

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

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

Facility Name	WINDEMERE NURSING & REHAB CENTER ON MARTHA'S VINEYARD
VPN	0940062
Provider ID	110026535B
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	ONE HOSPITAL ROAD P.O. BOX 1747
City	Oak Bluffs
Zip	02557
Hospital Based Nursing Facility?	Yes X No
Management Company	None
Realty Company	None

Is above information accurate: Yes No

Telephone	508-696-6465
Fax	508-693-4753
Federal Employee Tax ID Number	043419920

Is above information accurate: Yes No

Contact Person for this report:

Name	Edward Olivier
Firm (if not facility)	Mass General Brigham
Title	Chief Financial Officer
Street Address	One Hospital Road
City	Oak Bluffs
State	MA
Zip	02557
Telephone	508-696-6465
Fax	508-693-4753
E-mail address	eolivier@partners.org

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	Mass General Brigham
Name of Contact	Jill E. Rossetti
Title	Reimbursement Manager
Street Address	399 Revolution Drive, Suite 650
City	Somerville
State	MA
Zip	02143
Telephone	857-282-0788
Fax	
Email address	jrossetti1@partners.org
Type of Accounting Service Performed	Compilation

Other Business Activities(Check all that apply):

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

Legal Status(check one):

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

Bed Licensure:

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

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
01/01/2010	61	13	0	74	106

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: 61

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"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?		<input checked="" type="checkbox"/>	
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?		<input 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 checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?		<input checked="" type="checkbox"/>	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 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"/>		If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.		<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?			10/01/1994
10	What was the date and value of the most recent assessed property value of this facility?			Date: 10/01/1994 Assessed Value: 0

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

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	O88	Martha's Vineyard Hospital	P.O. Box 1477,One Hospital Road,Oak Bluffs,MA 02557	100
Indirect	O91	Massachusetts General Hospital	c/o Partners HealthCare,529 Main Street, 5th Floor, Suite 510,Charlestown,MA 02129	100

2. List the name(s) of any Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

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

X Not Applicable

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

X Not Applicable

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

X Not Applicable

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

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

X Not Applicable

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

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

X Not Applicable

9.If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2-NH realty company data? These dates should correspond to the HCF-2-NH cost report submitted to the Center.

X Not Applicable

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

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

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	126,159	0	126,159
4426.8	Director of Nurses: Group Life/Health Insurance	26,287	0	26,287
4336.3	Director of Nurses :Pension	3,750	0	3,750
4340.3	Director of Nurses :Benefits Other	2,232	0	2,232
4407.2	Director of Nurses :Payroll Taxes	8,768	0	8,768
4427.1	Director of Nurses :Workers' Compensation	1,391	0	1,391
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	168,587	0	168,587
6030.1	RN: Salaries	175,106	0	175,106
7429.2	RN: Group Life/Health Insurance	36,485	0	36,485
7529.2	RN: Pension	5,205	0	5,205
7629.3	RN: Benefits Other	3,098	0	3,098
7729.2	RN: Payroll Taxes	12,170	0	12,170
7829.3	RN: Workers' Compensation	1,930	0	1,930
4630.0	SUBTOTAL: RN	233,994	0	233,994
6041.1	LPN: Salaries	83,886	0	83,886
7430.2	LPN: Group Life/Health Insurance	17,479	0	17,479
7530.2	LPN: Pension	2,493	0	2,493
7630.3	LPN: Benefits Other	1,484	0	1,484
7730.2	LPN: Payroll Taxes	5,830	0	5,830
7830.3	LPN: Workers' Compensation	925	0	925
4640.0	SUBTOTAL :LPN	112,097	0	112,097
6051.1	CNA: Salaries	536,472	0	536,472
7431.2	CNA: Group Life/Health Insurance	111,780	0	111,780
7531.2	CNA: Pension	15,946	0	15,946
7631.3	CNA: Benefits Other	9,491	0	9,491
7731.2	CNA: Payroll Taxes	37,286	0	37,286
7831.3	CNA: Workers' Compensation	5,914	0	5,914
4650.0	SUBTOTAL :CNA	716,889	0	716,889
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	314,026		314,026
6035.3	SUBTOTAL: RN PURCHASED SERVICE	314,026		314,026

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**	412,280		412,280
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	412,280		412,280
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	845,779		845,779
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	845,779		845,779
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**			()
4660.0	SUBTOTAL : OTHER NURSING			
4610.0	TOTAL NURSING EXPENSES	2,803,652	0	2,803,652

* 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	91,304	0	91,304
7424.2	Administration: Group Life/Health Insurance	19,024	0	19,024
7524.2	Administration: Pensions	2,714	0	2,714
7624.3	Administration: Benefits Other	1,615	0	1,615
7724.2	Administration: Payroll Taxes	6,346	0	6,346
7824.3	Administration: Workers' Compensation	1,006	0	1,006
7924.3	Administration: Purchased Service	816	0	816
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	122,825	0	122,825
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)**		()	
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING			
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			
4740.0	SUBTOTAL: OFFICERS			
4140.1	Clerical Staff: Salaries	132,835	0	132,835
7426.2	Clerical Staff: Group Life/Health Insurance	27,678	0	27,678
7526.2	Clerical Staff: Pensions	3,948	0	3,948
7626.3	Clerical Staff: Benefits Other	2,350	0	2,350
7726.2	Clerical Staff: Payroll Taxes	9,232	0	9,232
7826.3	Clerical Staff: Workers' Compensation	1,464	0	1,464
7926.3	Clerical Staff: Purchased Service			
4750.0	SUBTOTAL: CLERICAL STAFF	177,507	0	177,507

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	34,096	0	34,096
4160.3	Management Fees (see HCF-3) *			
4160.6	Management Consultants *			
4250.5	Office Supplies	11,082	0	11,082
4261.5	Telephone: Phone	15,552	0	15,552
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings			
4295.7	Advertising--Help Wanted			
4298.7	Advertising—Promotional *			
4299.7	Direct Care Add-on Recruitment	72,747	0	72,747
4301.7	Licenses and Dues--Pt. Care Related Portion	6,516	0	6,516
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *			
4306.2	Education/Training Administration	9,379	0	9,379
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other			
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *	16,489	16,489	
4431.7	Insurance - Malpractice & General Liability	37,565	0	37,565
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)	492,373	0	492,373
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		()	
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		()	
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	695,799	16,489	679,310
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	996,131	16,489	979,642

* 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	56,602	0	56,602
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	11,794	0	11,794
7510.2	Staff Dev. Coord.: Pensions	1,682	0	1,682
7610.3	Staff Dev. Coord.: Benefits Other	1,001	0	1,001
7710.2	Staff Dev. Coord.: Payroll Taxes	3,934	0	3,934
7810.3	Staff Dev. Coord.: Workers' Compensation	624	0	624
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	SUBTOTAL: STAFF DEV. COORD.	75,637	0	75,637
5105.1	Plant Operation: Salaries	91,131	0	91,131
7411.2	Plant Operation:Group Life/Health Insurance	18,988	0	18,988
7511.2	Plant Operation: Pensions	2,709	0	2,709
7611.3	Plant Operation: Benefits Other	1,612	0	1,612
7711.2	Plant Operation: Payroll Taxes	6,334	0	6,334
7811.3	Plant Operation: Workers' Compensation	1,004	0	1,004
5110.3	Plant Operation: Purchased Service	147,886	0	147,886
5115.5	Plant Operation: Supplies and Expenses	70,834	0	70,834
5120.5	Plant Operation: Utilities	180,392	0	180,392
5130.7	Plant Operation: Repairs	15,206	0	15,206
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	536,096	0	536,096
5205.1	Dietary: Salaries			
7412.2	Dietary: Group Life/Health Insurance			
7512.2	Dietary: Pensions			
7612.3	Dietary: Benefits Other			
7712.2	Dietary: Payroll Taxes			
7812.3	Dietary: Workers' Compensation			
5220.5	Dietary: Food	4,181	0	4,181
5221.3	Dietary: Purchased Service	460,851	0	460,851
5235.5	Dietary: Supplies and Expenses			
4840.0	SUBTOTAL: DIETARY	465,032	0	465,032
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			
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	52,560	0	52,560
7414.2	Laundry: Group Life/Health Insurance	10,952	0	10,952
7514.2	Laundry: Pensions	1,562	0	1,562
7614.3	Laundry: Benefits Other	930	0	930
7714.2	Laundry: Payroll Taxes	3,653	0	3,653
7814.3	Laundry: Workers' Compensation	579	0	579
5320.3	Laundry: Purchased Service	60,820	0	60,820
5330.5	Laundry: Supplies and Expenses	1,445	0	1,445
5340.5	Laundry: Linen and Bedding			
4860.0	SUBTOTAL: LAUNDRY	132,501	0	132,501
5410.1	Housekeeping: Salaries	318,626	0	318,626
7415.2	Housekeeping: Group Life/Health Insurance	66,389	0	66,389
7515.2	Housekeeping: Pensions	9,471	0	9,471
7615.3	Housekeeping: Benefits Other	5,637	0	5,637
7715.2	Housekeeping: Payroll Taxes	22,145	0	22,145
7815.3	Housekeeping: Workers' Compensation	3,512	0	3,512
5415.3	Housekeeping: Purchased Service			
5420.5	Housekeeping: Supplies and Expenses	25,297	0	25,297
4870.0	SUBTOTAL: HOUSEKEEPING	451,077	0	451,077
6504.1	QA Professional: Salaries	91,304	0	91,304
7416.2	QA Professional: Group Life/Health Insurance	19,024	0	19,024
7516.2	QA Professional: Pensions	2,714	0	2,714
7616.3	QA Professional: Benefits Other	1,615	0	1,615
7716.2	QA Professional: Payroll Taxes	6,346	0	6,346
7816.3	QA Professional: Workers' Compensation	1,006	0	1,006
7916.3	QA Professional: Purchased Service			
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		()	
4880.0	SUBTOTAL: QA PROFESSIONAL	122,009	0	122,009
6505.1	Ward Clerks & Medical Records Librarian: Salaries			
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance			
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other			
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes			
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation			
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	103,487	0	103,487
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	21,563	0	21,563
7518.2	MMQ Evaluation Nurse: Pensions	3,076	0	3,076
7618.3	MMQ Evaluation Nurse: Benefits Other	1,831	0	1,831
7718.2	MMQ Evaluation Nurse: Payroll Taxes	7,192	0	7,192
7818.3	MMQ Evaluation Nurse: Workers' Compensation	1,141	0	1,141
7918.3	MMQ Evaluation Nurse: Purchased Service			
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	138,290	0	138,290
6508.1	MDS Coordinator: Salaries	65,896	0	65,896
7432.2	MDS Coordinator:Group Life/Health Insurance	13,730	0	13,730
7532.2	MDS Coordinator: Pensions	1,959	0	1,959
7632.3	MDS Coordinator: Benefits Other	1,166	0	1,166
7732.2	MDS Coordinator: Payroll Taxes	4,580	0	4,580
7832.3	MDS Coordinator: Workers' Compensation	726	0	726
7932.3	MDS Coordinator: Purchased Service			
4910.0	SUBTOTAL:MDS COORDINATOR	88,057	0	88,057
6540.0	Social Service Worker: Salaries	83,625	0	83,625
7420.2	Social Service Worker:Group Life/Health Insurance	17,424	0	17,424
7520.2	Social Service Worker: Pensions	2,486	0	2,486
7620.3	Social Service Worker: Benefits Other	1,480	0	1,480
7720.2	Social Service Worker: Payroll Taxes	5,812	0	5,812
7820.3	Social Service Worker: Workers' Compensation	922	0	922
7920.3	Social Service Worker: Purchased Service			
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	111,749	0	111,749
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			
4925.0	SUBTOTAL: INTERPRETERS			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	241,430	85,754	155,676
7421.2	Indirect Restorative Therapy:GLH Insurance	31,829	11,305	20,524
7521.2	Indirect Restorative Therapy: Pensions	4,541	1,613	2,928
7621.3	Indirect Restorative Therapy: Benefits Other	2,703	960	1,743
7721.2	Indirect Restorative Therapy: Payroll Taxes	10,617	3,771	6,846
7821.3	Indirect Restorative Therapy: Workers' Compensation	1,684	598	1,086
7013.3	Indirect Restorative Therapy: Consultants			
7012.1	Direct Restorative Therapy: Salaries *	18,616	18,616	
7012.2	Direct Restorative Therapy: Benefits *	3,327	3,327	
7014.3	Direct Restorative Therapy: Consultants *			
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	314,747	125,944	188,803
7021.1	Recreational Therapy: Salaries	84,525	0	84,525
7423.2	Recreational Therapy:Group Life/Health Insurance	17,612	0	17,612
7523.2	Recreational Therapy: Pensions	2,512	0	2,512
7623.3	Recreational Therapy: Benefits Other	1,495	0	1,495
7723.2	Recreational Therapy: Payroll Taxes	5,875	0	5,875
7823.3	Recreational Therapy: Workers' Compensation	932	0	932
7022.3	Recreational Therapy: Purchased Service	24,552	0	24,552
7023.5	Recreational Therapy: Supplies and Expenses	9,523	0	9,523
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	147,026	0	147,026

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	4,721	0	4,721
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			
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other	1,735	0	1,735
6520.5	Legend Drugs *	15,968	15,968	
6522.5	House Supplies not resold	143,950	0	143,950
6523.5	Resold to private patients *			
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant			
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable		547,984	(547,984)
4950.0	SUBTOTAL: OTHER VARIABLE	166,374	563,952	-397,578
4810.0	TOTAL VARIABLE EXPENSES	2,748,595	689,896	2,058,699

* 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	0	0	(0)	0					
Building HCF-1	2,497,659	0	(0)	2,497,659	2.5	(4550.8) 62,691	250	62,441	
Building HCF-2-NH	0	0	(0)	0	2.5				0
Improvements HCF-1	5,527,863	98,959	(0)	5,626,822	5.0	(4565.8) 308,964	27,623	281,341	
Improvements HCF-2-NH	0	0	(0)	0	5.0				0
HCF Cap. Improv. HCF-1	42,389	0	(42,389)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	229,609	0	(25,908)	203,701	10.0	(4570.8) 18,294	-2,076	20,370	
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) 0	0	0	
Software HCF-2-NH	0	0	(0)	0	33.3				0
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 0	0	0	0
Real Estate Taxes						(4510.8) 0	0	0	0
Personal Property Taxes						(4515.8) 0	0	0	0
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 0	0		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 389,949	25,797	(a) 364,152	(b)9950.2 0
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 364,152

* 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 *			
4430.0	Interest on working Capital *	0	0	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *			
8012.0	User Fee Assessment *	361,094	361,094	
8015.0	Fines, Late Charges, and Penalties *			
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 *			
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 *			
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	361,094	361,094	

* 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)	2,803,652	0	2,803,652
Total A&G Expenses (4710.0)	996,131	16,489	979,642
Total Variable Expenses (4810.0)	2,748,595	689,896	2,058,699
Total Fixed Costs (9950.1)	389,949	25,797	364,152
HCF-2-NH Fixed Costs Claimed (9950.2)		(0)	0
Non Nursing expenses (4960.0)	361,094	361,094	0
TOTAL OPERATING EXPENSES(4000.0)	7,299,421	1,093,276	6,206,145

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	1,137,475	3005.1		3001.1	1,137,475
Managed Care	3003.2		3005.2		3001.2	
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	43,295	3005.4	52,396	3001.4	95,691
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid - Non-Managed Care	3003.6	3,821,131	3005.6		3001.6	3,821,131
Massachusetts Medicaid - Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8		3005.8		3001.8	
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	
TOTAL NURSING FACILITY INCOME	3003.0	5,001,901	3005.0	52,396	3001.0	5,054,297

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		
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		
Endowment and other non-recoverable (Explain below)	3120.0	950,409	
Laundry	3140.0		
Vending Machines	3150.0		
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0		
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	547,984	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,498,393
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		6,552,690

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	15,968
7012.1	Restorative Therapy: direct salaries *	18,313
7012.2	Restorative Therapy: direct benefits *	3,313

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

Description	Amount
HHS STIMULUS SUPPORT - Total COVID 19 PMTS	837,947
ANNUAL FUND	112,462
Subtotal	950,409

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

Account #	Description	Amount
3193.0	I/C RENTAL INCOME	541,884
3193.0	I/C PURCHASED MED SERVICES INCOME	6,100
Subtotal		547,984

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	147,000		
1040.0	Short-Term Investments	-90,000		
1045.0	Current Portion Assets Whose Use is Limited	90,000		
1050.0	Other Cash			
1010.0	Total Cash		147,000	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)			
1066.0	Managed Care Patients (Private)			
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	357,000		
1076.0	Medicare Managed Care Patients			
1079.0	Mass. Medicaid Non-Managed Care Patients			
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients			
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients			
1140.0	Reserve for Bad Debt	(41,000)		
1060.0	Net Patient Account Receivables		316,000	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties			
1185.0	Other			
1150.0	Total Loans Receivable			
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	9,000		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	58,000		
1260.0	Total Prepaid Expenses		67,000	
1310.0	Other Current Assets		2,000	
1005.0	TOTAL CURRENT ASSETS			532,000

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost	2,498,000		
1522.2	Building – Accum. Deprc.	(1,437,000)		
1520.0	Building – Book Value		1,061,000	
1611.1	Building Improvements - Cost	5,627,000		
1612.2	Building Improvements – Accum. Deprc.	(3,573,000)		
1610.0	Building Improvements – Book Value		2,054,000	
1626.1	Leasehold Improvements – Cost			
1627.2	Leasehold Improvements – Accum. Deprc.	()		
1625.0	Leasehold 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	204,000		
1652.2	Equipment – Accum. Deprc.	(141,000)		
1650.0	Equipment – Book Value		63,000	
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 - NON CURRENT(FIXED) ASSETS			3,178,000

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense			
1940.0	Purchased Goodwill			
1950.0	Leasehold Deposits			
1960.0	Utility Deposits			
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
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)			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			3,710,000

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade			
2030.0	Accrued Expenses	181,000		
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		181,000	
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)		85,000	
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates	1,613,000		
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		1,613,000	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	56,000		
2200.0	Accr. Payroll Tax w/held	104,000		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities	134,000		
2180.0	Total Accrued Salaries & Payroll Liabilities		294,000	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable			
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities			
2250.0	Total Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			2,173,000
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt			
2300.0	TOTAL NON-CURRENT LIABILITIES			
2015.0	TOTAL LIABILITIES			2,173,000

NetWorth – Not-For-Profit

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted	1,537,000		
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	TOTAL NET ASSETS		1,537,000	
2500.0	TOTAL NET WORTH(2400.0)			1,537,000
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			3,710,000

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	5,054,000
9610.0	Other	1,392,000
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	6,446,000
	Operating Expenses	
9625.0	Salaries and Wages	4,050,000
9630.0	Employee Benefits	759,000
9635.0	Supplies and Other (including Payroll Taxes)	2,104,000
9640.0	Interest	
9645.0	Provision for Bad Debt	
9650.0	Depreciation and Amortization	390,000
9655.0	Total Operating Expenses	7,303,000
9660.0	Income from Operations	-857,000
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other (Specify) Academic & Research Gifts- net of expenses	110,269
9690.0	Total Non-Operating Revenue	110,269
9695.0	Excess of Revenue over Expenses	-746,731
	Other Changes in Unrestricted Net Assets	
9700.0	Net Change in Unrealized Appreciation on Investments	
9705.0	Net Assets Released from Restrictions for Property, Plant & Equipment	
9710.0	Change in Beneficial Interest in Net Assets	
9715.0	Cumulative Effect of Change in Accounting Principle	
9720.0	Other Changes in Unrestricted Net Assets	335,133
9725.0	Total Other Changes in Unrestricted Net Assets	335,133
9730.0	Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Item	-411,598
	Extraordinary Item	
9735.0	Specify	
9740.0	Specify	
9745.0	Total Extraordinary Item	
9750.0	Increase (Decrease) in Unrestricted Net Assets	-411,598
9785.0	Net Income	-411,598

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-412,000	
9810.0	Adjustments to reconcile changes in net assets (net income)	55,000	
9815.0	Increases(decreases) to cash provided by operating activities	119,000	
9820.0	Net cash from operating activities		-238,000
	Cash flows from investing activities		
9825.0	Capital expenditures	-75,000	
9830.0	Other cash used in investing activities	3,000	
9835.0	Net cash used in investing activities		-72,000
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt		
9845.0	Payments on long-term debt and capital lease expenditures		
9850.0	Other cash used in financing activities	335,000	
9855.0	Net cash used in financing activities		335,000
9860.0	Net increase/(decrease) in cash and cash equivalents		25,000
9865.0	Cash/cash equivalents beginning of year	122,000	
9870.0	Cash/cash equivalents end of year		147,000

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	6,552,690
Total operating expenses on HCF-1 (#4000.0)	7,299,421
HCF-1 Net income/(loss) before reconciling items	-746,731 ¹

Reconciling Items

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

Description	Amount
Transfers (to)/from affiliates	-335,133
Subtotal	-335,133

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

Description	Amount
Subtotal	
Net income/(loss) per financials	-411,598²

1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)

2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**NOT-FOR-PROFIT**

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Balance: 12/31/2019	1,948,944	0	0	1,948,944 ¹
Increases (decreases):				
Prior Period Adjustment(s)	0	0	0	0 ²
HCF-1 Net income/(Loss)	-746,731			-746,731
Gain(Loss) on Investments		0	0	0
Contributions, Gifts and Other		0	0	0
Change in Unrealized Gains		0	0	0
Net Assets Released from Restriction for Property or Equipment		0	0	0
Other	334,787	0	0	334,787
Balance: 12/31/2020	1,537,000	0	0	1,537,000 ³
	(2410.0)	(2420.0)	(2430.0)	(2500.0)

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

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

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

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing	483			17		3,423						3,923
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	483			17		3,423						3,923
Quarter 2												
Nursing	548			29		3,373						3,950
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	548			29		3,373						3,950

	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	574			16		3,359						3,949
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	574			16		3,359						3,949
Quarter 4												
Nursing	597			0		3,254						3,851
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	597			0		3,254						3,851

	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	2,202			62		13,409						15,673
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	2,202			62		13,409						15,673

0140.0	Number of Admissions During Year	1
0140.1	Number of Massachusetts Medicaid Admissions During Year	1
0150.0	Number of Discharges During Year	9
0190.0	Average Length of Stay	1741

Schedule 15: Detail of Purchased Service Nursing

(A) DON PURCHASED SERVICE NURSING (6025.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0
		(7339.2)	(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
AYA Healthcare	TFG4	3,119.0	198,006
Fusion Medical Staffing LLC	TTRC	554.8	23,920
Supplemental Health Care Services	T9KJ	1,993.3	92,100
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	5,667.10	314,026
		(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			
Aureus Nursing, LLC	TQ6N	844.8	41,939
AYA Healthcare	TFG4	2,244.8	105,164
Core Medical Group	T011	1,794.7	90,806
Fortus Group Travel, INC	TE1N	2,152.6	113,874
Fusion Medical Staffing LLC	TTRC	1,454.4	43,885
Medical Staffing Solutions, LLC	TE7V	126.3	4,843
R N Coop	TR86	297.0	11,769
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	8,914.60	412,280

(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			
Aureus Nursing, LLC	TQ6N	11,506.3	394,208
AYA Healthcare	TFG4	3,023.3	101,805
Fortus Group Travel, INC	TE1N	40.8	1,859
Fusion Medical Staffing LLC	TTRC	4,998.9	126,769
Prime Time Healthcare	TMKJ	7,386.0	195,118
RTG MEDICAL	TK1T	778.8	26,020
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	27,734.10	845,779

(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	17,222	7848.2	28,192	7835.2	120,191
Hours*	7847.2	290	7849.2	595	7836.2	4,155

*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	7,386	7851.2	7,587	7852.2	38,501

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
Marie Zadeh	From: 01/01/2020 To: 12/31/2020	5559	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	91,304
9270.2	Payroll Taxes	19,024
9270.3	Workers' Compensation	2,714
9270.4	Group Health/Life Insurance	1,615
9270.5	Pension	6,346
9270.6	Other Benefits	1,006
9272.0	TOTAL ADMINISTRATOR COMPENSATION	122,009

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	1,160
Plant Operations	7211.2	2	7311.2	2,966
Dietary Staff	7212.2		7312.2	
Dietician	7213.2		7313.2	
Laundry Staff	7214.2	1	7314.2	2,218
Housekeeping Staff	7215.2	6	7315.2	12,846
Quality Assurance	7216.2	1	7316.2	1,060
Ward Clerks/Medical Records	7217.2		7317.2	
MMQ Nurses	7218.2	1	7318.2	2,104
MDS Coordinator	7232.2	1	7332.2	1,599
Social Service Staff	7220.2	1	7320.2	2,136
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2	2	7321.2	4,742
Restorative – Direct	7222.2	1	7322.2	386
Recreational Staff	7223.2	1	7323.2	2,630
Administrator	7224.2	1	7324.2	1,060
Officer	7225.2		7325.2	
Clerical Staff	7226.2	2	7326.2	5,190
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	1	7328.2	2,120
RNs	7229.2	4	7329.2	7,757
LPNs	7230.2	1	7330.2	2,134
CNAs	7231.2	10	7331.2	20,809
Totals		37		72,917

Schedule 17: Proprietorship/Partnership/Corporation Information

Not For Profit

Last Name NA
First Name NA
Title NA

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
-1	1	0	0	0	0	0	0	0	0

Last Name
First Name
Title

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

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 Zadeh
First Name Marie
Title RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4110.1	50	1,060	91,304	4,329	6,346	1,006	19,024	0	0	122,009
6504.1	50	1,060	91,304	4,329	6,346	1,006	19,024	0	0	122,009

Last Name Pecorelli
First Name Jean-Marie
Title Nursing Director

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6030.1	100	2,080	126,658	5,982	8,768	1,390	26,287	0	0	169,085

Last Name Araujo
First Name Marie
Title Supervisor, RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6020.1	100	2,080	106,364	5,043	7,393	1,172	22,162	0	0	142,134

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

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

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 0

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

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

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

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
Marthas Vineyard Hospital	Yes	1,613,000	0	01/01/2009	0	1,613,000	0	0

Total Working Capital Interest (4430.0) 3 0

Total Working Capital Debt (2100.0 less 2160.0) 1,613,000

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.

930500	Uniforms	13,520
955205	I/C Rent Expense	212,411
950700	Advertising	157
950800	Bank Charges	1,353
941200	Billing Service Expense	11,249
941400	Freight Expense	9,523
941500	Lost Patient Items	4,302
951600	Regulatory Fees & Permits	360
952300	Computer - Purchased Service	22,860
952200	COVID 19 Testing	93,539
823901/853901	Contracted Accrual	123,099

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

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

* Non-Allowable Expense

Schedule 23

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

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

*See Instructions

a b c

Total Fixed Interest a + b + c (9545.0) = 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:	Mass General Brigham
Preparer's Last Name:	Rossetti
Middle Name:	E.
First Name :	Jill
Title :	PHS Revenue Finance Reimbursement Manager
Preparer's Address:	399 Revolution Drive
Phone Number:(###-###-####)	857-282-0788
Type of service performed by preparer:	Compilation

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:	Rossetti,E.,Jill - Ros24711
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X

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

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :WINDEMERE NURSING & REHAB CENTER ON MARTHA'S VINEYARD

Vendor Payment Number :0940062

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:	Olivier
First Name :	Edward
Middle Name:	J.
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:	Olivier,J.,Edward - Oli2894
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:	Olivier
First Name :	Edward
Middle Name:	J.
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:	Olivier,J.,Edward - Oli2894
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X



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