

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

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

Facility Name	D'YOUVILLE SENIOR CARE, INC.
VPN	0999547
Provider ID	110026710A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	981 VARNUM AVENUE
City	Lowell
Zip	01854
Hospital Based Nursing Facility?	Yes X No
Management Company	D'Youville Leadership Solutions
Realty Company	None

Is above information accurate: X Yes No

Telephone	978-569-1000
Fax	978-569-1085
Federal Employee Tax ID Number	042510563

Is above information accurate: X 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 checked="" type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input type="checkbox"/>	Other For-Profit
<input 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
06/22/1999	208	0	0	208	208

Is above Bed Licensure Information accurate: ☒ Yes ☐ No

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

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	01/01/1960
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: Assessed Value: 0

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	O8326	Sisters of Charity of Ottawa	975 Varnum St., Lowell, MA 01854	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)
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3. If not filing an HCF-3 report, list the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

X Not Applicable

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

X Not Applicable

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

X Not Applicable

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

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

X Not Applicable

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.

X Not Applicable

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.

X Not Applicable

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

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

X Not Applicable

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	121,479	0	121,479
4426.8	Director of Nurses: Group Life/Health Insurance	162	0	162
4336.3	Director of Nurses :Pension	2,949	0	2,949
4340.3	Director of Nurses :Benefits Other	2	0	2
4407.2	Director of Nurses :Payroll Taxes	9,589	0	9,589
4427.1	Director of Nurses :Workers' Compensation	1,627	0	1,627
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	135,808	0	135,808
6030.1	RN: Salaries	1,791,479	0	1,791,479
7429.2	RN: Group Life/Health Insurance	191,789	0	191,789
7529.2	RN: Pension	21,388	0	21,388
7629.3	RN: Benefits Other	46,554	0	46,554
7729.2	RN: Payroll Taxes	146,796	0	146,796
7829.3	RN: Workers' Compensation	24,259	0	24,259
4630.0	SUBTOTAL: RN	2,222,265	0	2,222,265
6041.1	LPN: Salaries	2,257,990	0	2,257,990
7430.2	LPN: Group Life/Health Insurance	241,732	0	241,732
7530.2	LPN: Pension	26,958	0	26,958
7630.3	LPN: Benefits Other	58,677	0	58,677
7730.2	LPN: Payroll Taxes	185,023	0	185,023
7830.3	LPN: Workers' Compensation	30,576	0	30,576
4640.0	SUBTOTAL :LPN	2,800,956	0	2,800,956
6051.1	CNA: Salaries	3,338,362	0	3,338,362
7431.2	CNA: Group Life/Health Insurance	357,393	0	357,393
7531.2	CNA: Pension	39,856	0	39,856
7631.3	CNA: Benefits Other	86,753	0	86,753
7731.2	CNA: Payroll Taxes	273,550	0	273,550
7831.3	CNA: Workers' Compensation	45,207	0	45,207
4650.0	SUBTOTAL :CNA	4,141,121	0	4,141,121
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**	144,502		144,502
6035.3	SUBTOTAL: RN PURCHASED SERVICE	144,502	0	144,502

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**	285,019		285,019
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	285,019	0	285,019
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	696,682		696,682
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	696,682	0	696,682
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	10,426,353	0	10,426,353

* 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	158,584	0	158,584
7424.2	Administration: Group Life/Health Insurance	6,941	0	6,941
7524.2	Administration: Pensions	4,057	0	4,057
7624.3	Administration: Benefits Other	2	0	2
7724.2	Administration: Payroll Taxes	13,218	0	13,218
7824.3	Administration: Workers' Compensation	175	0	175
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	182,977	0	182,977
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	1,288,310	57,580	1,230,730
7426.2	Clerical Staff: Group Life/Health Insurance	137,922	0	137,922
7526.2	Clerical Staff: Pensions	15,381	0	15,381
7626.3	Clerical Staff: Benefits Other	33,478	0	33,478
7726.2	Clerical Staff: Payroll Taxes	105,566	0	105,566
7826.3	Clerical Staff: Workers' Compensation	17,445	0	17,445
7926.3	Clerical Staff: Purchased Service	0	0	0
4750.0	SUBTOTAL: CLERICAL STAFF	1,598,102	57,580	1,540,522

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	87,300	0	87,300
4160.3	Management Fees (see HCF-3) *	0	0	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	170,375	0	170,375
4261.5	Telephone: Phone	29,548	0	29,548
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	1,946	0	1,946
4295.7	Advertising--Help Wanted	1,650	0	1,650
4298.7	Advertising—Promotional *	11,207	11,207	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	39,879	3,800	36,079
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	0	0	
4306.2	Education/Training Administration	7,507	0	7,507
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	17,392	0	17,392
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	22,672	22,672	
4431.7	Insurance - Malpractice & General Liability	176,157	0	176,157
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)	17,670	11,321	6,349
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(220,395)	220,395
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(25,823)	25,823
3191.0	A&G Recoverable Income **		111,826	(111,826)
4760.0	SUBTOTAL: OTHER A&G	583,303	-85,392	668,695
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	2,364,382	-27,812	2,392,194

* 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	186,990	0	186,990
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	20,018	0	20,018
7510.2	Staff Dev. Coord.: Pensions	2,232	0	2,232
7610.3	Staff Dev. Coord.: Benefits Other	4,859	0	4,859
7710.2	Staff Dev. Coord.: Payroll Taxes	15,322	0	15,322
7810.3	Staff Dev. Coord.: Workers' Compensation	2,532	0	2,532
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	231,953	0	231,953
5105.1	Plant Operation: Salaries	354,880	0	354,880
7411.2	Plant Operation:Group Life/Health Insurance	37,992	0	37,992
7511.2	Plant Operation: Pensions	4,237	0	4,237
7611.3	Plant Operation: Benefits Other	9,222	0	9,222
7711.2	Plant Operation: Payroll Taxes	29,079	0	29,079
7811.3	Plant Operation: Workers' Compensation	4,806	0	4,806
5110.3	Plant Operation: Purchased Service	195,575	0	195,575
5115.5	Plant Operation: Supplies and Expenses	25,999	0	25,999
5120.5	Plant Operation: Utilities	295,402	0	295,402
5130.7	Plant Operation: Repairs	1,420	0	1,420
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	958,612	0	958,612
5205.1	Dietary: Salaries	1,212,803	0	1,212,803
7412.2	Dietary: Group Life/Health Insurance	129,838	0	129,838
7512.2	Dietary: Pensions	14,479	0	14,479
7612.3	Dietary: Benefits Other	31,516	0	31,516
7712.2	Dietary: Payroll Taxes	99,379	0	99,379
7812.3	Dietary: Workers' Compensation	16,423	0	16,423
5220.5	Dietary: Food	756,058	0	756,058
5221.3	Dietary: Purchased Service	0	0	0
5235.5	Dietary: Supplies and Expenses	80,765	0	80,765
4840.0	SUBTOTAL: DIETARY	2,341,261	0	2,341,261
5231.1	Dietician: Salaries	141,976	0	141,976
7413.2	Dietician: Group Life/Health Insurance	15,199	0	15,199
7513.2	Dietician: Pensions	1,695	0	1,695
7613.3	Dietician: Benefits Other	3,689	0	3,689
7713.2	Dietician: Payroll Taxes	11,634	0	11,634
7813.3	Dietician: Workers' Compensation	1,923	0	1,923
5233.3	Dietician: Purchased Service	10,681	0	10,681
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4850.0	SUBTOTAL: DIETICIAN	186,797	0	186,797

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	285,808	0	285,808
7414.2	Laundry: Group Life/Health Insurance	30,598	0	30,598
7514.2	Laundry: Pensions	3,412	0	3,412
7614.3	Laundry: Benefits Other	7,427	0	7,427
7714.2	Laundry: Payroll Taxes	23,420	0	23,420
7814.3	Laundry: Workers' Compensation	3,870	0	3,870
5320.3	Laundry: Purchased Service	1,744	0	1,744
5330.5	Laundry: Supplies and Expenses	17,182	0	17,182
5340.5	Laundry: Linen and Bedding	13,314	0	13,314
4860.0	SUBTOTAL: LAUNDRY	386,775	0	386,775
5410.1	Housekeeping: Salaries	620,643	0	620,643
7415.2	Housekeeping: Group Life/Health Insurance	66,444	0	66,444
7515.2	Housekeeping: Pensions	7,410	0	7,410
7615.3	Housekeeping: Benefits Other	16,128	0	16,128
7715.2	Housekeeping: Payroll Taxes	50,856	0	50,856
7815.3	Housekeeping: Workers' Compensation	8,404	0	8,404
5415.3	Housekeeping: Purchased Service	0	0	0
5420.5	Housekeeping: Supplies and Expenses	106,960	0	106,960
4870.0	SUBTOTAL: HOUSEKEEPING	876,845	0	876,845
6504.1	QA Professional: Salaries	0	0	0
7416.2	QA Professional: Group Life/Health Insurance	0	0	0
7516.2	QA Professional: Pensions	0	0	0
7616.3	QA Professional: Benefits Other	0	0	0
7716.2	QA Professional: Payroll Taxes	0	0	0
7816.3	QA Professional: Workers' Compensation	0	0	0
7916.3	QA Professional: Purchased Service	0	0	0
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4880.0	SUBTOTAL: QA PROFESSIONAL	0	0	0
6505.1	Ward Clerks & Medical Records Librarian: Salaries	144,908	0	144,908
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	15,513	0	15,513
7517.2	Ward Clerk & Med Rec Lib: Pensions	1,730	0	1,730
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	3,766	0	3,766
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	11,874	0	11,874
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	1,962	0	1,962
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	179,753	0	179,753

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	429,681	0	429,681
7432.2	MDS Coordinator:Group Life/Health Insurance	46,000	0	46,000
7532.2	MDS Coordinator: Pensions	5,130	0	5,130
7632.3	MDS Coordinator: Benefits Other	11,166	0	11,166
7732.2	MDS Coordinator: Payroll Taxes	35,209	0	35,209
7832.3	MDS Coordinator: Workers' Compensation	5,818	0	5,818
7932.3	MDS Coordinator: Purchased Service	0	0	0
4910.0	SUBTOTAL:MDS COORDINATOR	533,004	0	533,004
6540.0	Social Service Worker: Salaries	225,319	0	225,319
7420.2	Social Service Worker:Group Life/Health Insurance	24,122	0	24,122
7520.2	Social Service Worker: Pensions	2,690	0	2,690
7620.3	Social Service Worker: Benefits Other	5,855	0	5,855
7720.2	Social Service Worker: Payroll Taxes	18,463	0	18,463
7820.3	Social Service Worker: Workers' Compensation	3,051	0	3,051
7920.3	Social Service Worker: Purchased Service	3,248	0	3,248
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	282,748	0	282,748
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	459,720	0	459,720
7421.2	Indirect Restorative Therapy:GLH Insurance	49,216	0	49,216
7521.2	Indirect Restorative Therapy: Pensions	5,489	0	5,489
7621.3	Indirect Restorative Therapy: Benefits Other	11,946	0	11,946
7721.2	Indirect Restorative Therapy: Payroll Taxes	37,670	0	37,670
7821.3	Indirect Restorative Therapy: Workers' Compensation	6,225	0	6,225
7013.3	Indirect Restorative Therapy: Consultants	0	0	0
7012.1	Direct Restorative Therapy: Salaries *	48,456	48,456	
7012.2	Direct Restorative Therapy: Benefits *	11,653	11,653	
7014.3	Direct Restorative Therapy: Consultants *	100	100	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	630,475	60,209	570,266
7021.1	Recreational Therapy: Salaries	532,481	0	532,481
7423.2	Recreational Therapy:Group Life/Health Insurance	57,005	0	57,005
7523.2	Recreational Therapy: Pensions	6,357	0	6,357
7623.3	Recreational Therapy: Benefits Other	13,837	0	13,837
7723.2	Recreational Therapy: Payroll Taxes	43,632	0	43,632
7823.3	Recreational Therapy: Workers' Compensation	7,210	0	7,210
7022.3	Recreational Therapy: Purchased Service	7,280	0	7,280
7023.5	Recreational Therapy: Supplies and Expenses	41,167	0	41,167
7024.8	Recreational Therapy: Transportation *	0	0	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	708,969	0	708,969

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	9,419	0	9,419
4306.3	Variable Other required education	0	0	0
4306.4	Variable Job related education	175	0	175
4434.7	NonProfit DES Claims Variable Portion	0	0	0
6511.3	Physician Services: Medical Director	31,375	0	31,375
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 *	966,594	966,594	
6522.5	House Supplies not resold	941,385	0	941,385
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	12,858	0	12,858
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable		1,132,814	(1,132,814)
4950.0	SUBTOTAL: OTHER VARIABLE	1,961,806	2,099,408	-137,602
4810.0	TOTAL VARIABLE EXPENSES	9,278,998	2,159,617	7,119,381

* 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	151,051	0	(0)	151,051					
Land HCF-2-NH	0	0	(0)	0					
Building HCF-1	13,697,348	0	(0)	13,697,348	2.5	(4550.8) 354,351	11,917	342,434	
Building HCF-2-NH	0	0	(0)	0	2.5				0
Improvements HCF-1	10,546,995	98,448	(0)	10,645,443	5.0	(4565.8) 468,161	-50,052	518,213	
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	4,002,556	225,522	(0)	4,228,078	10.0	(4570.8) 260,007	35,212	224,795	
Equipment HCF-2-NH	0	0	(0)	0	10.0				0
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	83,457	0	(0)	83,457	33.3	(4585.8) 0	-2,428	2,428	
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) 383,377	0	383,377	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 72,305	0	72,305	0
Real Estate Taxes						(4510.8) 0	0	0	0
Personal Property Taxes						(4515.8) 0	0	0	0
Other (Explain in Schedule 20)						(4538.8) 49,575	0	49,575	0
Rent—Real Property—HCF-2-NH Required *						(4535.8) 0	0		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF- 2-NH Fixed Expenses						(9950.1) 1,587,776	-5,351	(a) 1,593,127	(b)9950.2 0
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 1,593,127

* 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 *	12,619	12,619	
4430.0	Interest on working Capital *	4,181	4,181	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	108,189	108,189	
8012.0	User Fee Assessment *	134,956	134,956	
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 *	259,945	259,945	

* 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)	10,426,353	0	10,426,353
Total A&G Expenses (4710.0)	2,364,382	-27,812	2,392,194
Total Variable Expenses (4810.0)	9,278,998	2,159,617	7,119,381
Total Fixed Costs (9950.1)	1,587,776	-5,351	1,593,127
HCF-2-NH Fixed Costs Claimed (9950.2)		(0)	0
Non Nursing expenses (4960.0)	259,945	259,945	0
TOTAL OPERATING EXPENSES(4000.0)	23,917,454	2,386,399	21,531,055

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	5,029,900	3005.1	5,147	3001.1	5,035,047
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	1,540,001	3005.4	50,884	3001.4	1,590,885
Medicare – Managed Care	3003.5	960,848	3005.5	40,677	3001.5	1,001,525
Massachusetts Medicaid - Non-Managed Care	3003.6	5,941,421	3005.6	0	3001.6	5,941,421
Massachusetts Medicaid - Managed Care	3003.7	0	3005.7	0	3001.7	0
Senior Care Options & PACE	3003.8	2,531,919	3005.8	0	3001.8	2,531,919
MA Medicaid Patient Resource Income	3022.6	2,456,839	3032.6	0	3001.9	2,456,839
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	189,266	3033.2	0	3002.2	189,266
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	18,650,194	3005.0	96,708	3001.0	18,746,902

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	2,663,543	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	2,529	
Prior Year Retroactive	3170.0	201,090	
Interest Income	3180.0	81,663	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	111,826	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	1,132,814	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		4,193,465
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		22,940,367

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	966,594
7012.1	Restorative Therapy: direct salaries *	48,456
7012.2	Restorative Therapy: direct benefits *	11,653
7014.3	Restorative Therapy: direct consultants *	100

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

Description	Amount
Investment Income	154,230
Unrealized Gain on Investment	241,594
COVID-19 Relief Funds	847,947
Contributions	1,419,772
Subtotal	2,663,543

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

Account #	Description	Amount
3191.0	Miscellaneous Income	111,826
3193.0	Dining Service Income	825,087
3193.0	Laundry Income	78,966
3193.0	Housekeeping Income	210,369
3193.0	Rebates & Refunds	18,392
Subtotal		1,244,640

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	4,648,046		
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		4,648,046	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	306,132		
1066.0	Managed Care Patients (Private)	147,139		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	71,988		
1076.0	Medicare Managed Care Patients	8,034		
1079.0	Mass. Medicaid Non-Managed Care Patients	710,076		
1081.0	Mass.Medicaid Managed Care Patients	0		
1083.0	MA. Senior Care Organization Patients	-36,384		
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	(176,906)		
1060.0	Net Patient Account Receivables		1,030,079	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	5,783,979		
1185.0	Other	0		
1150.0	Total Loans Receivable		5,783,979	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	0		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	148,606		
1260.0	Total Prepaid Expenses		148,606	
1310.0	Other Current Assets		205,442	
1005.0	TOTAL CURRENT ASSETS			11,816,152

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	820,995		
1510.0	Land – Book Value		820,995	
1521.1	Building – Cost	13,792,453		
1522.2	Building – Accum. Deprc.	(7,211,565)		
1520.0	Building – Book Value		6,580,888	
1611.1	Building Improvements - Cost	10,645,334		
1612.2	Building Improvements – Accum. Deprc.	(7,046,017)		
1610.0	Building Improvements – Book Value		3,599,317	
1626.1	Leasehold Improvements – Cost	0		
1627.2	Leasehold Improvements – Accum. Deprc.	(0)		
1625.0	Leasehold Improvements – Book Value		0	
1631.1	Other Improvements – Cost	1,456,227		
1632.2	Other Improvements – Accum. Deprc.	(808,025)		
1630.0	Other Improvements – Book Value		648,202	
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	4,378,257		
1652.2	Equipment – Accum. Deprc.	(3,661,857)		
1650.0	Equipment – Book Value		716,400	
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	369,231		
1702.2	Motor Vehicles – Accum. Deprc.	(324,713)		
1700.0	Motor Vehicles – Book Value		44,518	
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			12,410,320

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	164,470		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(75,357)		
1979.0	Construction in Progress	226,841		
1975.3	Long Term Investments	3,479,605		
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			3,795,559
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			28,022,031

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	751,586		
2030.0	Accrued Expenses	594,503		
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		1,346,089	
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	1,194		
2130.0	Banks	2,561,200		
2150.0	Other Short-Term Financing	0		
2160.0	Payments Due w/in one year on long-term debt	322,036		
2100.0	Total Current Long-Term Debt		2,884,430	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	885,745		
2200.0	Accr. Payroll Tax w/held	67,760		
2210.0	Accr. Employee Taxes Pay.	0		
2220.0	Other Payroll Liabilities	47,965		
2180.0	Total Accrued Salaries & Payroll Liabilities		1,001,470	
	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	270,769		
2250.0	Total Other Current Liabilities		270,769	
2005.0	TOTAL CURRENT LIABILITIES			5,502,758
	Non-Current Liabilities			
2310.0	Mortgages	9,826,770		
2330.0	Due to Affiliates/Related Parties	0		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		9,826,770	
2015.0	TOTAL LIABILITIES			15,329,528

NetWorth – Not-For-Profit

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted	12,692,503		
2420.0	Temporarily Restricted	0		
2430.0	Permanently Restricted	0		
2400.0	TOTAL NET ASSETS		12,692,503	
2500.0	TOTAL NET WORTH(2400.0)			12,692,503
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			28,022,031

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	18,746,902
9610.0	Other	1,448,259
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	20,195,161
	Operating Expenses	
9625.0	Salaries and Wages	13,599,869
9630.0	Employee Benefits	3,241,657
9635.0	Supplies and Other (including Payroll Taxes)	5,497,662
9640.0	Interest	387,558
9645.0	Provision for Bad Debt	108,189
9650.0	Depreciation and Amortization	1,082,519
9655.0	Total Operating Expenses	23,917,454
9660.0	Income from Operations	-3,722,293
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	81,663
9670.0	Investment Income	154,230
9675.0	Gains (Losses) from Investments	241,594
9680.0	Gains (Losses) from Sale of Equipment	0
9685.0	Other(Specify) See Footnotes	2,267,719
9690.0	Total Non-Operating Revenue	2,745,206
9695.0	Excess of Revenue over Expenses	-977,087
	Other Changes in Unrestricted Net Assets	
9700.0	Net Change in Unrealized Appreciation on Investments	0
9705.0	Net Assets Released from Restrictions for Property, Plant & Equipment	0
9710.0	Change in Beneficial Interest in Net Assets	0
9715.0	Cumulative Effect of Change in Accounting Principle	0
9720.0	Other Changes in Unrestricted Net Assets	0
9725.0	Total Other Changes in Unrestricted Net Assets	0
9730.0	Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Item	-977,087
	Extraordinary Item	
9735.0	Specify	0
9740.0	Specify	0
9745.0	Total Extraordinary Item	0
9750.0	Increase (Decrease) in Unrestricted Net Assets	-977,087
9785.0	Net Income	-977,087

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-977,087	
9810.0	Adjustments to reconcile changes in net assets (net income)	1,082,519	
9815.0	Increases(decreases) to cash provided by operating activities	-1	
9820.0	Net cash from operating activities		105,431
	Cash flows from investing activities		
9825.0	Capital expenditures	-323,970	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-323,970
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	3,354,858	
9845.0	Payments on long-term debt and capital lease expenditures	-311,172	
9850.0	Other cash used in financing activities	0	
9855.0	Net cash used in financing activities		3,043,686
9860.0	Net increase/(decrease) in cash and cash equivalents		2,825,147
9865.0	Cash/cash equivalents beginning of year	1,822,899	
9870.0	Cash/cash equivalents end of year		4,648,046

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	22,940,367
Total operating expenses on HCF-1 (#4000.0)	23,917,454
HCF-1 Net income/(loss) before reconciling items	-977,087 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	-977,087 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**NOT-FOR-PROFIT**

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Balance: 12/31/2019	13,669,584	0	0	¹ 13,669,584
Increases (decreases):				
Prior Period Adjustment(s)	6	0	0	² 6
HCF-1 Net income/(Loss)	-977,087			-977,087
Gain(Loss) on Investments		0	0	0
Contributions, Gifts and Other		0	0	0
Change in Unrealized Gains		0	0	0
Net Assets Released from Restriction for Property or Equipment		0	0	0
Other	0	0	0	0
Balance: 12/31/2020	12,692,503	0	0	³ 12,692,503
	(2410.0)	(2420.0)	(2430.0)	(2500.0)

1.This amount should agree with Account 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 Account 2500.0, Total Net Assets 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	3,469	0	0	799	701	10,028	0	2,828	0	114	0	17,939
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	58	0	41	0	0	0	99
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	3,469	0	0	799	701	10,086	0	2,869	0	114	0	18,038
Quarter 2												
Nursing	2,509	0	0	538	504	8,915	0	2,332	0	258	0	15,056
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	79	0	23	0	0	0	102
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	2,509	0	0	538	504	8,994	0	2,355	0	258	0	15,158

	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	3,269	0	0	371	143	9,454	0	2,559	0	156	0	15,952
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	30	0	23	0	0	0	53
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	3,269	0	0	371	143	9,484	0	2,582	0	156	0	16,005
Quarter 4												
Nursing	3,257	0	0	581	124	8,686	0	2,573	0	248	0	15,469
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	62	0	2	0	0	0	64
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	3,257	0	0	581	124	8,748	0	2,575	0	248	0	15,533

	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	12,504	0	0	2,289	1,472	37,083	0	10,292	0	776	0	64,416
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	229	0	89	0	0	0	318
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	12,504	0	0	2,289	1,472	37,312	0	10,381	0	776	0	64,734

0140.0	Number of Admissions During Year	482
0140.1	Number of Massachusetts Medicaid Admissions During Year	55
0150.0	Number of Discharges During Year	516
0190.0	Average Length of Stay	126

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			
Intelycare, Inc.	TM7F	410.5	28,947
Fireside Staffing, Inc.	TWG5	1,161.4	81,716
Paramount Healthcare Services	T384	472.0	33,329
Focus Staff Services, LP	TZ5C	8.5	510
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	2,052.40	144,502

(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	327.0	23,194
Fireside Staffing, Inc.	TWG5	3,131.5	218,562
Paramount Healthcare Services	T384	613.0	42,413
Focus Staff Services, LP	TZ5C	17.0	850
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	4,088.50	285,019

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Intelycare, Inc.	TM7F	6,814.2	248,745
Fireside Staffing, Inc.	TWG5	5,867.8	214,875
Paramount Healthcare Services	T384	6,063.4	227,042
Focus Staff Services, LP	TZ5C	183.0	6,020
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	18,928.40	696,682

(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	53,640	7848.2	179,722	7835.2	415,212
Hours*	7847.2	1,082	7849.2	4,049	7836.2	15,676

*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	48,135	7851.2	68,715	7852.2	167,751

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

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	5,807	7854.2	13,250	7855.2	8

*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
Michael Ferrick	From: 01/01/2020 To: 12/31/2020	5450	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	158,584
9270.2	Payroll Taxes	13,218
9270.3	Workers' Compensation	175
9270.4	Group Health/Life Insurance	6,941
9270.5	Pension	4,057
9270.6	Other Benefits	2
9272.0	TOTAL ADMINISTRATOR COMPENSATION	182,977

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	2	7310.2	3,479
Plant Operations	7211.2	8	7311.2	13,699
Dietary Staff	7212.2	59	7312.2	68,843
Dietician	7213.2	3	7313.2	4,297
Laundry Staff	7214.2	8	7314.2	17,970
Housekeeping Staff	7215.2	29	7315.2	39,030
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	4	7317.2	6,724
MMQ Nurses	7218.2	0	7318.2	0
MDS Coordinator	7232.2	10	7332.2	11,711
Social Service Staff	7220.2	7	7320.2	6,889
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	30	7321.2	11,035
Restorative – Direct	7222.2	30	7322.2	1,163
Recreational Staff	7223.2	17	7323.2	23,507
Administrator	7224.2	1	7324.2	2,096
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	25	7326.2	32,228
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	2,096
RNs	7229.2	42	7329.2	46,186
LPNs	7230.2	66	7330.2	69,408
CNAs	7231.2	140	7331.2	164,755
Totals		482		525,116

Schedule 17: Proprietorship/Partnership/Corporation Information

Not For Profit

Last NameFrevhette

First NameJerry

TitleChair

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
-1	0	0	0	0	0	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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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 Ferrick
First Name Michael
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	2,096	158,584	2	13,218	175	6,941	0	4,057	182,977

Last Name Giannasca
First Name Jeanne
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	2,096	121,479	2	9,589	1,627	162	0	2,949	135,808

Last Name Aboce
First Name Daniel
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	2,697	113,126	2,536	9,067	1,456	7,526	0	2,654	136,365

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 *
Mortgage	Mass Developmen t	No	05/01/2010	06/01/2030	240	0	12,500,000	164,470	7,552	10,459,978	311,172	10,148,806	4.77	375,825	0
Totals	XXXX	XX	XXXXX	XXXX	XXX	XXX	XXXXX	164,470	7,552	XXXX	XXXX	10,148,806	XXXX	375,825	0

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 383,377

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
PPP Loan	No	0	2,561,200	01/01/2020	0	2,561,200	0	4,181
Affiliatees	Yes	0	1,194	01/01/2020	0	1,194	0	0

Total Working Capital Interest

(4430.0) 3

4,181

Total Working Capital Debt

(2100.0 less 2160.0)

2,562,394

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

Schedule 20: Footnotes and Explanations

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

Question 5 Cost Splitting

Salaries	7011.1	459,720	7012.1	48,456
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Question 6 Direct Management Company Costs

4140.1	1,100,496	Clerical Salaries
4306.1	186,990	Staff Development Salary
5105.1	354,841	Maintenance Salaries
6540.0	69,196	Social Service Salaries
7012.1	508,176	Rehab Salaries
7021.1	86,003	Recreation Salaries

Method of Allocation: Time spent at cost

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)

Consulting	6,349
Miscellaneous	11,321
Total	17,670

Schedule 5 (4538.8)

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

Schedule 10 (9685.0)

Covid-19 relief Funds	847,947
Contributions	1,419,772
Total	2,267,719

Schedule 13 Prior Period Adjustment:

Rounding

Schedule 13 Other Public Patient Days:

Hospice

Schedule 21: Realty Company Balance Sheet

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

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

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

HCF-2-NH NON-CURRENT ASSETS

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

HCF-2-NH Deferred Charges and Other Assets

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

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

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

Net Worth – Not-For-Profit

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

Net Worth – Proprietorship or Partnership

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

Net Worth – Corporate

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

2500.0	TOTAL NET WORTH			0
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			0
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* See Instructions

Schedule 22: Realty Company Statement of Income and Expense

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

INCOME

3510.0	Rental from Nursing Facility		
3520.0	Other Rental *	0	
3530.0	Other Income *	0	
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		0

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

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

* Non-Allowable Expense

Schedule 23
Realty Company Mortgages and Notes Payable Supporting Fixed Assets ¹
(This information must be taken directly from the HCF-2-NH, Schedule 9)

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

*See Instructions

a

b

c

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

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

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

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
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):	06/02/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :D'YOUVILLE SENIOR CARE, INC.

Vendor Payment Number :0999547

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:	Prendergast
First Name :	Naomi
Middle Name:	
Title :	CEO

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:	Prendergast,Naomi - Pre7835
Date of Authorization (MO/DA/YR):	06/03/2021
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:	Prendergast
First Name :	Naomi
Middle Name:	
Title :	CEO

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:	Prendergast, Naomi - Pre7835
Date of Authorization (MO/DA/YR):	06/03/2021
Submitter's acknowledgement:	X



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