

**Skilled Nursing Facility Cost Report**  
**LEONARD FLORENCE CENTER FOR LIVING**  
Filing Year: 2022

Date: 11/28/2023  
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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	LEONARD FLORENCE CENTER FOR LIVING
1.2	MassHealth Provider ID	110024502C
1.3	Federal Employer Tax ID	043326727
1.4	VPN	0950043
1.5	Is the above information correct?	Yes
1.6	Facility Number	01166
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	165 Captains Row
1.11	City	Chelsea
1.12	Zip	02150
1.13	Telephone	+1 (617) 887-0001
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.)?	Yes
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.	Chelsea Jewish Green House, Inc
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	3,129,045		3,129,045
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	5,151,377	130,860	5,282,237
1.5	Medicare Managed Care (Part C)	106,479	21,611	128,090
1.6	MassHealth Fee-for-Service	7,080,014	2,312	7,082,326
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,248,639		1,248,639
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	1,863,924	17,009	1,880,933
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>18,579,478</b>	<b>171,792</b>	<b>18,751,270</b>

**Detail of Ancillary Revenue**

<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	681,234
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	17,072
3.7	Interest Income	190,837
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	991
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>890,134</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Federal Relief Grant	2,931
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	State Relief	766,100
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	299,607
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	(390,811)
4.5	Other Endowment and Non-Recoverable Revenue		3,407
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>681,234</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>19,641,404</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	153,220		153,220
1.2	Director of Nurses: Employee Benefits	8,173		8,173
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,410		15,410
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>176,803</b>		<b>176,803</b>
1.7	Registered Nurses: Salaries	1,284,221		1,284,221
1.8	Registered Nurses: Employee Benefits	68,503		68,503
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	129,157		129,157
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,481,881</b>		<b>1,481,881</b>
1.12	Licensed Practical Nurses: Salaries	2,330,131		2,330,131
1.13	Licensed Practical Nurses: Employee Benefits	124,295		124,295
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	234,347		234,347
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,688,773</b>		<b>2,688,773</b>
1.17	Certified Nurse Aides: Salaries	4,570,809		4,570,809
1.18	Certified Nurse Aides: Employee Benefits	243,820		243,820
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	459,700		459,700
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>5,274,329</b>		<b>5,274,329</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>9,621,786</b>		<b>9,621,786</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>9,621,786</b>		<b>9,621,786</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	161,714		161,714
2.2	Administration: Employee Benefits	8,626		8,626
2.3	Administration: Payroll Taxes incl Workers Comp.	16,264		16,264
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>186,604</b>		<b>186,604</b>
2.7	Clerical Staff: Salaries	218,391		218,391
2.8	Clerical Staff: Employee Benefits	11,650		11,650
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,964		21,964
2.10	Clerical Staff: Purchased Service	145,313		145,313
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>397,318</b>		<b>397,318</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	189,131		189,131
2.12	Office Supplies	43,336		43,336
2.13	Telecommunications (e.g. Internet, Phone)	99,253		99,253

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,214		1,214
2.16	Advertising: Help Wanted	40,545		40,545
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	5,835		5,835
2.19	Accounting Services (Not related to appeals)	55,545		55,545
2.20	Insurance: Malpractice & General Liability	354,313		354,313
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	148,630	94,956	53,674
2.23	Non-Allowable A & G Expenses	1,780,641	1,780,641	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)		588,775	588,775
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		3,456	3,456
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,718,443</b>		<b>1,435,077</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,302,365</b>		<b>2,018,999</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		991	991
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>991</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,302,365</b>		<b>2,018,008</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Service/Consultant	53,674
2A.2	Remarketing Fees/Surveillance Fees LOC	17,689
2A.3	Investment Fees	71,508
2A.4	Miscellaneous Expense	3,934
2A.5	Hairdresser/Corporate Tax	529
2A.6	Prior Year Expense Adjustment	1,296
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>148,630</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	28,457
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	3,570
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,126,088
2B.9	Management Consultants	
2B.10	Interest on Working Capital	4,769
2B.11	Fines, Late Fees, Penalties, including Interest	859
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	616,898
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,780,641</b>

**Variable Expenses**

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<b>Table 3</b>		1	2	3
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
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	314,975		314,975
3.6	Plant Operation: Employee Benefits	16,801		16,801
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	31,677		31,677
3.8	Plant Operation: Purchased Service	411,650		411,650
3.9	Plant Operation: Supplies and Expenses	32,911		32,911
3.10	Plant Operation: Utilities	687,285		687,285
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>1,495,299</b>		<b>1,495,299</b>
3.13	Dietician: Salaries	81,110		81,110
3.14	Dietician: Employee Benefits	4,326		4,326
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,157		8,157
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>93,593</b>		<b>93,593</b>
3.18	Dietary: Salaries	281,806		281,806
3.19	Dietary: Employee Benefits	15,033		15,033
3.20	Dietary: Payroll Taxes incl Workers Comp.	28,342		28,342
3.21	Dietary: Food	476,753		476,753
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	56,173		56,173
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>858,107</b>		<b>858,107</b>
3.24	Housekeeping/Laundry: Salaries	314,643		314,643
3.25	Housekeeping/Laundry: Employee Benefits	16,784		16,784
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	31,644		31,644

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3.27	Housekeeping/Laundry: Purchased Service	745		745
3.28	Housekeeping/Laundry: Supplies and Expenses	102,132		102,132
3.29	Housekeeping/Laundry: Linen and Bedding	8,903		8,903
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>474,851</b>		<b>474,851</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	71,737		71,737
3.37	Unit Clerk & Medical Records: Employee Benefits	3,827		3,827
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,215		7,215
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>82,779</b>		<b>82,779</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	212,574		212,574
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,339		11,339
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	21,379		21,379
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>245,292</b>		<b>245,292</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	122,958		122,958
3.49	Social Service Worker: Employee Benefits	6,559		6,559
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,366		12,366
3.51	Social Service Worker: Purchased Service	25,515		25,515

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<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>167,398</b>		<b>167,398</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	257,684		257,684
3.57	Indirect Restorative Therapy: Employee Benefits	13,745		13,745
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	25,916		25,916
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	573,550	573,550	0
3.61	Direct Restorative Therapy: Benefits	88,278	88,278	0
3.62	Direct Restorative Therapy: Consultants	851	851	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>960,024</b>		<b>297,345</b>
3.64	Recreational Therapy/Activities: Salaries	122,548		122,548
3.65	Recreational Therapy/Activities: Employee Benefits	6,537		6,537
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,325		12,325
3.67	Recreational Therapy/Activities: Purchased Service	14,557		14,557
3.68	Recreational Therapy/Activities: Supplies and Expenses	24,369		24,369
3.69	Recreational Therapy/Activities: Transportation	6,815	6,815	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>187,151</b>		<b>180,336</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>

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3.78	Travel: Motor Vehicle Expense	205		205
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	31,944		31,944
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	466,397	466,397	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	813,067		813,067
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	3,269		3,269
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,314,882</b>		<b>848,485</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,879,376</b>		<b>4,743,485</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,879,376</b>		<b>4,743,485</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	1,070,662	12,821	1,057,841
4.2	Long-Term Interest Expense SNF-CR	456,391		456,391
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			0
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	69,082		69,082
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,596,135</b>		<b>1,583,314</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,596,135</b>		<b>1,583,314</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>20,399,662</b>		<b>17,967,584</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>20,399,662</b>		<b>17,966,593</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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	Yes
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	Yes
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	928,678	928,678	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses	87,108	87,108	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>1,015,786</b>	<b>1,015,786</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	18,767,555
1B.2	Other Revenue	1,778
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>18,769,333</b>
1B.4	Salaries and Wages	11,072,071
1B.5	Employee Benefits	1,704,159
1B.6	Supplies and Other (including Payroll Taxes)	7,086,300
1B.7	Interest Expense	478,849
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	1,070,660
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>21,412,039</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(2,642,706)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	190,837
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	13,757
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,059,806
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	1,068,638
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	(1,464,374)
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(1,774,042)</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,641,404
2.2	Total Nursing Expenses (Schedule 3)	9,621,786
2.3	Total Administrative and General Expenses (Schedule 3)	3,302,365
2.4	Total Variable Expenses (Schedule 3)	5,879,376
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,596,135
2.6	Total Other Business Expenses (Schedule 4)	1,015,786
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>21,415,448</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,774,044)</b>

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<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,774,042)
3.2	Reconciling Item	Rounding	(2)
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)		(1,774,044)

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	651,590
1.2	Short-Term Investments	4,500,645
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,989,303
1.6	Less Reserve for Bad Debt	(293,510)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,695,793</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	978,630
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	530,474
1.12	Prepaid Interest	
1.13	Prepaid Insurance	1,511
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	97,541
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>8,456,184</b>

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

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	250,000
2.2	Buildings	22,823,300
2.3	Improvements	712,175
2.4	Equipment	829,887
2.5	Software/Limited Life Assets	2,714
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	24,618,076

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	5,000,000
3.2	Non-Current Assets Whose Use is Limited	1,546,635
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	87,816
3.5	Mortgage Acquisition Costs	297,407
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(57,275)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	240,132
<b>300</b>	<b>Total Non-Current Assets</b>	6,874,583

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

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	39,948,843

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	446,431
5.2	Accrued Expenses	275,235
5.3	Due to Insurance Payers	
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	2,579,605
5.7	Accrued Salaries and Payroll Liabilities	556,885
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	(687,730)
<b>500</b>	<b>Total Current Liabilities</b>	3,170,426

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Fair Value Interest Rate Swap Payable	(689,730)
5A.2	Advance Deposits Held	2,000
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	(687,730)

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	31,200,451
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,551,223
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>32,751,674</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>35,922,100</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(1,039,485)	6,725,952	5,686,467
8A.2	Prior Period Adjustment(s)	293,637	(104,873)	188,764
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,774,044)		(1,774,044)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		(74,444)	(74,444)
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>(2,519,892)</b>	<b>6,546,635</b>	<b>4,026,743</b>



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<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	293,637
8D.2	Prior Period Adjustment -Net Assets with Donor Restrictions	
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	293,637
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	39,948,843

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**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	250,000			250,000				250,000
1.2	Building	33,199,194			33,199,194	(9,545,956)	(829,938)	(10,375,894)	22,823,300
1.3	Improvements	956,062	26,682		982,744	(208,569)	(62,000)	(270,569)	712,175
1.4	Equipment	3,197,653	101,000		3,298,653	(2,290,818)	(177,948)	(2,468,766)	829,887
1.5	Software/Limited Life Assets	8,227	3,490		11,717	(8,227)	(776)	(9,003)	2,714
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>37,611,136</b>	<b>131,172</b>	<b>0</b>	<b>37,742,308</b>	<b>(12,053,570)</b>	<b>(1,070,662)</b>	<b>(13,124,232)</b>	<b>24,618,076</b>

**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.

<b>Table 2</b>		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	250,000					250,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	33,199,194					33,199,194		829,938	42	829,980
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	956,062		26,682			982,744	5.00%	62,000	(12,863)	49,137
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,197,652		101,000			3,298,652	10.00%	177,948		177,948

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2.8	Equipment REA- CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR	8,227		3,490		11,717	33.33%	776		776
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0
200	Total Claimed Fixed Assets	37,611,135	0	131,172	0	0	37,742,307	1,070,662	(12,821)	1,057,841

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	2010
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?	40,500,000
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?	100
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,880
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,740
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?	5.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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<i>Changes in Facility or Realty Company Ownership</i>					
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
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**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	2,198,281

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(1,774,044)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,070,662
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(326,037)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(1,029,419)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(131,172)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(131,172)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(386,100)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(386,100)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,546,691)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>651,590</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	02/22/2020	100			100	100
1.2	01/01/2021	100			100	100
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.	100				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	2,523			6,211	227	8,045
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit	794			325	14	3,326
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)	1,548			414	8	5,098
2.7	Multiple Sclerosis (MS)	367			171		3,110
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	139					517
2.10	Nursing Leave of Absence (Unpaid)				17		21
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>5,371</b>	<b>0</b>	<b>0</b>	<b>7,138</b>	<b>249</b>	<b>20,117</b>

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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
								17,006
								0
								0
					1,170			5,629
								0
								7,068
								3,648
								0
								656
					20			58
								0
								0
0	0	0	0	0	1,190	0	0	34,065

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	344
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	343
3.4	0190.0	Average Length of Stay	99
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**

<b>Table 1</b>		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	1,074,135	21,922.0	1,928,042	47,184.2	3,375,434	156,744.8
1.2	Total Overtime Wages	139,697	2,888.7	236,914	4,838.0	997,812	37,815.6
1.3	Total Shift Differential	11,778		43,426		46,478	
1.4	Total Other Differentials	58,611		121,749		151,085	
<b>100</b>	<b>Total</b>	<b>1,284,221</b>	<b>24,810.7</b>	<b>2,330,131</b>	<b>52,022.2</b>	<b>4,570,809</b>	<b>194,560.4</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	0.75	1.25	1.75	1.75	2.25
2.2	Licensed Practical Nurses	0.75	1.25	1.75	1.75	2.25
2.3	Certified Nurse Aides	0.25	0.50	0.75	0.75	1.00

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	9	5.9	12,205.4
3.3	Dietary Staff	11	5.8	12,072.3
3.4	Dietician	2	0.5	1,076.8
3.5	Housekeeping/Laundry Staff	18	7.7	15,987.6
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,094.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	4,207.0
3.9	Social Services Staff	2	1.7	3,449.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	52	11.9	24,804.8
3.12	Restorative Therapy - Indirect Staff	52	5.4	11,327.2
3.13	Recreational Staff	6	2.3	4,758.3
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff		0.0	0.0
3.16	Clerical Staff	15	3.9	8,169.8
3.17	Director of Nurses	1	1.0	2,000.0
3.18	Registered Nurses	40	11.9	24,810.7
3.19	Licensed Practical Nurses	48	25.0	52,022.2
3.20	Certified Nurse Aides	156	93.5	194,560.4
3.21	Resident Care Assistants		0.0	0.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>417</b>	<b>180.5</b>	<b>375,626.5</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Mesina	Dennis	RN	Nursing	197,355			197,355		
5.2	Minteh	Kitabou	DON	Nursing	181,285			181,285		
5.3	Ernst	Adam	Administrator	Administrative & General	178,627			178,627		
5.4	Subba	Karuna	RN	Nursing	174,565			174,565		
5.5	Spinney	Savanah	ADON	Nursing	166,939			166,939		

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<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Corporation</b>									
6C.1									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

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**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**

**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Chelsea Jewish Lifecare	Yes	12/31/20 15	08/01/2038	48				
1.2	2nd Mortgage	M & T	No	06/20/20 19	07/01/2049	348			297,407	16,002
<b>100</b>	<b>TOTALS</b>								297,407	16,002

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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
15,326,491					15,326,491				0
16,260,060		386,100			15,873,960	2.760%	440,389		456,391
					31,200,451		440,389	0	456,391

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

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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
10/11/2023 5:43PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/11/2023 5:43PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/11/2023 5:44PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/11/2023 5:45PM	(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	<b>[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.</b>	
1.12	Date of Authorization:	10/11/2023

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	<b>[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.</b>	
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](mailto: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*