

Skilled Nursing Facility Cost Report**BELMONT MANOR NURSING HOME**

Filing Year: 2022

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BELMONT MANOR NURSING HOME
1.2	MassHealth Provider ID	110025668B
1.3	Federal Employer Tax ID	042430837
1.4	VPN	0926205
1.5	Is the above information correct?	Yes
1.6	Facility Number	00805
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	34 AGASSIZ AVENUE
1.11	City	BELMONT
1.12	Zip	02478
1.13	Telephone	+1 (617) 489-1200
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	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	NONE
1.19	List the name of the entity that holds the nursing facility license.	BELMONT MANOR NURSING HOME
1.20	List realty company names as reported on each realty company cost report.	NONE
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	TRICIA R. RULLO
2.2	Nursing Facility or Firm Name	BELMONT MANOR NURSING HOME
2.3	Title	BUSINESS DIRECTOR
2.4	Street Address	34 AGASSIZ AVENUE
2.5	City	BELMONT
2.6	State	MA
2.7	Zip Code	02478
2.8	Phone Number	+1 (617) 489-1200
2.9	Email Address	triciarullo@belmontmanor.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	John Ead
3.3	Nursing Facility or Firm Name	LitmanGerson Associates, LLP
3.4	Title	CPA
3.5	Street Address	500 W Cummings Park, Suite 5650
3.6	City	Woburn
3.7	State	MA
3.8	Zip Code	01801
3.9	Phone Number	+1 (781) 569-4700
3.10	Email Address	jead@lga.cpa
3.11	Type of Accounting Service Performed	Review

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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	13,381,759		13,381,759
1.2	Commercial Managed Care	366,333		366,333
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,166,720	42,133	2,208,853
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,885,252		3,885,252
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	4,153		4,153
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	2,625		2,625
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	19,806,842	42,133	19,848,975

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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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	512,261
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	62,282
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	574,543

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)	Extraordinary Income	240,965
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Total COVID-19 Receipts	271,296
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		512,261

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	20,423,518

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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	143,616		143,616
1.2	Director of Nurses: Employee Benefits	8,558		8,558
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,539		9,539
1.4	Director of Nurses Purchased Service: Per Diem			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	161,713		161,713
1.7	Registered Nurses: Salaries	1,636,866		1,636,866
1.8	Registered Nurses: Employee Benefits	87,636		87,636
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	168,468		168,468
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,892,970		1,892,970
1.12	Licensed Practical Nurses: Salaries	1,461,396		1,461,396
1.13	Licensed Practical Nurses: Employee Benefits	78,243		78,243
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	150,409		150,409
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,690,048		1,690,048
1.17	Certified Nurse Aides: Salaries	3,958,905		3,958,905
1.18	Certified Nurse Aides: Employee Benefits	211,960		211,960
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	407,456		407,456
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	4,578,321		4,578,321

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	984		984
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	984		984
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,324,036		8,324,036

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	8,324,036		8,324,036

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	1,177,143		1,177,143
2.2	Administration: Employee Benefits	258,930		258,930
2.3	Administration: Payroll Taxes incl Workers Comp.	26,141		26,141
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	1,462,214		1,462,214
2.7	Clerical Staff: Salaries	444,779		444,779
2.8	Clerical Staff: Employee Benefits	22,155		22,155
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	50,844		50,844
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	517,778		517,778
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	44,043		44,043
2.12	Office Supplies	229,047		229,047
2.13	Telecommunications (e.g. Internet, Phone)	21,414		21,414

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	88,464		88,464
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	335		335
2.19	Accounting Services (Not related to appeals)	127,260		127,260
2.20	Insurance: Malpractice & General Liability	39,960		39,960
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	82,306		82,306
2.23	Non-Allowable A & G Expenses	416,744	416,744	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)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
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	1,049,573		632,829
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,029,565		2,612,821
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,029,565		2,612,821

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Fees	22,925
2A.2	Inspections	9,381
2A.3	Donations	50,000
2A.100	Subtotal: Other A&G Expenses	82,306

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	13,914
2B.2	Licenses and Dues: Not Related to Resident Care	9,852
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	3,130
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	274,736
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	115,112
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	
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	416,744

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	119,580		119,580

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3.2	Staff Dev. Coord.: Employee Benefits	6,402		6,402
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,307		12,307
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	138,289		138,289
3.5	Plant Operation: Salaries	208,290		208,290
3.6	Plant Operation: Employee Benefits	10,381		10,381
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	23,639		23,639
3.8	Plant Operation: Purchased Service			0
3.9	Plant Operation: Supplies and Expenses			0
3.10	Plant Operation: Utilities	418,341		418,341
3.11	Plant Operation: Repairs	282,613		282,613
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	943,264		943,264
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	84,320		84,320
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	84,320		84,320
3.18	Dietary: Salaries	728,504		728,504
3.19	Dietary: Employee Benefits	36,307		36,307
3.20	Dietary: Payroll Taxes incl Workers Comp.	82,682		82,682
3.21	Dietary: Food	655,737		655,737
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	100,255		100,255
3.400	Subtotal: Dietary Expenses	1,603,485		1,603,485
3.24	Housekeeping/Laundry: Salaries	714,630		714,630
3.25	Housekeeping/Laundry: Employee Benefits	35,615		35,615
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	81,108		81,108
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	74,069		74,069
3.29	Housekeeping/Laundry: Linen and Bedding	19,693		19,693
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	925,115		925,115
3.31	Quality Assurance (QA) Professional: Salaries	35,904		35,904
3.32	QA Professional: Employee Benefits	2,139		2,139
3.33	QA Professional: Payroll Taxes incl Workers Comp.	2,385		2,385
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	40,428		40,428
3.36	Unit Clerk & Medical Records: Salaries	16,844		16,844
3.37	Unit Clerk & Medical Records: Employee Benefits	850		850
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,549		1,549
3.39	Unit Clerk & Medical Records: Purchased Service	4,203		4,203
3.700	Subtotal: Unit Clerk and Medical Record Expenses	23,446		23,446
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries	207,605		207,605
3.45	Behavioral Health Specialist: Employee Benefits	6,722		6,722
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	7,844		7,844
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	222,171		222,171
3.48	Social Service Worker: Salaries	507,577		507,577
3.49	Social Service Worker: Employee Benefits	30,927		30,927
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,873		16,873
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	555,377		555,377
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	431,031	431,031	0
3.61	Direct Restorative Therapy: Benefits	65,229	65,229	0
3.62	Direct Restorative Therapy: Consultants	217,069	217,069	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	713,329		0
3.64	Recreational Therapy/Activities: Salaries	298,829		298,829
3.65	Recreational Therapy/Activities: Employee Benefits	14,892		14,892
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,916		33,916
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	24,349		24,349
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	371,986		371,986
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	73,035		73,035
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	63,600		63,600
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,200		1,200
3.87	Legend Drugs	144,025	144,025	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	608,700		608,700
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	890,560		746,535
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,511,770		5,654,416
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income			
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,511,770		5,654,416

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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	269,303	(431,074)	700,377
4.2	Long-Term Interest Expense SNF-CR	613,734		613,734
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	180,516		180,516
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	231,825		231,825
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	810		810
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		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	1,296,188		1,727,262
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	1,296,188		1,727,262

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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	19,161,559		18,318,535
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	19,161,559		18,318,535

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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	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	85,650	85,650	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other	999,785	999,785	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	1,085,435	1,085,435	

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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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	19,848,975
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	19,848,975
1A.4	Salaries and Wages	12,091,499
1A.5	Employee Benefits	1,087,162
1A.6	Supplies and Other (including Payroll Taxes)	6,167,296
1A.7	Interest Expense	613,734
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	269,303
1A.200	Total Operating Expenses	20,228,994
1A.300	Income(Loss) from Operations	(380,019)
	Non-Operating Income and Expenses	
1A.10	Interest Income	62,282
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	512,261
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	194,524
1A.15	Provision for Income Tax	(18,000)
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	176,524

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	20,423,518
2.2	Total Nursing Expenses (Schedule 3)	8,324,036
2.3	Total Administrative and General Expenses (Schedule 3)	3,029,565
2.4	Total Variable Expenses (Schedule 3)	6,511,770
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,296,188
2.6	Total Other Business Expenses (Schedule 4)	1,085,435
2.100	Subtotal: Total Facility Expenses	20,246,994
200	Cost Reported Net Income(Loss)	176,524

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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)		176,524
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		176,524

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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	250,368
1.2	Short-Term Investments	215,338
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	876,059
1.6	Less Reserve for Bad Debt	(68,892)
1.100	Subtotal: Net Patient Accounts Receivable	807,167
1.7	Receivable from Officers/Owners/Employees	3,452,736
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	50,902
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	4,776,511

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	108,830
2.2	Buildings	
2.3	Improvements	4,852,421
2.4	Equipment	178,072
2.5	Software/Limited Life Assets	1,093
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	5,140,416

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	74,538
3.5	Mortgage Acquisition Costs	77,699
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(17,698)
3.100	Net Mortgage Acquisition Costs	60,001
300	Total Non-Current Assets	134,539

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,051,466

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,106,353
5.2	Accrued Expenses	77,015
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	180,276
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	745,317
5.7	Accrued Salaries and Payroll Liabilities	140,265
5.8	State and Federal Taxes Payable	36,300
5.9	Accrued Interest Payable	28,877
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,314,403

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	13,180,136
6.2	Due to Related Parties, Subsidiaries, and Affiliates	816,447
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	13,996,583

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	16,310,986

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	3,700		59,200	(4,698,944)	(4,636,044)
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				176,524	176,524
8C.7	Dividends Paid				(1,800,000)	(1,800,000)
8C.100	Owner's Equity Balance: Current Year	3,700	0	59,200	(6,322,420)	(6,259,520)

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		
8D.100	Subtotal: Prior Period Adjustments	0

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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,051,466

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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	108,830			108,830				108,830
1.2	Building	603,385			603,385	(591,399)	(11,986)	(603,385)	0
1.3	Improvements	9,254,587	20,638		9,275,225	(4,205,929)	(216,875)	(4,422,804)	4,852,421
1.4	Equipment	2,971,710	54,669		3,026,379	(2,808,724)	(39,583)	(2,848,307)	178,072
1.5	Software/Limited Life Assets	2,811			2,811	(859)	(859)	(1,718)	1,093
1.6	Motor Vehicles				0			0	0
100	Total	12,941,323	75,307	0	13,016,630	(7,606,911)	(269,303)	(7,876,214)	5,140,416

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	108,830					108,830				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,937,721					1,937,721	2.50%	11,986	36,457	48,443
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,194,519		20,638			8,215,157	5.00%	216,875	193,883	410,758
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,347,721		54,669			2,402,390	10.00%	39,583	200,656	240,239

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	2,811				2,811	33.33%	859	78	937	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	12,591,602	0	75,307	0	0	12,666,909		269,303	431,074	700,377

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	12/27/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	19,942,000
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	35,000
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	30,000
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	2.0
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					
4.2					
4.3					

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)	1,333,507

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	230,819
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	270,870
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(295,098)
200	Net Cash from Operating Activities	206,591

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(149,844)
3.2	Cash Flows from Other Investing Activities	(593,838)
300	Net Cash from Investing Activities	(743,682)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(330,710)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(330,710)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(867,801)
500	Cash and Cash Equivalents (End of Year)	465,706

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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	03/19/2020	141			141	135
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.	141				
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	26,506	319		3,907		16,251
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	57					24
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	26,563	319	0	3,907	0	16,275

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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
							5	46,988
								0
								0
								0
								0
								0
								0
								0
								81
								0
								0
								0
0	0	0	0	0	0	0	5	47,069

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	212
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	205
3.4	0190.0	Average Length of Stay	212
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	150
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	153

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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	1,205,674	25,895.0	1,202,562	29,823.0	2,973,941	130,180.0
1.2	Total Overtime Wages	170,931	2,685.0	240,123	4,127.0	623,013	22,684.0
1.3	Total Shift Differential	27,832		54,595		123,399	
1.4	Total Other Differentials						
100	Total	1,404,437	28,580.0	1,497,280	33,950.0	3,720,353	152,864.0

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	1.00	3.00	4.50	4.50	4.50
2.2	Licensed Practical Nurses	1.00	2.50	4.00	4.00	4.00
2.3	Certified Nurse Aides	1.50	2.00	2.00	2.00	2.00

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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	3	1.5	2,415.0
3.2	Plant Operations	3	2.5	5,335.0
3.3	Dietary Staff	30	15.0	31,943.0
3.4	Dietician	1	1.0	1,360.0
3.5	Housekeeping/Laundry Staff	21	19.0	38,634.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,107.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	3,795.0
3.9	Social Services Staff	4	2.5	4,980.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	13	4.0	9,247.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	15	6.0	13,112.0
3.14	Administration and Officers	1	1.0	2,052.0
3.15	Security Staff			
3.16	Clerical Staff	14	6.0	12,614.0
3.17	Director of Nurses	3	1.5	3,384.0
3.18	Registered Nurses	29	14.0	28,580.0
3.19	Licensed Practical Nurses	22	16.0	33,950.0
3.20	Certified Nurse Aides	81	73.0	152,864.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	244	166.0	346,372.0

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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									
-----	---	--	--	--	--	--	--	--	--	--

Registered Temporary Nursing Service Agencies

4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	KARGER	STEWART	ADMINISTRATOR	Administrative & General	1,445,021			1,445,021		
5.2	KARGER	SUSAN	ADMISSIONS DIRECTOR	Administrative & General	554,087			554,087		
5.3	GERSHOM	BAGENI	RN STATION ONE NURSE	Nursing	208,901			208,901		
5.4	MURRAY-CARR	MARY	DON	Nursing	202,141			202,141		
5.5	RULLO	PATRICIA	BUSINESS DIRECTOR	Administrative & General	179,091			179,091		

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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	KARGER	STEWART	PRESIDENT AND OWNER	Administrative & General	2,080	1,445,021			1,445,021
6C.2	KARGER	SUSAN	ADMISSIO NS DIRECTOR AND OWNER	Administrative & General	2,080	554,087			554,087
6C.3									0
									1,999,108

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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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	M&T BANK	No	03/14/20 16	03/14/2046	360	77,004	15,500,00 0	77,699	2,590
1.2	2nd Mortgage	M&T BANK	No	11/30/20 18	12/31/2022			400,000		
100	TOTALS								77,699	2,590

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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
13,856,163		330,710			13,525,453	4.270%	592,634		595,224
400,000					400,000	7.000%	18,433		18,433
					13,925,453		611,067	0	613,657

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Working Capital Debt

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

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
09/21/2023 12:09PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
09/21/2023 12:09PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
09/21/2023 12:09PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
09/21/2023 12:09PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Danielle Richtarich

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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	John Ead
1.2	Nursing Facility or Firm Name	LitmanGerson Associates, LLP
1.3	Title	CPA
1.4	Street Address	500 W Cummings Park, Suite 5650
1.5	City	Woburn
1.6	State	MA
1.7	Zip Code	01801
1.8	Phone Number	+1 (781) 569-4700
1.9	Email Address	jead@lga.cpa
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:	09/22/2023

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.

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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	09/22/2023
2.3	Last Name	Karger
2.4	First Name	Stewart
2.5	Middle Name	A.
2.6	Title	Administrator
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 Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request