

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

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

Facility Name	WEST NEWTON HEALTHCARE
VPN	0950655
Provider ID	110124794A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	25 Armory Street
City	Newton
Zip	02465
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	NextStep HealthCare
Realty Company	GPH West Newton, LLC

Is above information accurate: Yes No

Telephone	617-969-2300
Fax	617-332-2677
Federal Employee Tax ID Number	384030839

Is above information accurate: Yes No

Contact Person for this report:

Name	Denise Leonard
Firm (if not facility)	Plante & Moran, PLLC
Title	Partner
Street Address	1111 Superior Ave #1250
City	Cleveland
State	Ohio
Zip	44144
Telephone	216-274-6514
Fax	
E-mail address	Denise.Leonard@plantemoran.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	Plante & Moran, PLLC
Name of Contact	Denise Leonard
Title	Partner
Street Address	1111 Superior Ave #1250
City	Cleveland
State	OH
Zip	44144
Telephone	216-274-6514
Fax	
Email address	Denise.Leonard@plantemoran.com
Type of Accounting Service Performed	Other

Other Business Activities(Check all that apply):

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

Legal Status(check one):

<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B)	<input type="checkbox"/>	Sole Proprietorship
<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B with 501c(3) exemption)	<input type="checkbox"/>	Governmental Entity
<input type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input type="checkbox"/>	Other For-Profit
<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	Other Non-Profit
<input type="checkbox"/>	Non Massachusetts Corporation	<input type="checkbox"/>	

Bed Licensure:

Below is the current bed information available at the Center for Health Information and Analysis.If you do not agree with the information listed, please check No below

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
09/01/2017	123	0	0	123	123

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: 123

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 Schedule10 of the HCF-3?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	01/01/1971
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2017 Assessed Value: 6,045,000

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

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	O14334	Next Step Healthcare LLC	400 Trade Center Suite 7950,Woburn,MA 01801	100
Indirect	C22546	Damian Dell'Anno	19 Zachary Lane,Reading,MA 01867	50
Indirect	C7818	William Stephan	c/o Next Step Healthcare,75 Second Avenue,Needham,MA 02494	50

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)
AGAWAM HEALTHCARE	0950676	Damian Dell'Anno Next Step Healthcare LLC William Stephan
ATTLEBORO HEALTHCARE	0950610	Damian Dell'Anno Next Step Healthcare LLC William Stephan
BRAINTREE MANOR HEALTHCARE	0950673	Damian Dell'Anno Next Step Healthcare LLC William Stephan
CHETWYNDE HEALTHCARE	0950613	Damian Dell'Anno Next Step Healthcare LLC William Stephan
DEDHAM HEALTHCARE	0950616	Damian Dell'Anno Next Step Healthcare LLC William Stephan
DEXTER HOUSE HEALTHCARE	0950619	Damian Dell'Anno Next Step Healthcare LLC William Stephan
FALL RIVER HEALTHCARE	0950667	Damian Dell'Anno Next Step Healthcare LLC William Stephan
FITCHBURG HEALTHCARE	0950622	Damian Dell'Anno Next Step Healthcare LLC William Stephan
GARDEN PLACE HEALTHCARE	0950625	Damian Dell'Anno Next Step Healthcare LLC William Stephan
GLOUCESTER HEALTHCARE	0950628	Damian Dell'Anno Next Step Healthcare LLC William Stephan

Facility Name	VPN	Name of Owner(s)
HEATHWOOD HEALTHCARE	0950631	Damian Dell'Anno Next Step Healthcare LLC William Stephan
LEE HEALTHCARE	0950679	Damian Dell'Anno Next Step Healthcare LLC William Stephan
MELROSE HEALTHCARE	0950634	Damian Dell'Anno Next Step Healthcare LLC William Stephan
NORWOOD HEALTHCARE	0950637	Damian Dell'Anno Next Step Healthcare LLC William Stephan
OAKHILL HEALTHCARE	0950640	Damian Dell'Anno Next Step Healthcare LLC William Stephan
PLYMOUTH HARBORSIDE HEALTHCARE	0950643	Damian Dell'Anno Next Step Healthcare LLC William Stephan
SOUTH DENNIS HEALTHCARE	0950664	Damian Dell'Anno Next Step Healthcare LLC William Stephan
THE ELMHURST HEALTHCARE	0950646	Damian Dell'Anno Next Step Healthcare LLC William Stephan
THE HERMITAGE HEALTHCARE	0950649	Damian Dell'Anno Next Step Healthcare LLC William Stephan
WALPOLE HEALTHCARE	0950670	Damian Dell'Anno Next Step Healthcare LLC William Stephan
WAREHAM HEALTHCARE	0950661	Damian Dell'Anno Next Step Healthcare LLC William Stephan
WEDGEMERE HEALTHCARE	0950652	Damian Dell'Anno Next Step Healthcare LLC William Stephan
WESTBOROUGH HEALTHCARE	0950682	Damian Dell'Anno Next Step Healthcare LLC William Stephan

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

X Not Applicable

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

X Not Applicable

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

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

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
Home Office	Management Fees	423,012	1294	421,718	4160.3	Next Step Healthcare LLC

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

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

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	Geary Property Holdings LLC	1000 Fianna Way, Legal Dept,Fort Smith,AR 72919	100

8.If the facility is rented and an HCF-2-NH was filed, are the owners listed in question 7 related to any non-Massachusetts nursing and/or rest homes?

If Yes, please report facilities on Schedule 1 of HCF-2-NH.

Yes

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	72,111	0	72,111
4426.8	Director of Nurses: Group Life/Health Insurance	2,223	0	2,223
4336.3	Director of Nurses :Pension	0	0	0
4340.3	Director of Nurses :Benefits Other	190	0	190
4407.2	Director of Nurses :Payroll Taxes	4,985	0	4,985
4427.1	Director of Nurses :Workers' Compensation	1,132	0	1,132
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	80,641	0	80,641
6030.1	RN: Salaries	540,378	0	540,378
7429.2	RN: Group Life/Health Insurance	20,010	0	20,010
7529.2	RN: Pension	0	0	0
7629.3	RN: Benefits Other	1,713	0	1,713
7729.2	RN: Payroll Taxes	44,863	0	44,863
7829.3	RN: Workers' Compensation	10,186	0	10,186
4630.0	SUBTOTAL: RN	617,150	0	617,150
6041.1	LPN: Salaries	1,209,515	0	1,209,515
7430.2	LPN: Group Life/Health Insurance	44,468	0	44,468
7530.2	LPN: Pension	0	0	0
7630.3	LPN: Benefits Other	3,808	0	3,808
7730.2	LPN: Payroll Taxes	99,695	0	99,695
7830.3	LPN: Workers' Compensation	22,635	0	22,635
4640.0	SUBTOTAL :LPN	1,380,121	0	1,380,121
6051.1	CNA: Salaries	1,104,995	0	1,104,995
7431.2	CNA: Group Life/Health Insurance	42,244	0	42,244
7531.2	CNA: Pension	0	0	0
7631.3	CNA: Benefits Other	3,617	0	3,617
7731.2	CNA: Payroll Taxes	94,712	0	94,712
7831.3	CNA: Workers' Compensation	21,503	0	21,503
4650.0	SUBTOTAL :CNA	1,267,071	0	1,267,071
6025.1	DON Purchased Service: Per Diem	0	0	0
6025.2	DON Purchased Service: Temporary Agency Staff**	75,139	0	75,139
6025.3	SUBTOTAL: DON PURCHASED SERVICE	75,139	0	75,139
6035.1	RN Purchased Service: Per Diem	0	0	0
6035.2	RN Purchased Service: Temporary Agency Staff**	7,024	0	7,024
6035.3	SUBTOTAL: RN PURCHASED SERVICE	7,024	0	7,024

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**	1,547	0	1,547
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	1,547	0	1,547
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	0	0	0
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	0	0	0
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education	0	0	0
4306.7	Nursing Job Related Education	43	0	43
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING	43	0	43
4610.0	TOTAL NURSING EXPENSES	3,428,736	0	3,428,736

* 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	154,998	0	154,998
7424.2	Administration: Group Life/Health Insurance	5,723	0	5,723
7524.2	Administration: Pensions	0	0	0
7624.3	Administration: Benefits Other	490	0	490
7724.2	Administration: Payroll Taxes	12,830	0	12,830
7824.3	Administration: Workers' Compensation	2,913	0	2,913
7924.3	Administration: Purchased Service	0	0	0
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	176,954	0	176,954
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)**		()	
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	53,481	0	53,481
7426.2	Clerical Staff: Group Life/Health Insurance	1,951	0	1,951
7526.2	Clerical Staff: Pensions	0	0	0
7626.3	Clerical Staff: Benefits Other	167	0	167
7726.2	Clerical Staff: Payroll Taxes	4,374	0	4,374
7826.3	Clerical Staff: Workers' Compensation	993	0	993
7926.3	Clerical Staff: Purchased Service	8,591	0	8,591
4750.0	SUBTOTAL: CLERICAL STAFF	69,557	0	69,557

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	51,651	0	51,651
4160.3	Management Fees (see HCF-3) *	423,012	423,012	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	14,803	0	14,803
4261.5	Telephone: Phone	31,289	0	31,289
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	11,712	0	11,712
4295.7	Advertising--Help Wanted	0	0	0
4298.7	Advertising—Promotional *	518	518	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	22,816	0	22,816
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	949	949	
4306.2	Education/Training Administration	550	0	550
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	3,883	0	3,883
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	19,102	19,102	
4431.7	Insurance - Malpractice & General Liability	74,773	0	74,773
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)	59,224	0	59,224
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		()	
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(409,300)	409,300
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(12,418)	12,418
3191.0	A&G Recoverable Income **		14,900	(14,900)
4760.0	SUBTOTAL: OTHER A&G	714,282	36,763	677,519
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	960,793	36,763	924,030

* 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	0	0	0
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	0	0	0
7510.2	Staff Dev. Coord.: Pensions	0	0	0
7610.3	Staff Dev. Coord.: Benefits Other	0	0	0
7710.2	Staff Dev. Coord.: Payroll Taxes	0	0	0
7810.3	Staff Dev. Coord.: Workers' Compensation	0	0	0
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	0	0	0
5105.1	Plant Operation: Salaries	41,299	0	41,299
7411.2	Plant Operation:Group Life/Health Insurance	1,691	0	1,691
7511.2	Plant Operation: Pensions	0	0	0
7611.3	Plant Operation: Benefits Other	145	0	145
7711.2	Plant Operation: Payroll Taxes	3,791	0	3,791
7811.3	Plant Operation: Workers' Compensation	861	0	861
5110.3	Plant Operation: Purchased Service	101,858	0	101,858
5115.5	Plant Operation: Supplies and Expenses	13,700	0	13,700
5120.5	Plant Operation: Utilities	270,781	0	270,781
5130.7	Plant Operation: Repairs	37,471	0	37,471
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	
4830.0	SUBTOTAL: PLANT OPERATION	471,597	0	471,597
5205.1	Dietary: Salaries	316,197	0	316,197
7412.2	Dietary: Group Life/Health Insurance	11,770	0	11,770
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	1,008	0	1,008
7712.2	Dietary: Payroll Taxes	26,388	0	26,388
7812.3	Dietary: Workers' Compensation	5,991	0	5,991
5220.5	Dietary: Food	180,033	0	180,033
5221.3	Dietary: Purchased Service	2,915	0	2,915
5235.5	Dietary: Supplies and Expenses	20,721	0	20,721
4840.0	SUBTOTAL: DIETARY	565,023	0	565,023
5231.1	Dietician: Salaries	0	0	0
7413.2	Dietician: Group Life/Health Insurance	0	0	0
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	0	0	0
7713.2	Dietician: Payroll Taxes	0	0	0
7813.3	Dietician: Workers' Compensation	0	0	0
5233.3	Dietician: Purchased Service	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN	0	0	0

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	0	0	0
7414.2	Laundry: Group Life/Health Insurance	0	0	0
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	0	0	0
7714.2	Laundry: Payroll Taxes	0	0	0
7814.3	Laundry: Workers' Compensation	0	0	0
5320.3	Laundry: Purchased Service	111,959	0	111,959
5330.5	Laundry: Supplies and Expenses	580	0	580
5340.5	Laundry: Linen and Bedding	0	0	0
4860.0	SUBTOTAL: LAUNDRY	112,539	0	112,539
5410.1	Housekeeping: Salaries	0	0	0
7415.2	Housekeeping: Group Life/Health Insurance	0	0	0
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	0	0	0
7715.2	Housekeeping: Payroll Taxes	0	0	0
7815.3	Housekeeping: Workers' Compensation	0	0	0
5415.3	Housekeeping: Purchased Service	168,298	0	168,298
5420.5	Housekeeping: Supplies and Expenses	2,865	0	2,865
4870.0	SUBTOTAL: HOUSEKEEPING	171,163	0	171,163
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	31,008	0	31,008
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	1,171	0	1,171
7517.2	Ward Clerk & Med Rec Lib: Pensions	0	0	0
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	100	0	100
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	2,624	0	2,624
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	596	0	596
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	35,499	0	35,499

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	41,991	0	41,991
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	1,112	0	1,112
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	95	0	95
7718.2	MMQ Evaluation Nurse: Payroll Taxes	2,492	0	2,492
7818.3	MMQ Evaluation Nurse: Workers' Compensation	566	0	566
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	46,256	0	46,256
6508.1	MDS Coordinator: Salaries	17,527	0	17,527
7432.2	MDS Coordinator:Group Life/Health Insurance	1,112	0	1,112
7532.2	MDS Coordinator: Pensions	0	0	0
7632.3	MDS Coordinator: Benefits Other	95	0	95
7732.2	MDS Coordinator: Payroll Taxes	2,492	0	2,492
7832.3	MDS Coordinator: Workers' Compensation	566	0	566
7932.3	MDS Coordinator: Purchased Service	0	0	0
4910.0	SUBTOTAL:MDS COORDINATOR	21,792	0	21,792
6540.0	Social Service Worker: Salaries	7,758	0	7,758
7420.2	Social Service Worker:Group Life/Health Insurance	260	0	260
7520.2	Social Service Worker: Pensions	0	0	0
7620.3	Social Service Worker: Benefits Other	22	0	22
7720.2	Social Service Worker: Payroll Taxes	583	0	583
7820.3	Social Service Worker: Workers' Compensation	132	0	132
7920.3	Social Service Worker: Purchased Service	77,256	0	77,256
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	86,011	0	86,011
6550.0	Interpreters: Salaries	0	0	0
7433.2	Interpreters: GLH Insurance	0	0	0
7533.2	Interpreters: Pensions	0	0	0
7633.2	Interpreters: Benefits Other	0	0	0
7733.2	Interpreters: Payroll Taxes	0	0	0
7833.3	Interpreters: Workers' Compensation	0	0	0
7933.2	Interpreters: Purchased Service	0	0	0
4925.0	SUBTOTAL: INTERPRETERS	0	0	0

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	0	0	0
7421.2	Indirect Restorative Therapy:GLH Insurance	0	0	0
7521.2	Indirect Restorative Therapy: Pensions	0	0	0
7621.3	Indirect Restorative Therapy: Benefits Other	0	0	0
7721.2	Indirect Restorative Therapy: Payroll Taxes	0	0	0
7821.3	Indirect Restorative Therapy: Workers' Compensation	0	0	0
7013.3	Indirect Restorative Therapy: Consultants	0	0	0
7012.1	Direct Restorative Therapy: Salaries *	0	0	
7012.2	Direct Restorative Therapy: Benefits *	0	0	
7014.3	Direct Restorative Therapy: Consultants *	327,724	327,724	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	327,724	327,724	0
7021.1	Recreational Therapy: Salaries	60,873	0	60,873
7423.2	Recreational Therapy:Group Life/Health Insurance	2,211	0	2,211
7523.2	Recreational Therapy: Pensions	0	0	0
7623.3	Recreational Therapy: Benefits Other	189	0	189
7723.2	Recreational Therapy: Payroll Taxes	4,957	0	4,957
7823.3	Recreational Therapy: Workers' Compensation	1,126	0	1,126
7022.3	Recreational Therapy: Purchased Service	0	0	0
7023.5	Recreational Therapy: Supplies and Expenses	1,529	0	1,529
7024.8	Recreational Therapy: Transportation *	0	0	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	70,885	0	70,885

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	953	0	953
4306.3	Variable Other required education	0	0	0
4306.4	Variable Job related education	0	0	0
4434.7	NonProfit DES Claims Variable Portion	0	0	0
6511.3	Physician Services: Medical Director	15,000	0	15,000
6512.3	Physician Services: Advisory Physician	858	0	858
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 *	134,790	134,790	
6522.5	House Supplies not resold	144,143	0	144,143
6523.5	Resold to private patients *	56,583	56,583	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	15,023	0	15,023
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	367,350	191,373	175,977
4810.0	TOTAL VARIABLE EXPENSES	2,275,839	519,097	1,756,742

* 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	70,000	0	(0)	70,000					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	1,666,982	0	(0)	1,666,982	2.5				74,881
Improvements HCF-1	110,033	69,709	(0)	179,742	5.0	(4565.8) 12,512	3,525	8,987	
Improvements HCF-2-NH	536,276	0	(0)	536,276	5.0				26,814
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	143,003	38,752	(0)	181,755	10.0	(4570.8) 27,856	9,681	18,175	
Equipment HCF-2-NH	163,618	0	(0)	163,618	10.0				16,362
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	5,582	1,200	(0)	6,782	33.3	(4585.8) 2,172	-66	2,238	
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) 34,328	0	34,328	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 27,471	0	27,471	0
Real Estate Taxes						(4510.8) 124,424	0	124,424	0
Personal Property Taxes						(4515.8) 3,963	0	3,963	0
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 453,936	453,936		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 686,662	467,076	(a) 219,586	(b)9950.2 118,057
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 337,643

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *	0	0	
4430.0	Interest on working Capital *	0	0	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	134,901	134,901	
8012.0	User Fee Assessment *	596,774	596,774	
8015.0	Fines, Late Charges, and Penalties *	18,393	18,393	
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 *	12,701	12,701	
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	762,769	762,769	

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)	3,428,736	0	3,428,736
Total A&G Expenses (4710.0)	960,793	36,763	924,030
Total Variable Expenses (4810.0)	2,275,839	519,097	1,756,742
Total Fixed Costs (9950.1)	686,662	467,076	219,586
HCF-2-NH Fixed Costs Claimed (9950.2)		(118,057)	118,057
Non Nursing expenses (4960.0)	762,769	762,769	0
TOTAL OPERATING EXPENSES(4000.0)	8,114,799	1,667,648	6,447,151

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	441,375	3005.1	126	3001.1	441,501
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	994,460	3005.4	142,704	3001.4	1,137,164
Medicare – Managed Care	3003.5	102,886	3005.5	116,633	3001.5	219,519
Massachusetts Medicaid - Non-Managed Care	3003.6	2,357,549	3005.6	0	3001.6	2,357,549
Massachusetts Medicaid - Managed Care	3003.7	628,548	3005.7	0	3001.7	628,548
Senior Care Options & PACE	3003.8	2,296,121	3005.8	0	3001.8	2,296,121
MA Medicaid Patient Resource Income	3022.6	0	3032.6	0	3001.9	0
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	213,061	3033.2	1,318	3002.2	214,379
Other payers (nursing facility only)	3003.9	257,217	3005.9	1,344	3002.3	258,561
TOTAL NURSING FACILITY INCOME	3003.0	7,291,217	3005.0	262,125	3001.0	7,553,342

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	846,363	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	54	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	14,900	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0		
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		861,317
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		8,414,659

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	134,790
7014.3	Restorative Therapy: direct consultants *	327,724

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

Description	Amount
Massachusetts COVID 19 Payments	751,823
Federal COVID 19 Payments	94,540
Subtotal	846,363

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

Account #	Description	Amount
3191.0	Misc. Income	14,900
Subtotal		14,900

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	94,451		
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		94,451	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	117,188		
1066.0	Managed Care Patients (Private)	31,868		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	42,813		
1076.0	Medicare Managed Care Patients	46,991		
1079.0	Mass. Medicaid Non-Managed Care Patients	211,727		
1081.0	Mass.Medicaid Managed Care Patients	0		
1083.0	MA. Senior Care Organization Patients	273,741		
1086.0	PACE Patients	0		
1100.4	Non-MA Medicaid Patients	0		
1101.2	Other Public Patients	118,017		
1089.0	Other Patients	0		
1140.0	Reserve for Bad Debt	(130,032)		
1060.0	Net Patient Account Receivables		712,313	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	2,771,772		
1185.0	Other	-94		
1150.0	Total Loans Receivable		2,771,678	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	17,576		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	90,283		
1260.0	Total Prepaid Expenses		107,859	
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			3,686,301

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	179,742		
1612.2	Building Improvements – Accum. Deprc.	(18,662)		
1610.0	Building Improvements – Book Value		161,080	
1626.1	Leasehold Improvements – Cost	0		
1627.2	Leasehold Improvements – Accum. Deprc.	(0)		
1625.0	Leasehold Improvements – Book Value		0	
1631.1	Other Improvements – Cost	0		
1632.2	Other Improvements – Accum. Deprc.	(0)		
1630.0	Other Improvements – Book Value		0	
1616.1	HCF Cap.Improvements – Cost	0		
1617.2	HCF Cap. Improvements – Accum. Deprc.	(0)		
1615.0	HCF Cap. Improvements – Book Value		0	
1651.1	Equipment – Cost	181,755		
1652.2	Equipment – Accum. Deprc.	(50,248)		
1650.0	Equipment – Book Value		131,507	
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	6,782		
1710.2	Software – Accum. Deprc.	(3,262)		
1710.0	Software – Book Value		3,520	
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			296,107

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense	0		
1940.0	Purchased Goodwill	0		
1950.0	Leasehold Deposits	0		
1960.0	Utility Deposits	0		
1970.0	Cash Surrender Value of Officer Life Insurance	0		
1975.1	Mortgage Acquisition Cost	0		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(0)		
1979.0	Construction in Progress	0		
1975.3	Long Term Investments	0		
1975.4	Non-Current Assets Whose Use is Limited	0		
1980.0	Other (Explain on Sch 20)	0		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			0
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			3,982,408

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	737,032		
2030.0	Accrued Expenses	81,073		
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		818,105	
2055.0	Patient Funds Due (Self-Pay)		93,895	
2060.0	Patient Funds Due (Third Party Settlement)			
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties	0		
2120.0	Subsidiaries and Affiliates	0		
2130.0	Banks	0		
2150.0	Other Short-Term Financing	0		
2160.0	Payments Due w/in one year on long-term debt	0		
2100.0	Total Current Long-Term Debt		0	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	0		
2200.0	Accr. Payroll Tax w/held	142,788		
2210.0	Accr. Employee Taxes Pay.	0		
2220.0	Other Payroll Liabilities	102,784		
2180.0	Total Accrued Salaries & Payroll Liabilities		245,572	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes	0		
2270.0	Accr. Interest Payable	0		
2280.0	Accr. Bonus & Profit Sharing	0		
2290.0	Other Current Liabilities	1,587,328		
2250.0	Total Other Current Liabilities		1,587,328	
2005.0	TOTAL CURRENT LIABILITIES			2,744,900
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	1,555,917		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		1,555,917	
2015.0	TOTAL LIABILITIES			4,300,817

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	-618,269		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	299,860		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-318,409	
2500.0	TOTAL NET WORTH(2510.0)			-318,409
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			3,982,408

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	7,553,342
9610.0	Other	861,263
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	8,414,605
	Operating Expenses	
9625.0	Salaries and Wages	4,534,442
9630.0	Employee Benefits	538,737
9635.0	Supplies and Other (including Payroll Taxes)	2,829,851
9640.0	Interest	34,328
9645.0	Provision for Bad Debt	134,901
9650.0	Depreciation and Amortization	42,540
9655.0	Total Operating Expenses	8,114,799
9660.0	Income from Operations	299,806
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	54
9670.0	Investment Income	0
9675.0	Gains (Losses) from Investments	0
9680.0	Gains (Losses) from Sale of Equipment	0
9685.0	Other(Specify)	0
9690.0	Total Non-Operating Revenue	54
9695.0	Net Income Before Taxes or Extraordinary Items	299,860
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	299,860
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	0
9775.0	Other(Specify)	0
9780.0	Total Cumulative Change in Accounting Principles	0
9785.0	Net Income	299,860

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	299,860	
9810.0	Adjustments to reconcile changes in net assets (net income)	0	
9815.0	Increases(decreases) to cash provided by operating activities	-498,213	
9820.0	Net cash from operating activities		-198,353
	Cash flows from investing activities		
9825.0	Capital expenditures	109,661	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		109,661
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	0	
9845.0	Payments on long-term debt and capital lease expenditures	34,328	
9850.0	Other cash used in financing activities	0	
9855.0	Net cash used in financing activities		34,328
9860.0	Net increase/(decrease) in cash and cash equivalents		-54,364
9865.0	Cash/cash equivalents beginning of year	148,815	
9870.0	Cash/cash equivalents end of year		94,451

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	8,414,659
Total operating expenses on HCF-1 (#4000.0)	8,114,799
HCF-1 Net income/(loss) before reconciling items	299,860 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	299,860 ²
---	----------------------

1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)
2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**Proprietorship and Partnership**

Balance: 12/31/2019(2500.0)	-590,837 ¹
Other: Prior Period Adjustment(s)	-27,432 ²
Capital contribution during year	0
HCF-1 Net income	299,860
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	-318,409 ³

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1

2. Disclose all facts relative to adjustments and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

3. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2020 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing	203	0	0	475	37	3,869	19	3,344	0	141	352	8,440
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	13	0	0	0	0	76	5	20	0	0	0	114
Nursing Leave of Absence (Unpaid)	0	0	4	0	0	0	0	0	0	0	0	4
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	216	0	4	475	37	3,945	24	3,364	0	141	352	8,558
Quarter 2												
Nursing	256	0	0	565	71	2,625	0	2,891	0	196	249	6,853
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	0	0	0	0	0	125	0	179	0	0	0	304
Nursing Leave of Absence (Unpaid)	0	0	2	0	0	31	0	0	0	0	0	33
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	256	0	2	565	71	2,781	0	3,070	0	196	249	7,190

	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	346	0	0	490	16	2,516	0	2,863	0	184	206	6,621
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	0	0	0	0	0	27	0	66	0	0	1	94
Nursing Leave of Absence (Unpaid)	0	0	3	0	0	0	0	0	0	0	0	3
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	346	0	3	490	16	2,543	0	2,929	0	184	207	6,718
Quarter 4												
Nursing	498	0	55	109	177	2,282	57	2,884	0	185	172	6,419
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	0	0	0	0	0	24	1	32	0	0	0	57
Nursing Leave of Absence (Unpaid)	0	0	2	0	0	0	0	0	0	0	0	2
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	498	0	57	109	177	2,306	58	2,916	0	185	172	6,478

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	1,303	0	55	1,639	301	11,292	76	11,982	0	706	979	28,333
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	13	0	0	0	0	252	6	297	0	0	1	569
Nursing Leave of Absence (Unpaid)	0	0	11	0	0	31	0	0	0	0	0	42
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	1,316	0	66	1,639	301	11,575	82	12,279	0	706	980	28,944

0140.0	Number of Admissions During Year	247
0140.1	Number of Massachusetts Medicaid Admissions During Year	74
0150.0	Number of Discharges During Year	272
0190.0	Average Length of Stay	104

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			
Medical Solutions, LLC	TM49	853.0	75,139
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	853.00	75,139
		(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	93.0	7,024
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	93.00	7,024
		(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	26.0	1,547
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	26.00	1,547

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

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

(7342.2)

(6052.2)

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

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	116,856	7848.2	281,731	7835.2	94,782
Hours*	7847.2	2,931	7849.2	7,634	7836.2	4,812

*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	0	7851.2	0	7852.2	0

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

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	0	7854.2	0	7855.2	0

*Include the increases in wages due to a shift or other differentials. (Ex. NH had shift/other differential wages and hours as follows: RN shift differential of \$1.50/ hour for 2,000 hours; RN Shift differential wages = \$3,000. Another RN had \$2.00/hour other differential for 1000 hours ; RN Other differential wages = \$2,000)

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2020, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

Name	Dates of Employment	License Number	Affiliation (O, R, U) ¹
Robert Fondi	From: 01/01/2020 To: 10/26/2020	5552	U
Jacqueline Sylvia	From: 10/27/2020 To: 11/08/2020	3496	U
Stephen Copper	From: 11/09/2020 To: 12/31/2020	2097	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	154,998
9270.2	Payroll Taxes	12,830
9270.3	Workers' Compensation	2,913
9270.4	Group Health/Life Insurance	5,723
9270.5	Pension	0
9270.6	Other Benefits	490
9272.0	TOTAL ADMINISTRATOR COMPENSATION	176,954

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	0	7310.2	0
Plant Operations	7211.2	1	7311.2	1,555
Dietary Staff	7212.2	9	7312.2	19,224
Dietician	7213.2	0	7313.2	0
Laundry Staff	7214.2	0	7314.2	0
Housekeeping Staff	7215.2	0	7315.2	0
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	1	7317.2	1,743
MMQ Nurses	7218.2	1	7318.2	1,085
MDS Coordinator	7232.2	1	7332.2	453
Social Service Staff	7220.2	1	7320.2	235
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	0	7321.2	0
Restorative – Direct	7222.2	0	7322.2	0
Recreational Staff	7223.2	2	7323.2	3,257
Administrator	7224.2	1	7324.2	2,690
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	1	7326.2	1,616
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	1,332
RNs	7229.2	7	7329.2	13,552
LPNs	7230.2	16	7330.2	32,775
CNAs	7231.2	27	7331.2	56,095
Totals		69		135,612

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Available upon

First Name Request

Title

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
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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 Gibson
First Name Auvril
Title RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
6030.1	100	3,756	164,183	0	13,631	0	0	0	0	177,814

Last Name Chua
First Name Ailee
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6041.1	100	3,626	152,189	0	12,544	0	0	0	0	164,733

Last Name Alexandre
First Name Emmelyne
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	3,464	141,829	0	11,690	0	0	0	0	153,519

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 *
Other Total		No			0	0	0	0	0	0	0	0		34,328	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	0	0	XXXX	XXXX	0	XXXX	34,328	0

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 34,328

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

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

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

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
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Total Working Capital Interest (4430.0) 3 0

Total Working Capital Debt (2100.0 less 2160.0) 0

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

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

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

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

Schedule 3 - 4440.0 Other Expenses

Oxygen Equipment Rental \$193.0
Nursing Equipment Rental \$33,690.0
Dietary Equipment Rental \$175.0
Ambulance \$22,671.0
Other Expenses \$1,782.0
Background Checks \$713.0

Schedule 14 - Patient Statistics

Other Public Patient Days consists of Hospice Days.

Schedule 19 - Summary of Notes Payable

The consolidated debt is carried on the Balance Sheet for the 25 facilities operated by Next Step HealthCare. The proportionate interest expense is allocated to each operating entity on their respective trial balance.

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			
1050.0	Other			
1010.0	Total Cash			
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties			
1185.0	Other Loans Receivable			
1150.0	Total Loans Receivable			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1300.0	Other Prepaid Expenses *			
1260.0	Total Prepaid Expenses			
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			

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			
1500.0	TOTAL - FIXED ASSETS			

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			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			

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			
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	Total Current Long-Term Debt			
2240.0	Accrued Taxes - Realty and Management			
2295.0	Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			
	Long Term Liabilities			
2310.0	Mortgages			
2320.0	Other Long-Term Debt			
2300.0	TOTAL LONG-TERM LIABILITIES			

Net Worth – Not-For-Profit

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

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			
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP			

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			
2610.0	TOTAL CORPORATION			

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

9540.0	Taxes, Real Estate			0
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)			0
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)			()
9950.2	SUBTOTAL: FIXED COSTS			0
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)			0
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
9530.0	SUBTOTAL: NON-ALLOWABLE EXP			
9500.0	TOTAL HCF-2-NH EXPENSES			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:	Plante & Moran, PLLC
Preparer's Last Name:	Leonard
Middle Name:	
First Name :	Denise
Title :	Partner
Preparer's Address:	1111 Superior Ave #1250
Phone Number:(###-###-####)	216-274-6514
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:	Leonard,,Denise - Leo31117
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 :WEST NEWTON HEALTHCARE

Vendor Payment Number :0950655

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:	Stephan
First Name :	William
Middle Name:	H.
Title :	CFO

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

Signature of authorized Cost Report Submitter:	Stephan,H.,William - Ste7818
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X

Section C

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

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

This certification is signed under pains and penalties of perjury

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

Last Name:	Stephan
First Name :	William
Middle Name:	H.
Title :	CFO

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

Signature of authorized Cost Report Submitter:	Stephan,H.,William - Ste7818
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X



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