

Commonwealth of Massachusetts
Center for Health Information and Analysis

Nursing Facility Cost Report
2020 HCF-1

Facility Name	CHESTNUT WOODS REHAB & HEALTHCARE CTR
VPN	0950319
Provider ID	110099342A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	73 CHESTNUT STREET
City	Saugus
Zip	01906
Hospital Based Nursing Facility?	Yes <input checked="" type="checkbox"/> No
Management Company	Cedarbridge Care Services, LLC, Clinical Consulting Associates, LLC, Marquis Health Services, LLC
Realty Company	Lexington Estates, LLC

Is above information accurate: ☒ Yes ☐ No

Telephone	781-233-8123
Fax	732-608-2976
Federal Employee Tax ID Number	464800908

Is above information accurate: ☒ Yes ☐ No

Contact Person for this report:

Name	Jonathan 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
06/01/2014	88	0	0	88	104

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: 88

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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Renovations 6-1595
8a	When were these assets placed into service? Was this project done in phases? If so, when are the expected dates of completion for the next	<input type="checkbox"/>	<input type="checkbox"/>	on going

Balance Sheet Date :12/31/2020	Schedule 1: General Information	Facility : CHESTNUT WOODS REHAB & HEALTHCARE CTR
phases?		VPN : 0950319

		Yes	No	Description(if required)
8b	Has this facility received a letter of final approval for an increase in maximum capital expenditures from the Office of Determination of Need? If yes, send a copy of the original and any updated copies of the DON. What is the date of the original Determination of Need (DON) approval?			Date :09/29/2015
8c	Was a notification request filed for this project?	X		
9	What is the original date the facility was built?			01/01/1965
10	What was the date and value of the most recent assessed property value of this facility?			Date: 12/28/2014 Assessed Value: 3,307,300

Disclosure Information

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

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	O12128	Quinto Holdings LLC	PO BOX 1030,Brick,NJ 08723	91
Direct	O12129	UKR Consulting LLC	575 Route 70, 2nd FL,Brick,NJ 08723	9
Indirect	C18210	Uri Kahanow	75 Shady Lane Drive,Lakewood,NJ 08701	99
Indirect	C18211	Nachum Rokeach	C/O Marquis Health Services,,LLC PO BOX 1030,Brick,NJ 08723	22
Indirect	C26832	Yiyzchok Rokowsky	PO BOX 1030,Brick,NJ 08723	24

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)
BLUEBERRY HILL REHAB & HEALTHCARE CTR	0950307	Nachum Rokeach UKR Consulting LLC Uri Kahanow
BRENTWOOD REHAB & HEALTHCARE CTR	0950259	Nachum Rokeach Quinto Holdings LLC UKR Consulting LLC Uri Kahanow Yiyzchok Rokowsky
BRIARWOOD REHAB & HEALTHCARE CTR	0950202	Nachum Rokeach Quinto Holdings LLC UKR Consulting LLC Uri Kahanow Yiyzchok Rokowsky
CEDAR VIEW REHAB & HEALTHCARE CTR	0950547	Nachum Rokeach UKR Consulting LLC Uri Kahanow

Facility Name	VPN	Name of Owner(s)
MONT MARIE REHAB & HEALTHCARE CTR.	0950391	Nachum Rokeach UKR Consulting LLC Uri Kahanow
NORTH END REHABILITATION AND HEALTH CARE CENTER	0950688	Nachum Rokeach UKR Consulting LLC Uri Kahanow
RIVER TERRACE REHAB & HEALTHCARE CTR	0950313	Nachum Rokeach UKR Consulting LLC Uri Kahanow
WEBSTER PARK REHAB & HEALTHCARE CTR.	0950262	Nachum Rokeach Quinto Holdings LLC Yiyzchok Rokowsky

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
Cedarbridge Care	Fees	414,224	0	414,224	4160.3	Quinto Holdings LLC
Lexington Estates	Rent	2,780,823	0	2,780,823	4535.8	Quinto Holdings LLC
Marquis Health	Fees	143,611	0	143,611	4160.3	Quinto Holdings LLC
Clinical Consulting	Fees	171,388	0	171,388	4160.3	Quinto Holdings 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
Direct	Tryko Holdings LLC	575 Route 70 2nd Floor,Brick,NJ 08723	68
Direct	RKK Holdings, LLC	575 Route 70 2nd Floor,Brick,NJ 08723	23

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	154,067	0	154,067
4426.8	Director of Nurses: Group Life/Health Insurance	5,413	0	5,413
4336.3	Director of Nurses :Pension	312	0	312
4340.3	Director of Nurses :Benefits Other	5,684	0	5,684
4407.2	Director of Nurses :Payroll Taxes	13,443	0	13,443
4427.1	Director of Nurses :Workers' Compensation	2,126	0	2,126
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	181,045	0	181,045
6030.1	RN: Salaries	811,121	0	811,121
7429.2	RN: Group Life/Health Insurance	28,496	0	28,496
7529.2	RN: Pension	1,645	0	1,645
7629.3	RN: Benefits Other	29,926	0	29,926
7729.2	RN: Payroll Taxes	70,773	0	70,773
7829.3	RN: Workers' Compensation	11,195	0	11,195
4630.0	SUBTOTAL: RN	953,156	0	953,156
6041.1	LPN: Salaries	793,838	0	793,838
7430.2	LPN: Group Life/Health Insurance	27,888	0	27,888
7530.2	LPN: Pension	1,610	0	1,610
7630.3	LPN: Benefits Other	29,288	0	29,288
7730.2	LPN: Payroll Taxes	69,265	0	69,265
7830.3	LPN: Workers' Compensation	10,956	0	10,956
4640.0	SUBTOTAL :LPN	932,845	0	932,845
6051.1	CNA: Salaries	1,016,378	0	1,016,378
7431.2	CNA: Group Life/Health Insurance	35,705	0	35,705
7531.2	CNA: Pension	2,062	0	2,062
7631.3	CNA: Benefits Other	37,498	0	37,498
7731.2	CNA: Payroll Taxes	88,683	0	88,683
7831.3	CNA: Workers' Compensation	14,028	0	14,028
4650.0	SUBTOTAL :CNA	1,194,354	0	1,194,354
6025.1	DON Purchased Service: Per Diem	0	0	0
6025.2	DON Purchased Service: Temporary Agency Staff**	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**	19,112		19,112
6035.3	SUBTOTAL: RN PURCHASED SERVICE	19,112	0	19,112

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**	47,750		47,750
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	47,750	0	47,750
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	3,254		3,254
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	3,254	0	3,254
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education	2,434	0	2,434
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	2,434	0	2,434
4610.0	TOTAL NURSING EXPENSES	3,333,950	0	3,333,950

* 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	166,734	0	166,734
7424.2	Administration: Group Life/Health Insurance	2	0	2
7524.2	Administration: Pensions	2	0	2
7624.3	Administration: Benefits Other	2	0	2
7724.2	Administration: Payroll Taxes	10,628	0	10,628
7824.3	Administration: Workers' Compensation	389	0	389
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	177,757	0	177,757
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	131,092	0	131,092
7426.2	Clerical Staff: Group Life/Health Insurance	4,605	0	4,605
7526.2	Clerical Staff: Pensions	266	0	266
7626.3	Clerical Staff: Benefits Other	4,837	0	4,837
7726.2	Clerical Staff: Payroll Taxes	11,438	0	11,438
7826.3	Clerical Staff: Workers' Compensation	1,809	0	1,809
7926.3	Clerical Staff: Purchased Service	8,813	0	8,813
4750.0	SUBTOTAL: CLERICAL STAFF	162,860	0	162,860

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	101,028	0	101,028
4160.3	Management Fees (see HCF-3) *	729,173	729,173	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	48,724	0	48,724
4261.5	Telephone: Phone	19,836	0	19,836
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	4,354	0	4,354
4295.7	Advertising--Help Wanted	33,439	0	33,439
4298.7	Advertising—Promotional *	70,630	70,630	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	13,970	1,250	12,720
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	25,200	0	25,200
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	38,951	38,951	
4431.7	Insurance - Malpractice & General Liability	83,029	0	83,029
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)	46,618	46,618	0
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(1,572)	1,572
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(463,752)	463,752
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(8,004)	8,004
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	1,214,952	413,294	801,658
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,555,569	413,294	1,142,275

* 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	115,241	0	115,241
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	4,049	0	4,049
7510.2	Staff Dev. Coord.: Pensions	234	0	234
7610.3	Staff Dev. Coord.: Benefits Other	4,252	0	4,252
7710.2	Staff Dev. Coord.: Payroll Taxes	10,055	0	10,055
7810.3	Staff Dev. Coord.: Workers' Compensation	1,591	0	1,591
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	135,422	0	135,422
5105.1	Plant Operation: Salaries	79,507	0	79,507
7411.2	Plant Operation:Group Life/Health Insurance	2,793	0	2,793
7511.2	Plant Operation: Pensions	161	0	161
7611.3	Plant Operation: Benefits Other	2,933	0	2,933
7711.2	Plant Operation: Payroll Taxes	6,937	0	6,937
7811.3	Plant Operation: Workers' Compensation	1,097	0	1,097
5110.3	Plant Operation: Purchased Service	51,500	0	51,500
5115.5	Plant Operation: Supplies and Expenses	41,080	0	41,080
5120.5	Plant Operation: Utilities	168,975	0	168,975
5130.7	Plant Operation: Repairs	10,602	0	10,602
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	365,585	0	365,585
5205.1	Dietary: Salaries	0	0	0
7412.2	Dietary: Group Life/Health Insurance	0	0	0
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	0	0	0
7712.2	Dietary: Payroll Taxes	0	0	0
7812.3	Dietary: Workers' Compensation	0	0	0
5220.5	Dietary: Food	11,015	0	11,015
5221.3	Dietary: Purchased Service	681,285	0	681,285
5235.5	Dietary: Supplies and Expenses	13,815	0	13,815
4840.0	SUBTOTAL: DIETARY	706,115	0	706,115
5231.1	Dietician: Salaries	0	0	0
7413.2	Dietician: Group Life/Health Insurance	0	0	0
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	0	0	0
7713.2	Dietician: Payroll Taxes	0	0	0
7813.3	Dietician: Workers' Compensation	0	0	0
5233.3	Dietician: Purchased Service	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4850.0	SUBTOTAL: DIETICIAN	0	0	0

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	111,359	0	111,359
5330.5	Laundry: Supplies and Expenses	553	0	553
5340.5	Laundry: Linen and Bedding	0	0	0
4860.0	SUBTOTAL: LAUNDRY	111,912	0	111,912
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	164,525	0	164,525
5420.5	Housekeeping: Supplies and Expenses	11,998	0	11,998
4870.0	SUBTOTAL: HOUSEKEEPING	176,523	0	176,523
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	240	0	240
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4880.0	SUBTOTAL: QA PROFESSIONAL	240	0	240
6505.1	Ward Clerks & Medical Records Librarian: Salaries	40,949	0	40,949
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	1,439	0	1,439
7517.2	Ward Clerk & Med Rec Lib: Pensions	83	0	83
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	1,511	0	1,511
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	3,573	0	3,573
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	565	0	565
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	48,120	0	48,120

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	116,299	0	116,299
7432.2	MDS Coordinator:Group Life/Health Insurance	4,086	0	4,086
7532.2	MDS Coordinator: Pensions	236	0	236
7632.3	MDS Coordinator: Benefits Other	4,291	0	4,291
7732.2	MDS Coordinator: Payroll Taxes	10,148	0	10,148
7832.3	MDS Coordinator: Workers' Compensation	1,605	0	1,605
7932.3	MDS Coordinator: Purchased Service	5,000	0	5,000
4910.0	SUBTOTAL:MDS COORDINATOR	141,665	0	141,665
6540.0	Social Service Worker: Salaries	173,731	0	173,731
7420.2	Social Service Worker:Group Life/Health Insurance	6,103	0	6,103
7520.2	Social Service Worker: Pensions	352	0	352
7620.3	Social Service Worker: Benefits Other	6,410	0	6,410
7720.2	Social Service Worker: Payroll Taxes	15,159	0	15,159
7820.3	Social Service Worker: Workers' Compensation	2,398	0	2,398
7920.3	Social Service Worker: Purchased Service	47,955	0	47,955
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	252,108	0	252,108
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	0	0	0
7421.2	Indirect Restorative Therapy:GLH Insurance	0	0	0
7521.2	Indirect Restorative Therapy: Pensions	0	0	0
7621.3	Indirect Restorative Therapy: Benefits Other	0	0	0
7721.2	Indirect Restorative Therapy: Payroll Taxes	0	0	0
7821.3	Indirect Restorative Therapy: Workers' Compensation	0	0	0
7013.3	Indirect Restorative Therapy: Consultants	0	0	0
7012.1	Direct Restorative Therapy: Salaries *	8,535	8,535	
7012.2	Direct Restorative Therapy: Benefits *	1,495	1,495	
7014.3	Direct Restorative Therapy: Consultants *	751,811	751,811	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	761,841	761,841	0
7021.1	Recreational Therapy: Salaries	121,760	0	121,760
7423.2	Recreational Therapy:Group Life/Health Insurance	4,278	0	4,278
7523.2	Recreational Therapy: Pensions	247	0	247
7623.3	Recreational Therapy: Benefits Other	4,492	0	4,492
7723.2	Recreational Therapy: Payroll Taxes	10,624	0	10,624
7823.3	Recreational Therapy: Workers' Compensation	1,681	0	1,681
7022.3	Recreational Therapy: Purchased Service	905	0	905
7023.5	Recreational Therapy: Supplies and Expenses	14,153	0	14,153
7024.8	Recreational Therapy: Transportation *	1,942	1,942	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	160,082	1,942	158,140

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	1,094	0	1,094
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	29,475	0	29,475
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 *	383,027	383,027	
6522.5	House Supplies not resold	413,305	0	413,305
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	22,383	0	22,383
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	849,284	383,027	466,257
4810.0	TOTAL VARIABLE EXPENSES	3,708,897	1,146,810	2,562,087

* 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	61,170	0	(0)	61,170					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	684,555	0	(0)	684,555	2.5				122,467
Improvements HCF-1	105,509	3,933,819	(0)	4,039,328	5.0	(4565.8) 177,485	-24,481	201,966	
Improvements HCF-2-NH	0	0	(0)	0	5.0				0
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	31,036	697,627	(0)	728,663	10.0	(4570.8) 0	-72,866	72,866	
Equipment HCF-2-NH	281,677	0	(0)	281,677	10.0				28,167
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	9,500	0	(0)	9,500	33.3	(4585.8) 0	0	0	
Software HCF-2-NH	957	0	(0)	957	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	226,716
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 10,832	0	10,832	0
Real Estate Taxes						(4510.8) 77,560	0	77,560	0
Personal Property Taxes						(4515.8) 5,340	0	5,340	0
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent—Real Property—HCF-2-NH Required *						(4535.8) 2,780,823	2,780,823		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF- 2-NH Fixed Expenses						(9950.1) 3,052,040	2,683,476	(a) 368,564	(b)9950.2 377,350
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 745,914

* 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 *	201,910	201,910	
8012.0	User Fee Assessment *	386,903	386,903	
8015.0	Fines, Late Charges, and Penalties *	2,136	2,136	
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 *	590,949	590,949	

* 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)	3,333,950	0	3,333,950
Total A&G Expenses (4710.0)	1,555,569	413,294	1,142,275
Total Variable Expenses (4810.0)	3,708,897	1,146,810	2,562,087
Total Fixed Costs (9950.1)	3,052,040	2,683,476	368,564
HCF-2-NH Fixed Costs Claimed (9950.2)		(377,350)	377,350
Non Nursing expenses (4960.0)	590,949	590,949	0
TOTAL OPERATING EXPENSES(4000.0)	12,241,405	4,457,179	7,784,226

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	394,534	3005.1	0	3001.1	394,534
Managed Care	3003.2	0	3005.2	0	3001.2	0
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	6,493,063	3005.4	259,654	3001.4	6,752,717
Medicare – Managed Care	3003.5	1,078,143	3005.5	0	3001.5	1,078,143
Massachusetts Medicaid - Non-Managed Care	3003.6	515,525	3005.6	0	3001.6	515,525
Massachusetts Medicaid - Managed Care	3003.7	2,225,961	3005.7	0	3001.7	2,225,961
Senior Care Options & PACE	3003.8	0	3005.8	0	3001.8	0
MA Medicaid Patient Resource Income	3022.6	135,231	3032.6	0	3001.9	135,231
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	706,514	3033.2	0	3002.2	706,514
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	11,548,971	3005.0	259,654	3001.0	11,808,625

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	1,890,754	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	-8	
Interest Income	3180.0	1,503	
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		
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,892,249
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		13,700,874

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	383,027
7012.1	Restorative Therapy: direct salaries *	8,535
7012.2	Restorative Therapy: direct benefits *	1,495
7014.3	Restorative Therapy: direct consultants *	751,811

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

Description	Amount
COVID Relief Funding	1,890,754
Subtotal	1,890,754

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	1,507,794		
1040.0	Short-Term Investments	0		
1045.0	Current Portion Assets Whose Use is Limited	4,198		
1050.0	Other Cash	0		
1010.0	Total Cash		1,511,992	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	142,284		
1066.0	Managed Care Patients (Private)	428,521		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	1,185,828		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	364,128		
1081.0	Mass.Medicaid Managed Care Patients	77,793		
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	(218,162)		
1060.0	Net Patient Account Receivables		1,980,392	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	0		
1185.0	Other	24		
1150.0	Total Loans Receivable		24	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	10,669		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	34,266		
1260.0	Total Prepaid Expenses		44,935	
1310.0	Other Current Assets		90,670	
1005.0	TOTAL CURRENT ASSETS			3,628,013

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	3,739,328		
1627.2	Leasehold Improvements – Accum. Deprc.	(178,260)		
1625.0	Leasehold Improvements – Book Value		3,561,068	
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	728,663		
1652.2	Equipment – Accum. Deprc.	(88,676)		
1650.0	Equipment – Book Value		639,987	
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	23,023		
1710.2	Software – Accum. Deprc.	(15,135)		
1710.0	Software – Book Value		7,888	
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			4,208,943

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)			7,836,956

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	79,090		
2030.0	Accrued Expenses	53,805		
2040.2	Due Medicaid – Non-MA	0		
2040.3	Due Medicaid MA – Nursing Care	0		
2040.4	Due Medicaid MA – Resident Care	0		
2041.0	Due Medicaid - Estimated	0		
2045.0	Due Medicare - Actual	0		
2046.0	Due Medicare – Estimated	0		
2048.0	Due Other Payers - Actual	0		
2049.0	Due Other Payers – Estimated	0		
2010.0	Total Accounts Payable		132,895	
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	242,139		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	19,917		
2220.0	Other Payroll Liabilities	7,227		
2180.0	Total Accrued Salaries & Payroll Liabilities		269,283	
	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	1,022,780		
2250.0	Total Other Current Liabilities		1,022,780	
2005.0	TOTAL CURRENT LIABILITIES			1,424,958
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	3,713,844		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		3,713,844	
2015.0	TOTAL LIABILITIES			5,138,802

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	1,238,685		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	1,459,469		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		2,698,154	

2500.0	TOTAL NET WORTH(2510.0)			2,698,154
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			7,836,956
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	11,808,625
9610.0	Other	-8
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	11,808,617
	Operating Expenses	
9625.0	Salaries and Wages	3,729,252
9630.0	Employee Benefits	634,852
9635.0	Supplies and Other (including Payroll Taxes)	7,497,906
9640.0	Interest	0
9645.0	Provision for Bad Debt	201,910
9650.0	Depreciation and Amortization	177,485
9655.0	Total Operating Expenses	12,241,405
9660.0	Income from Operations	-432,788
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	1,503
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) See Footnotes	1,890,754
9690.0	Total Non-Operating Revenue	1,892,257
9695.0	Net Income Before Taxes or Extraordinary Items	1,459,469
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	1,459,469
	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	1,459,469

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	1,459,469	
9810.0	Adjustments to reconcile changes in net assets (net income)	177,485	
9815.0	Increases(decreases) to cash provided by operating activities	3,608,017	
9820.0	Net cash from operating activities		5,244,971
	Cash flows from investing activities		
9825.0	Capital expenditures	-4,631,446	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-4,631,446
	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		613,525
9865.0	Cash/cash equivalents beginning of year	894,269	
9870.0	Cash/cash equivalents end of year		1,507,794

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	13,700,874
Total operating expenses on HCF-1 (#4000.0)	12,241,405
HCF-1 Net income/(loss) before reconciling items	1,459,469 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	1,459,469 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)	1,583,952 ¹
Other: Prior Period Adjustment(s)	-345,267 ²
Capital contribution during year	0
HCF-1 Net income	1,459,469
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	2,698,154 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	278	0	0	1,708	185	958	3,709	0	0	750	0	7,588
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	0	0	0	0	0	0	0
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	278	0	0	1,708	185	958	3,709	0	0	750	0	7,588
Quarter 2												
Nursing	127	0	0	3,868	781	765	978	0	0	368	0	6,887
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	0	0	0	0	0	0	0
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	127	0	0	3,868	781	765	978	0	0	368	0	6,887

	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	319	0	0	1,803	387	781	2,724	0	0	658	0	6,672
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	0	0	0	0	0	0	0
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	319	0	0	1,803	387	781	2,724	0	0	658	0	6,672
Quarter 4												
Nursing	423	0	0	1,620	353	616	3,262	0	0	870	0	7,144
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	0	0	0	0	0	0	0
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	423	0	0	1,620	353	616	3,262	0	0	870	0	7,144

	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	1,147	0	0	8,999	1,706	3,120	10,673	0	0	2,646	0	28,291
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	0	0	0	0	0	0	0
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	1,147	0	0	8,999	1,706	3,120	10,673	0	0	2,646	0	28,291

0140.0	Number of Admissions During Year	457
0140.1	Number of Massachusetts Medicaid Admissions During Year	98
0150.0	Number of Discharges During Year	468
0190.0	Average Length of Stay	61

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			
Kavida Healthcare, Inc	TVTE	348.0	19,112
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	348.00	19,112

(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			
Kavida Healthcare, Inc	TVTE	1,061.0	47,750
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	1,061.00	47,750

(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			
Kavida Healthcare, Inc	TVTE	92.0	3,254
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	92.00	3,254

(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	67,726	7848.2	60,624	7835.2	74,590
Hours*	7847.2	1,463	7849.2	1,288	7836.2	2,893

*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	24,743	7851.2	22,521	7852.2	46,887

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
Kyle Lussier	From: 01/01/2020 To: 12/31/2020	5346	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	166,734
9270.2	Payroll Taxes	10,628
9270.3	Workers' Compensation	389
9270.4	Group Health/Life Insurance	2
9270.5	Pension	2
9270.6	Other Benefits	2
9272.0	TOTAL ADMINISTRATOR COMPENSATION	177,757

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	1,448
Plant Operations	7211.2	1	7311.2	1,974
Dietary Staff	7212.2	0	7312.2	0
Dietician	7213.2	0	7313.2	0
Laundry Staff	7214.2	0	7314.2	0
Housekeeping Staff	7215.2	0	7315.2	0
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	1	7317.2	1,881
MMQ Nurses	7218.2	0	7318.2	0
MDS Coordinator	7232.2	7	7332.2	2,695
Social Service Staff	7220.2	4	7320.2	3,618
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	0	7321.2	0
Restorative – Direct	7222.2	1	7322.2	209
Recreational Staff	7223.2	17	7323.2	6,611
Administrator	7224.2	1	7324.2	1,863
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	7	7326.2	2,841
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	2	7328.2	2,024
RNs	7229.2	20	7329.2	14,388
LPNs	7230.2	16	7330.2	15,607
CNAs	7231.2	55	7331.2	50,372
Totals		133		105,531

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name

Rokeach

First Name

Norman

Title

Member

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 Lussier
First Name Kyle
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	90	1,863	166,734	2	10,628	389	2	0	2	177,757

Last Name Dalton
First Name Tammy
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	60	1,248	100,168	0	7,004	256	0	0	0	107,428

Last Name Goodemote
First Name Abigail
Title Admission Coord

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6540.0	98	2,048	85,831	0	6,062	222	0	0	0	92,115

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.

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

Schedule 3 (4440.0)

Donations	44,101
Resident Missing Items	2,517
Total	46,618

Schedule 10 (9685.0)

COVID Relief Funding	1,890,754
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Schedule 13 Prior Period Adjustment:

Adjustments made subsequent to the filing of the 2019 HCF-1, no impact on reimbursement.

Schedule 14 Other Public Patient Days:

Hospice & Veterans

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)	226,716		226,716
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	226,716	0	226,716
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)			0
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	226,716	0	226,716

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	Loan	No	11/21/2017	11/21/2025	0	0	0	0	0	5,249,167	130,830	5,118,337	5.00	226,716	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	0	0	XXXX	XXXX	5,118,337	XXXX	226,716	0

*See
Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 226,716

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
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	0	0	0
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	0	0	0

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):	06/01/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :CHESTNUT WOODS REHAB & HEALTHCARE CTR

Vendor Payment Number :0950319

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:	Rokeach
First Name :	Norman
Middle Name:	
Title :	President

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:	Rokeach,,Norman - Rok16718
Date of Authorization (MO/DA/YR):	06/04/2021
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:	Rokeach
First Name :	Norman
Middle Name:	
Title :	President

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:	Rokeach,,Norman - Rok16718
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X



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