Personal Property Taxes						(4515.8) 13,476	0	13,476	0
Other (Explain in Schedule 20)						(4538.8) 107,680	0	107,680	0
Rent—Real Property—HCF-2-NH Required *						(4535.8) 727,315	727,315		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF- 2-NH Fixed Expenses						(9950.1) 950,383	727,315	(a) 223,068	(b)9950.2 343,902
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 566,970

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *	0	0	
4430.0	Interest on working Capital *	0	0	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	156,977	156,977	
8012.0	User Fee Assessment *	939,294	939,294	
8015.0	Fines, Late Charges, and Penalties *	0	0	
8025.5	State and Federal Income Taxes *	0	0	
8030.0	Refunds and Allowances *	0	0	
8040.0	Adult Day Care Expenses *	0	0	
8045.0	Assisted Living Expenses *	0	0	
8046.0	Outpatient Service Expenses *	0	0	
8047.0	Chapter 766 Program Expenses *	0	0	
8048.0	Ventilator Program Expenses *	0	0	
8049.0	Acquired Brain Injury Unit Expenses *	0	0	
8050.0	Other Special Program Expenses **	0	0	
8060.0	Hospital Expenses - Non-Nursing Facility *	0	0	
8065.0	Other Non-Nursing Facility Expenses *	0	0	
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	1,096,271	1,096,271	

* 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)	7,001,122	0	7,001,122
Total A&G Expenses (4710.0)	2,586,233	1,034,898	1,551,335
Total Variable Expenses (4810.0)	6,906,944	2,148,353	4,758,591
Total Fixed Costs (9950.1)	950,383	727,315	223,068
HCF-2-NH Fixed Costs Claimed (9950.2)		(343,902)	343,902
Non Nursing expenses (4960.0)	1,096,271	1,096,271	0
TOTAL OPERATING EXPENSES(4000.0)	18,540,953	4,662,935	13,878,018

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	1,266,025	3005.1	4,171	3001.1	1,270,196
Managed Care	3003.2	1,986,561	3005.2	220,999	3001.2	2,207,560
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	4,447,292	3005.4	480,423	3001.4	4,927,715
Medicare – Managed Care	3003.5	0	3005.5	0	3001.5	0
Massachusetts Medicaid - Non-Managed Care	3003.6	7,068,545	3005.6	297	3001.6	7,068,842
Massachusetts Medicaid - Managed Care	3003.7	0	3005.7	0	3001.7	0
Senior Care Options & PACE	3003.8	0	3005.8	0	3001.8	0
MA Medicaid Patient Resource Income	3022.6	1,507,828	3032.6	0	3001.9	1,507,828
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	0	3033.2	0	3002.2	0
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	16,276,251	3005.0	705,890	3001.0	16,982,141

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3	0	
Hospital – Non-Nursing Facility	3026.1	0	
Outpatient Services	3025.5	0	
Assisted Living	3025.4	0	
Residential Care	3026.3	0	
Other Non-Nursing Facility	3026.2	0	
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		0
Endowment and other non-recoverable (Explain below)	3120.0	3,171,313	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	204	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0		
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	0	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		3,171,517
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		20,153,658

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	788,828
7012.1	Restorative Therapy: direct salaries *	1,110,967
7012.2	Restorative Therapy: direct benefits *	248,558

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

Description	Amount
Other Revenue - Covid Relief	3,171,313
Subtotal	3,171,313

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

Account #	Description	Amount
Subtotal		

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	8,715		
1040.0	Short-Term Investments	0		
1045.0	Current Portion Assets Whose Use is Limited	0		
1050.0	Other Cash	0		
1010.0	Total Cash		8,715	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	-22,998		
1066.0	Managed Care Patients (Private)	49,789		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	297,460		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	886,395		
1081.0	Mass.Medicaid Managed Care Patients	277,815		
1083.0	MA. Senior Care Organization Patients	0		
1086.0	PACE Patients	0		
1100.4	Non-MA Medicaid Patients	0		
1101.2	Other Public Patients	0		
1089.0	Other Patients	0		
1140.0	Reserve for Bad Debt	(74,079)		
1060.0	Net Patient Account Receivables		1,414,382	
	Loans Receivables			
1160.0	Officers/Owners	555,976		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	0		
1185.0	Other	0		
1150.0	Total Loans Receivable		555,976	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	18,694		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	535		
1260.0	Total Prepaid Expenses		19,229	
1310.0	Other Current Assets		117,508	
1005.0	TOTAL CURRENT ASSETS			2,115,810

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	0		
1510.0	Land – Book Value		0	
1521.1	Building – Cost	0		
1522.2	Building – Accum. Deprc.	(0)		
1520.0	Building – Book Value		0	
1611.1	Building Improvements - Cost	0		
1612.2	Building Improvements – Accum. Deprc.	(0)		
1610.0	Building Improvements – Book Value		0	
1626.1	Leasehold Improvements – Cost	0		
1627.2	Leasehold Improvements – Accum. Deprc.	(0)		
1625.0	Leasehold Improvements – Book Value		0	
1631.1	Other Improvements – Cost	0		
1632.2	Other Improvements – Accum. Deprc.	(0)		
1630.0	Other Improvements – Book Value		0	
1616.1	HCF Cap.Improvements – Cost	0		
1617.2	HCF Cap. Improvements – Accum. Deprc.	(0)		
1615.0	HCF Cap. Improvements – Book Value		0	
1651.1	Equipment – Cost	0		
1652.2	Equipment – Accum. Deprc.	(0)		
1650.0	Equipment – Book Value		0	
1661.1	HCF Cap.Equipment – Cost	0		
1662.2	HCF Cap. Equipment – Accum. Deprc.	(0)		
1660.0	HCF Cap.Equipment – Book Value		0	
1701.1	Motor Vehicles - Cost	0		
1702.2	Motor Vehicles – Accum. Deprc.	(0)		
1700.0	Motor Vehicles – Book Value		0	
1710.1	Software - Cost	0		
1710.2	Software – Accum. Deprc.	(0)		
1710.0	Software – Book Value		0	
1715.1	HCF Cap.Software – Cost	0		
1715.2	HCF Cap.Software – Accum. Deprc.	(0)		
1715.0	HCF Cap.Software – Book Value		0	
1500.0	TOTAL - NON CURRENT(FIXED) ASSETS			0

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense	0		
1940.0	Purchased Goodwill	0		
1950.0	Leasehold Deposits	0		
1960.0	Utility Deposits	0		
1970.0	Cash Surrender Value of Officer Life Insurance	0		
1975.1	Mortgage Acquisition Cost	0		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(0)		
1979.0	Construction in Progress	0		
1975.3	Long Term Investments	0		
1975.4	Non-Current Assets Whose Use is Limited	0		
1980.0	Other (Explain on Sch 20)	0		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			0
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			2,115,810

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	602,663		
2030.0	Accrued Expenses	1,155,428		
2040.2	Due Medicaid – Non-MA	0		
2040.3	Due Medicaid MA – Nursing Care	0		
2040.4	Due Medicaid MA – Resident Care	0		
2041.0	Due Medicaid - Estimated	0		
2045.0	Due Medicare - Actual	882,700		
2046.0	Due Medicare – Estimated	0		
2048.0	Due Other Payers - Actual	0		
2049.0	Due Other Payers – Estimated	0		
2010.0	Total Accounts Payable		2,640,791	
2055.0	Patient Funds Due (Self-Pay)		0	
2060.0	Patient Funds Due (Third Party Settlement)		0	
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties	0		
2120.0	Subsidiaries and Affiliates	0		
2130.0	Banks	0		
2150.0	Other Short-Term Financing	0		
2160.0	Payments Due w/in one year on long-term debt	0		
2100.0	Total Current Long-Term Debt		0	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	304,471		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	0		
2220.0	Other Payroll Liabilities	31,838		
2180.0	Total Accrued Salaries & Payroll Liabilities		336,309	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes	0		
2270.0	Accr. Interest Payable	0		
2280.0	Accr. Bonus & Profit Sharing	0		
2290.0	Other Current Liabilities	77,993		
2250.0	Total Other Current Liabilities		77,993	
2005.0	TOTAL CURRENT LIABILITIES			3,055,093
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	0		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		0	
2015.0	TOTAL LIABILITIES			3,055,093

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	-2,551,988		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	1,612,705		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-939,283	

2500.0	TOTAL NET WORTH(2510.0)			-939,283
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			2,115,810
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	16,982,141
9610.0	Other	3,171,313
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	20,153,454
	Operating Expenses	
9625.0	Salaries and Wages	9,574,644
9630.0	Employee Benefits	2,117,803
9635.0	Supplies and Other (including Payroll Taxes)	6,691,529
9640.0	Interest	0
9645.0	Provision for Bad Debt	156,977
9650.0	Depreciation and Amortization	0
9655.0	Total Operating Expenses	18,540,953
9660.0	Income from Operations	1,612,501
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	204
9670.0	Investment Income	0
9675.0	Gains (Losses) from Investments	0
9680.0	Gains (Losses) from Sale of Equipment	0
9685.0	Other(Specify)	0
9690.0	Total Non-Operating Revenue	204
9695.0	Net Income Before Taxes or Extraordinary Items	1,612,705
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	1,612,705
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	0
9775.0	Other(Specify)	0
9780.0	Total Cumulative Change in Accounting Principles	0
9785.0	Net Income	1,612,705

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	1,612,705	
9810.0	Adjustments to reconcile changes in net assets (net income)	0	
9815.0	Increases(decreases) to cash provided by operating activities	-1,737,341	
9820.0	Net cash from operating activities		-124,636
	Cash flows from investing activities		
9825.0	Capital expenditures	0	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		0
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	0	
9845.0	Payments on long-term debt and capital lease expenditures	0	
9850.0	Other cash used in financing activities	0	
9855.0	Net cash used in financing activities		0
9860.0	Net increase/(decrease) in cash and cash equivalents		-124,636
9865.0	Cash/cash equivalents beginning of year	133,351	
9870.0	Cash/cash equivalents end of year		8,715

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	20,153,658
Total operating expenses on HCF-1 (#4000.0)	18,540,953
HCF-1 Net income/(loss) before reconciling items	1,612,705 ¹

Reconciling Items

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

Description	Amount
Subtotal	

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

Description	Amount
Subtotal	

Net income/(loss) per financials	1,612,705 ²
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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)	-2,967,971 ¹
Other: Prior Period Adjustment(s)	415,983 ²
Capital contribution during year	0
HCF-1 Net income	1,612,705
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	-939,283 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	991	134	0	1,450	474	6,888	0	2,814	0	938	0	13,689
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	167	0	0	0	0	0	167
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 1 Totals	991	134	0	1,450	474	7,055	0	2,814	0	938	0	13,856
Quarter 2												
Nursing	625	235	0	2,433	430	4,277	0	2,525	0	637	0	11,162
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	235	0	0	0	0	0	235
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 2 Totals	625	235	0	2,433	430	4,512	0	2,525	0	637	0	11,397

	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	724	38	0	1,368	172	5,706	0	2,739	0	563	0	11,310
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	140	0	0	0	0	0	140
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 3 Totals	724	38	0	1,368	172	5,846	0	2,739	0	563	0	11,450
Quarter 4												
Nursing	496	92	0	1,433	222	6,661	0	2,744	0	471	0	12,119
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	67	0	0	0	0	0	67
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 4 Totals	496	92	0	1,433	222	6,728	0	2,744	0	471	0	12,186

	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	2,836	499	0	6,684	1,298	23,532	0	10,822	0	2,609	0	48,280
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	609	0	0	0	0	0	609
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
GRAND ANNUAL TOTALS	2,836	499	0	6,684	1,298	24,141	0	10,822	0	2,609	0	48,889

0140.0	Number of Admissions During Year	514
0140.1	Number of Massachusetts Medicaid Admissions During Year	24
0150.0	Number of Discharges During Year	522
0190.0	Average Length of Stay	94

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			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0

(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	110,946	7848.2	233,767	7835.2	302,924
Hours*	7847.2	4,440	7849.2	9,765	7836.2	22,951

*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	72,000	7851.2	106,080	7852.2	253,175

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
Brenna House	From: 01/01/2020 To: 12/31/2020	5473	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	223,065
9270.2	Payroll Taxes	18,253
9270.3	Workers' Compensation	2,376
9270.4	Group Health/Life Insurance	26,441
9270.5	Pension	324
9270.6	Other Benefits	692
9272.0	TOTAL ADMINISTRATOR COMPENSATION	271,151

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	2,080
Plant Operations	7211.2	2	7311.2	4,181
Dietary Staff	7212.2	18	7312.2	38,203
Dietician	7213.2	1	7313.2	2,183
Laundry Staff	7214.2	0	7314.2	0
Housekeeping Staff	7215.2	0	7315.2	0
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	2	7317.2	3,987
MMQ Nurses	7218.2	0	7318.2	0
MDS Coordinator	7232.2	4	7332.2	7,415
Social Service Staff	7220.2	5	7320.2	9,567
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	18	7321.2	3,063
Restorative – Direct	7222.2	18	7322.2	28,288
Recreational Staff	7223.2	9	7323.2	17,035
Administrator	7224.2	1	7324.2	2,080
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	4	7326.2	10,633
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	2,080
RNs	7229.2	17	7329.2	33,143
LPNs	7230.2	25	7330.2	50,433
CNAs	7231.2	60	7331.2	118,630
Totals		186		333,001

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name

Lugo

First Name

Alberto

Title

Executive VP

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

Last Name

First Name

Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
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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 House
First Name Brenna
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	223,065	692	18,253	2,376	26,441	0	0	270,827

Last Name Kearns
First Name Sarah
Title Dir. of Nurses

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	192,300	575	14,879	1,201	3,163	0	0	212,118

Last Name Woodall
First Name Donna
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	3,277	133,891	464	12,014	970	2,554	0	0	149,893

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
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Total Working Capital Interest

(4430.0) 3

0

Total Working Capital Debt

(2100.0 less 2160.0)

0

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

Schedule 20: Footnotes and Explanations

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

Question 5 Cost Splitting:

Salaries 7011.1 120,297 7012.1 1,110,967

Schedule 2-4 Payroll Benefit Accounts:

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

Administrator

Director of Nurses

Schedule 3 (4440.0)

HSA Expense	6,611
Consulting Fees	19,223
Other Professional Fees	29,643
Collection Fees	6,011
Sales & Use Taxes	4,560
Annual Report Fees	1,138
Miscellaneous Expense	574
Resident Replacement Items	685
Total	68,445

Schedule 5 Claimed Fixed Costs:

Building Depreciation is at 3.49%.

(4538.8)

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

(9685.0)

Other Income - Covid Relief \$3,171,313

Schedule 13 Prior Period Adjustment

Prior Period Adjustment

Schedule 21: Realty Company Balance Sheet

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

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

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

HCF-2-NH NON-CURRENT ASSETS

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

HCF-2-NH Deferred Charges and Other Assets

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

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

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

Net Worth – Not-For-Profit

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

Net Worth – Proprietorship or Partnership

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

Net Worth – Corporate

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

2500.0	TOTAL NET WORTH			0
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			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 *	0	
3530.0	Other Income *	0	
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		0

9540.0	Taxes, Real Estate	0	0	0
9540.5	Taxes, Personal Property	0	0	0
9545.0	Interest, Long-Term (Schedule 23)			0
9547.0	Other (Explain on sch 20)	0	0	0
9550.0	Building Depreciation	0	0	0
9560.8	Building Improvement Depreciation	0	0	0
9562.8	HCF Capitalization-Improvements Depreciation	0	0	0
9570.0	Equipment Depreciation	0	0	0
9571.0	HCF Capitalization-Equipment Depreciation	0	0	0
9575.0	Software/Limited Life Assets Depreciation	0	0	0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation	0	0	0
9580.0	Insurance-Building, Building Improvement & Equipment	0	0	0
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	0	0	0
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	369	0	369
9545.5	Interest on Working Capital *	0	0	
9546.0	Interest on Late Payments, Penalties *	0	0	
9530.0	SUBTOTAL: NON-ALLOWABLE EXP	0	0	
9500.0	TOTAL HCF-2-NH EXPENSES	369	0	369

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 *
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX		

*See Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) =

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

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

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
Other Operating Expenses	369	0	369
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	369	0	369
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	369	0	369

Section A**Submission Attestation Sections**

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

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

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

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

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

Signature of authorized Cost Report Submitter:	Langfield,Jonathan - Lan8766
Date of Authorization (MO/DA/YR):	05/29/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :CARE ONE AT ESSEX PARK

Vendor Payment Number :0928208

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:	Lugo
First Name :	A.
Middle Name:	Alberto
Title :	Executive Vice President - Operations & General Counsel

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:	Lugo,Alberto,A. - Lug21116
Date of Authorization (MO/DA/YR):	06/01/2021
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:	Lugo
First Name :	A.
Middle Name:	Alberto
Title :	Executive Vice President - Operations & General Counsel

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:	Lugo,Alberto,A. - Lug21116
Date of Authorization (MO/DA/YR):	06/01/2021
Submitter's acknowledgement:	X



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