

Skilled Nursing Facility Cost Report**CAPE REGENCY REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:32 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CAPE REGENCY REHAB & HLTH CARE CTR
1.2	MassHealth Provider ID	110094542A
1.3	Federal Employer Tax ID	454630028
1.4	VPN	0950166
1.5	Is the above information correct?	Yes
1.6	Facility Number	00915
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	120 South Main Street
1.11	City	Centerville
1.12	Zip	02632
1.13	Telephone	+1 (508) 778-1835
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates, Inc.
1.20	List realty company names as reported on each realty company cost report.	Cape Regency Landlord MA LLC
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	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.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	Blank					
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	730,077	(3,884)	726,193
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	36,387	(34)	36,353
1.4	Medicare Fee-For-Service	3,498,683	539,078	4,037,761
1.5	Medicare Managed Care (Part C)	541,538	34	541,572
1.6	MassHealth Fee-for-Service	7,547,316	536,232	8,083,548
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
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	800,231	0	800,231
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	13,154,232	1,071,426	14,225,658

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	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	641,590
3.7	Interest Income	85
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	80,836
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	722,511

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,948,169

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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	131,414		131,414
1.2	Director of Nurses: Employee Benefits	10,508	214	10,294
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,479		13,479
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	155,401		155,187
1.7	Registered Nurses: Salaries	1,308,447		1,308,447
1.8	Registered Nurses: Employee Benefits	104,624	2,131	102,493
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	134,204		134,204
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	33,792	0	33,792
1.200	Subtotal: Registered Nurses Expenses	1,581,067		1,578,936
1.12	Licensed Practical Nurses: Salaries	1,197,747		1,197,747
1.13	Licensed Practical Nurses: Employee Benefits	95,772		95,772
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	122,849	1,951	120,898
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	146,588	0	146,588
1.300	Subtotal: Licensed Practical Nurses Expenses	1,562,956		1,561,005
1.17	Certified Nurse Aides: Salaries	3,304,355		3,304,355
1.18	Certified Nurse Aides: Employee Benefits	264,218	5,382	258,836
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	338,919		338,919
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,907,492		3,902,110

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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	7,206,916		7,197,238

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	7,206,916		7,197,238

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	150,574		150,574
2.2	Administration: Employee Benefits	12,040	245	11,795
2.3	Administration: Payroll Taxes incl Workers Comp.	15,444		15,444
2.4	Administration: Purchased Service	9,600		9,600
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	187,658		187,413
2.7	Clerical Staff: Salaries	222,611		222,611
2.8	Clerical Staff: Employee Benefits	17,800	363	17,437
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,833		22,833
2.10	Clerical Staff: Purchased Service	14,005		14,005
2.200	Subtotal: Clerical Staff Expenses	277,249		276,886
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	95,450		95,450
2.12	Office Supplies	76,725		76,725
2.13	Telecommunications (e.g. Internet, Phone)	35,307		35,307

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	11,164		11,164
2.16	Advertising: Help Wanted	12,324		12,324
2.17	Licenses and Dues: Patient Care Related Portion	14,813	2,238	12,575
2.18	Continuing Professional Education / Training and Development	6,893		6,893
2.19	Accounting Services (Not related to appeals)	21,043		21,043
2.20	Insurance: Malpractice & General Liability	94,334		94,334
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	83,522	42,135	41,387
2.23	Non-Allowable A & G Expenses	1,352,702	1,352,702	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		3,957	3,957
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		279,907	279,907
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		12,803	12,803
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	1,804,277		703,869
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,269,184		1,168,168
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		80,836	80,836
2.500	Subtotal: Administrative & General Recoverable Income	0		80,836
200	Total: Net Administrative & General Expenses After Recoverable Income	2,269,184		1,087,332

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Patient Personal Supplies	42,135
2A.2	Bank Charges	41,137
2A.3	Subscriptions	250
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	83,522

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,460
2B.2	Licenses and Dues: Not Related to Resident Care	0
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	50,717
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	364,753
2B.11	Fines, Late Fees, Penalties, including Interest	75,328
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	77,038
2B.15	User Fee Assessment	780,406
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	1,352,702

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
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	213,387		213,387
3.6	Plant Operation: Employee Benefits	17,062	348	16,714
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	21,886		21,886

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3.8	Plant Operation: Purchased Service	146,250		146,250
3.9	Plant Operation: Supplies and Expenses	14,229		14,229
3.10	Plant Operation: Utilities	232,193		232,193
3.11	Plant Operation: Repairs	122,770		122,770
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	767,777		767,429
3.13	Dietician: Salaries	41,488		41,488
3.14	Dietician: Employee Benefits	3,317	68	3,249
3.15	Dietician: Payroll Taxes incl Workers Comp.	4,255		4,255
3.16	Dietician: Purchased Service	17,360		17,360
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	66,420		66,352
3.18	Dietary: Salaries	600,391		600,391
3.19	Dietary: Employee Benefits	48,007	978	47,029
3.20	Dietary: Payroll Taxes incl Workers Comp.	61,580		61,580
3.21	Dietary: Food	329,616		329,616
3.22	Dietary: Purchased Service	385		385
3.23	Dietary: Supplies and Expenses	31,776		31,776
3.400	Subtotal: Dietary Expenses	1,071,755		1,070,777
3.24	Housekeeping/Laundry: Salaries	603,543		603,543
3.25	Housekeeping/Laundry: Employee Benefits	48,259	983	47,276
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	61,904		61,904
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	65,167		65,167
3.29	Housekeeping/Laundry: Linen and Bedding	3,917		3,917
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	782,790		781,807
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)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	613,755		613,755
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	49,076	1,000	48,076
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	62,951		62,951
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	725,782		724,782
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	249,086		249,086
3.49	Social Service Worker: Employee Benefits	19,917	406	19,511
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	25,548		25,548
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	294,551		294,145
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	402,985		402,985
3.57	Indirect Restorative Therapy: Employee Benefits	32,223	656	31,567
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	41,333		41,333
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	546,570	546,570	0

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3.61	Direct Restorative Therapy: Benefits	99,764	99,764	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,122,875		475,885
3.64	Recreational Therapy/Activities: Salaries	251,898		251,898
3.65	Recreational Therapy/Activities: Employee Benefits	20,142	410	19,732
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	25,836		25,836
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	44,944		44,944
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	342,820		342,410
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	1,311		1,311
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	36,000		36,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	2,081		2,081
3.86	Physician Services: Other	3,311	3,311	0
3.87	Legend Drugs	712,605	712,605	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	250,241		250,241
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	11,134		11,134
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	1,016,683		300,767
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,191,453		4,824,354
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,191,453		4,824,354

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Capital & Fixed Cost Expenses				
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4.1	Depreciation Expense	132,229	(82,053)	214,282
4.2	Long-Term Interest Expense SNF-CR	15,065	15,065	0
4.3	Long-Term Interest Expense REA-CR		735,229	735,229
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		12,547	12,547
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		69,872	69,872
4.10	Personal Property Tax Expense SNF-CR	4,393		4,393
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	14,228		14,228
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,293,089	1,293,089	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	1,459,004		1,050,551
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,459,004		1,050,551

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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	17,126,557		14,240,311
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	17,126,557		14,159,475

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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	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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,225,658
1A.2	Other Revenue	722,426
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,948,084
1A.4	Salaries and Wages	9,291,681
1A.5	Employee Benefits	742,965
1A.6	Supplies and Other (including Payroll Taxes)	6,882,644
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	77,038
1A.9	Depreciation and Amortization Expenses	132,229
1A.200	Total Operating Expenses	17,126,557
1A.300	Income(Loss) from Operations	(2,178,473)
	Non-Operating Income and Expenses	
1A.10	Interest Income	85
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(2,178,388)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(2,178,388)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,948,169
2.2	Total Nursing Expenses (Schedule 3)	7,206,916
2.3	Total Administrative and General Expenses (Schedule 3)	2,269,184
2.4	Total Variable Expenses (Schedule 3)	6,191,453
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,459,004
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,126,557
200	Cost Reported Net Income(Loss)	(2,178,388)

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)		(2,178,388)
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)		(2,178,388)

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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	4,568
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,849,043
1.6	Less Reserve for Bad Debt	(30,220)
1.100	Subtotal: Net Patient Accounts Receivable	1,818,823
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,649,902
1.9	Interest Receivable	0
1.10	Supply Inventory	19,791
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	65,068
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	4,336
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	3,562,488

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	0
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	550,575
2.4	Equipment	156,785
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	25,786
200	Total Non-Current Fixed Assets	733,146

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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	3,445,283
3.4	Construction in Progress	65,306
3.5	Mortgage Acquisition Costs	177,268
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(133,225)
3.100	Net Mortgage Acquisition Costs	44,043
300	Total Non-Current Assets	3,554,632

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	DEPOSITS-UTILITIES	14,960
3A.2	DEBT SERVICE RESERVE FUND	49,025
3A.3	INTANGIBLE ASSETS	3,381,298
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,445,283

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	7,850,266

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	5,106,927
5.2	Accrued Expenses	998,115
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
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	783,399
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	6,888,441

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
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	1,360,091
6.2	Due to Related Parties, Subsidiaries, and Affiliates	884,341
6.3	Other Long-Term Debt	12,698,521
600	Total Non-Current Liabilities	14,942,953

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	21,831,394

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(10,550,492)
8B.2	Prior Period Adjustment(s)	(1,252,248)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(2,178,388)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(13,981,128)

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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	Prior Period Adjustments	(1,252,248)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(1,252,248)
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)	7,850,266

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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	0			0				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	871,871	69,850		941,721	(307,109)	(84,037)	(391,146)	550,575
1.4	Equipment	559,348	15,322		574,670	(380,008)	(37,877)	(417,885)	156,785
1.5	Software/Limited Life Assets	0			0	0	0	0	0
1.6	Motor Vehicles	51,572			51,572	(15,471)	(10,315)	(25,786)	25,786
100	Total	1,482,791	85,172	0	1,567,963	(702,588)	(132,229)	(834,817)	733,146

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				
2.2	Land REA-CR	135,936					135,936				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	3,683,650					3,683,650	2.50%		92,091	92,091
2.5	Improvements SNF-CR	677,108		69,850			746,958	5.00%	84,037		84,037
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	571,097		15,322			586,419	10.00%	37,877	0	37,877

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2.8	Equipment REA-CR	346,267					346,267	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	9,226					9,226	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	831					831	33.33%		277	277
200	Total Claimed Fixed Assets	5,424,115	0	85,172	0	0	5,509,287		121,914	92,368	214,282

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1982
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	8,966,700
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?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,420
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,680
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?	19.5
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

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)	6,954

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,178,388)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,261,174
200	Net Cash from Operating Activities	82,786

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(85,172)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(85,172)

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	0
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(2,386)
500	Cash and Cash Equivalents (End of Year)	4,568

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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	09/25/2020	120			120	120
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.	120				
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	1,395		116	5,116	1,209	32,553
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,395	0	116	5,116	1,209	32,553

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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
								40,389
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	40,389

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	234
3.2	0140.1	Number of MassHealth Admissions During Year	33
3.3	0150.0	Number of Discharges During Year	219
3.4	0190.0	Average Length of Stay	184
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	190
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	118

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	1,182,800	23,590.0	873,828	22,564.0	2,111,740	80,618.0
1.2	Total Overtime Wages	82,748	1,261.0	252,461	4,883.0	889,646	26,216.0
1.3	Total Shift Differential	42,899		71,458		302,969	
1.4	Total Other Differentials						
100	Total	1,308,447	24,851.0	1,197,747	27,447.0	3,304,355	106,834.0

<i>Detail of Nursing Services Shift Differentials</i>						
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	8.00	5.00	6.00	12.00	8.00
2.2	Licensed Practical Nurses	8.00	5.00	6.00	12.00	8.00
2.3	Certified Nurse Aides	8.00	5.00	6.00	12.00	8.00

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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			
3.2	Plant Operations	3	3.3	6,936.0
3.3	Dietary Staff	13	12.9	26,772.0
3.4	Dietician	1	0.6	1,156.0
3.5	Housekeeping/Laundry Staff		14.2	29,548.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	9	9.2	19,090.0
3.9	Social Services Staff	4	3.7	7,786.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	5	4.8	9,956.0
3.12	Restorative Therapy - Indirect Staff	6	6.3	13,172.0
3.13	Recreational Staff	6	5.8	12,005.0
3.14	Administration and Officers	1	0.9	1,960.0
3.15	Security Staff			
3.16	Clerical Staff	5	4.5	9,424.0
3.17	Director of Nurses	1	1.0	2,122.0
3.18	Registered Nurses	12	11.9	24,851.0
3.19	Licensed Practical Nurses	13	13.2	27,447.0
3.20	Certified Nurse Aides	51	51.4	106,834.0
3.21	Resident Care Assistants			0.0
3.22	Behavioral Health Specialist Staff			0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	130	143.8	299,059.0

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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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	LRS Healthcare	TNYJ	180.0	22,710	2,174.0	146,588				
4.3	Norton and Associates Inc	TOWP	140.0	11,082						
4.4										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		320.0	33,792	2,174.0	146,588	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		320.0	33,792	2,174.0	146,588	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	Brown	Jenese	CNA	Nursing	191,174	0	0	191,174		
5.2	Colarusso	Steven	Administrator	Administrative & General	185,059	0	0	185,059		
5.3	Downie-Campbell	Kimberley	RN	Nursing	176,944	0	0	176,944		
5.4	Massengburg Dehaney	Sherika	CNA	Nursing	165,367	0	0	165,367		
5.5	Henry	Karen	LPN	Nursing	155,686	0	0	155,686		

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									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	1st Mortgage	HJSI Athena Portfolio	No	12/21/2015	03/31/2026	124	0	1,568,804	177,268	15,065
1.2	Other	ProCare	Yes	02/15/2022	01/15/2024	24	16,239	368,277	0	
1.3	Other	ProCare	Yes	02/15/2022						
1.4										
1.5										
100	TOTALS								177,268	15,065

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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
1,360,091		0	0		1,360,091	12.500%	823,036	0	838,101
	368,277	118,296			249,981	5.500%	11,619	0	11,619
	474,693				474,693		0	0	0
					0				0
					0				0
					2,084,765		834,655	0	849,720

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Working Capital Debt

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	Healthcare Finance Group	No	10,865,369	1,833,152	01/01/2015		12,698,521		364,753
2.2	Due to Affiliates	Yes	(1,561,720)	1,721,387	01/01/2015	0	159,667	0.000%	0
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						12,858,188		364,753

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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
09/20/2023 10:43AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 10:43AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 10:43AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/21/2023 9:10AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.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:	09/27/2023

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	09/29/2023
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
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