

Commonwealth of Massachusetts
Center for Health Information and Analysis

Nursing Facility Cost Report
2020 HCF-1

Facility Name	LIFE CARE CENTER OF THE SOUTH SHORE
VPN	0950400
Provider ID	110101458A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	309 DRIFTWAY
City	Scituate
Zip	02066
Hospital Based Nursing Facility?	Yes X No
Management Company	Life Care Centers of America, Inc.
Realty Company	South Shore Real Estate Investors, LLC

Is above information accurate: X Yes No

Telephone	781-545-1370
Fax	781-545-2198
Federal Employee Tax ID Number	471277947

Is above information accurate: X Yes No

Contact Person for this report:

Name	Ellis,M.,Carolyn
Firm (if not facility)	LIFE CARE CENTER OF THE SOUTH SHORE
Title	Director Of Reimbursement
Street Address	3570 Keith Street NW
City	Cleveland
State	TN
Zip	37312
Telephone	423-473-5768
Fax	423-339-8333
E-mail address	carolyn_ellis@lcca.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	LIFE CARE CENTER OF THE SOUTH SHORE
Name of Contact	Ellis,M.,Carolyn
Title	Director Of Reimbursement
Street Address	3570 Keith Street NW
City	Cleveland
State	TN
Zip	37312
Telephone	423-473-5768
Fax	423-339-8333
Email address	carolyn_ellis@lcca.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
11/01/2014	117	0	0	117	117

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: 117

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 checked="" type="checkbox"/>	<input type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	12/11/1976
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 01/01/2019 Assessed Value: 4,683,700

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
Indirect	C7822	Forrest Preston	C/O Life Care Centers of America, Inc,P.O. Box 3480,Cleveland,TN 37320	100
Indirect	O9348	Life Care Centers of America, Inc.	3570 Keith Street, N.W.,Cleveland,TN 37312	100
Direct	O12618	South Shore Medical Investors, LLC	PO Box 3480,Cleveland,TN 37320	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)
LIFE CARE CENTER OF ACTON	0925284	Forrest Preston
LIFE CARE CENTER OF ATTLEBORO	0920657	Forrest Preston
LIFE CARE CENTER OF AUBURN	0921963	Forrest Preston
LIFE CARE CENTER OF LEOMINSTER	0920240	Forrest Preston
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY	0919861	Forrest Preston
LIFE CARE CENTER OF MERRIMACK VALLEY	0950448	Forrest Preston Life Care Centers of America, Inc.
LIFE CARE CENTER OF NASHOBA VALLEY	0950553	Forrest Preston
LIFE CARE CENTER OF PLYMOUTH	0922099	Forrest Preston
LIFE CARE CENTER OF RAYNHAM	0921971	Forrest Preston
LIFE CARE CENTER OF STONEHAM	0923885	Forrest Preston
LIFE CARE CENTER OF W. BRIDGEWATER	0922803	Forrest Preston
LIFE CARE CENTER OF WILBRAHAM, A L.T.C.F	0920177	Forrest Preston
THE HIGHLANDS	0920321	Forrest Preston
THE OAKS	0928763	Forrest Preston

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').

VPN : 0950400

X Not Applicable

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

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

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
LCCA	Admin Compensation	153,927	0	153,927	7924.3	Forrest Preston
Leader Care	Workers Compensation	94,936	-114877	209,813	7829.3	Forrest Preston
Leader Care	General Liability	124,431	734	123,697	4431.7	Forrest Preston
Leader Care	Auto Insurance	1,538	158	1,380	4275.5	Forrest Preston
Associate Benefit Trust	Group Health	74,861	0	74,861	7429.2	Forrest Preston
Life Care Designs	Interior Design	10,794	0	10,794	1651.1	Forrest Preston

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	Life Care Centers of America, Inc.	3570 Keith Street, N.W.,Cleveland,TN 37312	100
Indirect	Forrest Preston	C/O Life Care Centers of America, Inc,P.O. Box 3480,Cleveland,TN 37320	100

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

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

Yes

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

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

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

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

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	130,797	0	130,797
4426.8	Director of Nurses: Group Life/Health Insurance	7,841	0	7,841
4336.3	Director of Nurses :Pension	0	0	0
4340.3	Director of Nurses :Benefits Other	586	0	586
4407.2	Director of Nurses :Payroll Taxes	11,573	0	11,573
4427.1	Director of Nurses :Workers' Compensation	3,741	0	3,741
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	154,538	0	154,538
6030.1	RN: Salaries	989,601	0	989,601
7429.2	RN: Group Life/Health Insurance	59,323	0	59,323
7529.2	RN: Pension	1	0	1
7629.3	RN: Benefits Other	4,435	0	4,435
7729.2	RN: Payroll Taxes	87,562	0	87,562
7829.3	RN: Workers' Compensation	28,302	0	28,302
4630.0	SUBTOTAL: RN	1,169,224	0	1,169,224
6041.1	LPN: Salaries	1,263,267	0	1,263,267
7430.2	LPN: Group Life/Health Insurance	75,729	0	75,729
7530.2	LPN: Pension	2	0	2
7630.3	LPN: Benefits Other	5,661	0	5,661
7730.2	LPN: Payroll Taxes	111,777	0	111,777
7830.3	LPN: Workers' Compensation	36,128	0	36,128
4640.0	SUBTOTAL :LPN	1,492,564	0	1,492,564
6051.1	CNA: Salaries	1,890,876	0	1,890,876
7431.2	CNA: Group Life/Health Insurance	113,352	0	113,352
7531.2	CNA: Pension	2	0	2
7631.3	CNA: Benefits Other	8,473	0	8,473
7731.2	CNA: Payroll Taxes	167,310	0	167,310
7831.3	CNA: Workers' Compensation	54,079	0	54,079
4650.0	SUBTOTAL :CNA	2,234,092	0	2,234,092
6025.1	DON Purchased Service: Per Diem	0	0	0
6025.2	DON Purchased Service: Temporary Agency Staff**	0	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	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	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**	0	0	0
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	0	0	0
4306.5	Nurses' Aide Training Administration *	0	0	
4306.6	Nursing Other Required Education	0	0	0
4306.7	Nursing Job Related Education	820	0	820
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING	820	0	820
4610.0	TOTAL NURSING EXPENSES	5,051,238	0	5,051,238

* 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	0	0	0
7424.2	Administration: Group Life/Health Insurance	0	0	0
7524.2	Administration: Pensions	0	0	0
7624.3	Administration: Benefits Other	0	0	0
7724.2	Administration: Payroll Taxes	0	0	0
7824.3	Administration: Workers' Compensation	0	0	0
7924.3	Administration: Purchased Service	153,927	0	153,927
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	153,927	0	153,927
4170.1	Administrator-in-Training: Salaries	0	0	0
7427.2	Administrator-in-Training: Group Life/Health Insurance			
7527.2	Administrator-in-Training: Pensions	0	0	0
7627.3	Administrator-in-Training: Benefits Other	0	0	0
7727.2	Administrator-in-Training: Payroll Taxes	0	0	0
7827.3	Administrator-in-Training: Workers'Compensation	0	0	0
7927.3	Administrator-in-Training: Purchased Service	0	0	0
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING	0	0	0
4125.1	Officers: Salaries *	0	0	
4426.2	Officers: Group Life/Health Insurance *	0	0	
7525.2	Officers: Pensions *	0	0	
7625.3	Officers: Benefits Other *	0	0	
4411.2	Officers: Payroll Taxes *	0	0	
4424.2	Officers: Workers' Compensation *	0	0	
4339.2	Officers: Profit Sharing and Other Benefits *	0	0	
7925.3	Officers: Purchased Service	0	0	
4740.0	SUBTOTAL: OFFICERS	0	0	
4140.1	Clerical Staff: Salaries	440,431	184,705	255,726
7426.2	Clerical Staff: Group Life/Health Insurance	26,402	11,072	15,330
7526.2	Clerical Staff: Pensions	0	0	0
7626.3	Clerical Staff: Benefits Other	1,974	828	1,146
7726.2	Clerical Staff: Payroll Taxes	38,970	16,343	22,627
7826.3	Clerical Staff: Workers' Compensation	12,596	5,282	7,314
7926.3	Clerical Staff: Purchased Service	0	0	0
4750.0	SUBTOTAL: CLERICAL STAFF	520,373	218,230	302,143

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	46,475	0	46,475
4160.3	Management Fees (see HCF-3) *	0	0	
4160.6	Management Consultants *	571,300	571,300	
4250.5	Office Supplies	32,378	262	32,116
4261.5	Telephone: Phone	25,284	0	25,284
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	4,159	342	3,817
4295.7	Advertising--Help Wanted	7,739	0	7,739
4298.7	Advertising—Promotional *	52,612	52,612	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	21,135	0	21,135
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	1,579	1,579	
4306.2	Education/Training Administration	0	0	0
4350.3	Accounting - Appeal Service *	0	0	
4360.3	Accounting - other	5,234	0	5,234
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	58,558	58,558	
4431.7	Insurance - Malpractice & General Liability	123,697	0	123,697
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)	37,897	33,053	4,844
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(5,177)	5,177
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(275,339)	275,339
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(41,569)	41,569
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	988,047	395,621	592,426
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,662,347	613,851	1,048,496

* 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	154,147	0	154,147
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	9,241	0	9,241
7510.2	Staff Dev. Coord.: Pensions	0	0	0
7610.3	Staff Dev. Coord.: Benefits Other	691	0	691
7710.2	Staff Dev. Coord.: Payroll Taxes	13,639	0	13,639
7810.3	Staff Dev. Coord.: Workers' Compensation	4,408	0	4,408
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	182,126	0	182,126
5105.1	Plant Operation: Salaries	77,461	0	77,461
7411.2	Plant Operation:Group Life/Health Insurance	4,644	0	4,644
7511.2	Plant Operation: Pensions	0	0	0
7611.3	Plant Operation: Benefits Other	347	0	347
7711.2	Plant Operation: Payroll Taxes	6,854	0	6,854
7811.3	Plant Operation: Workers' Compensation	2,215	0	2,215
5110.3	Plant Operation: Purchased Service	131,783	18,172	113,611
5115.5	Plant Operation: Supplies and Expenses	37,047	3,096	33,951
5120.5	Plant Operation: Utilities	174,099	0	174,099
5130.7	Plant Operation: Repairs	0	0	0
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		(14,646)	14,646
4830.0	SUBTOTAL: PLANT OPERATION	434,450	6,622	427,828
5205.1	Dietary: Salaries	549,576	0	549,576
7412.2	Dietary: Group Life/Health Insurance	32,945	0	32,945
7512.2	Dietary: Pensions	0	0	0
7612.3	Dietary: Benefits Other	2,463	0	2,463
7712.2	Dietary: Payroll Taxes	48,628	0	48,628
7812.3	Dietary: Workers' Compensation	15,717	0	15,717
5220.5	Dietary: Food	267,397	3,303	264,094
5221.3	Dietary: Purchased Service	13,429	0	13,429
5235.5	Dietary: Supplies and Expenses	54,629	663	53,966
4840.0	SUBTOTAL: DIETARY	984,784	3,966	980,818
5231.1	Dietician: Salaries	81,836	0	81,836
7413.2	Dietician: Group Life/Health Insurance	4,906	0	4,906
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	367	0	367
7713.2	Dietician: Payroll Taxes	7,241	0	7,241
7813.3	Dietician: Workers' Compensation	2,340	0	2,340
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	96,690	0	96,690

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	98,823	0	98,823
7414.2	Laundry: Group Life/Health Insurance	5,924	0	5,924
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	443	0	443
7714.2	Laundry: Payroll Taxes	8,744	0	8,744
7814.3	Laundry: Workers' Compensation	2,826	0	2,826
5320.3	Laundry: Purchased Service	575	0	575
5330.5	Laundry: Supplies and Expenses	11,634	0	11,634
5340.5	Laundry: Linen and Bedding	12,084	144	11,940
4860.0	SUBTOTAL: LAUNDRY	141,053	144	140,909
5410.1	Housekeeping: Salaries	249,512	0	249,512
7415.2	Housekeeping: Group Life/Health Insurance	14,957	0	14,957
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	1,118	0	1,118
7715.2	Housekeeping: Payroll Taxes	22,077	0	22,077
7815.3	Housekeeping: Workers' Compensation	7,136	0	7,136
5415.3	Housekeeping: Purchased Service	0	0	0
5420.5	Housekeeping: Supplies and Expenses	21,328	257	21,071
4870.0	SUBTOTAL: HOUSEKEEPING	316,128	257	315,871
6504.1	QA Professional: Salaries	0	0	0
7416.2	QA Professional: Group Life/Health Insurance	0	0	0
7516.2	QA Professional: Pensions	0	0	0
7616.3	QA Professional: Benefits Other	0	0	0
7716.2	QA Professional: Payroll Taxes	0	0	0
7816.3	QA Professional: Workers' Compensation	0	0	0
7916.3	QA Professional: Purchased Service	0	0	0
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4880.0	SUBTOTAL: QA PROFESSIONAL	0	0	0
6505.1	Ward Clerks & Medical Records Librarian: Salaries	113,800	0	113,800
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	6,822	0	6,822
7517.2	Ward Clerk & Med Rec Lib: Pensions	0	0	0
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	510	0	510
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	10,069	0	10,069
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	3,255	0	3,255
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	8,563	0	8,563
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	143,019	0	143,019

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	37,124	0	37,124
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	2,225	0	2,225
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	166	0	166
7718.2	MMQ Evaluation Nurse: Payroll Taxes	3,285	0	3,285
7818.3	MMQ Evaluation Nurse: Workers' Compensation	1,062	0	1,062
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	43,862	0	43,862
6508.1	MDS Coordinator: Salaries	196,240	0	196,240
7432.2	MDS Coordinator:Group Life/Health Insurance	11,764	0	11,764
7532.2	MDS Coordinator: Pensions	0	0	0
7632.3	MDS Coordinator: Benefits Other	879	0	879
7732.2	MDS Coordinator: Payroll Taxes	17,364	0	17,364
7832.3	MDS Coordinator: Workers' Compensation	5,612	0	5,612
7932.3	MDS Coordinator: Purchased Service	22,897	0	22,897
4910.0	SUBTOTAL:MDS COORDINATOR	254,756	0	254,756
6540.0	Social Service Worker: Salaries	98,524	0	98,524
7420.2	Social Service Worker:Group Life/Health Insurance	5,906	0	5,906
7520.2	Social Service Worker: Pensions	0	0	0
7620.3	Social Service Worker: Benefits Other	442	0	442
7720.2	Social Service Worker: Payroll Taxes	8,718	0	8,718
7820.3	Social Service Worker: Workers' Compensation	2,818	0	2,818
7920.3	Social Service Worker: Purchased Service	2,880	0	2,880
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	119,288	0	119,288
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 *	747,622	747,622	
7012.2	Direct Restorative Therapy: Benefits *	135,701	135,701	
7014.3	Direct Restorative Therapy: Consultants *	6,689	6,689	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	890,012	890,012	0
7021.1	Recreational Therapy: Salaries	216,687	0	216,687
7423.2	Recreational Therapy:Group Life/Health Insurance	12,990	0	12,990
7523.2	Recreational Therapy: Pensions	0	0	0
7623.3	Recreational Therapy: Benefits Other	971	0	971
7723.2	Recreational Therapy: Payroll Taxes	19,173	0	19,173
7823.3	Recreational Therapy: Workers' Compensation	6,197	0	6,197
7022.3	Recreational Therapy: Purchased Service	14,475	0	14,475
7023.5	Recreational Therapy: Supplies and Expenses	3,753	0	3,753
7024.8	Recreational Therapy: Transportation *	0	0	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	274,246	0	274,246

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	2,063	0	2,063
4306.3	Variable Other required education	0	0	0
4306.4	Variable Job related education	638	0	638
4434.7	NonProfit DES Claims Variable Portion	0	0	0
6511.3	Physician Services: Medical Director	24,000	0	24,000
6512.3	Physician Services: Advisory Physician	0	0	0
6513.3	Physician Services: Utilization Review Committee	0	0	0
6514.3	Physician Services: Employee Physicals	0	0	0
6515.3	Physician Services: Other	0	0	0
6520.5	Legend Drugs *	243,469	243,469	
6522.5	House Supplies not resold	422,292	1,475	420,817
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	259,231	259,231	
6530.0	Pharmacy Consultant	11,985	0	11,985
3150.0	Vending Machines Income		112	(112)
3193.0	Variable Recoverable		1,021	(1,021)
4950.0	SUBTOTAL: OTHER VARIABLE	963,678	505,308	458,370
4810.0	TOTAL VARIABLE EXPENSES	4,844,092	1,406,309	3,437,783

* 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	97,500	0	(0)	97,500					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	1,140,185	0	(0)	1,140,185	2.5				28,505
Improvements HCF-1	103,271	0	(0)	103,271	5.0	(4565.8) 14,083	8,919	5,164	
Improvements HCF-2- NH	2,093,059	11,133	(9,900)	2,094,292	5.0				104,715
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	85,242	0	(0)	85,242	10.0	(4570.8) 7,682	-842	8,524	
Equipment HCF-2-NH	416,548	27,670	(47,866)	396,352	10.0				39,635
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	16,066
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 0	0	0	32,106
Real Estate Taxes						(4510.8) 0	0	0	65,379
Personal Property Taxes						(4515.8) 1,884	0	1,884	4,709
Other (Explain in Schedule 20)						(4538.8) 10,283	0	10,283	0
Rent—Real Property—HCF-2-NH Required *						(4535.8) 356,542	356,542		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF- 2-NH Fixed Expenses						(9950.1) 390,474	364,619	(a) 25,855	(b)9950.2 291,115
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 316,970

* 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 *	2,602	2,602	
4430.0	Interest on working Capital *	0	0	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	163,903	163,903	
8012.0	User Fee Assessment *	518,964	518,964	
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 **			
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 *	685,469	685,469	

* 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)	5,051,238	0	5,051,238
Total A&G Expenses (4710.0)	1,662,347	613,851	1,048,496
Total Variable Expenses (4810.0)	4,844,092	1,406,309	3,437,783
Total Fixed Costs (9950.1)	390,474	364,619	25,855
HCF-2-NH Fixed Costs Claimed (9950.2)		(291,115)	291,115
Non Nursing expenses (4960.0)	685,469	685,469	0
TOTAL OPERATING EXPENSES(4000.0)	12,633,620	2,779,133	9,854,487

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	2,008,432	3005.1	0	3001.1	2,008,432
Managed Care	3003.2	133,087	3005.2	0	3001.2	133,087
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	4,340,207	3005.4	117,766	3001.4	4,457,973
Medicare – Managed Care	3003.5	358,760	3005.5	24,861	3001.5	383,621
Massachusetts Medicaid - Non-Managed Care	3003.6	3,005,289	3005.6	0	3001.6	3,005,289
Massachusetts Medicaid - Managed Care	3003.7	0	3005.7	0	3001.7	0
Senior Care Options & PACE	3003.8	18,907	3005.8	0	3001.8	18,907
MA Medicaid Patient Resource Income	3022.6	962,256	3032.6	0	3001.9	962,256
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	3,550	3005.9	0	3002.3	3,550
TOTAL NURSING FACILITY INCOME	3003.0	10,830,488	3005.0	142,627	3001.0	10,973,115

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	1,135	
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		1,135
Endowment and other non-recoverable (Explain below)	3120.0	1,517,924	
Laundry	3140.0	0	
Vending Machines	3150.0	112	
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	118,024	
Interest Income	3180.0	1,396	
Nurses' Aide Training Income	3185.0	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	1,021	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,638,477
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		12,612,727

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	243,469
6524.5	Resold to public patients *	259,231
7012.1	Restorative Therapy: direct salaries *	747,622
7012.2	Restorative Therapy: direct benefits *	135,701
7014.3	Restorative Therapy: direct consultants *	6,689

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

Description	Amount
Covid 19 State Stimulus	464,572
Covid 19 Federal Stimulus	644,366
Covid 19 Other Stimulus	2,695
Covid 19 Federal Testing & Inf Con	119,516
Covid 19 State Testing & Inv Con	172,790
Leader Care	113,985
Subtotal	1,517,924

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

Account #	Description	Amount
3193.0	Miscellaneous	1,021
Subtotal		1,021

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	1,380,240		
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		1,380,240	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	424,246		
1066.0	Managed Care Patients (Private)	24,368		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	400,959		
1076.0	Medicare Managed Care Patients	57,894		
1079.0	Mass. Medicaid Non-Managed Care Patients	280,298		
1081.0	Mass.Medicaid Managed Care Patients	0		
1083.0	MA. Senior Care Organization Patients	0		
1086.0	PACE Patients	3,462		
1100.4	Non-MA Medicaid Patients	0		
1101.2	Other Public Patients	50,511		
1089.0	Other Patients	0		
1140.0	Reserve for Bad Debt	(160,743)		
1060.0	Net Patient Account Receivables		1,080,995	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	14,275		
1185.0	Other	2,762		
1150.0	Total Loans Receivable		17,037	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	0		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	6,459		
1260.0	Total Prepaid Expenses		6,459	
1310.0	Other Current Assets		98,531	
1005.0	TOTAL CURRENT ASSETS			2,583,262

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	0		
1510.0	Land – Book Value		0	
1521.1	Building – Cost			
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	103,271		
1627.2	Leasehold Improvements – Accum. Deprc.	(57,146)		
1625.0	Leasehold Improvements – Book Value		46,125	
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	85,242		
1652.2	Equipment – Accum. Deprc.	(57,114)		
1650.0	Equipment – Book Value		28,128	
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	46,549		
1702.2	Motor Vehicles – Accum. Deprc.	(46,549)		
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 - NON CURRENT(FIXED) ASSETS			74,253

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)			2,657,515

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	229,594		
2030.0	Accrued Expenses	1,065,220		
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	0		
2045.0	Due Medicare - Actual	0		
2046.0	Due Medicare – Estimated	-7,216		
2048.0	Due Other Payers - Actual	0		
2049.0	Due Other Payers – Estimated	0		
2010.0	Total Accounts Payable		1,287,598	
2055.0	Patient Funds Due (Self-Pay)		0	
2060.0	Patient Funds Due (Third Party Settlement)		0	
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties	0		
2120.0	Subsidiaries and Affiliates	0		
2130.0	Banks	0		
2150.0	Other Short-Term Financing	0		
2160.0	Payments Due w/in one year on long-term debt	0		
2100.0	Total Current Long-Term Debt		0	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	207,005		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	7,930		
2220.0	Other Payroll Liabilities	7,694		
2180.0	Total Accrued Salaries & Payroll Liabilities		222,629	
	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	406,896		
2250.0	Total Other Current Liabilities		406,896	
2005.0	TOTAL CURRENT LIABILITIES			1,917,123
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	2,093,947		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		2,093,947	
2015.0	TOTAL LIABILITIES			4,011,070

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	-1,164,779		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(167,883)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	-20,893		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-1,353,555	

2500.0	TOTAL NET WORTH(2510.0)			-1,353,555
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			2,657,515
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	10,973,115
9610.0	Other	1,638,216
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	12,611,331
	Operating Expenses	
9625.0	Salaries and Wages	7,336,324
9630.0	Employee Benefits	567,607
9635.0	Supplies and Other (including Payroll Taxes)	4,541,419
9640.0	Interest	2,602
9645.0	Provision for Bad Debt	163,903
9650.0	Depreciation and Amortization	21,765
9655.0	Total Operating Expenses	12,633,620
9660.0	Income from Operations	-22,289
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	1,396
9670.0	Investment Income	0
9675.0	Gains (Losses) from Investments	0
9680.0	Gains (Losses) from Sale of Equipment	0
9685.0	Other(Specify)	0
9690.0	Total Non-Operating Revenue	1,396
9695.0	Net Income Before Taxes or Extraordinary Items	-20,893
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	-20,893
	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	-20,893

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-20,893	
9810.0	Adjustments to reconcile changes in net assets (net income)	21,766	
9815.0	Increases(decreases) to cash provided by operating activities	868,800	
9820.0	Net cash from operating activities		869,673
	Cash flows from investing activities		
9825.0	Capital expenditures	0	
9830.0	Other cash used in investing activities	-13,830	
9835.0	Net cash used in investing activities		-13,830
	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	2,716	
9855.0	Net cash used in financing activities		2,716
9860.0	Net increase/(decrease) in cash and cash equivalents		858,559
9865.0	Cash/cash equivalents beginning of year	521,681	
9870.0	Cash/cash equivalents end of year		1,380,240

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	12,612,727
Total operating expenses on HCF-1 (#4000.0)	12,633,620
HCF-1 Net income/(loss) before reconciling items	-20,893 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	-20,893 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)	¹ -1,164,779
Other: Prior Period Adjustment(s)	² 0
Capital contribution during year	0
HCF-1 Net income	-20,893
Drawing during year	(167,883)
Balance: 12/31/2020(2500.0)	³ -1,353,555

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	1,561	21	0	1,769	262	5,926		71		0	9	9,619
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	1	9				79						89
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	1,562	30	0	1,769	262	6,005		71		0	9	9,708
Quarter 2												
Nursing	921	106	0	2,281	156	3,939		0		0	0	7,403
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	12	0				123						135
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	933	106	0	2,281	156	4,062		0		0	0	7,538

	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	776	61	0	1,391	67	4,397		0		0	0	6,692
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	1	0				48						49
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	777	61	0	1,391	67	4,445		0		0	0	6,741
Quarter 4												
Nursing	1,135	112	0	1,334	88	4,243		14		0	0	6,926
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	11	0				42						53
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	1,146	112	0	1,334	88	4,285		14		0	0	6,979

	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	4,393	300	0	6,775	573	18,505		85		0	9	30,640
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	25	9				292						326
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	4,418	309	0	6,775	573	18,797		85		0	9	30,966

0140.0	Number of Admissions During Year	421
0140.1	Number of Massachusetts Medicaid Admissions During Year	50
0150.0	Number of Discharges During Year	462
0190.0	Average Length of Stay	67

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

(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

(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

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

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

(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	72,130	7848.2	133,009	7835.2	339,972
Hours*	7847.2	1,300	7849.2	2,622	7836.2	10,503

*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	59,944	7851.2	84,341	7852.2	113,740

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
Jeffery Stephens	From: 01/01/2020 To: 12/31/2020	5170	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	132,691
9270.2	Payroll Taxes	10,176
9270.3	Workers' Compensation	0
9270.4	Group Health/Life Insurance	11,060
9270.5	Pension	0
9270.6	Other Benefits	
9272.0	TOTAL ADMINISTRATOR COMPENSATION	153,927

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	2	7310.2	4,345
Plant Operations	7211.2	1	7311.2	2,609
Dietary Staff	7212.2	13	7312.2	26,932
Dietician	7213.2	1	7313.2	1,665
Laundry Staff	7214.2	3	7314.2	5,940
Housekeeping Staff	7215.2	6	7315.2	12,033
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	2	7317.2	4,834
MMQ Nurses	7218.2	1	7318.2	852
MDS Coordinator	7232.2	2	7332.2	4,415
Social Service Staff	7220.2	1	7320.2	2,703
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2		7321.2	0
Restorative – Direct	7222.2	9	7322.2	18,776
Recreational Staff	7223.2	5	7323.2	10,050
Administrator	7224.2		7324.2	
Officer	7225.2		7325.2	
Clerical Staff	7226.2	8	7326.2	15,983
Admin.In training	7227.2	0	7327.2	
DON	7228.2	1	7328.2	2,147
RNs	7229.2	12	7329.2	24,252
LPNs	7230.2	16	7330.2	32,491
CNAs	7231.2	36	7331.2	74,737
Totals		119		244,764

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last NamePreston

First NameForrest

TitlePresident

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

Last Name

First Name

Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
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Schedule 18: Highest Paid Salaries

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

Last Name Stephens
First Name Jeffery
Title Executive Director

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
7924.3	100	2,080	132,691	0	10,176	0	11,060	0	0	153,927

Last Name Welch
First Name Mary Lou
Title DON

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6020.1	100	2,080	130,797	586	11,573	3,741	7,841	0	0	154,538

Last Name Siddall
First Name Patrice
Title LPN Unit Nurse

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	2,927	139,023	623	12,301	3,976	8,334	0	0	164,257

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
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Total Working Capital Interest

(4430.0) 3

0

Total Working Capital Debt

(2100.0 less 2160.0)

0

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

Schedule 20: Footnotes and Explanations

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

Massachusetts Medicaid Cost Report

Schedule 20: Footnotes and Explanations

Question 6 Direct Management Company Costs

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? If yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amounts(s) of the entry.

7924.3 Admin Compensation \$153,927

Method of Allocation Actual Cost and Percentage of Time

Schedule 3 Other Expenses 4440.0

Convenience Fees \$439

Tail/Excess Liability \$33,087

Retro Prof Liability \$-11,700

Sales and Use Tax \$4,844

Claims for Loss/Settlement \$11,571

Other Services \$-344

Total \$37,897

Schedule 5 Other (4538.8)

Made up of \$10,283 of Equipment Lease/Rental

Shared Associates: In order to improve productivity of the salaried therapists LCCA has implemented a policy of sharing associates. The facility receiving the service at cost and distributes the cost to the salary and benefit account. The facility providing the service records the income as a direct offset to the salary and benefit account. There is no markup on this transaction.

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	8,121		
1030.0	Short-Term Investments	0		
1050.0	Other	0		
1010.0	Total Cash		8,121	
	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	8,135		
1300.0	Other Prepaid Expenses *	0		
1260.0	Total Prepaid Expenses		8,135	
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			16,256

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	1,310,000		
1510.0	Land – Book Value		1,310,000	
1521.1	Building – Cost	10,772,190		
1522.2	Building – Accum. Deprc.	(4,163,365)		
1520.0	Building – Book Value		6,608,825	
1611.1	Building Improvements - Cost	1,830,405		
1612.2	Building Improvements – Accum. Deprc.	(1,466,838)		
1610.0	Building Improvements – Book Value		363,567	
1631.1	Other Improvements – Cost	480,880		
1632.2	Other Improvements – Accum. Deprc.	(217,218)		
1630.0	Other Improvements – Book Value		263,662	
1616.1	HCF Cap.Improvements – Cost	0		
1617.2	HCF Cap.Improvements – Accum. Deprc.	()		
1615.0	HCF Cap.Improvements – Book Value		0	
1651.1	Equipment – Cost	900,420		
1652.2	Equipment – Accum. Deprc.	(745,725)		
1650.0	Equipment – Book Value		154,695	
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			8,700,749

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost	126,438		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(24,299)		
1979.0	Construction in Progress	0		
1980.0	Other	220,651		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			322,790
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			9,039,795

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	14,274		
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	53,233		
2100.0	Total Current Long-Term Debt		67,507	
2240.0	Accrued Taxes - Realty and Management		0	
2295.0	Other Current Liabilities		0	
2005.0	TOTAL CURRENT LIABILITIES			67,507
Long Term Liabilities				
2310.0	Mortgages	2,447,942		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL LONG-TERM LIABILITIES			2,447,942

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	()		
2540.0	Partnership Drawings	()		
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	12,260,370		
2640.0	Treasury Stock	()		
2650.0	Retained Earnings	-5,736,024		
2610.0	TOTAL CORPORATION		6,524,346	

2500.0	TOTAL NET WORTH			6,524,346
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			9,039,795
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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	356,541	
3520.0	Other Rental *	0	
3530.0	Other Income *	370	
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		356,911

9540.0	Taxes, Real Estate	65,379	0	65,379
9540.5	Taxes, Personal Property	4,709	0	4,709
9545.0	Interest, Long-Term (Schedule 23)	128,005	111,939	16,066
9547.0	Other (Explain on sch 20)	0	0	0
9550.0	Building Depreciation	659,725	631,220	28,505
9560.8	Building Improvement Depreciation	116,126	11,411	104,715
9562.8	HCF Capitalization-Improvements Depreciation	0	0	0
9570.0	Equipment Depreciation	47,716	8,081	39,635
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	32,106	0	32,106
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	1,053,766	762,651	291,115
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	1,306,746	1,286,923	19,823
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	2,360,512	2,049,574	310,938

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 *
Mortgage	Capital Funding	No	05/19/2017	06/01/2047	360	13,002	2,674,800	126,438	6,615	2,552,249	51,074	2,501,175	4.15	104,954	16,436
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	126,438	6,615	XXXX	XXXX	2,501,175	XXXX	104,954	16,436

*See
Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 128,005

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
Legal Fees	62	62	0
Accounting Fees	4,350	0	4,350
Annual Filing Fees	827	0	827
Gain/Loss on Sale of Asset	396	396	0
Extraordinary Gain/Loss	1,286,465	1,286,465	0
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	1,292,100	1,286,923	5,177
Plant Minor Equipment	14,646	0	14,646
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	14,646	0	14,646
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	1,306,746	1,286,923	19,823

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:	LIFE CARE CENTER OF THE SOUTH SHORE
Preparer's Last Name:	Ellis
Middle Name:	M.
First Name :	Carolyn
Title :	Director Of Reimbursement
Preparer's Address:	3570 Keith Street NW
Phone Number:(###-###-####)	423-473-5768
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:	Ellis,M.,Carolyn - EII23685
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 :LIFE CARE CENTER OF THE SOUTH SHORE

Vendor Payment Number :0950400

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:	Preston
First Name :	Forrest
Middle Name:	L.
Title :	Owner

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

Signature of authorized Cost Report Submitter:	Preston,L.,Forrest - Pre7822
Date of Authorization (MO/DA/YR):	06/03/2021
Submitter's acknowledgement:	X

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

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

This certification is signed under pains and penalties of perjury

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

Last Name:	Preston
First Name :	Forrest
Middle Name:	L.
Title :	Owner

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

Signature of authorized Cost Report Submitter:	Preston,L.,Forrest - Pre7822
Date of Authorization (MO/DA/YR):	06/03/2021
Submitter's acknowledgement:	X



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