

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

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

Facility Name	COUNTRY GARDENS HEALTH & REHABILITATION CENTER
VPN	0950772
Provider ID	110157907A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	2045 Grand Army Highway
City	Swansea
Zip	02777
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Bear Mountain Management LLC
Realty Company	Massachusetts SNF 6 LLC

Is above information accurate: Yes No

Telephone	508-379-9700
Fax	508-379-0723
Federal Employee Tax ID Number	833954538

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
10/30/2019	86	0	0	86	86

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: 86

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 type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	01/01/1969
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2012 Assessed Value: 3,199,500

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	C5125	Scott Ziskin	130 S Main Street, Suite 203, Thomaston, CT 06787	33
Indirect	C18213	John Wynne	876 East Broadway, Milford, CT 06460	33
Indirect	C22627	Thomas Doyle	45 Marthas Way, Thomaston, CT 06787	33
Direct	O14451	Bear Mountain Healthcare LLC	130 South Main Street, Suite 207, Thomaston, CT 06787	100

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)
BEAR MOUNTAIN AT ANDOVER	0950793	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BEAR MOUNTAIN AT READING	0950796	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BEAR MOUNTAIN AT SUDBURY	0950799	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BEAR MOUNTAIN AT WEST SPRINGFIELD	0950808	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BEAR MOUNTAIN AT WORCESTER	0950802	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BELVIDERE HEALTHCARE	0950811	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
BLUE HILLS HEALTH & REHABILITATION CENTER	0950781	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle

Facility Name	VPN	Name of Owner(s)
BRIGHAM HEALTH & REHABILITATION CENTER	0950778	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
CARVALHO GROVE HEALTH & REHABILITATION	0950775	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
CEDARWOOD GARDENS	0950769	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
CHESTNUT HILL OF EAST LONGMEADOW	0950805	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
GREAT BARRINGTON NURSING & REHABILITATION	0950696	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
MATTAPAN HEALTH & REHAB CTR	0950727	John Wynne Jr. Scott Ziskin Thomas Doyle II.
PARKWAY HEALTH & REHAB CTR	0950724	John Wynne Jr. Scott Ziskin Thomas Doyle II.
SIXTEEN ACRES HEALTHCARE CENTER	0950814	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
TIMBERLYN HEIGHTS NURSING & REHABILITATION	0950695	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
WEST ROXBURY HEALTH & REHAB CTR	0950718	John Wynne Jr. Scott Ziskin Thomas Doyle II.

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'.

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
Bear Mountain Management LLC	Management Fee	477,242	0	477,242	4160.3	Scott Ziskin
Fusion Rehab Services	Therapy	25,000	0	25,000	7014.3	Scott Ziskin

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	GHCI II LLC	c/o 152 West 57th Street, 60th Floor, New York, NY 10019	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	136,911	0	136,911
4426.8	Director of Nurses: Group Life/Health Insurance	7,196	0	7,196
4336.3	Director of Nurses :Pension	0	0	0
4340.3	Director of Nurses :Benefits Other	1,598	0	1,598
4407.2	Director of Nurses :Payroll Taxes	10,787	0	10,787
4427.1	Director of Nurses :Workers' Compensation	2,301	0	2,301
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	158,793	0	158,793
6030.1	RN: Salaries	314,585	0	314,585
7429.2	RN: Group Life/Health Insurance	16,024	0	16,024
7529.2	RN: Pension	0	0	0
7629.3	RN: Benefits Other	3,557	0	3,557
7729.2	RN: Payroll Taxes	29,996	0	29,996
7829.3	RN: Workers' Compensation	5,123	0	5,123
4630.0	SUBTOTAL: RN	369,285	0	369,285
6041.1	LPN: Salaries	863,109	0	863,109
7430.2	LPN: Group Life/Health Insurance	43,965	0	43,965
7530.2	LPN: Pension	0	0	0
7630.3	LPN: Benefits Other	9,760	0	9,760
7730.2	LPN: Payroll Taxes	82,299	0	82,299
7830.3	LPN: Workers' Compensation	14,056	0	14,056
4640.0	SUBTOTAL :LPN	1,013,189	0	1,013,189
6051.1	CNA: Salaries	1,239,577	0	1,239,577
7431.2	CNA: Group Life/Health Insurance	63,143	0	63,143
7531.2	CNA: Pension	0	0	0
7631.3	CNA: Benefits Other	14,017	0	14,017
7731.2	CNA: Payroll Taxes	118,195	0	118,195
7831.3	CNA: Workers' Compensation	20,186	0	20,186
4650.0	SUBTOTAL :CNA	1,455,118	0	1,455,118
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**	30,270		30,270
6035.3	SUBTOTAL: RN PURCHASED SERVICE	30,270	0	30,270

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**	34,796		34,796
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	34,796	0	34,796
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	76,300		76,300
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	76,300	0	76,300
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	3,137,751	0	3,137,751

* 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	162,963	0	162,963
7424.2	Administration: Group Life/Health Insurance	8,568	0	8,568
7524.2	Administration: Pensions	0	0	0
7624.3	Administration: Benefits Other	1,902	0	1,902
7724.2	Administration: Payroll Taxes	12,842	0	12,842
7824.3	Administration: Workers' Compensation	2,739	0	2,739
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	189,014	0	189,014
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	295,260	0	295,260
7426.2	Clerical Staff: Group Life/Health Insurance	15,040	0	15,040
7526.2	Clerical Staff: Pensions	0	0	0
7626.3	Clerical Staff: Benefits Other	3,339	0	3,339
7726.2	Clerical Staff: Payroll Taxes	28,153	0	28,153
7826.3	Clerical Staff: Workers' Compensation	4,809	0	4,809
7926.3	Clerical Staff: Purchased Service	52,082	0	52,082
4750.0	SUBTOTAL: CLERICAL STAFF	398,683	0	398,683

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	15,637	0	15,637
4160.3	Management Fees (see HCF-3) *	477,242	477,242	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	37,211	0	37,211
4261.5	Telephone: Phone	22,036	0	22,036
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	7,839	0	7,839
4295.7	Advertising--Help Wanted	1,236	0	1,236
4298.7	Advertising—Promotional *	110	110	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	23,230	2,500	20,730
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	7,000	0	7,000
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	3,615	3,615	
4431.7	Insurance - Malpractice & General Liability	49,030	0	49,030
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)	28,897	14,055	14,842
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(173,404)	173,404
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(1,801)	1,801
3191.0	A&G Recoverable Income **		21,403	(21,403)
4760.0	SUBTOTAL: OTHER A&G	673,083	343,720	329,363
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,260,780	343,720	917,060

* 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	76,496	0	76,496
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	3,897	0	3,897
7510.2	Staff Dev. Coord.: Pensions	0	0	0
7610.3	Staff Dev. Coord.: Benefits Other	865	0	865
7710.2	Staff Dev. Coord.: Payroll Taxes	7,294	0	7,294
7810.3	Staff Dev. Coord.: Workers' Compensation	1,246	0	1,246
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	89,798	0	89,798
5105.1	Plant Operation: Salaries	107,327	0	107,327
7411.2	Plant Operation:Group Life/Health Insurance	5,467	0	5,467
7511.2	Plant Operation: Pensions	0	0	0
7611.3	Plant Operation: Benefits Other	1,214	0	1,214
7711.2	Plant Operation: Payroll Taxes	10,234	0	10,234
7811.3	Plant Operation: Workers' Compensation	1,748	0	1,748
5110.3	Plant Operation: Purchased Service	70,318	0	70,318
5115.5	Plant Operation: Supplies and Expenses	73,966	0	73,966
5120.5	Plant Operation: Utilities	157,649	0	157,649
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	427,923	0	427,923
5205.1	Dietary: Salaries	395,409	0	395,409
7412.2	Dietary: Group Life/Health Insurance	20,142	0	20,142
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	4,471	0	4,471
7712.2	Dietary: Payroll Taxes	37,703	0	37,703
7812.3	Dietary: Workers' Compensation	6,440	0	6,440
5220.5	Dietary: Food	0	0	0
5221.3	Dietary: Purchased Service	1,503	0	1,503
5235.5	Dietary: Supplies and Expenses	225,504	0	225,504
4840.0	SUBTOTAL: DIETARY	691,172	0	691,172
5231.1	Dietician: Salaries	40,570	0	40,570
7413.2	Dietician: Group Life/Health Insurance	2,067	0	2,067
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	459	0	459
7713.2	Dietician: Payroll Taxes	3,868	0	3,868
7813.3	Dietician: Workers' Compensation	661	0	661
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	47,625	0	47,625

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	52,658	0	52,658
7414.2	Laundry: Group Life/Health Insurance	2,682	0	2,682
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	595	0	595
7714.2	Laundry: Payroll Taxes	5,021	0	5,021
7814.3	Laundry: Workers' Compensation	858	0	858
5320.3	Laundry: Purchased Service	0	0	0
5330.5	Laundry: Supplies and Expenses	4,685	0	4,685
5340.5	Laundry: Linen and Bedding	9,913	0	9,913
4860.0	SUBTOTAL: LAUNDRY	76,412	0	76,412
5410.1	Housekeeping: Salaries	216,656	0	216,656
7415.2	Housekeeping: Group Life/Health Insurance	11,036	0	11,036
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	2,450	0	2,450
7715.2	Housekeeping: Payroll Taxes	20,658	0	20,658
7815.3	Housekeeping: Workers' Compensation	3,528	0	3,528
5415.3	Housekeeping: Purchased Service	524	0	524
5420.5	Housekeeping: Supplies and Expenses	28,700	0	28,700
4870.0	SUBTOTAL: HOUSEKEEPING	283,552	0	283,552
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)**		(54,918)	54,918
4880.0	SUBTOTAL: QA PROFESSIONAL	0	-54,918	54,918
6505.1	Ward Clerks & Medical Records Librarian: Salaries	268,837	0	268,837
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	13,694	0	13,694
7517.2	Ward Clerk & Med Rec Lib: Pensions	0	0	0
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	3,040	0	3,040
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	25,634	0	25,634
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	4,378	0	4,378
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	473	0	473
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	316,056	0	316,056

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	28,892	0	28,892
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	1,472	0	1,472
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	327	0	327
7718.2	MMQ Evaluation Nurse: Payroll Taxes	2,755	0	2,755
7818.3	MMQ Evaluation Nurse: Workers' Compensation	471	0	471
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	33,917	0	33,917
6508.1	MDS Coordinator: Salaries	76,760	0	76,760
7432.2	MDS Coordinator:Group Life/Health Insurance	3,910	0	3,910
7532.2	MDS Coordinator: Pensions	0	0	0
7632.3	MDS Coordinator: Benefits Other	868	0	868
7732.2	MDS Coordinator: Payroll Taxes	7,319	0	7,319
7832.3	MDS Coordinator: Workers' Compensation	1,250	0	1,250
7932.3	MDS Coordinator: Purchased Service	0	0	0
4910.0	SUBTOTAL:MDS COORDINATOR	90,107	0	90,107
6540.0	Social Service Worker: Salaries	84,600	0	84,600
7420.2	Social Service Worker:Group Life/Health Insurance	4,309	0	4,309
7520.2	Social Service Worker: Pensions	0	0	0
7620.3	Social Service Worker: Benefits Other	957	0	957
7720.2	Social Service Worker: Payroll Taxes	8,067	0	8,067
7820.3	Social Service Worker: Workers' Compensation	1,378	0	1,378
7920.3	Social Service Worker: Purchased Service	1,309	0	1,309
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	100,620	0	100,620
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 *	378,061	378,061	
7012.2	Direct Restorative Therapy: Benefits *	65,739	65,739	
7014.3	Direct Restorative Therapy: Consultants *	25,000	25,000	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	468,800	468,800	0
7021.1	Recreational Therapy: Salaries	213,304	0	213,304
7423.2	Recreational Therapy:Group Life/Health Insurance	10,865	0	10,865
7523.2	Recreational Therapy: Pensions	0	0	0
7623.3	Recreational Therapy: Benefits Other	2,412	0	2,412
7723.2	Recreational Therapy: Payroll Taxes	20,339	0	20,339
7823.3	Recreational Therapy: Workers' Compensation	3,474	0	3,474
7022.3	Recreational Therapy: Purchased Service	1,575	0	1,575
7023.5	Recreational Therapy: Supplies and Expenses	13,433	0	13,433
7024.8	Recreational Therapy: Transportation *	13,815	13,815	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	279,217	13,815	265,402

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	0	0	0
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	30,000	0	30,000
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 *	225,119	225,119	
6522.5	House Supplies not resold	411,458	0	411,458
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	69,385	69,385	
6530.0	Pharmacy Consultant	5,676	0	5,676
3150.0	Vending Machines Income		484	(484)
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	741,638	294,988	446,650
4810.0	TOTAL VARIABLE EXPENSES	3,646,837	722,685	2,924,152

* 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	99,038	0	(0)	99,038					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	1,284,275	0	(0)	1,284,275	2.5				99,467
Improvements HCF-1	0	19,912	(0)	19,912	5.0	(4565.8) 996	0	996	
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	5,822	26,970	(0)	32,792	10.0	(4570.8) 3,422	143	3,279	
Equipment HCF-2-NH	16,990	0	(0)	16,990	10.0				1,699
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	132,612
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 16,866	0	16,866	0
Real Estate Taxes						(4510.8) 70,475	0	70,475	0
Personal Property Taxes						(4515.8) 1,737	0	1,737	0
Other (Explain in Schedule 20)						(4538.8) 49,951	0	49,951	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 567,364	567,364		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 710,811	567,507	(a) 143,304	(b)9950.2 233,778
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 377,082

* 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 *	17,748	17,748	
4430.0	Interest on working Capital *	76,795	76,795	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	75,000	75,000	
8012.0	User Fee Assessment *	487,919	487,919	
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 *	657,462	657,462	

* 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)	3,137,751	0	3,137,751
Total A&G Expenses (4710.0)	1,260,780	343,720	917,060
Total Variable Expenses (4810.0)	3,646,837	722,685	2,924,152
Total Fixed Costs (9950.1)	710,811	567,507	143,304
HCF-2-NH Fixed Costs Claimed (9950.2)		(233,778)	233,778
Non Nursing expenses (4960.0)	657,462	657,462	0
TOTAL OPERATING EXPENSES(4000.0)	9,413,641	2,057,596	7,356,045

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	658,158	3005.1	1,006	3001.1	659,164
Managed Care	3003.2	51,473	3005.2	59,233	3001.2	110,706
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	2,823,254	3005.4	326,554	3001.4	3,149,808
Medicare – Managed Care	3003.5	9,750	3005.5	0	3001.5	9,750
Massachusetts Medicaid - Non-Managed Care	3003.6	3,307,162	3005.6	1,302	3001.6	3,308,464
Massachusetts Medicaid - Managed Care	3003.7	0	3005.7	0	3001.7	0
Senior Care Options & PACE	3003.8	1,111,193	3005.8	0	3001.8	1,111,193
MA Medicaid Patient Resource Income	3022.6	0	3032.6	0	3001.9	0
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	7,960,990	3005.0	388,095	3001.0	8,349,085

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	1,173,812	
Laundry	3140.0	0	
Vending Machines	3150.0	484	
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	31	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	21,403	
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		1,195,730
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		9,544,815

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	225,119
6524.5	Resold to public patients *	69,385
7012.1	Restorative Therapy: direct salaries *	378,061
7012.2	Restorative Therapy: direct benefits *	65,739
7014.3	Restorative Therapy: direct consultants *	25,000

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

Description	Amount
Covid-19 Relief Funds	1,173,812
Subtotal	1,173,812

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

Account #	Description	Amount
3191.0	Miscellaneous Revenue	21,403
Subtotal		21,403

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	12,371		
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		12,371	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	-212		
1066.0	Managed Care Patients (Private)	213,902		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	586,898		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	317,555		
1081.0	Mass.Medicaid Managed Care Patients	0		
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	(87,500)		
1060.0	Net Patient Account Receivables		1,030,643	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	1,199,109		
1185.0	Other	0		
1150.0	Total Loans Receivable		1,199,109	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	13,941		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	0		
1260.0	Total Prepaid Expenses		13,941	
1310.0	Other Current Assets		31,013	
1005.0	TOTAL CURRENT ASSETS			2,287,077

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	19,912		
1627.2	Leasehold Improvements – Accum. Deprc.	(996)		
1625.0	Leasehold Improvements – Book Value		18,916	
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	32,792		
1652.2	Equipment – Accum. Deprc.	(3,422)		
1650.0	Equipment – Book Value		29,370	
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			48,286

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	98,269		
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	690		
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			98,959
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			2,434,322

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	603,112		
2030.0	Accrued Expenses	31,632		
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		634,744	
2055.0	Patient Funds Due (Self-Pay)		-15,962	
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	1,141,061		
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		1,141,061	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	156,536		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	195,640		
2220.0	Other Payroll Liabilities	106,985		
2180.0	Total Accrued Salaries & Payroll Liabilities		459,161	
	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	192,875		
2250.0	Total Other Current Liabilities		192,875	
2005.0	TOTAL CURRENT LIABILITIES			2,411,879
	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			2,411,879

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	-108,731		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	131,174		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		22,443	
2500.0	TOTAL NET WORTH(2510.0)			22,443
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			2,434,322

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	8,349,085
9610.0	Other	21,887
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	8,370,972
	Operating Expenses	
9625.0	Salaries and Wages	4,951,975
9630.0	Employee Benefits	856,857
9635.0	Supplies and Other (including Payroll Taxes)	3,448,596
9640.0	Interest	76,795
9645.0	Provision for Bad Debt	75,000
9650.0	Depreciation and Amortization	4,418
9655.0	Total Operating Expenses	9,413,641
9660.0	Income from Operations	-1,042,669
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	31
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	1,173,812
9690.0	Total Non-Operating Revenue	1,173,843
9695.0	Net Income Before Taxes or Extraordinary Items	131,174
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	131,174
	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	131,174

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	131,174	
9810.0	Adjustments to reconcile changes in net assets (net income)	4,418	
9815.0	Increases(decreases) to cash provided by operating activities	-160,845	
9820.0	Net cash from operating activities		-25,253
	Cash flows from investing activities		
9825.0	Capital expenditures	-29,728	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-29,728
	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		-54,981
9865.0	Cash/cash equivalents beginning of year	67,352	
9870.0	Cash/cash equivalents end of year		12,371

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	9,544,815
Total operating expenses on HCF-1 (#4000.0)	9,413,641
HCF-1 Net income/(loss) before reconciling items	131,174 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	131,174 ²
---	----------------------

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)	-108,730 ¹
Other: Prior Period Adjustment(s)	-1 ²
Capital contribution during year	0
HCF-1 Net income	131,174
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	22,443 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	322	1	0	1,053	0	4,641	0	1,119	0	0	0	7,136
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	322	1	0	1,053	0	4,641	0	1,119	0	0	0	7,136
Quarter 2												
Nursing	450	40	0	825	0	4,276	0	1,311	0	0	0	6,902
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	450	40	0	825	0	4,276	0	1,311	0	0	0	6,902

	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	526	68	0	1,106	0	3,994	0	1,497	0	0	0	7,191
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	526	68	0	1,106	0	3,994	0	1,497	0	0	0	7,191
Quarter 4												
Nursing	247	18	0	1,691	15	2,988	0	1,415	0	0	0	6,374
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	247	18	0	1,691	15	2,988	0	1,415	0	0	0	6,374

	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	1,545	127	0	4,675	15	15,899	0	5,342	0	0	0	27,603
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	1,545	127	0	4,675	15	15,899	0	5,342	0	0	0	27,603

0140.0	Number of Admissions During Year	127
0140.1	Number of Massachusetts Medicaid Admissions During Year	12
0150.0	Number of Discharges During Year	135
0190.0	Average Length of Stay	205

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			
General Healthcare Resources, LLC	TQFN	28.3	1,676
Intelycare, Inc.	TM7F	339.6	28,594
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	367.90	30,270
		(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			
Intelycare, Inc.	TM7F	415.5	29,299
General Healthcare Resources, LLC	TQFN	37.8	2,021
MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	64.6	3,476
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	517.90	34,796

(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			
BlueForce Healthcare Staffing	T3I9	500.3	25,211
General Healthcare Resources, LLC	TQFN	330.5	10,369
Intelycare, Inc.	TM7F	1,004.7	37,106
MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	125.8	3,614
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	1,961.30	76,300

(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	20,634	7848.2	112,034	7835.2	102,518
Hours*	7847.2	429	7849.2	2,630	7836.2	4,164

*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	11,264	7851.2	40,009	7852.2	46,206

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
Steven Elkins	From: 01/01/2020 To: 12/31/2020	5246	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	162,963
9270.2	Payroll Taxes	12,842
9270.3	Workers' Compensation	2,739
9270.4	Group Health/Life Insurance	8,568
9270.5	Pension	0
9270.6	Other Benefits	1,902
9272.0	TOTAL ADMINISTRATOR COMPENSATION	189,014

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	1,740
Plant Operations	7211.2	3	7311.2	4,483
Dietary Staff	7212.2	16	7312.2	21,330
Dietician	7213.2	1	7313.2	1,394
Laundry Staff	7214.2	3	7314.2	3,075
Housekeeping Staff	7215.2	10	7315.2	13,504
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	5	7317.2	7,981
MMQ Nurses	7218.2	2	7318.2	838
MDS Coordinator	7232.2	2	7332.2	1,847
Social Service Staff	7220.2	2	7320.2	4,315
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	0	7321.2	0
Restorative – Direct	7222.2	9	7322.2	7,775
Recreational Staff	7223.2	8	7323.2	11,026
Administrator	7224.2	1	7324.2	2,240
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	5	7326.2	8,174
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	2,238
RNs	7229.2	6	7329.2	8,274
LPNs	7230.2	16	7330.2	24,635
CNAs	7231.2	30	7331.2	55,333
Totals		121		180,202

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Wynne

First Name Jack

Title

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

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 Elkins
First Name Steven
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	2,240	162,963	1,902	12,842	2,739	8,568	0	0	189,014

Last Name O'Connor
First Name Barbara
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	2,238	136,911	1,598	10,787	2,301	7,196	0	0	158,793

Last Name Amaral
First Name Tracy Lynn
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	2,985	102,410	1,160	7,834	1,671	5,227	0	0	118,302

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
Oxford Finance	No	797,749	0	01/01/2019	550,488	247,261	var	43,107
SBA	No	0	893,800	01/01/2020	0	893,800	var	33,688

Total Working Capital Interest (4430.0) 3

76,795

Total Working Capital Debt (2100.0 less 2160.0)

1,141,061

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

Director of Nurses

Schedule 3 (4440.0)

Professional Services	14,843
Miscellaneous	13,030
Patient Expenses	1,024
Total	28,897

Schedule 5:

Beginning basis has been adjusted to CHIA allowable re-based costs as of 10/30/19.

Building Depreciation is at 7.745%

(4538.8)

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

Schedule 10 (9685.0)

COVID-19 Relief Funds	1,173,812
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Schedule 13 Prior Period Adjustment:

Rounding

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)	132,612		132,612
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	132,612	0	132,612
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	132,612	0	132,612

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	Fifth Third Bank	No	10/30/2019	10/30/2024	60	15,667	4,225,015	62,792	0	4,225,015	-60,699	4,285,714	L+2.5	132,612	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	62,792	0	XXXX	XXXX	4,285,714	XXXX	132,612	0

*See Instructions

a b c

Total Fixed Interest a + b + c (9545.0) = 132,612

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:	McKenna
Middle Name:	
First Name :	John
Title :	Certified Public Accountant
Preparer's Address:	c/o CliftonLarson Allen 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:	McKenna,John - McK6506
Date of Authorization (MO/DA/YR):	06/03/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :COUNTRY GARDENS HEALTH & REHABILITATION CENTER

Vendor Payment Number :0950772

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:	Wynne
First Name :	John
Middle Name:	B.
Title :	CFO

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:	Wynne,B.,John - Wyn18213
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:	Wynne
First Name :	John
Middle Name:	B.
Title :	CFO

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:	Wynne,B.,John - Wyn18213
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X



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