

Skilled Nursing Facility Cost Report

Alliance Health at Baldwinville

Filing Year: 2021

Date: 05/30/2023

Time: 11:43 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT BALDWINVILLE
1.2	MassHealth Provider ID	110025921A
1.3	Federal Employer Tax ID	042104323
1.4	VPN	0910554
1.5	Is the above information correct?	Yes
1.6	Facility Number	00152
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2021
1.9	Reporting Period To	12/31/2021
1.10	Street Address	51 Hospital Road
1.11	City	Baldwinville
1.12	Zip	01436
1.13	Telephone	+1 (978) 939-2196
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Other Non-Profit
1.18	List the name of the management company as reported on the management company cost report.	Alliance Health, Inc/Alliance Health Management Services
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Baldwinville
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathasn.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	808,935	1,093	810,028
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	967,930	314,510	1,282,440
1.5	Medicare Managed Care (Part C)	350,350	8,667	359,017
1.6	MassHealth Fee-for-Service	3,103,570	0	3,103,570
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	903,788	0	903,788
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	916,271	0	916,271
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	7,050,844	324,270	7,375,114

Detail of Ancillary Revenue

Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		25,323
2.2	Revenue from Direct Therapy Services		260,374
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		38,573
200	Total Ancillary Revenue		324,270

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,287,812
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	886
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	21,787
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	52
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	1,310,537

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Restricted Investment Income	3,182
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Federal Stimulus Income	98,059
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	PPP Loan Forgiveness Income	879,400
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Test	307,171
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,287,812

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	8,685,651

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SCHEDULE 3 : EXPENSES				
Nursing Expenses				
Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	133,734	0	133,734
1.2	Director of Nurses: Employee Benefits	21,359		21,359
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,134		12,134
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	167,227		167,227
1.7	Registered Nurses: Salaries	783,481		783,481
1.8	Registered Nurses: Employee Benefits	125,130		125,130
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	71,088		71,088
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0		0
1.200	Subtotal: Registered Nurses Expenses	979,699		979,699
1.12	Licensed Practical Nurses: Salaries	487,836		487,836
1.13	Licensed Practical Nurses: Employee Benefits	77,912		77,912
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	44,263		44,263
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	130,977		130,977
1.300	Subtotal: Licensed Practical Nurses Expenses	740,988		740,988
1.17	Certified Nurse Aides: Salaries	1,154,855		1,154,855
1.18	Certified Nurse Aides: Employee Benefits	184,440		184,440
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	104,785		104,785
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	52,342	16,482	35,860
1.400	Subtotal: Certified Nurse Aides Expenses	1,496,422		1,479,940

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,384,336		3,367,854

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,384,336		3,367,854

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	158,944	0	158,944
2.2	Administration: Employee Benefits	25,385		25,385
2.3	Administration: Payroll Taxes incl Workers Comp.	14,422		14,422
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	198,751		198,751
2.7	Clerical Staff: Salaries	204,860		204,860
2.8	Clerical Staff: Employee Benefits	32,719		32,719
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	18,587		18,587
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	256,166		256,166
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	73,159		73,159
2.12	Office Supplies	55,686		55,686
2.13	Telecommunications (e.g. Internet, Phone)	24,849		24,849

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,477		1,477
2.16	Advertising: Help Wanted	12,662		12,662
2.17	Licenses and Dues: Patient Care Related Portion	0		0
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	37,344		37,344
2.20	Insurance: Malpractice & General Liability	91,062		91,062
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	515,738	500,000	15,738
2.23	Non-Allowable A & G Expenses	1,084,325	1,084,325	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		431,469	431,469
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		20,070	20,070
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,896,302		763,516
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,351,219		1,218,433
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		21,787	21,787
2.500	Subtotal: Administrative & General Recoverable Income	0		21,787
200	Total: Net Administrative & General Expenses After Recoverable Income	2,351,219		1,196,646

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	12,230
2A.2	COVID Testing Residents	3,508
2A.3	Equity Transfer	500,000
2A.100	Subtotal: Other A&G Expenses	515,738

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	20,329
2B.2	Licenses and Dues: Not Related to Resident Care	19,975
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	11,834
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	409,956
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	0
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	55,920
2B.15	User Fee Assessment	566,311
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,084,325

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0

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3.2	Staff Dev. Coord.: Employee Benefits	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0	0
3.4	Staff Dev. Coord.: Purchased Service	0	0
3.100	Subtotal: Staff Development Coordinator Expenses	0	0
3.5	Plant Operation: Salaries	85,360	85,360
3.6	Plant Operation: Employee Benefits	13,633	13,633
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,745	7,745
3.8	Plant Operation: Purchased Service	62,163	62,163
3.9	Plant Operation: Supplies and Expenses	39,269	39,269
3.10	Plant Operation: Utilities	172,446	172,446
3.11	Plant Operation: Repairs	29,610	29,610
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)	0	0
3.200	Subtotal: Plant Operation Expenses	410,226	410,226
3.13	Dietician: Salaries	0	0
3.14	Dietician: Employee Benefits	0	0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0	0
3.16	Dietician: Purchased Service	41,065	41,065
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)	0	0
3.300	Subtotal: Dietician Expenses	41,065	41,065
3.18	Dietary: Salaries	361,166	361,166
3.19	Dietary: Employee Benefits	57,682	57,682
3.20	Dietary: Payroll Taxes incl Workers Comp.	32,769	32,769
3.21	Dietary: Food	234,611	234,611
3.22	Dietary: Purchased Service	0	0
3.23	Dietary: Supplies and Expenses	28,230	28,230
3.400	Subtotal: Dietary Expenses	714,458	714,458
3.24	Housekeeping/Laundry: Salaries	0	0
3.25	Housekeeping/Laundry: Employee Benefits	0	0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0	0
3.27	Housekeeping/Laundry: Purchased Service	350,447	350,447
3.28	Housekeeping/Laundry: Supplies and Expenses	859	859
3.29	Housekeeping/Laundry: Linen and Bedding	0	0
3.30	Housekeeping/Laundry: Special Cleaning	0	0

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3.500	Subtotal: Housekeeping/Laundry Expenses	351,306		351,306
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		128,156	128,156
3.600	Subtotal: QA Professional Expenses	0		128,156
3.36	Unit Clerk & Medical Records: Salaries	50,224		50,224
3.37	Unit Clerk & Medical Records: Employee Benefits	8,022		8,022
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,557		4,557
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	62,803		62,803
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	20,981		20,981
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,352		3,352
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	1,904		1,904
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	26,237		26,237
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	143,513		143,513
3.49	Social Service Worker: Employee Benefits	22,920		22,920
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	13,022		13,022
3.51	Social Service Worker: Purchased Service	7,200		7,200
3.1000	Subtotal: Social Service Worker Expenses	186,655		186,655
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0

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3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	244,322		244,322
3.57	Indirect Restorative Therapy: Employee Benefits	39,020		39,020
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	22,168		22,168
3.59	Indirect Restorative Therapy: Consultants	463		463
3.60	Direct Restorative Therapy: Salaries	192,291	192,291	0
3.61	Direct Restorative Therapy: Benefits	48,158	48,158	0
3.62	Direct Restorative Therapy: Consultants	11,217	11,217	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)	0	27,318	27,318
3.1200	Subtotal: Restorative Therapy Expenses	557,639		333,291
3.64	Recreational Therapy/Activities: Salaries	145,248		145,248
3.65	Recreational Therapy/Activities: Employee Benefits	23,197		23,197
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,179		13,179
3.67	Recreational Therapy/Activities: Purchased Service	19,870		19,870
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,674		8,674
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	210,168		210,168
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	2,945		2,945
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	7,404		7,404
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0

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3.82	Physician Services: Medical Director	33,600		33,600
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	129,459	129,459	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	179,470		179,470
3.90	House Supplies Resold to Private Residents	21,500	21,500	0
3.91	House Supplies Resold to Public Residents	22,854	22,854	0
3.92	Pharmacy Consultant	8,281		8,281
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	405,513		231,700
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,966,070		2,696,065
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		52	52
3.1800	Subtotal: Variable Recoverable Income	0		52
300	Total: Net Variable Expenses Including Recoverable Income	2,966,070		2,696,013

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	253,126	29,453	223,673
4.2	Long-Term Interest Expense SNF-CR	172,786		172,786
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	5,158		5,158
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	431,070		401,617
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	431,070		401,617

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	9,132,695		7,683,969
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	9,132,695		7,662,130

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	7,375,114
1B.2	Other Revenue	21,839
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	7,396,953
1B.4	Salaries and Wages	4,166,815
1B.5	Employee Benefits	1,043,552
1B.6	Supplies and Other (including Payroll Taxes)	3,440,496
1B.7	Interest Expense	172,786
1B.8	Provision for Bad Debt	55,920
1B.9	Depreciation and Amortization Expenses	253,126
1B.200	Total Operating Expenses	9,132,695
1B.300	Income(Loss) from Operations	(1,735,742)
	Non-Operating Income and Expenses	
1B.10	Interest Income	886
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,287,812
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(447,044)

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Detail of Extraordinary Items		
Table 1C	1	2
Line #	Description	Amount
1C.1	None	0
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles		
Table 1D	1	2
Line #	Description	Amount
1D.1	None	0
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	8,685,651
2.2	Total Nursing Expenses (Schedule 3)	3,384,336
2.3	Total Administrative and General Expenses (Schedule 3)	2,351,219
2.4	Total Variable Expenses (Schedule 3)	2,966,070
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	431,070
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,132,695
200	Cost Reported Net Income(Loss)	(447,044)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(447,044)
3.2	Reconciling Item	0	
3.3	Reconciling Item	0	
3.4	Reconciling Item	0	
3.5	Reconciling Item	0	
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(447,044)

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	884,815
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	160,191
1.5	Payer Accounts Receivable	800,177
1.6	Less Reserve for Bad Debt	(54,253)
1.100	Subtotal: Net Patient Accounts Receivable	745,924
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	(14,869)
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	64,577
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	5,579
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	241,430
100	Total Current Assets	2,087,647

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	HUD Residual Receipts	229,701
1A.2	Exchange	10,969
1A.3	Deposits	760
1A.100	Subtotal: Other Current Assets	241,430

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	23,818
2.2	Buildings	3,018,089
2.3	Improvements	1,359,033
2.4	Equipment	67,776
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	4,468,716

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	529
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	180,053
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(58,778)
3.100	Net Mortgage Acquisition Costs	121,275
300	Total Non-Current Assets	121,804

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	529
3A.5	Cash Surrender Value of Officer Life Insurance	0
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	529

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,678,167

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	368,510
5.2	Accrued Expenses	183,361
5.3	Due to Insurance Payers	(62,880)
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	199,923
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	402,459
500	Total Current Liabilities	1,091,373

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Income	215,923
5A.2	Medicare Advance Payments	186,536
5A.100	Subtotal: Other Current Liabilities	402,459

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	4,104,861
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	4,104,861

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,196,234

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,861,878	66,088	1,927,966
8A.2	Prior Period Adjustment(s)	(2,442)		(2,442)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(447,044)		(447,044)
8A.4	Gain/(Loss) Realized on Investments	3,453	3,453	3,453
8A.5	Contributions, Gifts and Other	0		0
8A.6	Change in Unrealized Gains/(Losses) on Investments	0		0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	1,412,392	69,541	1,481,933

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Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1	Adjustments made after the filing of the 2020 cost report; no impact on reimbursement.	(2,442)
8D.2		
8D.100	Subtotal: Prior Period Adjustments	(2,442)

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9	1	
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	6,678,167

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	23,818	0	0	23,818				23,818
1.2	Building	6,108,683	0	0	6,108,683	(2,974,587)	(116,007)	(3,090,594)	3,018,089
1.3	Improvements	1,924,720	317,309	0	2,242,029	(776,708)	(106,288)	(882,996)	1,359,033
1.4	Equipment	1,067,991	42,030	0	1,110,021	(1,012,368)	(29,877)	(1,042,245)	67,776
1.5	Software/Limited Life Assets	35,756	0	0	35,756	(34,802)	(954)	(35,756)	0
1.6	Motor Vehicles	0	0	0	0	0		0	0
100	Total	9,160,968	359,339	0	9,520,307	(4,798,465)	(253,126)	(5,051,591)	4,468,716

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	3,399,528	0	0	0	0	3,399,528	2.50%	116,007	(31,019)	84,988
2.4	Building REA-CR	0	0	0	0	0	0	0.00%			0
2.5	Improvements SNF-CR	1,572,590	0	317,309	0	0	1,889,899	5.00%	106,288	(25,556)	80,732
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%			0
2.7	Equipment SNF-CR	1,013,459	0	42,030	0	0	1,055,489	10.00%	29,877	28,075	57,952

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	7,149	0	0	0	0	7,149	33.33%	954	(953)	1
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%			0
200	Total Claimed Fixed Assets	5,992,726	0	359,339	0	0	6,352,065		253,126	(29,453)	223,673

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1979
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1979
3.3	What was the value from the most recent municipal property assessment for this facility?	0
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	94
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	0
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	0
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	0.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					0
4.2					0
4.3					0

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,550,746

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(447,044)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	253,126
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(18,164)
200	Net Cash from Operating Activities	(212,082)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(359,339)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(359,339)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(94,510)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(94,510)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(665,931)
500	Cash and Cash Equivalents (End of Year)	884,815

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/01/2021	94			94	94
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	94				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,913	0	0	1,512	534	15,345
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	17	0	0	0	5	157
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	1,930	0	0	1,512	539	15,502

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
0	4,818	0	0	0	0	0	2,756	26,878
								0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	63	0	0	0	0	0	5	247
0	0	0	0	0	0	0	0	0
								0
								0
0	4,881	0	0	0	0	0	2,761	27,125

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	100
3.2	0140.1	Number of MassHealth Admissions During Year	7
3.3	0150.0	Number of Discharges During Year	101
3.4	0190.0	Average Length of Stay	269
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	750,907	21,009.0	456,901	14,979.0	1,101,896	51,130.0
1.2	Total Overtime Wages	32,574	609.0	30,935	699.0	52,959	1,800.0
1.3	Total Shift Differential	0					
1.4	Total Other Differentials	0					
100	Total	783,481	21,618.0	487,836	15,678.0	1,154,855	52,930.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	0.00	0.00	0.00	0.00	0.00
2.2	Licensed Practical Nurses	0.00	0.00	0.00	0.00	0.00
2.3	Certified Nurse Aides	0.00	0.00	0.00	0.00	0.00

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,080.0
3.2	Plant Operations	2	2.0	4,209.0
3.3	Dietary Staff	21	10.2	21,135.0
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	2	1.9	3,897.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	1	0.1	220.0
3.9	Social Services Staff	2	1.0	2,016.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	13	2.3	4,859.0
3.12	Restorative Therapy - Indirect Staff	13	3.3	6,913.0
3.13	Recreational Staff	8	4.3	9,038.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	7	3.6	7,446.0
3.17	Director of Nurses	2	1.1	2,326.0
3.18	Registered Nurses	22	10.4	21,618.0
3.19	Licensed Practical Nurses	14	7.5	15,678.0
3.20	Certified Nurse Aides	67	25.4	52,930.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	176	75.2	156,445.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		0.0		0.0		605.8	16,482		
Registered Temporary Nursing Service Agencies										
4.2	Favorite Healthcare Staffing, Inc.	TOTB	0.0	0	692.8	34,919	325.5	9,131	0.0	0
4.3	MAS Medical Staffing (Worcester, MA)	TKYS	0.0	0	1,642.8	96,058			0.0	0
4.4	Compunnel Healthcare	TKGY	0.0	0	0.0	0	937.0	26,729	0.0	0
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	2,335.6	130,977	1,262.5	35,860	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	2,335.6	130,977	1,868.3	52,342	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.										
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Mueller	Laura	ADM	Administrative & General	158,825	0	0	158,825		
5.2	Houle	Michelle	RN	Nursing	103,122	0	0	103,122		
5.3	Gallant	Rhonda	DON	Nursing	98,886	0	0	98,886		
5.4	Croft	Andrea	Rehab Dir	Nursing	85,605	0	0	85,605		
5.5	Rushford	Kayla	Staff Ed	Nursing	79,744	0	0	79,744		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1					0	0	0	0	0
6C.2									0
6C.3									0
									0

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1		Lancaster Pollard	No	10/28/2014	08/01/2048	408	20,448	4,669,000	180,053	7,836
100	TOTALS								180,053	7,836

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
4,199,371	0	94,510	0		4,104,861	3.790%	137,898	27,052	172,786
					4,104,861		137,898	27,052	172,786

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<i>Working Capital Debt</i>									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1			0	0		0	0	0.000%	
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 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.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/14/2022 10:35AM	(1) Footnotes and Explanations	SNF-CR 2021 Footnotes.pdf	application/pdf	Jonathan Langfield
09/14/2022 10:36AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/14/2022 10:37AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.		
Section A - Certification by Preparer (Other than Owner, Partner, or Officer)		
Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.		
1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/14/2022
<i>Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes. If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.</i>		

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: 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, and other required information. 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 federal and state laws, 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.

B) USE OF PUBLIC FUNDS: 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, I hereby certify to the best of my 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.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/14/2022
2.3	Last Name	Dodos
2.4	First Name	Michael
2.5	Middle Name	
2.6	Title	Controller
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to CHIAcostreports.LTCF@state.ma.us along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request