

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

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

<b>Facility Name</b>	PLEASANT BAY OF BREWSTER REHAB CENTER
<b>VPN</b>	0950763
<b>Provider ID</b>	110157420A
<b>Balance Sheet Date</b>	12/31/2020
<b>Reporting Period</b>	From: 01/01/2020 To: 12/31/2020
<b>Street Address</b>	383 South Orleans Road
<b>City</b>	Brewster
<b>Zip</b>	02631
<b>Hospital Based Nursing Facility?</b>	Yes <input checked="" type="checkbox"/> No
<b>Management Company</b>	Pointe Group Care LLC
<b>Realty Company</b>	383 South Orleans Road LLC

Is above information accurate: ☒ Yes    ☐ No

<b>Telephone</b>	508-240-3500
<b>Fax</b>	508-240-0772
<b>Federal Employee Tax ID Number</b>	841807755

Is above information accurate: ☒ Yes    ☐ No

**Contact Person for this report:**

<b>Name</b>	Tamara Unger
<b>Firm (if not facility)</b>	Pleasant Bay of Brewster Rehab Center
<b>Title</b>	Senior Cost Report Specialist
<b>Street Address</b>	1428 36th st
<b>City</b>	Brooklyn
<b>State</b>	NY
<b>Zip</b>	11218
<b>Telephone</b>	248-968-4100
<b>Fax</b>	
<b>E-mail address</b>	temi@ppsassistant.com

**Schedule1: General Information**

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

<b>Firm Name</b>	Roth & Co
<b>Name of Contact</b>	Tamara Unger
<b>Title</b>	Senior Cost Report Specialist
<b>Street Address</b>	1428 36th St
<b>City</b>	Brooklyn
<b>State</b>	NY
<b>Zip</b>	11218
<b>Telephone</b>	718-975-5376
<b>Fax</b>	718-975-5359
<b>Email address</b>	temi@ppsassistant.com
<b>Type of Accounting Service Performed</b>	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
09/23/2019	135	0	0	135	135

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: 135

**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 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"/>	08/14/2007
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2019 Assessed Value: 11,478,500

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
Direct	C21415	Benjamin Berkowitz	320 Norwood Park South,Norwood,MA 02062	30
Direct	O19963	David A. Berkowitz Revocable Trust	4655 W Chase Avenue,Lincolnwood,IL 60645	12
Direct	O19964	Declaration of Trust Yosef Meystel	4655 W Chase Avenue,Lincolnwood,IL 60645	12
Direct	O19965	Yosef Meystel Delta Trust	4655 W Chase Avenue,Lindenwood,IL 61049	11
Direct	O19966	David A. Berkowitz Delta Trust	4655 W Chase Avenue,Lincolnwood,IL 60645	12
Direct	O20099	Pointe Aperion Invest LLC	320 Norwood Park South,Norwood,MA 02062	7
Direct	O20109	Pointe Aperion Invest II LLC	320 Norwood Park South, Norwood, MA 02062, 320 Nor,320 Norwood Park South,Norwood,MA 02062	15

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)
ADVANIA CARE AT PROVINCETOWN	0950790	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel
BAYPOINTE REHAB CENTER	0950559	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust
EASTPOINTE REHAB CENTER	0950562	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust
SALEM REHABILITATION CENTER LLC	0950739	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel

Facility Name	VPN	Name of Owner(s)
SOUTHPOINTE REHAB CENTER	0950565	Benjamin Berkowitz David A. Berkowitz Delta Trust David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel Pointe Aperion Invest LLC Yosef Meystel Delta Trust
WILMINGTON REHAB CENTER LLC	0950742	Benjamin Berkowitz David A. Berkowitz Revocable Trust Declaration of Trust Yosef Meystel

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

**X Not Applicable**

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

**X Not Applicable**

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

**X Not Applicable**

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

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

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	Declaration of Trust Yosef Meystel	4655 W Chase Avenue,Lincolnwood,IL 60645	33
Direct	Benjamin Berkowitz	20 Sherri Lane, Spring Valley, NY 10977, Spring Valley, NY 10977	34
Direct	David A. Berkowitz Revocable Trust	4655 W Chase Avenue,Lincolnwood,IL 60645	33

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	222,634	0	222,634
4426.8	Director of Nurses: Group Life/Health Insurance	8,601	0	8,601
4336.3	Director of Nurses :Pension	34	0	34
4340.3	Director of Nurses :Benefits Other	665	0	665
4407.2	Director of Nurses :Payroll Taxes	17,890	0	17,890
4427.1	Director of Nurses :Workers' Compensation	3,894	0	3,894
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		( )	
<b>4620.0</b>	<b>SUBTOTAL: DIRECTOR OF NURSES</b>	253,718	0	253,718
6030.1	RN: Salaries	831,015	0	831,015
7429.2	RN: Group Life/Health Insurance	54,819	0	54,819
7529.2	RN: Pension	322	0	322
7629.3	RN: Benefits Other	4,003	0	4,003
7729.2	RN: Payroll Taxes	67,084	0	67,084
7829.3	RN: Workers' Compensation	11,384	0	11,384
<b>4630.0</b>	<b>SUBTOTAL: RN</b>	968,627	0	968,627
6041.1	LPN: Salaries	993,427	0	993,427
7430.2	LPN: Group Life/Health Insurance	65,532	0	65,532
7530.2	LPN: Pension	385	0	385
7630.3	LPN: Benefits Other	4,785	0	4,785
7730.2	LPN: Payroll Taxes	80,195	0	80,195
7830.3	LPN: Workers' Compensation	13,609	0	13,609
<b>4640.0</b>	<b>SUBTOTAL :LPN</b>	1,157,933	0	1,157,933
6051.1	CNA: Salaries	1,605,898	0	1,605,898
7431.2	CNA: Group Life/Health Insurance	105,935	0	105,935
7531.2	CNA: Pension	622	0	622
7631.3	CNA: Benefits Other	7,735	0	7,735
7731.2	CNA: Payroll Taxes	129,637	0	129,637
7831.3	CNA: Workers' Compensation	21,999	0	21,999
<b>4650.0</b>	<b>SUBTOTAL :CNA</b>	1,871,826	0	1,871,826
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
<b>6025.3</b>	<b>SUBTOTAL: DON PURCHASED SERVICE</b>	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	287,993		287,993
<b>6035.3</b>	<b>SUBTOTAL: RN PURCHASED SERVICE</b>	287,993		287,993

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**	192,624		192,624
<b>6042.3</b>	<b>SUBTOTAL: LPN PURCHASED SERVICE</b>	192,624		192,624
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	252,382		252,382
<b>6052.3</b>	<b>SUBTOTAL: CNA PURCHASED SERVICE</b>	252,382		252,382
4306.5	Nurses' Aide Training Administration *			
4306.6	Nursing Other Required Education			
4306.7	Nursing Job Related Education			
3192.0	Nursing Recoverable Revenue **			( )
3195.0	Director of Nurses Recoverable Revenue**			( )
<b>4660.0</b>	<b>SUBTOTAL : OTHER NURSING</b>			
<b>4610.0</b>	<b>TOTAL NURSING EXPENSES</b>	4,985,103	0	4,985,103

\* 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	197,881	0	197,881
7424.2	Administration: Group Life/Health Insurance	6,482	0	6,482
7524.2	Administration: Pensions	219	0	219
7624.3	Administration: Benefits Other	240	0	240
7724.2	Administration: Payroll Taxes	11,928	0	11,928
7824.3	Administration: Workers' Compensation	135	0	135
7924.3	Administration: Purchased Service			
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		( )	
<b>4720.0</b>	<b>SUBTOTAL: ADMINISTRATION</b>	216,885	0	216,885
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: Group Life/Health Insurance			
7527.2	Administrator-in-Training: Pensions			
7627.3	Administrator-in-Training: Benefits Other			
7727.2	Administrator-in-Training: Payroll Taxes			
7827.3	Administrator-in-Training: Workers' Compensation			
7927.3	Administrator-in-Training: Purchased Service			
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		( )	
<b>4730.0</b>	<b>SUBTOTAL: ADMINISTRATOR-IN-TRAINING</b>			
4125.1	Officers: Salaries *			
4426.2	Officers: Group Life/Health Insurance *			
7525.2	Officers: Pensions *			
7625.3	Officers: Benefits Other *			
4411.2	Officers: Payroll Taxes *			
4424.2	Officers: Workers' Compensation *			
4339.2	Officers: Profit Sharing and Other Benefits *			
7925.3	Officers: Purchased Service			
<b>4740.0</b>	<b>SUBTOTAL: OFFICERS</b>			
4140.1	Clerical Staff: Salaries	409,420	0	409,420
7426.2	Clerical Staff: Group Life/Health Insurance	27,008	0	27,008
7526.2	Clerical Staff: Pensions	159	0	159
7626.3	Clerical Staff: Benefits Other	1,972	0	1,972
7726.2	Clerical Staff: Payroll Taxes	33,051	0	33,051
7826.3	Clerical Staff: Workers' Compensation	5,609	0	5,609
7926.3	Clerical Staff: Purchased Service	92,170	0	92,170
<b>4750.0</b>	<b>SUBTOTAL: CLERICAL STAFF</b>	569,389	0	569,389

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	43,733	5,375	38,358
4160.3	Management Fees (see HCF-3) *	906,081	906,081	
4160.6	Management Consultants *	28,905	28,905	
4250.5	Office Supplies	58,846	0	58,846
4261.5	Telephone: Phone	38,830	0	38,830
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	5	0	5
4295.7	Advertising--Help Wanted	1,492	0	1,492
4298.7	Advertising—Promotional *	8,943	8,943	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	14,216	0	14,216
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *			
4306.2	Education/Training Administration	2,291	0	2,291
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	57,736	0	57,736
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *	81,930	81,930	
4431.7	Insurance - Malpractice & General Liability	75,432	0	75,432
4432.7	Insurance - Keyman insurance *			
4433.7	Insurance - Non-Profit DES Claims A & G Portion			
4440.0	Other expenses (description required in Footnotes and Explanations)	153,711	0	153,711
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		( 35,330 )	35,330
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		( 339,733 )	339,733
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		( 12,298 )	12,298
3191.0	A&G Recoverable Income **			( )
<b>4760.0</b>	<b>SUBTOTAL: OTHER A&amp;G</b>	<b>1,472,151</b>	<b>643,873</b>	<b>828,278</b>
<b>4710.0</b>	<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>2,258,425</b>	<b>643,873</b>	<b>1,614,552</b>

\* 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			
7410.2	Staff Dev. Coord.:Group Life/Health Insurance			
7510.2	Staff Dev. Coord.: Pensions			
7610.3	Staff Dev. Coord.: Benefits Other			
7710.2	Staff Dev. Coord.: Payroll Taxes			
7810.3	Staff Dev. Coord.: Workers' Compensation			
7910.3	Staff Dev. Coord.: Purchased Service			
<b>4820.0</b>	<b>SUBTOTAL: STAFF DEV. COORD.</b>			
5105.1	Plant Operation: Salaries	184,622	0	184,622
7411.2	Plant Operation:Group Life/Health Insurance	12,179	0	12,179
7511.2	Plant Operation: Pensions	72	0	72
7611.3	Plant Operation: Benefits Other	889	0	889
7711.2	Plant Operation: Payroll Taxes	14,904	0	14,904
7811.3	Plant Operation: Workers' Compensation	2,529	0	2,529
5110.3	Plant Operation: Purchased Service	93,503	0	93,503
5115.5	Plant Operation: Supplies and Expenses	61,362	0	61,362
5120.5	Plant Operation: Utilities	195,087	0	195,087
5130.7	Plant Operation: Repairs	8,542	0	8,542
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		( )	0
<b>4830.0</b>	<b>SUBTOTAL: PLANT OPERATION</b>	573,689	0	573,689
5205.1	Dietary: Salaries	602,425	0	602,425
7412.2	Dietary: Group Life/Health Insurance	39,740	0	39,740
7512.2	Dietary: Pensions	233	0	233
7612.3	Dietary: Benefits Other	2,902	0	2,902
7712.2	Dietary: Payroll Taxes	48,631	0	48,631
7812.3	Dietary: Workers' Compensation	8,253	0	8,253
5220.5	Dietary: Food	304,833	0	304,833
5221.3	Dietary: Purchased Service	5,336	0	5,336
5235.5	Dietary: Supplies and Expenses	52,746	0	52,746
<b>4840.0</b>	<b>SUBTOTAL: DIETARY</b>	1,065,099	0	1,065,099
5231.1	Dietician: Salaries			
7413.2	Dietician: Group Life/Health Insurance			
7513.2	Dietician: Pensions			
7613.3	Dietician: Benefits Other			
7713.2	Dietician: Payroll Taxes			
7813.3	Dietician: Workers' Compensation			
5233.3	Dietician: Purchased Service	71,025	0	71,025
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		( )	
<b>4850.0</b>	<b>SUBTOTAL: DIETICIAN</b>	71,025	0	71,025

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	47,752	0	47,752
7414.2	Laundry: Group Life/Health Insurance	3,150	0	3,150
7514.2	Laundry: Pensions	18	0	18
7614.3	Laundry: Benefits Other	230	0	230
7714.2	Laundry: Payroll Taxes	3,855	0	3,855
7814.3	Laundry: Workers' Compensation	654	0	654
5320.3	Laundry: Purchased Service	141,056	0	141,056
5330.5	Laundry: Supplies and Expenses	3,415	0	3,415
5340.5	Laundry: Linen and Bedding			
<b>4860.0</b>	<b>SUBTOTAL: LAUNDRY</b>	<b>200,130</b>	<b>0</b>	<b>200,130</b>
5410.1	Housekeeping: Salaries			
7415.2	Housekeeping: Group Life/Health Insurance			
7515.2	Housekeeping: Pensions			
7615.3	Housekeeping: Benefits Other			
7715.2	Housekeeping: Payroll Taxes			
7815.3	Housekeeping: Workers' Compensation			
5415.3	Housekeeping: Purchased Service	295,226	0	295,226
5420.5	Housekeeping: Supplies and Expenses	33,321	0	33,321
<b>4870.0</b>	<b>SUBTOTAL: HOUSEKEEPING</b>	<b>328,547</b>	<b>0</b>	<b>328,547</b>
6504.1	QA Professional: Salaries			
7416.2	QA Professional: Group Life/Health Insurance			
7516.2	QA Professional: Pensions			
7616.3	QA Professional: Benefits Other			
7716.2	QA Professional: Payroll Taxes			
7816.3	QA Professional: Workers' Compensation			
7916.3	QA Professional: Purchased Service	0	0	0
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		( )	
<b>4880.0</b>	<b>SUBTOTAL: QA PROFESSIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
6505.1	Ward Clerks & Medical Records Librarian: Salaries	44,820	0	44,820
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	2,957	0	2,957
7517.2	Ward Clerk & Med Rec Lib: Pensions	17	0	17
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	216	0	216
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	3,618	0	3,618
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	614	0	614
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
<b>4890.0</b>	<b>SUBTOTAL: WARD CLERK &amp; MED REC LIBRARIAN</b>	<b>52,242</b>	<b>0</b>	<b>52,242</b>

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	9,261	0	9,261
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	611	0	611
7518.2	MMQ Evaluation Nurse: Pensions	4	0	4
7618.3	MMQ Evaluation Nurse: Benefits Other	45	0	45
7718.2	MMQ Evaluation Nurse: Payroll Taxes	748	0	748
7818.3	MMQ Evaluation Nurse: Workers' Compensation	127	0	127
7918.3	MMQ Evaluation Nurse: Purchased Service	10,991	0	10,991
<b>4900.0</b>	<b>SUBTOTAL: MMQ EVALUATION NURSE</b>	<b>21,787</b>	<b>0</b>	<b>21,787</b>
6508.1	MDS Coordinator: Salaries	168,860	0	168,860
7432.2	MDS Coordinator:Group Life/Health Insurance	11,139	0	11,139
7532.2	MDS Coordinator: Pensions	65	0	65
7632.3	MDS Coordinator: Benefits Other	813	0	813
7732.2	MDS Coordinator: Payroll Taxes	13,631	0	13,631
7832.3	MDS Coordinator: Workers' Compensation	2,313	0	2,313
7932.3	MDS Coordinator: Purchased Service	10,991	0	10,991
<b>4910.0</b>	<b>SUBTOTAL:MDS COORDINATOR</b>	<b>207,812</b>	<b>0</b>	<b>207,812</b>
6540.0	Social Service Worker: Salaries	340,237	0	340,237
7420.2	Social Service Worker:Group Life/Health Insurance	22,444	0	22,444
7520.2	Social Service Worker: Pensions	132	0	132
7620.3	Social Service Worker: Benefits Other	1,639	0	1,639
7720.2	Social Service Worker: Payroll Taxes	27,466	0	27,466
7820.3	Social Service Worker: Workers' Compensation	4,661	0	4,661
7920.3	Social Service Worker: Purchased Service	27,363	0	27,363
<b>4920.0</b>	<b>SUBTOTAL: SOCIAL SERVICE WORKER</b>	<b>423,942</b>	<b>0</b>	<b>423,942</b>
6550.0	Interpreters: Salaries			
7433.2	Interpreters: GLH Insurance			
7533.2	Interpreters: Pensions			
7633.2	Interpreters: Benefits Other			
7733.2	Interpreters: Payroll Taxes			
7833.3	Interpreters: Workers' Compensation			
7933.2	Interpreters: Purchased Service			
<b>4925.0</b>	<b>SUBTOTAL: INTERPRETERS</b>			

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	10,018	0	10,018
7421.2	Indirect Restorative Therapy:GLH Insurance	661	0	661
7521.2	Indirect Restorative Therapy: Pensions	4	0	4
7621.3	Indirect Restorative Therapy: Benefits Other	48	0	48
7721.2	Indirect Restorative Therapy: Payroll Taxes	809	0	809
7821.3	Indirect Restorative Therapy: Workers' Compensation	137	0	137
7013.3	Indirect Restorative Therapy: Consultants	329,084	50,251	278,833
7012.1	Direct Restorative Therapy: Salaries *			
7012.2	Direct Restorative Therapy: Benefits *			
7014.3	Direct Restorative Therapy: Consultants *	593,517	593,517	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		( )	
<b>4930.0</b>	<b>SUBTOTAL: RESTORATIVE THERAPY</b>	<b>934,278</b>	<b>643,768</b>	<b>290,510</b>
7021.1	Recreational Therapy: Salaries	242,186	0	242,186
7423.2	Recreational Therapy:Group Life/Health Insurance	15,976	0	15,976
7523.2	Recreational Therapy: Pensions	94	0	94
7623.3	Recreational Therapy: Benefits Other	1,166	0	1,166
7723.2	Recreational Therapy: Payroll Taxes	19,551	0	19,551
7823.3	Recreational Therapy: Workers' Compensation	3,318	0	3,318
7022.3	Recreational Therapy: Purchased Service	1,675	0	1,675
7023.5	Recreational Therapy: Supplies and Expenses	5,274	0	5,274
7024.8	Recreational Therapy: Transportation *			
<b>4940.0</b>	<b>SUBTOTAL: RECREATIONAL THERAPY</b>	<b>289,240</b>	<b>0</b>	<b>289,240</b>

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	1,666	0	1,666
4306.3	Variable Other required education			
4306.4	Variable Job related education			
4434.7	NonProfit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director	88,875	0	88,875
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other			
6520.5	Legend Drugs *	460,243	460,243	
6522.5	House Supplies not resold	472,620	0	472,620
6523.5	Resold to private patients *			
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant	4,643	0	4,643
3150.0	Vending Machines Income		91	( 91 )
3193.0	Variable Recoverable		38,333	( 38,333 )
<b>4950.0</b>	<b>SUBTOTAL: OTHER VARIABLE</b>	<b>1,028,047</b>	<b>498,667</b>	<b>529,380</b>
<b>4810.0</b>	<b>TOTAL VARIABLE EXPENSES</b>	<b>5,195,838</b>	<b>1,142,435</b>	<b>4,053,403</b>

\* 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	630,000	0	(0)	630,000					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	5,370,000	0	(0)	5,370,000	2.5				134,250
Improvements HCF-1	0	37,552	(0)	37,552	5.0	(4565.8) 1,231	0	1,231	
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	961,963	90,415	(0)	1,052,378	10.0	(4570.8) 198,521	91,404	107,117	
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	0	0	(0)	0	33.3	(4585.8) 1,795	0	1,795	
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	1,548,460
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 0	0	0	33,486
Real Estate Taxes						(4510.8) 0	0	0	100,250
Personal Property Taxes						(4515.8) 1,113	0	1,113	0
Other (Explain in Schedule 20)						(4538.8) 1,176,715	1,070,000	106,715	13,500
Rent—Real Property—HCF-2-NH Required *						(4535.8) 1,371,430	1,371,430		
Recoverable Fixed Cost Income						(3196.0)	0	( 0 )	(3540.0) ( 0 )
<b>Total HCF-1 and HCF- 2-NH Fixed Expenses</b>						<b>(9950.1) 2,750,805</b>	2,532,834	(a) 217,971	<b>(b)9950.2 1,829,946</b>
<b>TOTAL FIXED COSTS CLAIMED</b>								(a) + (b)	<b>(9950.0) 2,047,917</b>

\* See Instructions

**Schedule 6: Non Nursing Expenses**

<b>Account</b>	<b>Description</b>	<b>REPORTED EXPENSES</b>	<b>NON- ALLOWABLE EXPENSES AND ADD- BACKS</b>	<b>TOTAL ALLOWABLE EXPENSE</b>
4415.0	Interest on Late Payments, Penalties *			
4430.0	Interest on working Capital *	30,368	30,368	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *			
8012.0	User Fee Assessment *	530,986	530,986	
8015.0	Fines, Late Charges, and Penalties *	414	414	
8025.5	State and Federal Income Taxes *			
8030.0	Refunds and Allowances *			
8040.0	Adult Day Care Expenses *			
8045.0	Assisted Living Expenses *			
8046.0	Outpatient Service Expenses *	36,190	36,190	
8047.0	Chapter 766 Program Expenses *			
8048.0	Ventilator Program Expenses *			
8049.0	Acquired Brain Injury Unit Expenses *			
8050.0	Other Special Program Expenses **			
8060.0	Hospital Expenses - Non-Nursing Facility *			
8065.0	Other Non-Nursing Facility Expenses *	23,517	23,517	
<b>4960.0</b>	<b>Total Bad Accounts, Taxes, Refunds, Other *</b>	<b>621,475</b>	<b>621,475</b>	

\* Non-allowable Expense

\*\* See Instructions

**Schedule 7: Summary and Reconciliation of Expenses**

<b>Account</b>	<b>REPORTED EXPENSES</b>	<b>NON-ALLOWABLE EXPENSES AND ADD- BACKS</b>	<b>TOTAL ALLOWABLE EXPENSES</b>
Total Nursing Expenses (4610.0)	4,985,103	0	4,985,103
Total A&G Expenses (4710.0)	2,258,425	643,873	1,614,552
Total Variable Expenses (4810.0)	5,195,838	1,142,435	4,053,403
Total Fixed Costs (9950.1)	2,750,805	2,532,834	217,971
HCF-2-NH Fixed Costs Claimed (9950.2)		( 1,829,946 )	1,829,946
Non Nursing expenses (4960.0)	621,475	621,475	0
<b>TOTAL OPERATING EXPENSES(4000.0)</b>	<b>15,811,646</b>	<b>3,110,671</b>	<b>12,700,975</b>

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	2,447,699	3005.1	7,824	3001.1	2,455,523
Managed Care	3003.2	208,072	3005.2	187,058	3001.2	395,130
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	4,503,383	3005.4	2,454,507	3001.4	6,957,890
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid - Non-Managed Care	3003.6	3,619,102	3005.6	62,579	3001.6	3,681,681
Massachusetts Medicaid - Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8	15,793	3005.8	34,085	3001.8	49,878
MA Medicaid Patient Resource Income	3022.6		3032.6		3001.9	
Non-MA Medicaid	3022.7		3032.7		3002.1	
Veteran's Affairs and Other Public	3023.2		3033.2		3002.2	
Other payers (nursing facility only)	3003.9		3005.9		3002.3	
<b>TOTAL NURSING FACILITY INCOME</b>	<b>3003.0</b>	10,794,049	<b>3005.0</b>	2,746,053	<b>3001.0</b>	13,540,102

**Non-Nursing Facility Income**

Service	Account	Income	Total
Adult Day Care	3025.3		
Hospital – Non-Nursing Facility	3026.1		
Outpatient Services	3025.5		
Assisted Living	3025.4		
Residential Care	3026.3		
Other Non-Nursing Facility	3026.2		
<b>SUBTOTAL NON-NURSING FACILITY INCOME</b>	<b>3026.0</b>		
Endowment and other non-recoverable (Explain below)	3120.0	1,708,595	
Laundry	3140.0		
Vending Machines	3150.0	91	
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0	-49,797	
Interest Income	3180.0		
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable (Explain below)	3191.0		
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	38,333	
Fixed costs recoverable (Explain below)	3196.0		
<b>SUBTOTAL: MISC.&amp; RECOVERABLE</b>	<b>3130.0</b>		1,697,222
<b>TOTAL GROSS INCOME ( 3001.0 + 3026.0 + 3130.0)</b>	<b>3000.0</b>		15,237,324

**Ancillary Expenses relating to above Ancillary Income**

Account #	Account Title	Amount
7014.3	Restorative Therapy: direct consultants *	593,517
6520.5	Legend Drugs *	460,243

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

Description	Amount
Stimulus - COVID	1,708,595
<b>Subtotal</b>	1,708,595

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

Account #	Description	Amount
3193.0	Small Balance Adjustments	-227
3193.0	TV/Satellite Rental	123
3193.0	Telephone Rental	24
3193.0	Guest Meals	98
3193.0	Consulting	28,725
3193.0	Other income	2,345
3193.0	Sublease	7,245
<b>Subtotal</b>		38,333

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	<b>Cash</b>			
1025.0	Cash and Equivalents	255,377		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited			
1050.0	Other Cash			
1010.0	Total Cash		255,377	
	<b>Accounts Receivable</b>			
1063.0	Self-Pay Patients (Private)	120,236		
1066.0	Managed Care Patients (Private)	161,422		
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	502,208		
1076.0	Medicare Managed Care Patients			
1079.0	Mass. Medicaid Non-Managed Care Patients	362,653		
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients	-6,370		
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients	113,979		
1140.0	Reserve for Bad Debt	( 0 )		
1060.0	Net Patient Account Receivables		1,254,128	
	<b>Loans Receivables</b>			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	881,992		
1185.0	Other	0		
1150.0	Total Loans Receivable		881,992	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	<b>Prepaid Expenses</b>			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	168,482		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	38,434		
1260.0	Total Prepaid Expenses		206,916	
1310.0	Other Current Assets		24,212	
<b>1005.0</b>	<b>TOTAL CURRENT ASSETS</b>			2,622,625

**Non-Current Assets**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost			
1522.2	Building – Accum. Deprc.	( )		
1520.0	Building – Book Value			
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	( )		
1610.0	Building Improvements – Book Value			
1626.1	Leasehold Improvements – Cost	37,552		
1627.2	Leasehold Improvements – Accum. Deprc.	( 1,231 )		
1625.0	Leasehold Improvements – Book Value		36,321	
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	( )		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	( )		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost	1,049,595		
1652.2	Equipment – Accum. Deprc.	( 251,947 )		
1650.0	Equipment – Book Value		797,648	
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap. Equipment – Accum. Deprc.	( )		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	( )		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost	6,033		
1710.2	Software – Accum. Deprc.	( 1,795 )		
1710.0	Software – Book Value		4,238	
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	( )		
1715.0	HCF Cap.Software – Book Value			
<b>1500.0</b>	<b>TOTAL - NON CURRENT(FIXED) ASSETS</b>			<b>838,207</b>

**Deferred Charges and Other Assets**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense			
1940.0	Purchased Goodwill	9,336,849		
1950.0	Leasehold Deposits			
1960.0	Utility Deposits			
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost	160,281		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	( 62,332 )		
1979.0	Construction in Progress			
1975.3	Long Term Investments			
1975.4	Non-Current Assets Whose Use is Limited			
1980.0	Other (Explain on Sch 20)			
<b>1900.0</b>	<b>TOTAL DEFERRED CHARGES AND OTHER ASSETS</b>			9,434,798
<b>1000.0</b>	<b>TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)</b>			12,895,630



**Liabilities and Net Worth****Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	<b>Accounts Payable</b>			
2020.0	Trade	776,113		
2030.0	Accrued Expenses	175,565		
2040.2	Due Medicaid – Non-MA			
2040.3	Due Medicaid MA – Nursing Care			
2040.4	Due Medicaid MA – Resident Care			
2041.0	Due Medicaid - Estimated			
2045.0	Due Medicare - Actual			
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable		951,678	
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)			
	<b>Current Long-Term Debt</b>			
2110.0	Officer, Owner, Related Parties	0		
2120.0	Subsidiaries and Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt	8,770		
2100.0	Total Current Long-Term Debt		8,770	
	<b>Accrued Salaries &amp; Payroll Liabilities</b>			
2190.0	Accrued Salaries	381,341		
2200.0	Accr. Payroll Tax w/held	440		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities			
2180.0	Total Accrued Salaries & Payroll Liabilities		381,781	
	<b>Other Current Liabilities</b>			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable	4,959		
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities	7,554		
2250.0	Total Other Current Liabilities		12,513	
<b>2005.0</b>	<b>TOTAL CURRENT LIABILITIES</b>			1,354,742
	<b>Non-Current Liabilities</b>			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt	1,204,619		
<b>2300.0</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>		1,204,619	
<b>2015.0</b>	<b>TOTAL LIABILITIES</b>			2,559,361

**Net Worth – Proprietorship or Partnership**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	10,910,580		
2530.0	Proprietor Drawings	( )		
2540.0	Partnership Drawings	( )		
2545.0	Contributions			
2550.0	Net Profit / (Loss) Year-to-Date	-574,311		
<b>2510.0</b>	<b>TOTAL PROPRIETORSHIP OR PARTNERSHIP</b>		10,336,269	

<b>2500.0</b>	<b>TOTAL NET WORTH(2510.0)</b>			10,336,269
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<b>2000.0</b>	<b>TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)</b>			12,895,630
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**Schedule 10: Statement of Operations**

<b>Account Number</b>		
	<b>Operating Revenue</b>	
9605.0	Net Patient Service Revenue	13,490,081
9610.0	Other	29,061
9615.0	Net Assets Released from Restriction	
9620.0	<b>Total Operating Revenue</b>	13,519,142
	<b>Operating Expenses</b>	
9625.0	Salaries and Wages	5,999,331
9630.0	Employee Benefits	486,194
9635.0	Supplies and Other (including Payroll Taxes)	7,966,830
9640.0	Interest	30,501
9645.0	Provision for Bad Debt	
9650.0	Depreciation and Amortization	1,328,782
9655.0	<b>Total Operating Expenses</b>	15,811,638
9660.0	<b>Income from Operations</b>	-2,292,496
	<b>Non-Operating Revenue</b>	
9665.0	Interest Income (from Schedule8,3180.0)	
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other(Specify) Other, Mainly Stimulus	1,718,185
9690.0	<b>Total Non-Operating Revenue</b>	1,718,185
9695.0	<b>Net Income Before Taxes or Extraordinary Items</b>	-574,311
9755.0	Provision for Income Tax	
9760.0	<b>Income Before Cumulative Effect of Change in Accounting Principles</b>	-574,311
	<b>Cumulative Effect of Change in Accounting Principles</b>	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	<b>Total Cumulative Change in Accounting Principles</b>	
9785.0	<b>Net Income</b>	-574,311

**Schedule 11: Cash Flow**

Account	Description	Account Balance	Total
	<b>Cash flows from operating activities</b>		
9805.0	Change in net assets (net income)	-574,311	
9810.0	Adjustments to reconcile changes in net assets (net income)	1,326,987	
9815.0	Increases(decreases) to cash provided by operating activities	3,831,592	
9820.0	Net cash from operating activities		4,584,268
	<b>Cash flows from investing activities</b>		
9825.0	Capital expenditures	-125,184	
9830.0	Other cash used in investing activities		
9835.0	Net cash used in investing activities		-125,184
	<b>Cash flows from financing activities</b>		
9840.0	Proceeds from issuance of long-term debt		
9845.0	Payments on long-term debt and capital lease expenditures	-511,754	
9850.0	Other cash used in financing activities	-3,695,220	
9855.0	Net cash used in financing activities		-4,206,974
<b>9860.0</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		252,110
<b>9865.0</b>	<b>Cash/cash equivalents beginning of year</b>	7,508	
<b>9870.0</b>	<b>Cash/cash equivalents end of year</b>		259,618

**Schedule 12: Reconciliation of Reported Income and Financials**

Total income reported on HCF-1 (#3000.0)	15,237,324
Total operating expenses on HCF-1 (#4000.0)	15,811,646
HCF-1 Net income/(loss) before reconciling items	-574,322 <sup>1</sup>

**Reconciling Items**

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

Description	Amount
<b>Subtotal</b>	

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

Description	Amount
Rounding	11
<b>Subtotal</b>	11
<b>Net income/(loss) per financials</b>	-574,311 <sup>2</sup>

**Explanation**

Rounding Differences
----------------------

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)	10,910,581 <sup>1</sup>
Other: Prior Period Adjustment(s)	10 <sup>2</sup>
Capital contribution during year	0
HCF-1 Net income	-574,322
Drawing during year	( 0 )
Balance: 12/31/2020(2500.0)	10,336,269 <sup>3</sup>

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
<b>Quarter 1</b>												
Nursing	1,437	127	0		3,332	5,086		71			274	10,327
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	19					43						62
Nursing Leave of Absence (Unpaid)	3											3
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 1 Totals</b>	1,459	127	0		3,332	5,129		71			274	10,392
<b>Quarter 2</b>												
Nursing	1,043	119		2,895		3,218		84			107	7,466
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	4					30		7				41
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 2 Totals</b>	1,047	119		2,895		3,248		91			107	7,507

	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
<b>Quarter 3</b>												
Nursing	1,695	124		2,085		4,213		16			103	8,236
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	8					18		6				32
Nursing Leave of Absence (Unpaid)	3											3
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 3 Totals</b>	1,706	124		2,085		4,231		22			103	8,271
<b>Quarter 4</b>												
Nursing	1,885	183		2,385		4,553		52				9,058
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	15					5						20
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>Quarter 4 Totals</b>	1,900	183		2,385		4,558		52				9,078



	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
<b>Annual Totals</b>												
Nursing	6,060	553	0	7,365	3,332	17,070		223			484	35,087
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	46					96		13				155
Nursing Leave of Absence (Unpaid)	6											6
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
<b>GRAND ANNUAL TOTALS</b>	6,112	553	0	7,365	3,332	17,166		236			484	35,248

0140.0	Number of Admissions During Year	408
0140.1	Number of Massachusetts Medicaid Admissions During Year	8
0150.0	Number of Discharges During Year	409
0190.0	Average Length of Stay	25

**Schedule 15: Detail of Purchased Service Nursing****(A) DON PURCHASED SERVICE NURSING (6025.2)**

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

(7339.2)

(6025.2)

**(B) RN PURCHASED SERVICE NURSING (6035.2)**

<b>Name of Temporary Nursing Service Agency</b>	<b>Department of Public Health #</b>	<b>Total Hours of Service (Round to one decimal place)</b>	<b>Total Charges</b>
<b>Registered</b>			
Intelycare, Inc.	TM7F	3,407.0	259,393
AYA Healthcare	TFG4	397.0	28,600
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	3,804.00	287,993

(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
<b>Registered</b>			
Intelycare, Inc.	TM7F	2,184.0	142,537
AYA Healthcare	TFG4	620.0	50,087
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	2,804.00	192,624

(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
<b>Registered</b>			
Intelycare, Inc.	TM7F	4,098.0	131,269
CareerStaff Unlimited Inc	T6PN	122.0	3,526
AYA Healthcare	TFG4	1,532.0	117,407
American Personnel Inc. dba AP Healthcare	TKNN	8.0	180
<b>Unregistered/Other Non-Allowable</b>			
<b>Total</b>	<b>XXXXXXXXXX</b>	5,760.00	252,382

(7342.2)

(6052.2)

**Schedule 16: Supplemental Salary / Hour Data****A.Overtime Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	43,077	7848.2	102,957	7835.2	10,430
Hours*	7847.2	879	7849.2	2,156	7836.2	322

\*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	14,747	7851.2	17,573	7852.2	84

**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) <sup>1</sup>
Steven Colarusso	From: 01/01/2020 To: 12/31/2020	5063	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	193,464
9270.2	Payroll Taxes	11,928
9270.3	Workers' Compensation	135
9270.4	Group Health/Life Insurance	6,722
9270.5	Pension	219
9270.6	Other Benefits	
9272.0	TOTAL ADMINISTRATOR COMPENSATION	212,468

**Staff and Hours by Position**

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2		7310.2	
Plant Operations	7211.2	3	7311.2	6,317
Dietary Staff	7212.2	14	7312.2	29,829
Dietician	7213.2	0	7313.2	0
Laundry Staff	7214.2	1	7314.2	2,873
Housekeeping Staff	7215.2		7315.2	
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2	1	7317.2	1,975
MMQ Nurses	7218.2	1	7318.2	222
MDS Coordinator	7232.2	2	7332.2	4,033
Social Service Staff	7220.2	5	7320.2	10,805
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2	1	7321.2	167
Restorative – Direct	7222.2		7322.2	
Recreational Staff	7223.2	5	7323.2	10,848
Administrator	7224.2	1	7324.2	2,069
Officer	7225.2		7325.2	
Clerical Staff	7226.2	7	7326.2	14,535
Admin.In training	7227.2		7327.2	
DON	7228.2	2	7328.2	3,890
RNs	7229.2	11	7329.2	22,546
LPNs	7230.2	14	7330.2	28,127
CNAs	7231.2	34	7331.2	71,140
Totals		102		209,376

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name

Berkowitz

First Name

Benjamin

Title

Partner

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

Last Name

First Name

Title

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

**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** Colarusso  
**First Name** Steve  
**Title** Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4110.1	100	2,080	193,464	459	11,928	135	6,482	0	0	212,468

**Last Name** Griswold  
**First Name** Kathleen  
**Title** DON

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6020.1	100	2,080	129,772	240	10,769	2,686	2,782	0	0	146,249

**Last Name** Reid  
**First Name** Joseph  
**Title** IT

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
4140.1	100	2,080	100,601	239	8,370	70	6,431	0	0	115,711

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

<sup>3</sup> 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	<sup>2</sup> 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	<sup>2</sup> Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	<sup>3</sup> Interest Expense
Congessional Bank	No	1,073,286	0	11/08/2019	1,073,286	0	4	30,368

Total Working Capital Interest

(4430.0) 3

30,368

Total Working Capital Debt

(2100.0 less 2160.0)

0

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

**Schedule 20: Footnotes and Explanations**

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

Sch 3 line 4440.0

4440.0 Software Support 125,215.82

4440.0 Professional Services 19,224.00

4440.0 Bank Charges 3,162.26

4440.0 CORI 2,800.41

4440.0 Filing Fees 620.00

4440.0 Credit Card Expense 533.19

4440.0 Interest Expenses 133.46

4440.0 Finance Charge 120.71

4440.0 Finance Charge - IPFS Corp 1,336.52

4440.0 Miscellaneous Expenses 564.67

Sch 5 line 4538.8

4538.8 Leases 42,645.04

4538.8 LOC Fees-unused lne fee 5,161.63

4538.8 Amort - Goodwill 1,070,000.00

4538.8 Amort - Deferred Closing Cost 55,788.13

4538.8 Amort - Capital Lease 3,119.00

Line 4538.8 last column

Accounting Fees 13,500

Employee benefits assigned by percentage of salaries except Administrator & DON - directly assigned.

Sch 3 Prior Pd. Adjustment - Rounding error

Sch 23 filled out partially per LTCF to resolve error with long term interest on Sch 5

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

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

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

**HCF-2-NH Deferred Charges and Other Assets**

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

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

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

**Net Worth – Not-For-Profit**

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

**Net Worth – Proprietorship or Partnership**

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

**Net Worth – Corporate**

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

<b>2500.0</b>	<b>TOTAL NET WORTH</b>			
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<b>2000.0</b>	<b>TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)</b>			
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\* See Instructions

## Schedule 22: Realty Company Statement of Income and Expense

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

### INCOME

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

9540.0	Taxes, Real Estate			0
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)	1,165,895		1,165,895
9547.0	Other (Explain on sch 20)			0
9550.0	Building Depreciation			0
9560.8	Building Improvement Depreciation			0
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation			0
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment			0
3540.0	Recoverable Fixed Income (above)			( )
<b>9950.2</b>	<b>SUBTOTAL: FIXED COSTS</b>	1,165,895		1,165,895
<b>9502.2</b>	<b>SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)</b>	35,330	0	35,330
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
<b>9530.0</b>	<b>SUBTOTAL: NON-ALLOWABLE EXP</b>			
<b>9500.0</b>	<b>TOTAL HCF-2-NH EXPENSES</b>	1,201,225	0	1,201,225

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)**

<sup>3</sup> 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	<sup>2</sup> Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *
Mortgage	Walker & Dunlop	No	09/23/2019	09/23/2021	24	24	16,131,000	167,010	83,505	16,131,000	0	16,131,000	6.60	1,082,390	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	167,010	83,505	XXXX	XXXX	16,131,000	XXXX	1,082,390	0

\*See  
Instructions

a

b

c

**Total Fixed Interest a + b + c (9545.0) = 1,165,895**

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

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

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

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

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
Other Operating Expenses	35,330	0	35,330
<b>SUBTOTAL:OTHER EXPENSES(9502.3) (A)</b>	<b>35,330</b>	<b>0</b>	<b>35,330</b>
<b>TOTAL HCF-2 UTILITIES &amp; PLANT OPERATING EXPENSES(9502.4) (B)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)</b>	<b>35,330</b>	<b>0</b>	<b>35,330</b>

**Section A****Submission Attestation Sections**

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

**Section A - Preparer Type of Accounting Service:**

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

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

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

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

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

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :PLEASANT BAY OF BREWSTER REHAB CENTER

Vendor Payment Number :0950763

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

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

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

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

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

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

**Section C****Section C - Use of Public Funds:****CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR**

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

**This certification is signed under pains and penalties of perjury**

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

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

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

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



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