

Skilled Nursing Facility Cost Report
JULIAN J. LEVITT FAMILY NURSING HOME
Filing Year: 2022

Date: 11/28/2023
Time: 1:16 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	JULIAN J. LEVITT FAMILY NURSING HOME
1.2	MassHealth Provider ID	110026358A
1.3	Federal Employer Tax ID	043138403
1.4	VPN	0920444
1.5	Is the above information correct?	Yes
1.6	Facility Number	00073
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	770 Converse Street
1.11	City	Longmeadow
1.12	Zip	01106
1.13	Telephone	+1 (413) 567-3949
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare, Inc
1.19	List the name of the entity that holds the nursing facility license.	Julian J. Levitt Family Nursing Home
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonasthan 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)

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,463,915	2,528	3,466,443
1.2	Commercial Managed Care	1,185,630		1,185,630
1.3	Commercial Non-Managed Care	28,783		28,783
1.4	Medicare Fee-For-Service	5,231,153	214,283	5,445,436
1.5	Medicare Managed Care (Part C)	2,759	69,779	72,538
1.6	MassHealth Fee-for-Service	8,445,156	1,631	8,446,787
1.7	MassHealth Managed Care	433,229		433,229
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,608,559		1,608,559
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	20,399,184	288,221	20,687,405

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	646,143
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	133,483
3.7	Interest Income	819
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	2,242,795
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	3,031
3.12	Fixed Cost Recoverable Revenue	72,000
300	Total Other Nursing Facility Revenue	3,098,271

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)	State relief	879,672
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous	15,814
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss Disp	(249,343)
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		646,143

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	23,785,676

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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	138,615		138,615
1.2	Director of Nurses: Employee Benefits	13,647		13,647
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,282		14,282
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	166,544		166,544
1.7	Registered Nurses: Salaries	1,390,092		1,390,092
1.8	Registered Nurses: Employee Benefits	136,854		136,854
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	143,222		143,222
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,670,168		1,670,168
1.12	Licensed Practical Nurses: Salaries	2,554,750		2,554,750
1.13	Licensed Practical Nurses: Employee Benefits	251,514		251,514
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	263,216		263,216
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	28,757	28,757	0
1.300	Subtotal: Licensed Practical Nurses Expenses	3,098,237		3,069,480
1.17	Certified Nurse Aides: Salaries	3,314,869		3,314,869
1.18	Certified Nurse Aides: Employee Benefits	326,347		326,347
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	341,531		341,531
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	275,879	821	275,058
1.400	Subtotal: Certified Nurse Aides Expenses	4,258,626		4,257,805

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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	9,193,575		9,163,997

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	9,193,575		9,163,997

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	196,059		196,059
2.2	Administration: Employee Benefits	19,302		19,302
2.3	Administration: Payroll Taxes incl Workers Comp.	20,200		20,200
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	235,561		235,561
2.7	Clerical Staff: Salaries	193,229		193,229
2.8	Clerical Staff: Employee Benefits	19,023		19,023
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	19,908		19,908
2.10	Clerical Staff: Purchased Service	15,263		15,263
2.200	Subtotal: Clerical Staff Expenses	247,423		247,423
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	187,285		187,285
2.12	Office Supplies	171,857		171,857
2.13	Telecommunications (e.g. Internet, Phone)	59,555		59,555

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	448		448
2.16	Advertising: Help Wanted	107,065		107,065
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	25,909		25,909
2.19	Accounting Services (Not related to appeals)	127,038		127,038
2.20	Insurance: Malpractice & General Liability	656,819		656,819
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	44,160	5,230	38,930
2.23	Non-Allowable A & G Expenses	2,532,541	2,532,541	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		1,177,550	1,177,550
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		6,913	6,913
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	3,912,677		2,559,369
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,395,661		3,042,353
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		2,242,795	2,242,795
2.500	Subtotal: Administrative & General Recoverable Income	0		2,242,795
200	Total: Net Administrative & General Expenses After Recoverable Income	4,395,661		799,558

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	38,930
2A.2	Cafe & Sales Tax	1,601
2A.3	Hairdresser	2,309
2A.4	Corporate Taxes	1,320
2A.100	Subtotal: Other A&G Expenses	44,160

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	53,525
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	14,882
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,037,799
2B.9	Management Consultants	
2B.10	Interest on Working Capital	8,359
2B.11	Fines, Late Fees, Penalties, including Interest	4,597
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	300,000
2B.15	User Fee Assessment	1,113,379
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	2,532,541

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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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	193,316		193,316
3.6	Plant Operation: Employee Benefits	19,032		19,032
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	19,917		19,917
3.8	Plant Operation: Purchased Service	363,390		363,390
3.9	Plant Operation: Supplies and Expenses	97,304		97,304
3.10	Plant Operation: Utilities	828,341		828,341
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	1,521,300		1,521,300
3.13	Dietician: Salaries	23,869		23,869
3.14	Dietician: Employee Benefits	2,350		2,350
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,459		2,459
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	28,678		28,678
3.18	Dietary: Salaries	790,952		790,952
3.19	Dietary: Employee Benefits	77,868		77,868
3.20	Dietary: Payroll Taxes incl Workers Comp.	81,492		81,492
3.21	Dietary: Food	644,453		644,453
3.22	Dietary: Purchased Service	7,962		7,962
3.23	Dietary: Supplies and Expenses	85,379		85,379
3.400	Subtotal: Dietary Expenses	1,688,106		1,688,106
3.24	Housekeeping/Laundry: Salaries	509,101		509,101
3.25	Housekeeping/Laundry: Employee Benefits	50,121		50,121
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	52,453		52,453
3.27	Housekeeping/Laundry: Purchased Service	519		519
3.28	Housekeeping/Laundry: Supplies and Expenses	63,412		63,412
3.29	Housekeeping/Laundry: Linen and Bedding	33,832		33,832

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	709,438		709,438
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	28,020		28,020
3.37	Unit Clerk & Medical Records: Employee Benefits	2,758		2,758
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,887		2,887
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	33,665		33,665
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	228,662		228,662
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	22,512		22,512
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,559		23,559
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	274,733		274,733
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	163,909		163,909
3.49	Social Service Worker: Employee Benefits	16,137		16,137
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,888		16,888
3.51	Social Service Worker: Purchased Service	12,174		12,174
3.1000	Subtotal: Social Service Worker Expenses	209,108		209,108
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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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	217,330		217,330
3.57	Indirect Restorative Therapy: Employee Benefits	21,396		21,396
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	22,391		22,391
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	581,920	581,920	0
3.61	Direct Restorative Therapy: Benefits	117,244	117,244	0
3.62	Direct Restorative Therapy: Consultants	468,527	468,527	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,428,808		261,117
3.64	Recreational Therapy/Activities: Salaries	198,650		198,650
3.65	Recreational Therapy/Activities: Employee Benefits	19,557		19,557
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,467		20,467
3.67	Recreational Therapy/Activities: Purchased Service	5,234		5,234
3.68	Recreational Therapy/Activities: Supplies and Expenses	21,698		21,698
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	265,606		265,606
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	2,351		2,351
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	54,000		54,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	360,021	360,021	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	736,643		736,643
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,892		2,892
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	1,155,907		795,886
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	7,315,349		5,787,637
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		3,031	3,031
3.1800	Subtotal: Variable Recoverable Income	0		3,031
300	Total: Net Variable Expenses Including Recoverable Income	7,315,349		5,784,606

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	950,876	(389,685)	1,340,561
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	299		299
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	13,482		13,482
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	964,657		1,354,342
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		72,000	72,000
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		72,000
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	964,657		1,282,342

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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	21,869,242		19,348,329
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	21,869,242		17,030,503

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	20,687,405
1B.2	Other Revenue	2,379,309
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	23,066,714
1B.4	Salaries and Wages	10,723,343
1B.5	Employee Benefits	2,160,534
1B.6	Supplies and Other (including Payroll Taxes)	7,726,130
1B.7	Interest Expense	8,359
1B.8	Provision for Bad Debt	300,000
1B.9	Depreciation and Amortization Expenses	950,876
1B.200	Total Operating Expenses	21,869,242
1B.300	Income(Loss) from Operations	1,197,472
	Non-Operating Income and Expenses	
1B.10	Interest Income	819
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	718,143
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	1,916,434

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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)	23,785,676
2.2	Total Nursing Expenses (Schedule 3)	9,193,575
2.3	Total Administrative and General Expenses (Schedule 3)	4,395,661
2.4	Total Variable Expenses (Schedule 3)	7,315,349
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	964,657
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	21,869,242
200	Cost Reported Net Income(Loss)	1,916,434

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,916,434
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)		1,916,434

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	563,487
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	3,983,227
1.6	Less Reserve for Bad Debt	(273,470)
1.100	Subtotal: Net Patient Accounts Receivable	3,709,757
1.7	Receivable from Officers/Owners/Employees	3,825
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	28,643
1.12	Prepaid Interest	
1.13	Prepaid Insurance	235,352
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	159,502
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	16,850
100	Total Current Assets	4,717,416

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Resident Council	2,323
1A.2	Payroll Exchange	14,527
1A.100	Subtotal: Other Current Assets	16,850

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,372,731
2.2	Buildings	15,818,515
2.3	Improvements	4,012,440
2.4	Equipment	860,982
2.5	Software/Limited Life Assets	2,618
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	23,067,286

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	13,625
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	13,625

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	27,798,327

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	570,008
5.2	Accrued Expenses	551,697
5.3	Due to Insurance Payers	322,619
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	636,507
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	177,241
500	Total Current Liabilities	2,258,072

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Advance Deposit Held	20,308
5A.2	Resident Fund	114,359
5A.3	Asset Retire Obligation	42,574
5A.100	Subtotal: Other Current Liabilities	177,241

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,632,379
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	1,632,379

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,890,451

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	23,398,909		23,398,909
8A.2	Prior Period Adjustment(s)	(1,407,467)		(1,407,467)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,916,434		1,916,434
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	23,907,876	0	23,907,876

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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 Adjustment	(1,407,467)
8D.100	Subtotal: Prior Period Adjustments	(1,407,467)
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)	27,798,327

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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	2,372,731			2,372,731				2,372,731
1.2	Building	33,410,460			33,410,460	(17,112,953)	(478,992)	(17,591,945)	15,818,515
1.3	Improvements	8,736,429	1,198,324		9,934,753	(5,628,997)	(293,316)	(5,922,313)	4,012,440
1.4	Equipment	6,916,532	49,716	(539,121)	6,427,127	(5,388,449)	(177,696)	(5,566,145)	860,982
1.5	Software/Limited Life Assets	79,995	3,490		83,485	(79,995)	(872)	(80,867)	2,618
1.6	Motor Vehicles	53,280			53,280	(53,280)		(53,280)	0
100	Total	51,569,427	1,251,530	(539,121)	52,281,836	(28,263,674)	(950,876)	(29,214,550)	23,067,286

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	83,562					83,562				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	21,528,327					21,528,327		478,992	59,216	538,208
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	6,783,976		1,198,324			7,982,300	5.00%	293,316		293,316
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,254,969		49,716			3,304,685	10.00%	177,696	330,469	508,165

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2.8	Equipment REA- CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR	79,995		3,490		83,485	33.33%	872		872
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0
200	Total Claimed Fixed Assets	31,730,829	0	1,251,530	0	0	32,982,359	950,876	389,685	1,340,561

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1972
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?	30,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	200
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	123,910
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	86,516
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?	15.2
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

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,368,369

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,916,434
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	950,876
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(2,420,662)
200	Net Cash from Operating Activities	446,648

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(1,251,530)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(1,251,530)

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	(804,882)
500	Cash and Cash Equivalents (End of Year)	563,487

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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	01/01/2021	200			200	200
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.	200				
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	7,825	3,007	73	8,816	7	33,652
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)	77					292
2.10	Nursing Leave of Absence (Unpaid)				26		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	7,902	3,007	73	8,842	7	33,944

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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
3,440								56,820
								0
								0
								0
								0
								0
								0
								0
42								411
								26
								0
								0
3,482	0	0	0	0	0	0	0	57,257

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	531
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	518
3.4	0190.0	Average Length of Stay	111
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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	1,268,923	29,493.8	2,218,791	54,215.0	2,814,517	119,769.7
1.2	Total Overtime Wages	44,787	791.0	186,042	3,601.5	305,782	10,293.0
1.3	Total Shift Differential	66,696		133,388		168,199	
1.4	Total Other Differentials	9,686		16,529		26,371	
100	Total	1,390,092	30,284.8	2,554,750	57,816.5	3,314,869	130,062.7

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	2.50	3.50	1.90	5.00	5.00
2.2	Licensed Practical Nurses	2.50	3.50	1.90	5.00	5.00
2.3	Certified Nurse Aides	1.00	1.00	1.90	2.50	3.00

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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	6	3.6	7,463.7
3.3	Dietary Staff	48	20.1	41,787.2
3.4	Dietician	2	0.2	504.0
3.5	Housekeeping/Laundry Staff	26	15.1	31,317.1
3.6	Unit Clerk & Medical Records Staff	1	0.8	1,640.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	2.6	5,415.0
3.9	Social Services Staff	7	2.3	4,885.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	13	5.1	10,695.9
3.12	Restorative Therapy - Indirect Staff	13	2.9	6,103.6
3.13	Recreational Staff	7	4.5	9,381.8
3.14	Administration and Officers	2	1.1	2,240.0
3.15	Security Staff			
3.16	Clerical Staff	8	2.6	5,465.5
3.17	Director of Nurses	1	1.0	2,108.0
3.18	Registered Nurses	16	14.6	30,284.8
3.19	Licensed Practical Nurses	28	27.8	57,816.5
3.20	Certified Nurse Aides	63	62.5	130,062.7
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	245	166.8	347,171.1

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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				452.8	28,757	26.5	821		
Registered Temporary Nursing Service Agencies										
4.2	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU					413.0	26,016		
4.3	WW Staffing LLC	TR7R					1,998.8	62,378		
4.4	Intelycare, Inc.	TM7F					5,037.0	179,914		
4.5	Staffing Experts, LLC (1)	TAMP					255.3	6,750		
4.6										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	7,704.1	275,058	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	452.8	28,757	7,730.6	275,879	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	Schelb	Mary-Anne	Dir. of Development	Administrative & General	179,272			179,272		
5.2	Whitten	Rob	President	Administrative & General	172,999			172,999		
5.3	Gammad	Chad	MDS Coord	Other	165,420			165,420		
5.4	Serra-Morales	Adriana	LPN	Nursing	165,098			165,098		
5.5	Wesson	Shannon	MDS Coord	Other	155,190			155,190		

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage		No							
100	TOTALS								0	0

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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
					0				0
					0		0	0	0

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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							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/12/2023 8:21AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/12/2023 8:21AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/12/2023 8:22AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/12/2023 8:25AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/12/2023

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	10/12/2023
2.3	Last Name	Santerre
2.4	First Name	Jennifer
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