

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CARE ONE AT PEABODY
1.2	MassHealth Provider ID	110026596A
1.3	Federal Employer Tax ID	030501986
1.4	VPN	0926825
1.5	Is the above information correct?	Yes
1.6	Facility Number	01017
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	199 Andover Street
1.11	City	Peabody
1.12	Zip	01960
1.13	Telephone	+1 (978) 531-0772
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.	Healthbridge Management LLC
1.19	List the name of the entity that holds the nursing facility license.	199 Andover Street Operating Company LLC
1.20	List realty company names as reported on each realty company cost report.	199 Andover Street 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

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Contact Information

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

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

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

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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						

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	894,964		894,964
1.2	Commercial Managed Care	577,868	8,217	586,085
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	8,810,623	54,387	8,865,010
1.5	Medicare Managed Care (Part C)	1,966,575		1,966,575
1.6	MassHealth Fee-for-Service	5,257,994		5,257,994
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,989,651		1,989,651
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	19,497,675	62,604	19,560,279

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		

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	931,900
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	295
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	932,195

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)	COVID Relief	931,900
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		931,900

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	20,492,474

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	162,169		162,169
1.2	Director of Nurses: Employee Benefits	6,578		6,578
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,335		16,335
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	185,082		185,082
1.7	Registered Nurses: Salaries	1,487,419		1,487,419
1.8	Registered Nurses: Employee Benefits	60,326		60,326
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	149,825		149,825
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	177,171	0	177,171
1.200	Subtotal: Registered Nurses Expenses	1,874,741		1,874,741
1.12	Licensed Practical Nurses: Salaries	1,812,379		1,812,379
1.13	Licensed Practical Nurses: Employee Benefits	73,506		73,506
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	182,558		182,558
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	602,358	0	602,358
1.300	Subtotal: Licensed Practical Nurses Expenses	2,670,801		2,670,801
1.17	Certified Nurse Aides: Salaries	2,477,833		2,477,833
1.18	Certified Nurse Aides: Employee Benefits	100,496		100,496
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	249,589		249,589
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	370,609	0	370,609
1.400	Subtotal: Certified Nurse Aides Expenses	3,198,527		3,198,527

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			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	7,929,151		7,929,151

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	7,929,151		7,929,151

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	251,235		251,235
2.2	Administration: Employee Benefits	10,189		10,189
2.3	Administration: Payroll Taxes incl Workers Comp.	25,306		25,306
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	286,730		286,730
2.7	Clerical Staff: Salaries	209,116		209,116
2.8	Clerical Staff: Employee Benefits	8,482		8,482
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,064		21,064
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	238,662		238,662
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	59,619		59,619
2.12	Office Supplies	209,036		209,036
2.13	Telecommunications (e.g. Internet, Phone)	46,538		46,538

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	2,767		2,767
2.16	Advertising: Help Wanted	5,802		5,802
2.17	Licenses and Dues: Patient Care Related Portion	27,355		27,355
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	4,697		4,697
2.20	Insurance: Malpractice & General Liability	150,948		150,948
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	74,932	8,267	66,665
2.23	Non-Allowable A & G Expenses	2,945,703	2,945,703	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		10,510	10,510
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		712,566	712,566
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		20,914	20,914
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	3,527,397		1,317,417
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,052,789		1,842,809
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	4,052,789		1,842,809

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Consulting and Professional fees	60,078
2A.2	Sales and Use Tax	3,600
2A.3	Annual Report	2,987
2A.4	Miscellaneous	8,267
2A.5		
2A.100	Subtotal: Other A&G Expenses	74,932

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	137,236
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	48,890
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,464,118
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	3,236
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	529,939
2B.15	User Fee Assessment	762,284
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	2,945,703

Variable Expenses

Table 3		1	2	3
----------------	--	----------	----------	----------

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	152,480		152,480
3.6	Plant Operation: Employee Benefits	6,185		6,185
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,359		15,359
3.8	Plant Operation: Purchased Service	184,715		184,715
3.9	Plant Operation: Supplies and Expenses	93,612		93,612
3.10	Plant Operation: Utilities	234,090		234,090
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	686,441		686,441
3.13	Dietician: Salaries	81,982		81,982
3.14	Dietician: Employee Benefits	3,325		3,325
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,258		8,258
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	93,565		93,565
3.18	Dietary: Salaries	550,226		550,226
3.19	Dietary: Employee Benefits	22,316		22,316
3.20	Dietary: Payroll Taxes incl Workers Comp.	55,424		55,424
3.21	Dietary: Food	401,011		401,011
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	45,756		45,756
3.400	Subtotal: Dietary Expenses	1,074,733		1,074,733
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	500,312		500,312

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

3.28	Housekeeping/Laundry: Supplies and Expenses	2,164		2,164
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	502,476		502,476
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
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	0		0
3.36	Unit Clerk & Medical Records: Salaries	53,367		53,367
3.37	Unit Clerk & Medical Records: Employee Benefits	2,164		2,164
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,375		5,375
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	60,906		60,906
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	280,868		280,868
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,391		11,391
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	28,292		28,292
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	320,551		320,551
3.44	Behavioral Health Specialist: Salaries	713,940		713,940
3.45	Behavioral Health Specialist: Employee Benefits	28,956		28,956
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	71,913		71,913
3.47	Behavioral Health Specialist: Purchased Service	1,425		1,425
3.900	Subtotal: Behavioral Health Specialist Expenses	816,234		816,234
3.48	Social Service Worker: Salaries			0
3.49	Social Service Worker: Employee Benefits			0
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.			0
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	0		0

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
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	809,380	809,380	0
3.61	Direct Restorative Therapy: Benefits	114,353	114,353	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	923,733		0
3.64	Recreational Therapy/Activities: Salaries	156,566		156,566
3.65	Recreational Therapy/Activities: Employee Benefits	6,349		6,349
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	15,770		15,770
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	43,975		43,975
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	222,660		222,660
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	2,547		2,547

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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
3.82	Physician Services: Medical Director	60,000		60,000
3.83	Physician Services: Advisory Physician	11,041		11,041
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	1,099,052	1,099,052	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	282,464		282,464
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	11,794		11,794
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	1,466,898		367,846
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,168,197		4,145,412
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	6,168,197		4,145,412

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	0	(355,951)	355,951
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		331,538	331,538
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			0
4.7	Building Insurance Expense REA-CR		12,559	12,559
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		144,285	144,285
4.10	Personal Property Tax Expense SNF-CR	11,438		11,438
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	85,630		85,630
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,113,529	1,113,529	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	1,210,597		941,401
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	1,210,597		941,401

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	19,360,734		14,858,773
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	19,360,734		14,858,773

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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		0	
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		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	19,560,279
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	19,560,279
1A.4	Salaries and Wages	9,198,960
1A.5	Employee Benefits	1,299,684
1A.6	Supplies and Other (including Payroll Taxes)	8,332,151
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	529,939
1A.9	Depreciation and Amortization Expenses	
1A.200	Total Operating Expenses	19,360,734
1A.300	Income(Loss) from Operations	199,545
	Non-Operating Income and Expenses	
1A.10	Interest Income	295
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)	931,900
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1,131,740
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)	1,131,740

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	20,492,474
2.2	Total Nursing Expenses (Schedule 3)	7,929,151
2.3	Total Administrative and General Expenses (Schedule 3)	4,052,789
2.4	Total Variable Expenses (Schedule 3)	6,168,197
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,210,597
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	19,360,734
200	Cost Reported Net Income(Loss)	1,131,740

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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)		1,131,740
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)		1,131,740

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,872,224
1.6	Less Reserve for Bad Debt	(524,462)
1.100	Subtotal: Net Patient Accounts Receivable	2,347,762
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	37,040
1.12	Prepaid Interest	
1.13	Prepaid Insurance	9,781
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	556
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,395,139

Detail of Other Current Assets

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

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	0

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	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

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

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,395,139

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	974,050
5.2	Accrued Expenses	1,532,378
5.3	Due to Insurance Payers	105,504
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	270,211
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	108,814
500	Total Current Liabilities	2,990,957

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	deferred revenue	108,814
5A.100	Subtotal: Other Current Liabilities	108,814

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	323,117
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	323,117

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,314,074

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	(2,203,190)
8B.2	Prior Period Adjustment(s)	152,515
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	1,131,740
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(918,935)

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1	ADJUSTMENTS MADE SUBSEQUENT TO THE FILING OF THE 2021 COST REPORT	152,515
8D.100	Subtotal: Prior Period Adjustments	152,515

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

<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)	2,395,139

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	0	0	0	0	0	0	0

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	548,558					548,558				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	4,884,050		112,500			4,996,550			124,924	124,924
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR	2,129,286		136,343			2,265,629	5.00%		113,281	113,281
2.7	Equipment SNF-CR						0	10.00%	0		0

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

2.8	Equipment REA-CR	2,118,372		89,794			2,208,166	10.00%		117,746	117,746
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	9,680,266	0	338,637	0	0	10,018,903		0	355,951	355,951

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2013
3.2	What was the date of the most recent assessed property value of this facility?	02/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	6,931,400
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?	79
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	42,742
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,139
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?	6.0
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?	Yes

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,131,740
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,131,740)
200	Net Cash from Operating Activities	0

Cash Flows from Investing Activities

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

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	
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	0
500	Cash and Cash Equivalents (End of Year)	0

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/24/2021	150			150	150
1.2	07/24/2019	150			150	150
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.	150				
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	1,918	781		12,243	2,658	22,864
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)						710
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,918	781	0	12,243	2,658	23,574

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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
	8,762							49,226
								0
								0
								0
								0
								0
								0
								0
	159							869
								0
								0
								0
0	8,921	0	0	0	0	0	0	50,095

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	831
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	823
3.4	0190.0	Average Length of Stay	61
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	1,305,958	30,868.0	1,375,828	32,480.0	1,662,267	68,249.0
1.2	Total Overtime Wages	134,677	2,106.4	361,067	5,947.4	686,935	19,051.4
1.3	Total Shift Differential	46,784		75,484		128,631	
1.4	Total Other Differentials						
100	Total	1,487,419	32,974.4	1,812,379	38,427.4	2,477,833	87,300.4

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	3.00	3.00	4.00	4.00	4.00
2.2	Licensed Practical Nurses	3.00	3.00	4.00	4.00	4.00
2.3	Certified Nurse Aides	2.00	2.00	3.00	3.00	3.00

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	2	2.0	4,245.0
3.3	Dietary Staff	13	13.4	27,897.6
3.4	Dietician	1	1.1	2,319.8
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	1.0	1,987.2
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.6	5,456.2
3.9	Social Services Staff	8	8.4	17,410.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	15	8.3	17,219.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	3.4	6,979.9
3.14	Administration and Officers	1	1.0	2,117.7
3.15	Security Staff			
3.16	Clerical Staff	5	4.7	9,863.1
3.17	Director of Nurses	1	1.0	2,038.1
3.18	Registered Nurses	16	15.9	32,974.4
3.19	Licensed Practical Nurses	18	18.5	38,427.4
3.20	Certified Nurse Aides	42	42.0	87,300.4
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	130	123.3	256,236.6

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	Healthcare Support Staffing LLC	TPLM	500.0	45,038	2,568.0	231,090	3,105.0	155,266		
4.3	Intelycare, Inc.	TM7F	1,587.0	103,130	3,639.0	200,152	1,670.0	63,471		
4.4	Paramount Healthcare Services	TNVC	192.0	14,999	183.0	15,004	781.0	35,131		
4.5	Core Medical Group	T011			1,158.0	90,351				
4.6	Affordable Nursing Solutions, LLC.	TMY9					34.0	2,065		
4.7		TU0Z					1,862.0	70,751		
4.8			156.0	14,004	897.0	65,761	641.0	33,891		
4.9	Norton and Associates Inc	TOWP					264.0	10,034		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,435.0	177,171	8,445.0	602,358	8,357.0	370,609	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,435.0	177,171	8,445.0	602,358	8,357.0	370,609	0.0	0

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	Murphy	Ryan	Administrator	Administrative & General	239,038			239,038
5.2	Nanfuma	Phionah	LPN	Nursing	209,468			209,468
5.3	Sanchez	Joann	Hospital Liaison	Other	171,503			171,503
5.4	Muham	Julius	LPN	Nursing	165,439			165,439
5.5	Vieira	Sharlene	RN	Nursing	153,293			153,293

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
									0

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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
					0				0
					0		0	0	0

Skilled Nursing Facility Cost Report**CARE ONE AT PEABODY**

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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):

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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
10/05/2023 12:20PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/05/2023 12:22PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/05/2023 12:22PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/05/2023 12:24PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/05/2023 12:25PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/05/2023

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.

--	--	--

Skilled Nursing Facility Cost Report

CARE ONE AT PEABODY

Filing Year: 2022

Date: 11/28/2023

Time: 2:34 PM

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	10/13/2023
2.3	Last Name	Baruch
2.4	First Name	David
2.5	Middle Name	
2.6	Title	
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