

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

**Nursing Facility Cost Report
2015 HCF-1**

Facility Name	BRENTWOOD REHAB & HEALTHCARE CTR
VPN	0950259
Provider ID	110098155A
Balance Sheet Date	12/31/2015
Reporting Period	From: 01/01/2015 To: 12/31/2015
Street Address	56 LIBERTY STREET
City	DANVERS
Zip	01923
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Cedarbridge Care Services, LLC,Clinical Consulting Associates, LLC,Marquis Health Services, LLC
Realty Company	Brentwood Property , LLC

Is above information accurate: Yes No

Telephone	978-777-2700
Fax	732-608-2976
Federal Employee Tax ID Number	352479208

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
05/01/2014	134	0	0	134	162

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: 0

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 114.2 CMR 6.00?	<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"/>	01/01/1975
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: 3,524,700

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
Direct	O12128	Quinto Holdings	575 Route 70, 2nd Floor,Brick,NJ 08723	90
Direct	O12129	UKR Consulting LLC	575 Route 70, 2nd FL,Brick,NJ 08723	10
Indirect	C18210	Uri Krahanow	75 Shady Lane Drive,Lakewood,NJ 08701	99

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)
BLUEBERRY HILL REHAB & HEALTHCARE CTR	0950307	UKR Consulting LLC Uri Krahanow
BRIARWOOD REHAB & HEALTHCARE CTR	0950202	Quinto Holdings UKR Consulting LLC Uri Krahanow
BROOKSIDE REHAB & HEALTHCARE CTR	0950310	UKR Consulting LLC Uri Krahanow
CHESTNUT WOODS REHAB & HEALTHCARE CTR	0950319	Quinto Holdings UKR Consulting LLC Uri Krahanow
RIVER TERRACE REHAB & HEALTHCARE CTR	0950313	UKR Consulting LLC Uri Krahanow
VALLEY STREAM REHAB & HEALTHCARE CTR	0950316	Quinto Holdings UKR Consulting LLC Uri Krahanow
WEBSTER PARK REHAB & HEALTHCARE CTR.	0950262	Quinto Holdings

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

X Not Applicable

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

X Not Applicable

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

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

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
Cedarbridge Care Services LLC	Management Co	619,255	0	619,255	4160.3	Quinto Holdings

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
Indirect	Uri Krahanow	75 Shady Lane Drive,Lakewood,NJ 08701	99
Direct	Quinto Holdings	575 Route 70, 2nd Floor,Brick,NJ 08723	90
Direct	UKR Consulting LLC	575 Route 70, 2nd FL,Brick,NJ 08723	10

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
01/01/2015	12/31/2015

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	154,487	0	154,487
4426.8	Director of Nurses: Group Life/Health Insurance	7,561	0	7,561
4336.3	Director of Nurses :Pension	140	0	140
4340.3	Director of Nurses :Benefits Other	1,362	0	1,362
4407.2	Director of Nurses :Payroll Taxes	13,018	0	13,018
4427.1	Director of Nurses :Workers' Compensation	2,186	0	2,186
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		(0)	0
4620.0	SUBTOTAL: DIRECTOR OF NURSES	178,754	0	178,754
6030.1	RN: Salaries	568,967	0	568,967
7429.2	RN: Group Life/Health Insurance	27,847	0	27,847
7529.2	RN: Pension	517	0	517
7629.3	RN: Benefits Other	5,017	0	5,017
7729.2	RN: Payroll Taxes	47,946	0	47,946
7829.3	RN: Workers' Compensation	8,050	0	8,050
4630.0	SUBTOTAL: RN	658,344	0	658,344
6041.1	LPN: Salaries	1,590,089	0	1,590,089
7430.2	LPN: Group Life/Health Insurance	77,823	0	77,823
7530.2	LPN: Pension	1,444	0	1,444
7630.3	LPN: Benefits Other	14,021	0	14,021
7730.2	LPN: Payroll Taxes	133,995	0	133,995
7830.3	LPN: Workers' Compensation	22,498	0	22,498
4640.0	SUBTOTAL :LPN	1,839,870	0	1,839,870
6051.1	CNA: Salaries	1,579,280	0	1,579,280
7431.2	CNA: Group Life/Health Insurance	77,294	0	77,294
7531.2	CNA: Pension	1,433	0	1,433
7631.3	CNA: Benefits Other	13,926	0	13,926
7731.2	CNA: Payroll Taxes	133,086	0	133,086
7831.3	CNA: Workers' Compensation	22,346	0	22,346
4650.0	SUBTOTAL :CNA	1,827,365	0	1,827,365
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	8,461	0	8,461
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	8,461	0	8,461
4610.0	TOTAL NURSING EXPENSES	4,512,794	0	4,512,794

* 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	187,870	0	187,870
7424.2	Administration: Group Life/Health Insurance	10,967	0	10,967
7524.2	Administration: Pensions	2	0	2
7624.3	Administration: Benefits Other	2	0	2
7724.2	Administration: Payroll Taxes	9,702	0	9,702
7824.3	Administration: Workers' Compensation	355	0	355
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	208,898	0	208,898
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	292,470	124,125	168,345
7426.2	Clerical Staff: Group Life/Health Insurance	14,314	0	14,314
7526.2	Clerical Staff: Pensions	266	0	266
7626.3	Clerical Staff: Benefits Other	2,579	0	2,579
7726.2	Clerical Staff: Payroll Taxes	24,646	0	24,646
7826.3	Clerical Staff: Workers' Compensation	4,138	0	4,138
7926.3	Clerical Staff: Purchased Service	0	0	0
4750.0	SUBTOTAL: CLERICAL STAFF	338,413	124,125	214,288

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkkpg Serv.	73,483	0	73,483
4160.3	Management Fees (see HCF-3) *	619,255	619,255	
4160.6	Management Consultants *	0	0	
4250.5	Office Supplies	23,974	0	23,974
4261.5	Telephone: Phone	20,706	0	20,706
4262.6	Telephone: Directory Advertising *	0	0	
4280.5	Travel: Conventions and Meetings	13,752	260	13,492
4295.7	Advertising--Help Wanted	17,697	0	17,697
4298.7	Advertising—Promotional *	34,612	34,612	
4299.7	Direct Care Add-on Recruitment	0	0	0
4301.7	Licenses and Dues--Pt. Care Related Portion	23,603	2,870	20,733
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	25,248	0	25,248
4380.3	Legal - Appeal Service *	0	0	
4385.7	Legal - DALA Filing Fees *	0	0	
4390.7	Legal – Other *	58,413	58,413	
4431.7	Insurance - Malpractice & General Liability	77,738	0	77,738
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)	47,429	37,002	10,427
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(2,045)	2,045
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(478,380)	478,380
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(3,051)	3,051
3191.0	A&G Recoverable Income **		2,299	(2,299)
4760.0	SUBTOTAL: OTHER A&G	1,035,910	271,235	764,675
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,583,221	395,360	1,187,861

* 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	24,270	0	24,270
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	1,188	0	1,188
7510.2	Staff Dev. Coord.: Pensions	22	0	22
7610.3	Staff Dev. Coord.: Benefits Other	214	0	214
7710.2	Staff Dev. Coord.: Payroll Taxes	2,045	0	2,045
7810.3	Staff Dev. Coord.: Workers' Compensation	343	0	343
7910.3	Staff Dev. Coord.: Purchased Service	0	0	0
4820.0	SUBTOTAL: STAFF DEV. COORD.	28,082	0	28,082
5105.1	Plant Operation: Salaries	119,016	0	119,016
7411.2	Plant Operation:Group Life/Health Insurance	5,825	0	5,825
7511.2	Plant Operation: Pensions	108	0	108
7611.3	Plant Operation: Benefits Other	1,049	0	1,049
7711.2	Plant Operation: Payroll Taxes	10,029	0	10,029
7811.3	Plant Operation: Workers' Compensation	1,684	0	1,684
5110.3	Plant Operation: Purchased Service	83,616	0	83,616
5115.5	Plant Operation: Supplies and Expenses	84,815	0	84,815
5120.5	Plant Operation: Utilities	252,791	0	252,791
5130.7	Plant Operation: Repairs	57,634	0	57,634
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	616,567	0	616,567
5205.1	Dietary: Salaries	286,731	0	286,731
7412.2	Dietary: Group Life/Health Insurance	14,033	0	14,033
7512.2	Dietary: Pensions	260	0	260
7612.3	Dietary: Benefits Other	2,528	0	2,528
7712.2	Dietary: Payroll Taxes	24,162	0	24,162
7812.3	Dietary: Workers' Compensation	4,057	0	4,057
5220.5	Dietary: Food	261,085	0	261,085
5221.3	Dietary: Purchased Service	136,687	0	136,687
5235.5	Dietary: Supplies and Expenses	31,245	0	31,245
4840.0	SUBTOTAL: DIETARY	760,788	0	760,788
5231.1	Dietician: Salaries	0	0	0
7413.2	Dietician: Group Life/Health Insurance	0	0	0
7513.2	Dietician: Pensions	0	0	0
7613.3	Dietician: Benefits Other	0	0	0
7713.2	Dietician: Payroll Taxes	0	0	0
7813.3	Dietician: Workers' Compensation	0	0	0
5233.3	Dietician: Purchased Service	0	0	0
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4850.0	SUBTOTAL: DIETICIAN	0	0	0

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	0	0	0
7414.2	Laundry: Group Life/Health Insurance	0	0	0
7514.2	Laundry: Pensions	0	0	0
7614.3	Laundry: Benefits Other	0	0	0
7714.2	Laundry: Payroll Taxes	0	0	0
7814.3	Laundry: Workers' Compensation	0	0	0
5320.3	Laundry: Purchased Service	45,674	0	45,674
5330.5	Laundry: Supplies and Expenses	443	0	443
5340.5	Laundry: Linen and Bedding	0	0	0
4860.0	SUBTOTAL: LAUNDRY	46,117	0	46,117
5410.1	Housekeeping: Salaries	0	0	0
7415.2	Housekeeping: Group Life/Health Insurance	0	0	0
7515.2	Housekeeping: Pensions	0	0	0
7615.3	Housekeeping: Benefits Other	0	0	0
7715.2	Housekeeping: Payroll Taxes	0	0	0
7815.3	Housekeeping: Workers' Compensation	0	0	0
5415.3	Housekeeping: Purchased Service	339,541	0	339,541
5420.5	Housekeeping: Supplies and Expenses	3,271	0	3,271
4870.0	SUBTOTAL: HOUSEKEEPING	342,812	0	342,812
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	6,123	0	6,123
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		(0)	0
4880.0	SUBTOTAL: QA PROFESSIONAL	6,123	0	6,123
6505.1	Ward Clerks & Medical Records Librarian: Salaries	41,119	0	41,119
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	2,012	0	2,012
7517.2	Ward Clerk & Med Rec Lib: Pensions	37	0	37
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	363	0	363
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	3,465	0	3,465
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	582	0	582
7917.3	Ward Clerk & Med Rec Lib: Purchased Service	0	0	0
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	47,578	0	47,578

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries	0	0	0
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance	0	0	0
7518.2	MMQ Evaluation Nurse: Pensions	0	0	0
7618.3	MMQ Evaluation Nurse: Benefits Other	0	0	0
7718.2	MMQ Evaluation Nurse: Payroll Taxes	0	0	0
7818.3	MMQ Evaluation Nurse: Workers' Compensation	0	0	0
7918.3	MMQ Evaluation Nurse: Purchased Service	0	0	0
4900.0	SUBTOTAL: MMQ EVALUATION NURSE	0	0	0
6508.1	MDS Coordinator: Salaries	166,281	0	166,281
7432.2	MDS Coordinator:Group Life/Health Insurance	8,138	0	8,138
7532.2	MDS Coordinator: Pensions	151	0	151
7632.3	MDS Coordinator: Benefits Other	1,466	0	1,466
7732.2	MDS Coordinator: Payroll Taxes	14,012	0	14,012
7832.3	MDS Coordinator: Workers' Compensation	2,353	0	2,353
7932.3	MDS Coordinator: Purchased Service	150,416	0	150,416
4910.0	SUBTOTAL:MDS COORDINATOR	342,817	0	342,817
6540.0	Social Service Worker: Salaries	171,863	0	171,863
7420.2	Social Service Worker:Group Life/Health Insurance	8,411	0	8,411
7520.2	Social Service Worker: Pensions	156	0	156
7620.3	Social Service Worker: Benefits Other	1,515	0	1,515
7720.2	Social Service Worker: Payroll Taxes	14,483	0	14,483
7820.3	Social Service Worker: Workers' Compensation	2,432	0	2,432
7920.3	Social Service Worker: Purchased Service	10,722	0	10,722
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	209,582	0	209,582
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	686,775	0	686,775
7012.1	Direct Restorative Therapy: Salaries *	0	0	
7012.2	Direct Restorative Therapy: Benefits *	0	0	
7014.3	Direct Restorative Therapy: Consultants *	0	0	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		(-0)	0
4930.0	SUBTOTAL: RESTORATIVE THERAPY	686,775	0	686,775
7021.1	Recreational Therapy: Salaries	174,656	0	174,656
7423.2	Recreational Therapy:Group Life/Health Insurance	8,548	0	8,548
7523.2	Recreational Therapy: Pensions	159	0	159
7623.3	Recreational Therapy: Benefits Other	1,540	0	1,540
7723.2	Recreational Therapy: Payroll Taxes	14,718	0	14,718
7823.3	Recreational Therapy: Workers' Compensation	2,471	0	2,471
7022.3	Recreational Therapy: Purchased Service	10,089	0	10,089
7023.5	Recreational Therapy: Supplies and Expenses	21,966	0	21,966
7024.8	Recreational Therapy: Transportation *	0	0	
4940.0	SUBTOTAL: RECREATIONAL THERAPY	234,147	0	234,147

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	0	0	0
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	18,000	0	18,000
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 *	152,103	152,103	
6522.5	House Supplies not resold	180,918	0	180,918
6523.5	Resold to private patients *	0	0	
6524.5	Resold to public patients *	0	0	
6530.0	Pharmacy Consultant	32,558	0	32,558
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable		75,911	(75,911)
4950.0	SUBTOTAL: OTHER VARIABLE	383,579	228,014	155,565
4810.0	TOTAL VARIABLE EXPENSES	3,704,967	228,014	3,476,953

* 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	1,110,000	0	(0)	1,110,000					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	2,919,903	0	(0)	2,919,903	2.5				72,998
Improvements HCF-1	73,673	38,301	(0)	111,974	5.0	(4565.8) 4,641	-958	5,599	
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	46,531	12,656	(0)	59,187	10.0	(4570.8) 5,286	0	5,286	
Equipment HCF-2-NH	100,000	0	(0)	100,000	10.0				10,000
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	500	0	(0)	500	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	152,414
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 12,542	0	12,542	0
Real Estate Taxes						(4510.8) 0	0	0	63,835
Personal Property Taxes						(4515.8) 5,180	0	5,180	0
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 655,041	655,041		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 682,690	654,083	(a) 28,607	(b)9950.2 299,247
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 327,854

* 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 *	4,423	4,423	
4430.0	Interest on working Capital *	0	0	
4435.0	Pre-Opening Expenses *	0	0	
8010.0	Bad Accounts *	105,864	105,864	
8012.0	User Fee Assessment *	737,873	737,873	
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 *	848,160	848,160	

* 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)	4,512,794	0	4,512,794
Total A&G Expenses (4710.0)	1,583,221	395,360	1,187,861
Total Variable Expenses (4810.0)	3,704,967	228,014	3,476,953
Total Fixed Costs (9950.1)	682,690	654,083	28,607
HCF-2-NH Fixed Costs Claimed (9950.2)		(299,247)	299,247
Non Nursing expenses (4960.0)	848,160	848,160	0
TOTAL OPERATING EXPENSES(4000.0)	11,331,832	1,826,370	9,505,462

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	923,735	3005.1	313	3001.1	924,048
Managed Care	3003.2	447,163	3005.2	10,572	3001.2	457,735
Non-Managed Care	3003.3	0	3005.3	0	3001.3	0
Medicare – Non-Managed Care	3003.4	1,747,202	3005.4	365,250	3001.4	2,112,452
Medicare – Managed Care	3003.5	4,739	3005.5	0	3001.5	4,739
Massachusetts Medicaid - Non-Managed Care	3003.6	3,689,068	3005.6	0	3001.6	3,689,068
Massachusetts Medicaid - Managed Care	3003.7	1,313,859	3005.7	0	3001.7	1,313,859
Senior Care Options & PACE	3003.8	0	3005.8	0	3001.8	0
MA Medicaid Patient Resource Income	3022.6	1,417,200	3032.6	0	3001.9	1,417,200
Non-MA Medicaid	3022.7	191,134	3032.7	0	3002.1	191,134
Veteran's Affairs and Other Public	3023.2	742,727	3033.2	0	3002.2	742,727
Other payers (nursing facility only)	3003.9	0	3005.9	0	3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	10,476,827	3005.0	376,135	3001.0	10,852,962

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	0	
Laundry	3140.0	0	
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	0	
Prior Year Retroactive	3170.0	0	
Interest Income	3180.0	307	
Nurses' Aide Training Income	3185.0	0	
Administrative and General Recoverable (Explain below)	3191.0	2,299	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	75,911	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		78,517
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		10,931,479

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	152,103

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

Description	Amount
Subtotal	

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

Account #	Description	Amount
3191.0	Miscellaneous	2,299
3193.0	Miscellaneous	75,911
Subtotal		78,210

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

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	752,693		
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		752,693	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	226,575		
1066.0	Managed Care Patients (Private)	190,334		
1069.0	Non-Managed Care Patients (Private)	0		
1073.0	Medicare Non-Managed Care Patients	284,605		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	673,558		
1081.0	Mass.Medicaid Managed Care Patients	85,547		
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	(133,000)		
1060.0	Net Patient Account Receivables		1,327,619	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	1,531		
1185.0	Other	0		
1150.0	Total Loans Receivable		1,531	
1190.0	Interest Receivable		0	
1210.0	Supply Inventory		0	
	Prepaid Expenses			
1270.0	Prepaid Interest	0		
1280.0	Prepaid Insurance	72,436		
1290.0	Prepaid Taxes	0		
1295.0	Capitalized Pre-opening Costs	0		
1300.0	Other Prepaid Expenses	11,462		
1260.0	Total Prepaid Expenses		83,898	
1310.0	Other Current Assets		45,640	
1005.0	TOTAL CURRENT ASSETS			2,211,381

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	111,975		
1627.2	Leasehold Improvements – Accum. Deprc.	(8,766)		
1625.0	Leasehold Improvements – Book Value		103,209	
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	59,187		
1652.2	Equipment – Accum. Deprc.	(8,470)		
1650.0	Equipment – Book Value		50,717	
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 - NON CURRENT(FIXED) ASSETS			153,926

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	1,818,102		
1975.3	Long Term Investments	0		
1975.4	Non-Current Assets Whose Use is Limited	0		
1980.0	Other (Explain on Sch 20)	36,160		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			1,854,262
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			4,219,569

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	2,497,806		
2030.0	Accrued Expenses	132,373		
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	2,033		
2049.0	Due Other Payers – Estimated	0		
2010.0	Total Accounts Payable		2,632,212	
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	4,499		
2100.0	Total Current Long-Term Debt		4,499	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	319,159		
2200.0	Accr. Payroll Tax w/held	0		
2210.0	Accr. Employee Taxes Pay.	32,204		
2220.0	Other Payroll Liabilities	30		
2180.0	Total Accrued Salaries & Payroll Liabilities		351,393	
	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	38,904		
2250.0	Total Other Current Liabilities		38,904	
2005.0	TOTAL CURRENT LIABILITIES			3,027,008
	Non-Current Liabilities			
2310.0	Mortgages	0		
2330.0	Due to Affiliates/Related Parties	1,003,335		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL NON-CURRENT LIABILITIES		1,003,335	
2015.0	TOTAL LIABILITIES			4,030,343

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	511,302		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	78,277		
2550.0	Net Profit / (Loss) Year-to-Date	-400,353		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		189,226	
2500.0	TOTAL NET WORTH(2510.0)			189,226
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			4,219,569

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	10,852,962
9610.0	Other	78,210
9615.0	Net Assets Released from Restriction	0
9620.0	Total Operating Revenue	10,931,172
	Operating Expenses	
9625.0	Salaries and Wages	5,357,099
9630.0	Employee Benefits	833,040
9635.0	Supplies and Other (including Payroll Taxes)	5,025,902
9640.0	Interest	0
9645.0	Provision for Bad Debt	105,864
9650.0	Depreciation and Amortization	9,927
9655.0	Total Operating Expenses	11,331,832
9660.0	Income from Operations	-400,660
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	307
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	307
9695.0	Net Income Before Taxes or Extraordinary Items	-400,353
9755.0	Provision for Income Tax	0
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	-400,353
	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	-400,353

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-400,353	
9810.0	Adjustments to reconcile changes in net assets (net income)	9,927	
9815.0	Increases(decreases) to cash provided by operating activities	473,504	
9820.0	Net cash from operating activities		83,078
	Cash flows from investing activities		
9825.0	Capital expenditures	-50,957	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-50,957
	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	-4,536	
9850.0	Other cash used in financing activities	0	
9855.0	Net cash used in financing activities		-4,536
9860.0	Net increase/(decrease) in cash and cash equivalents		27,585
9865.0	Cash/cash equivalents beginning of year	725,108	
9870.0	Cash/cash equivalents end of year		752,693

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	10,931,479
Total operating expenses on HCF-1 (#4000.0)	11,331,832
HCF-1 Net income/(loss) before reconciling items	-400,353 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	-400,353 ²
---	-----------------------

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

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

Balance: 12/31/2014(2500.0)	492,952 ¹
Other: Prior Period Adjustment(s)	18,350 ²
Capital contribution during year	78,277
HCF-1 Net income	-400,353
Drawing during year	(0)
Balance: 12/31/2015(2500.0)	189,226 ³

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2014 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 2015 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	672	277	0	686	0	7,038	1,622	0	287	709	0	11,291
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	672	277	0	686	0	7,038	1,622	0	287	709	0	11,291
Quarter 2												
Nursing	688	159	0	716	0	6,814	1,443	0	280	884	0	10,984
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	688	159	0	716	0	6,814	1,443	0	280	884	0	10,984

	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	634	325	0	896	0	6,779	1,392	0	262	867	0	11,155
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	634	325	0	896	0	6,779	1,392	0	262	867	0	11,155
Quarter 4												
Nursing	469	288	0	947	11	6,650	1,585	0	183	853	0	10,986
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	469	288	0	947	11	6,650	1,585	0	183	853	0	10,986

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	2,463	1,049	0	3,245	11	27,281	6,042	0	1,012	3,313	0	44,416
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	2,463	1,049	0	3,245	11	27,281	6,042	0	1,012	3,313	0	44,416

0140.0	Number of Admissions During Year	361
0140.1	Number of Massachusetts Medicaid Admissions During Year	116
0150.0	Number of Discharges During Year	356
0190.0	Average Length of Stay	125

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			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0

(7342.2)

(6052.2)

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

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	38,066	7848.2	177,983	7835.2	110,438
Hours*	7847.2	805	7849.2	4,034	7836.2	4,434

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes \$25/hour and has 100 overtime hours at time and one half & another RN makes \$20/hour and has 20 overtime hours at double time; RN Overtime Wages =\$4,550 and Hours = 120.)

B. Wage Differentials for RNs, LPNs, and CNAs**1. Shift Differential Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7850.2	0	7851.2	0	7852.2	0

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

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

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

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2015, 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
Josh Brown	From: 01/01/2015 To: 12/31/2015	5347	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	94,785
9270.2	Payroll Taxes	9,702
9270.3	Workers' Compensation	355
9270.4	Group Health/Life Insurance	10,967
9270.5	Pension	2
9270.6	Other Benefits	0
9272.0	TOTAL ADMINISTRATOR COMPENSATION	115,811

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	2	7310.2	2,340
Plant Operations	7211.2	5	7311.2	3,914
Dietary Staff	7212.2	33	7312.2	19,025
Dietician	7213.2	0	7313.2	0
Laundry Staff	7214.2	0	7314.2	0
Housekeeping Staff	7215.2	0	7315.2	0
Quality Assurance	7216.2	0	7316.2	0
Ward Clerks/Medical Records	7217.2	2	7317.2	1,906
MMQ Nurses	7218.2	0	7318.2	0
MDS Coordinator	7232.2	5	7332.2	3,549
Social Service Staff	7220.2	3	7320.2	5,896
Interpreters	7233.2	0	7333.2	0
Restorative – Indirect	7221.2	0	7321.2	0
Restorative – Direct	7222.2	0	7322.2	0
Recreational Staff	7223.2	9	7323.2	10,313
Administrator	7224.2	6	7324.2	3,772
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	5	7326.2	5,265
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	2	7328.2	1,264
RNs	7229.2	30	7329.2	22,400
LPNs	7230.2	57	7330.2	41,888
CNAs	7231.2	131	7331.2	84,374
Totals		290		205,906

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Rokeach
First Name Norman
Title Member

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 Verge
First Name Tara
Title Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4110.1	74	1,540	94,785	10,967	7,251	265	0	0	0	113,268

Last Name Ndungu
First Name Lucy
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6041.1	100	2,648	87,099	0	6,663	244	0	0	0	94,006

Last Name Kirkpatrick
First Name Leah
Title Admissions Director

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6540.0	100	2,080	85,510	0	6,541	239	0	0	0	92,290

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	2015 Amort. of Mort. Acq Costs	² Bal. 01/01/2015	Principal Payment	Bal. 12/31/2015	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 2015, 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 01/01/2015	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2015	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 2015, post the beginning mortgage balance of the loan in this column.

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

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

Schedule 3 (4440.0)

Contracted Service	10,284
Professional Fees	16,093
Fines & Penalties	6,302
Background Checks	143
Donations/Charity	12,123
Resident Missing Items	2,484
Total	47,429

Schedule 9 (1980.0)

Replacement Reserve Fund 36,160

Schedule 13 Prior Period Adjustment:

Adjustment made subsequent to the filing of the 2014 HCF-1 to record additional rent.

Schedule 14 Other Public Patient days consists of Hospice days.

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	18,993		
1030.0	Short-Term Investments	0		
1050.0	Other	0		
1010.0	Total Cash		18,993	
	Loans Receivables			
1160.0	Officers/Owners	0		
1170.0	Employees	0		
1180.0	Affiliates/Related Parties	947,979		
1185.0	Other Loans Receivable	0		
1150.0	Total Loans Receivable		947,979	
	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		105,110	
1005.0	TOTAL CURRENT ASSETS			1,072,082

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	1,110,000		
1510.0	Land – Book Value		1,110,000	
1521.1	Building – Cost	2,919,903		
1522.2	Building – Accum. Deprc.	(158,161)		
1520.0	Building – Book Value		2,761,742	
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	100,000		
1652.2	Equipment – Accum. Deprc.	(21,667)		
1650.0	Equipment – Book Value		78,333	
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			3,950,075

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost	62,533		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(27,657)		
1979.0	Construction in Progress	0		
1980.0	Other	0		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			34,876
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			5,057,033

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		251,626	
2005.0	TOTAL CURRENT LIABILITIES			251,626
	Long Term Liabilities			
2310.0	Mortgages	2,469,218		
2320.0	Other Long-Term Debt	0		
2300.0	TOTAL LONG-TERM LIABILITIES			2,469,218

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	1,959,555		
2530.0	Proprietor Drawings	(0)		
2540.0	Partnership Drawings	(0)		
2545.0	Contributions	0		
2550.0	Net Profit / (Loss) Year-to-Date	376,634		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		2,336,189	

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			2,336,189
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			5,057,033
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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	677,926	
3520.0	Other Rental *	0	
3530.0	Other Income *	0	
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		677,926

9540.0	Taxes, Real Estate	63,835	0	63,835
9540.5	Taxes, Personal Property	0	0	0
9545.0	Interest, Long-Term (Schedule 23)	152,414		152,414
9547.0	Other (Explain on sch 20)	0	0	0
9550.0	Building Depreciation	72,998	0	72,998
9560.8	Building Improvement Depreciation	0	0	0
9562.8	HCF Capitalization-Improvements Depreciation	0	0	0
9570.0	Equipment Depreciation	10,000	0	10,000
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	299,247	0	299,247
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	2,045	0	2,045
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	301,292	0	301,292

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	2015 Amort.of Mort. Acq Costs	² Bal. 01/01/2015	Principal Payment	Bal. 12/31/2015	Rate %	Interest Expense	Period Expense *
Mortgage	Rockland Trust	No	11/01/2013	11/01/2019	120	25,823	2,660,000	62,533	12,507	2,643,524	174,306	2,469,218	4.56	139,907	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	62,533	12,507	XXXX	XXXX	2,469,218	XXXX	139,907	0

*See Instructions

a b c

Total Fixed Interest a + b + c (9545.0) = 152,414

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 2015, 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
Licenses	1,525	0	1,525
Filing Fees	520	0	520
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	2,045	0	2,045
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	2,045	0	2,045

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:	Langfield
Middle Name:	
First Name :	Jonathan
Title :	Certified Public Accountant
Preparer's Address:	c/o CliftonLarsonAllen 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:	Langfield,Jonathan - Lan8766
Date of Authorization (MO/DA/YR):	04/29/2016
Submitter's acknowledgement:	X

Section B

Section B - Accuracy of Reported Costs:

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :BRENTWOOD REHAB & HEALTHCARE CTR

Vendor Payment Number :0950259

Reporting Period : 01/01/2015 to 12/31/2015

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:	Rokeach
First Name :	Norman
Middle Name:	
Title :	CEO

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:	Rokeach,,Norman - Rok16718
Date of Authorization (MO/DA/YR):	05/02/2016
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:	Rokeach
First Name :	Norman
Middle Name:	
Title :	CEO

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:	Rokeach,,Norman - Rok16718
Date of Authorization (MO/DA/YR):	05/02/2016
Submitter's acknowledgement:	X



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