

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

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

Facility Name	CHESTNUT HILL OF EAST LONGMEADOW
VPN	0950805
Provider ID	110158547A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	32 Chestnut Street
City	East Longmeadow
Zip	01028
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Bear Mountain Management LLC
Realty Company	Sabra Healthcare REIT, Inc 0537

Is above information accurate: Yes No

Telephone	413-525-1893
Fax	413-525-8261
Federal Employee Tax ID Number	834009561

Is above information accurate: Yes No

Contact Person for this report:

Name	Jonathan Langfield
Firm (if not facility)	CliftonLarsonAllen LLP
Title	CPA
Street Address	300 Crown Colony Drive, Suite 310
City	Quincy
State	MA
Zip	02169
Telephone	617-984-8100
Fax	617-984-8150
E-mail address	jonathan.langfield@claconnect.com

Schedule1: General Information

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

Firm Name	CliftonLarsonAllen LLP
Name of Contact	Jonathan Langfield
Title	CPA
Street Address	300 Crown Colony Drive, Suite 310
City	Quincy
State	MA
Zip	02169
Telephone	617-984-8100
Fax	617-984-8150
Email address	jonathan.langfield@claconnect.com
Type of Accounting Service Performed	Other

Other Business Activities(Check all that apply):

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

Legal Status(check one):

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

Bed Licensure:

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

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
11/21/2019	135	0	0	135	135

Is above Bed Licensure Information accurate: Yes No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 135

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?	<input 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"/>	07/01/1995
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2015 Assessed Value: 4,662,200

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

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

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

Facility Name	VPN	Name of Owner(s)
BRIGHAM HEALTH & REHABILITATION CENTER	0950778	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
CARVALHO GROVE HEALTH & REHABILITATION	0950775	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
CEDARWOOD GARDENS	0950769	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
COUNTRY GARDENS HEALTH & REHABILITATION CENTER	0950772	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
GREAT BARRINGTON NURSING & REHABILITATION	0950696	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
MATTAPAN HEALTH & REHAB CTR	0950727	John Wynne Jr. Scott Ziskin Thomas Doyle II.
PARKWAY HEALTH & REAHB CTR	0950724	John Wynne Jr. Scott Ziskin Thomas Doyle II.
SIXTEEN ACRES HEALTHCARE CENTER	0950814	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
TIMBERLYN HEIGHTS NURSING & REHABILITATION	0950695	Bear Mountain Healthcare LLC John Wynne Scott Ziskin Thomas Doyle
WEST ROXBURY HEALTH & REHAB CTR	0950718	John Wynne Jr. Scott Ziskin Thomas Doyle II.

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

X Not Applicable

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

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

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

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
Fusion Therapy Services	Therapy	26,000	0	26,000	7014.3	Scott Ziskin
Bear Mountain Management Co	Management Fee	598,194	0	598,194	4160.3	Scott Ziskin

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

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

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	SABRA Healthcare Limited Partnership	18500 Von Karman Ave., Suite 550,Irvine,CA 92612	100
Indirect	Sabra Health Care REIT, Inc.	18831 Von Karman Avenue, Suite 400,Irvine,CA 92612	100

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

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

No

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

From	To
01/01/2020	12/31/2020

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

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

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	164,974	0	164,974
4426.8	Director of Nurses: Group Life/Health Insurance	12,227	0	12,227
4336.3	Director of Nurses :Pension	0	0	0
4340.3	Director of Nurses :Benefits Other	2,055	0	2,055
4407.2	Director of Nurses :Payroll Taxes	13,290	0	13,290
4427.1	Director of Nurses :Workers' Compensation	2,310	0	2,310
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	194,856	0	194,856
6030.1	RN: Salaries	427,986	0	427,986
7429.2	RN: Group Life/Health Insurance	31,719	0	31,719
7529.2	RN: Pension	0	0	0
7629.3	RN: Benefits Other	5,331	0	5,331
7729.2	RN: Payroll Taxes	34,478	0	34,478
7829.3	RN: Workers' Compensation	5,992	0	5,992
4630.0	SUBTOTAL: RN	505,506	0	505,506
6041.1	LPN: Salaries	1,527,299	0	1,527,299
7430.2	LPN: Group Life/Health Insurance	113,192	0	113,192
7530.2	LPN: Pension	0	0	0
7630.3	LPN: Benefits Other	19,025	0	19,025
7730.2	LPN: Payroll Taxes	123,037	0	123,037
7830.3	LPN: Workers' Compensation	21,384	0	21,384
4640.0	SUBTOTAL :LPN	1,803,937	0	1,803,937
6051.1	CNA: Salaries	1,632,732	0	1,632,732
7431.2	CNA: Group Life/Health Insurance	121,005	0	121,005
7531.2	CNA: Pension	0	0	0
7631.3	CNA: Benefits Other	20,338	0	20,338
7731.2	CNA: Payroll Taxes	131,529	0	131,529
7831.3	CNA: Workers' Compensation	22,859	0	22,859
4650.0	SUBTOTAL :CNA	1,928,463	0	1,928,463
6025.1	DON Purchased Service: Per Diem	0	0	0
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0	0	0
6035.1	RN Purchased Service: Per Diem	0	0	0
6035.2	RN Purchased Service: Temporary Agency Staff**	0		0
6035.3	SUBTOTAL: RN PURCHASED SERVICE	0	0	0

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**	0		0
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	0	0	0
6052.1	CNA Purchased Service: Per Diem	0	0	0
6052.2	CNA Purchased Service: Temporary Agency Staff**	21,600		21,600
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	21,600	0	21,600
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education	0	0	0
4306.7	Nursing Job Related Education	0	0	0
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING	0	0	0
4610.0	TOTAL NURSING EXPENSES	4,454,362	0	4,454,362

* 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	134,582	0	134,582
7424.2	Administration: Group Life/Health Insurance	9,683	0	9,683
7524.2	Administration: Pensions	0	0	0
7624.3	Administration: Benefits Other	1,861	0	1,861
7724.2	Administration: Payroll Taxes	10,204	0	10,204
7824.3	Administration: Workers' Compensation	1,867	0	1,867
7924.3	Administration: Purchased Service	0	0	0
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	0
4720.0	SUBTOTAL: ADMINISTRATION	158,197	0	158,197
4170.1	Administrator-in-Training: Salaries	0	0	0
7427.2	Administrator-in-Training: Group Life/Health Insurance	0	0	0
7527.2	Administrator-in-Training: Pensions	0	0	0
7627.3	Administrator-in-Training: Benefits Other	0	0	0
7727.2	Administrator-in-Training: Payroll Taxes	0	0	0
7827.3	Administrator-in-Training: Workers'Compensation	0	0	0
7927.3	Administrator-in-Training: Purchased Service	0	0	0
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	0
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING	0	0	0
4125.1	Officers: Salaries *	0	0	
4426.2	Officers: Group Life/Health Insurance *	0	0	
7525.2	Officers: Pensions *	0	0	
7625.3	Officers: Benefits Other *	0	0	
4411.2	Officers: Payroll Taxes *	0	0	
4424.2	Officers: Workers' Compensation *	0	0	
4339.2	Officers: Profit Sharing and Other Benefits *	0	0	
7925.3	Officers: Purchased Service	0	0	
4740.0	SUBTOTAL: OFFICERS	0	0	
4140.1	Clerical Staff: Salaries	106,013	0	106,013
7426.2	Clerical Staff: Group Life/Health Insurance	7,857	0	7,857
7526.2	Clerical Staff: Pensions	0	0	0
7626.3	Clerical Staff: Benefits Other	1,321	0	1,321
7726.2	Clerical Staff: Payroll Taxes	8,540	0	8,540
7826.3	Clerical Staff: Workers' Compensation	1,484	0	1,484
7926.3	Clerical Staff: Purchased Service	72,085	0	72,085
4750.0	SUBTOTAL: CLERICAL STAFF	197,300	0	197,300

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	16,100	0	16,100
4160.3	Management Fees (see HCF-3) *	598,194	598,194	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	36,400	0	36,400
4261.5	Telephone: Phone	183,456	0	183,456
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	324	0	324
4295.7	Advertising--Help Wanted	1,236	0	1,236
4298.7	Advertising—Promotional *	673	673	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	35,609	2,500	33,109
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	0	0	
4306.2	Education/Training Administration	0	0	0
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	6,696	0	6,696
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	5,848	5,848	
4431.7	Insurance - Malpractice & General Liability	130,465	0	130,465
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)	14,813	1,084	13,729
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(272,204)	272,204
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(2,827)	2,827
3191.0	A&G Recoverable Income **		26,970	(26,970)
4760.0	SUBTOTAL: OTHER A&G	1,029,814	360,238	669,576
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,385,311	360,238	1,025,073

* 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	12,187	0	12,187
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	903	0	903
7510.2	Staff Dev. Coord.: Pensions	0	0	0
7610.3	Staff Dev. Coord.: Benefits Other	152	0	152
7710.2	Staff Dev. Coord.: Payroll Taxes	982	0	982
7810.3	Staff Dev. Coord.: Workers' Compensation	171	0	171
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	14,395	0	14,395
5105.1	Plant Operation: Salaries	100,828	0	100,828
7411.2	Plant Operation:Group Life/Health Insurance	7,473	0	7,473
7511.2	Plant Operation: Pensions	0	0	0
7611.3	Plant Operation: Benefits Other	1,256	0	1,256
7711.2	Plant Operation: Payroll Taxes	8,123	0	8,123
7811.3	Plant Operation: Workers' Compensation	1,412	0	1,412
5110.3	Plant Operation: Purchased Service	79,711	0	79,711
5115.5	Plant Operation: Supplies and Expenses	40,417	0	40,417
5120.5	Plant Operation: Utilities	247,132	0	247,132
5130.7	Plant Operation: Repairs	0	0	0
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	486,352	0	486,352
5205.1	Dietary: Salaries	369,405	0	369,405
7412.2	Dietary: Group Life/Health Insurance	27,378	0	27,378
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	4,601	0	4,601
7712.2	Dietary: Payroll Taxes	29,759	0	29,759
7812.3	Dietary: Workers' Compensation	5,172	0	5,172
5220.5	Dietary: Food	0	0	0
5221.3	Dietary: Purchased Service	7,979	0	7,979
5235.5	Dietary: Supplies and Expenses	284,017	0	284,017
4840.0	SUBTOTAL: DIETARY	728,311	0	728,311
5231.1	Dietician: Salaries	26,680	0	26,680
7413.2	Dietician: Group Life/Health Insurance	1,977	0	1,977
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	332	0	332
7713.2	Dietician: Payroll Taxes	2,149	0	2,149
7813.3	Dietician: Workers' Compensation	374	0	374
5233.3	Dietician: Purchased Service	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4850.0	SUBTOTAL: DIETICIAN	31,512	0	31,512

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	54,874	0	54,874
7414.2	Laundry: Group Life/Health Insurance	4,067	0	4,067
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	684	0	684
7714.2	Laundry: Payroll Taxes	4,421	0	4,421
7814.3	Laundry: Workers' Compensation	768	0	768
5320.3	Laundry: Purchased Service	12,607	0	12,607
5330.5	Laundry: Supplies and Expenses	5,586	0	5,586
5340.5	Laundry: Linen and Bedding	6,689	0	6,689
4860.0	SUBTOTAL: LAUNDRY	89,696	0	89,696
5410.1	Housekeeping: Salaries	155,943	0	155,943
7415.2	Housekeeping: Group Life/Health Insurance	11,557	0	11,557
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	1,942	0	1,942
7715.2	Housekeeping: Payroll Taxes	12,563	0	12,563
7815.3	Housekeeping: Workers' Compensation	2,183	0	2,183
5415.3	Housekeeping: Purchased Service	18,913	0	18,913
5420.5	Housekeeping: Supplies and Expenses	50,265	0	50,265
4870.0	SUBTOTAL: HOUSEKEEPING	253,366	0	253,366
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)**		(86,208)	86,208
4880.0	SUBTOTAL: QA PROFESSIONAL	0	-86,208	86,208
6505.1	Ward Clerks & Medical Records Librarian: Salaries	178,527	0	178,527
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	13,231	0	13,231
7517.2	Ward Clerk & Med Rec Lib: Pensions	0	0	0
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	2,224	0	2,224
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	14,382	0	14,382
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	2,500	0	2,500
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	6,059	0	6,059
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	216,923	0	216,923

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	141,375	0	141,375
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	10,478	0	10,478
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	1,761	0	1,761
7718.2	MMQ Evaluation Nurse: Payroll Taxes	11,389	0	11,389
7818.3	MMQ Evaluation Nurse: Workers' Compensation	1,979	0	1,979
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	166,982	0	166,982
6508.1	MDS Coordinator: Salaries	116,103	0	116,103
7432.2	MDS Coordinator:Group Life/Health Insurance	8,605	0	8,605
7532.2	MDS Coordinator: Pensions	0	0	0
7632.3	MDS Coordinator: Benefits Other	1,446	0	1,446
7732.2	MDS Coordinator: Payroll Taxes	9,353	0	9,353
7832.3	MDS Coordinator: Workers' Compensation	1,626	0	1,626
7932.3	MDS Coordinator: Purchased Service	0	0	0
4910.0	SUBTOTAL:MDS COORDINATOR	137,133	0	137,133
6540.0	Social Service Worker: Salaries	123,637	0	123,637
7420.2	Social Service Worker:Group Life/Health Insurance	9,163	0	9,163
7520.2	Social Service Worker: Pensions	0	0	0
7620.3	Social Service Worker: Benefits Other	1,540	0	1,540
7720.2	Social Service Worker: Payroll Taxes	9,960	0	9,960
7820.3	Social Service Worker: Workers' Compensation	1,731	0	1,731
7920.3	Social Service Worker: Purchased Service	1,930	0	1,930
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	147,961	0	147,961
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 *	664,095	664,095	
7012.2	Direct Restorative Therapy: Benefits *	120,287	120,287	
7014.3	Direct Restorative Therapy: Consultants *	26,000	26,000	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	810,382	810,382	0
7021.1	Recreational Therapy: Salaries	141,627	0	141,627
7423.2	Recreational Therapy:Group Life/Health Insurance	10,496	0	10,496
7523.2	Recreational Therapy: Pensions	0	0	0
7623.3	Recreational Therapy: Benefits Other	1,764	0	1,764
7723.2	Recreational Therapy: Payroll Taxes	11,409	0	11,409
7823.3	Recreational Therapy: Workers' Compensation	1,983	0	1,983
7022.3	Recreational Therapy: Purchased Service	990	0	990
7023.5	Recreational Therapy: Supplies and Expenses	20,971	0	20,971
7024.8	Recreational Therapy: Transportation *	4,933	4,933	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	194,173	4,933	189,240

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	1,436	0	1,436
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	45,444	0	45,444
6512.3	Physician Services: Advisory Physician	23,900	0	23,900
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 *	252,172	252,172	
6522.5	House Supplies not resold	524,161	0	524,161
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	47,202	47,202	
6530.0	Pharmacy Consultant	7,620	0	7,620
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	901,935	299,374	602,561
4810.0	TOTAL VARIABLE EXPENSES	4,179,121	1,028,481	3,150,640

* 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	165,005	0	(0)	165,005					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	3,014,055	0	(0)	3,014,055	2.5				154,922
Improvements HCF-1	0	179,457	(0)	179,457	5.0	(4565.8) 8,973	0	8,973	
Improvements HCF-2-NH	0	0	(0)	0	5.0				0
HCF Cap. Improv. HCF-1	0	0	(0)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	0	29,132	(0)	29,132	10.0	(4570.8) 10,618	7,705	2,913	
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) 18,200	0	18,200	0
Real Estate Taxes						(4510.8) 110,145	0	110,145	0
Personal Property Taxes						(4515.8) 2,120	0	2,120	0
Other (Explain in Schedule 20)						(4538.8) 145,447	0	145,447	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 326,545	326,545		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 622,048	334,250	(a) 287,798	(b)9950.2 154,922
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 442,720

* 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 *	28,089	28,089	
4430.0	Interest on working Capital *	74,491	74,491	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	75,600	75,600	
8012.0	User Fee Assessment *	556,232	556,232	
8015.0	Fines, Late Charges, and Penalties *	0	0	
8025.5	State and Federal Income Taxes *	0	0	
8030.0	Refunds and Allowances *	0	0	
8040.0	Adult Day Care Expenses *	0	0	
8045.0	Assisted Living Expenses *	0	0	
8046.0	Outpatient Service Expenses *	0	0	
8047.0	Chapter 766 Program Expenses *	0	0	
8048.0	Ventilator Program Expenses *	0	0	
8049.0	Acquired Brain Injury Unit Expenses *	0	0	
8050.0	Other Special Program Expenses **	0	0	
8060.0	Hospital Expenses - Non-Nursing Facility *	0	0	
8065.0	Other Non-Nursing Facility Expenses *	0	0	
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	734,412	734,412	

* 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)	4,454,362	0	4,454,362
Total A&G Expenses (4710.0)	1,385,311	360,238	1,025,073
Total Variable Expenses (4810.0)	4,179,121	1,028,481	3,150,640
Total Fixed Costs (9950.1)	622,048	334,250	287,798
HCF-2-NH Fixed Costs Claimed (9950.2)		(154,922)	154,922
Non Nursing expenses (4960.0)	734,412	734,412	0
TOTAL OPERATING EXPENSES(4000.0)	11,375,254	2,302,459	9,072,795

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	1,507,544	3005.1	47,599	3001.1	1,555,143
Managed Care	3003.2	600,864	3005.2	117,970	3001.2	718,834
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	1,613,194	3005.4	320,592	3001.4	1,933,786
Medicare – Managed Care	3003.5	663,174	3005.5	0	3001.5	663,174
Massachusetts Medicaid - Non-Managed Care	3003.6	3,991,988	3005.6	0	3001.6	3,991,988
Massachusetts Medicaid - Managed Care	3003.7	500,234	3005.7	0	3001.7	500,234
Senior Care Options & PACE	3003.8	901,220	3005.8	0	3001.8	901,220
MA Medicaid Patient Resource Income	3022.6	0	3032.6	0	3001.9	0
Non-MA Medicaid	3022.7	0	3032.7	0	3002.1	0
Veteran's Affairs and Other Public	3023.2	0	3033.2	0	3002.2	0
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	9,778,218	3005.0	486,161	3001.0	10,264,379

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3	0	
Hospital – Non-Nursing Facility	3026.1	0	
Outpatient Services	3025.5	0	
Assisted Living	3025.4	0	
Residential Care	3026.3	0	
Other Non-Nursing Facility	3026.2	0	
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		0
Endowment and other non-recoverable (Explain below)	3120.0	1,672,379	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	167	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	26,970	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0		
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,699,516
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		11,963,895

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	252,172
6524.5	Resold to public patients *	47,202
7012.1	Restorative Therapy: direct salaries *	664,095
7012.2	Restorative Therapy: direct benefits *	120,287
7014.3	Restorative Therapy: direct consultants *	26,000

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

Description	Amount
Covid-19 Relief Funding	1,672,379
Subtotal	1,672,379

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

Account #	Description	Amount
3191.0	Miscellaneous	26,970
Subtotal		26,970

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	-120,927		
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		-120,927	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	-35,418		
1066.0	Managed Care Patients (Private)	283,068		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	369,057		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	479,213		
1081.0	Mass.Medicaid Managed Care Patients	0		
1083.0	MA. Senior Care Organization Patients	0		
1086.0	PACE Patients	0		
1100.4	Non-MA Medicaid Patients	0		
1101.2	Other Public Patients	0		
1089.0	Other Patients	0		
1140.0	Reserve for Bad Debt	(82,677)		
1060.0	Net Patient Account Receivables		1,013,243	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	1,859,870		
1185.0	Other	0		
1150.0	Total Loans Receivable		1,859,870	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	15,613		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	1,100		
1260.0	Total Prepaid Expenses		16,713	
1310.0	Other Current Assets		87,389	
1005.0	TOTAL CURRENT ASSETS			2,856,288

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	0		
1510.0	Land – Book Value		0	
1521.1	Building – Cost	0		
1522.2	Building – Accum. Deprc.	(0)		
1520.0	Building – Book Value		0	
1611.1	Building Improvements - Cost	0		
1612.2	Building Improvements – Accum. Deprc.	(0)		
1610.0	Building Improvements – Book Value		0	
1626.1	Leasehold Improvements – Cost	179,457		
1627.2	Leasehold Improvements – Accum. Deprc.	(8,973)		
1625.0	Leasehold Improvements – Book Value		170,484	
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	29,132		
1652.2	Equipment – Accum. Deprc.	(1,432)		
1650.0	Equipment – Book Value		27,700	
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	13,110		
1702.2	Motor Vehicles – Accum. Deprc.	(1,311)		
1700.0	Motor Vehicles – Book Value		11,799	
1710.1	Software - Cost	0		
1710.2	Software – Accum. Deprc.	(0)		
1710.0	Software – Book Value		0	
1715.1	HCF Cap.Software – Cost	0		
1715.2	HCF Cap.Software – Accum. Deprc.	(0)		
1715.0	HCF Cap.Software – Book Value		0	
1500.0	TOTAL - NON CURRENT(FIXED) ASSETS			209,983

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)			3,066,271

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	470,183		
2030.0	Accrued Expenses	151,416		
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		621,599	
2055.0	Patient Funds Due (Self-Pay)		-10,364	
2060.0	Patient Funds Due (Third Party Settlement)		0	
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties	0		
2120.0	Subsidiaries and Affiliates	0		
2130.0	Banks	1,063,923		
2150.0	Other Short-Term Financing	0		
2160.0	Payments Due w/in one year on long-term debt	0		
2100.0	Total Current Long-Term Debt		1,063,923	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	325,617		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	247,788		
2220.0	Other Payroll Liabilities	5,395		
2180.0	Total Accrued Salaries & Payroll Liabilities		578,800	
	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	165,221		
2250.0	Total Other Current Liabilities		165,221	
2005.0	TOTAL CURRENT LIABILITIES			2,419,179
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	0		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		0	
2015.0	TOTAL LIABILITIES			2,419,179

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	58,451		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	588,641		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		647,092	

2500.0	TOTAL NET WORTH(2510.0)			647,092
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			3,066,271
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	10,264,379
9610.0	Other	26,970
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	10,291,349
	Operating Expenses	
9625.0	Salaries and Wages	6,078,867
9630.0	Employee Benefits	1,100,294
9635.0	Supplies and Other (including Payroll Taxes)	4,026,411
9640.0	Interest	74,491
9645.0	Provision for Bad Debt	75,600
9650.0	Depreciation and Amortization	19,591
9655.0	Total Operating Expenses	11,375,254
9660.0	Income from Operations	-1,083,905
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	167
9670.0	Investment Income	0
9675.0	Gains (Losses) from Investments	0
9680.0	Gains (Losses) from Sale of Equipment	0
9685.0	Other(Specify) See Footnotes	1,672,379
9690.0	Total Non-Operating Revenue	1,672,546
9695.0	Net Income Before Taxes or Extraordinary Items	588,641
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	588,641
	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	588,641

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	588,641	
9810.0	Adjustments to reconcile changes in net assets (net income)	19,591	
9815.0	Increases(decreases) to cash provided by operating activities	-535,914	
9820.0	Net cash from operating activities		72,318
	Cash flows from investing activities		
9825.0	Capital expenditures	-208,589	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-208,589
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	0	
9845.0	Payments on long-term debt and capital lease expenditures	0	
9850.0	Other cash used in financing activities	0	
9855.0	Net cash used in financing activities		0
9860.0	Net increase/(decrease) in cash and cash equivalents		-136,271
9865.0	Cash/cash equivalents beginning of year	15,344	
9870.0	Cash/cash equivalents end of year		-120,927

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	11,963,895
Total operating expenses on HCF-1 (#4000.0)	11,375,254
HCF-1 Net income/(loss) before reconciling items	588,641 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	588,641 ²
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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)	58,450 ¹
Other: Prior Period Adjustment(s)	1 ²
Capital contribution during year	0
HCF-1 Net income	588,641
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	647,092 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	1,042	129	0	667	305	5,272	482	1,311	0	0	0	9,208
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 1 Totals	1,042	129	0	667	305	5,272	482	1,311	0	0	0	9,208
Quarter 2												
Nursing	1,030	179	0	591	354	4,671	740	801	0	0	0	8,366
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 2 Totals	1,030	179	0	591	354	4,671	740	801	0	0	0	8,366

	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	966	141	0	489	334	4,714	623	1,076	0	0	0	8,343
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 3 Totals	966	141	0	489	334	4,714	623	1,076	0	0	0	8,343
Quarter 4												
Nursing	764	126	0	656	237	4,328	534	1,098	0	0	0	7,743
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
Quarter 4 Totals	764	126	0	656	237	4,328	534	1,098	0	0	0	7,743

	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	3,802	575	0	2,403	1,230	18,985	2,379	4,286	0	0	0	33,660
Resident Care	0	0	0					0	0	0	0	0
Pediatrics	0	0	0	0	0	0	0	0	0	0	0	0
Ventilator Unit	0	0	0	0	0	0	0	0	0	0	0	0
Head Trauma/ABI	0	0	0	0	0	0	0	0	0	0	0	0
Other Medicaid Special Contract	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Paid)	0	0	0	0	0	0	0	0	0	0	0	0
Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0	0	0	0	0	0	0
Residential Leave of Absence (Paid)	0	0	0					0	0	0	0	0
Residential Leave of Absence (Unpaid)	0	0	0					0	0	0	0	0
GRAND ANNUAL TOTALS	3,802	575	0	2,403	1,230	18,985	2,379	4,286	0	0	0	33,660

0140.0	Number of Admissions During Year	283
0140.1	Number of Massachusetts Medicaid Admissions During Year	22
0150.0	Number of Discharges During Year	288
0190.0	Average Length of Stay	117

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			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0
		(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			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0

(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			
Expert Staffing, LLC (Worcester)	T462	156.8	4,444
WW Staffing LLC	TR7R	7.5	205
MAS Medical Staffing (Worcester, MA)	TKYS	541.2	16,951
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	705.50	21,600

(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	6,564	7848.2	242,137	7835.2	170,918
Hours*	7847.2	130	7849.2	5,795	7836.2	6,647

*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	5,768	7851.2	69,097	7852.2	98,760

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
Jeffrey N Heinze	From: 01/01/2020 To: 12/31/2020	2754	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	134,582
9270.2	Payroll Taxes	10,204
9270.3	Workers' Compensation	1,867
9270.4	Group Health/Life Insurance	9,683
9270.5	Pension	0
9270.6	Other Benefits	1,861
9272.0	TOTAL ADMINISTRATOR COMPENSATION	158,197

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	1	7310.2	326
Plant Operations	7211.2	4	7311.2	3,899
Dietary Staff	7212.2	28	7312.2	20,751
Dietician	7213.2	1	7313.2	670
Laundry Staff	7214.2	9	7314.2	3,539
Housekeeping Staff	7215.2	14	7315.2	10,020
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	3	7317.2	4,954
MMQ Nurses	7218.2	6	7318.2	3,858
MDS Coordinator	7232.2	3	7332.2	3,530
Social Service Staff	7220.2	5	7320.2	4,164
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	0	7321.2	0
Restorative – Direct	7222.2	13	7322.2	15,813
Recreational Staff	7223.2	6	7323.2	7,579
Administrator	7224.2	1	7324.2	2,080
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	8	7326.2	4,907
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	2	7328.2	2,740
RNs	7229.2	20	7329.2	12,164
LPNs	7230.2	27	7330.2	43,495
CNAs	7231.2	12	7331.2	76,135
Totals		163		220,624

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

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
2540.0	0						0		0

Last Name
First Name
Title

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

Schedule 18: Highest Paid Salaries

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report

Last Name Click
First Name Paula
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
6041.1	100	3,224	133,645	1,864	10,224	1,871	9,702	0	0	157,306

Last Name Heinze
First Name Jeffrey
Title Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
4110.1	100	2,080	134,582	1,861	10,204	1,867	9,683	0	0	158,197

Last Name Whyte-Thom
First Name Ishela
Title Dir. of Nurses

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6020.1	100	2,300	125,400	1,750	9,593	1,755	9,104	0	0	147,602

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
Oxford	No	521,655	0	01/01/2019	414,832	106,823	var	25,925
Other	No	0	957,100	01/01/2020	0	957,100	var	48,566

Total Working Capital Interest (4430.0) 3

74,491

Total Working Capital Debt (2100.0 less 2160.0)

1,063,923

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

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

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

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

Schedule 2-4 Payroll Benefit Accounts

Benefits accounts have been allocated to each salary category based upon the percentage of salary for each category to total salaries. Exceptions to this allocation are noted below.

Administrator

Schedule 3(4440.0)

Professional Services	13,729
Miscellaneous Expense	1,084
Total	14,813

Schedule 5 Claimed Fixed Costs:

Allowable fixed asset basis as been adjusted to allowable using CHIA workpapers and a 2017 change of ownership for the realty to Sabra. Sabra is still the owner of the real estate the operator changed ownership in 2019.

Building depreciation is at 5.14%

Schedule 10 (9685.0)

Covid-19 Relief Funding 1,672,379

Schedule 13 Prior Period Adjustment:

Rounding

(4538.8) Contains equipment rental expense

Schedule 21: Realty Company Balance Sheet

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

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

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

HCF-2-NH NON-CURRENT ASSETS

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

HCF-2-NH Deferred Charges and Other Assets

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

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

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

Net Worth – Not-For-Profit

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

Net Worth – Proprietorship or Partnership

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

Net Worth – Corporate

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

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

Schedule 22: Realty Company Statement of Income and Expense
(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

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

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

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

* Non-Allowable Expense

Schedule 23

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

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

*See Instructions

a b c

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

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

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

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	0	0	0
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	0	0	0

Section A

Submission Attestation Sections

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

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

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

Firm Name:	CliftonLarsonAllen LLP
Preparer's Last Name:	McKenna
Middle Name:	
First Name :	John
Title :	Certified Public Accountant
Preparer's Address:	c/o CliftonLarson Allen LLP
Phone Number:(###-###-####)	617-984-8100
Type of service performed by preparer:	Other

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

Signature of authorized Cost Report Submitter:	McKenna,John - McK6506
Date of Authorization (MO/DA/YR):	06/03/2021
Submitter's acknowledgement:	X

Section B

Section B - Accuracy of Reported Costs:

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :CHESTNUT HILL OF EAST LONGMEADOW

Vendor Payment Number :0950805

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

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

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

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

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

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

Section C

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

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

This certification is signed under pains and penalties of perjury

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

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

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

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



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