

**Skilled Nursing Facility Cost Report****MARIAN MANOR OF TAUNTON**

Filing Year: 2022

Date: 11/28/2023

Time: 11:08 AM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	MARIAN MANOR OF TAUNTON
1.2	MassHealth Provider ID	110026009A
1.3	Federal Employer Tax ID	042277710
1.4	VPN	0912654
1.5	Is the above information correct?	Yes
1.6	Facility Number	00987
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	33 Summer Street
1.11	City	Taunton
1.12	Zip	02780
1.13	Telephone	+1 (508) 679-8154
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.	Office of the Diocesan Health Facilities
1.19	List the name of the entity that holds the nursing facility license.	Marian Manor, 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	Mrs. Laura Mitchell
2.2	Nursing Facility or Firm Name	Office of Diocesan Health Facilities
2.3	Title	Chief Financial Officer
2.4	Street Address	368 N. Main Street
2.5	City	Fall River
2.6	State	MA
2.7	Zip Code	02720
2.8	Phone Number	+1 (508) 679-8154
2.9	Email Address	lauram@dhfo.org

<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	Maria C. Bunker, CPA
3.3	Nursing Facility or Firm Name	Livingston & Haynes, P.C.
3.4	Title	Partner
3.5	Street Address	40 Grove Street, Suite 380
3.6	City	Wellesley
3.7	State	MA
3.8	Zip Code	02482
3.9	Phone Number	+1 (781) 237-3339
3.10	Email Address	mbunker@lh-cpa.com
3.11	Type of Accounting Service Performed	Compilation

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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.

<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****Nursing Facility Revenue**

<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	1,251,930	33,440	1,285,370
1.2	Commercial Managed Care	720	1,172	1,892
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	760,885	536,405	1,297,290
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,328,875		2,328,875
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	575,491	29,464	604,955
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	686,459		686,459
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	65,335	5	65,340
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>5,669,695</b>	<b>600,486</b>	<b>6,270,181</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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**Other Nursing Facility Revenue**

<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	584,085
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(14,525)
3.7	Interest Income	485
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,033
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	29,879
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>600,957</b>

**Detail of Endowment and Non-Recoverable Revenue**

<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)	Covid Testing Income	239,424
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Mass Health Restricted Income	277,962
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Miscellaneous Income	66,699
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>584,085</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>6,871,138</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	92,227		92,227
1.2	Director of Nurses: Employee Benefits	10,906		10,906
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,805		8,805
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>111,938</b>		<b>111,938</b>
1.7	Registered Nurses: Salaries	536,209		536,209
1.8	Registered Nurses: Employee Benefits	63,378		63,378
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	51,196		51,196
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	129,595	609	128,986
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>780,378</b>		<b>779,769</b>
1.12	Licensed Practical Nurses: Salaries	499,183		499,183
1.13	Licensed Practical Nurses: Employee Benefits	59,001		59,001
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	47,660		47,660
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	309,868	4,148	305,720
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>915,712</b>		<b>911,564</b>
1.17	Certified Nurse Aides: Salaries	1,101,432		1,101,432
1.18	Certified Nurse Aides: Employee Benefits	130,185		130,185
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	105,160		105,160
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	108,344	177	108,167
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,445,121</b>		<b>1,444,944</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>3,253,149</b>		<b>3,248,215</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>3,253,149</b>		<b>3,248,215</b>

## 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	133,377		133,377
2.2	Administration: Employee Benefits	15,764		15,764
2.3	Administration: Payroll Taxes incl Workers Comp.	12,734		12,734
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>161,875</b>		<b>161,875</b>
2.7	Clerical Staff: Salaries	186,439		186,439
2.8	Clerical Staff: Employee Benefits	18,493		18,493
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	14,938		14,938
2.10	Clerical Staff: Purchased Service	11,498		11,498
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>231,368</b>		<b>231,368</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	8,578		8,578
2.12	Office Supplies	92,510		92,510
2.13	Telecommunications (e.g. Internet, Phone)	12,373		12,373

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	11,838		11,838
2.17	Licenses and Dues: Patient Care Related Portion	48,826		48,826
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	22,000		22,000
2.20	Insurance: Malpractice & General Liability	53,767		53,767
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	20,404		20,404
2.22	Other A & G Expenses	54,495		54,495
2.23	Non-Allowable A & G Expenses	695,538	695,538	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)		228,361	228,361
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		3,000	3,000
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>1,020,329</b>		<b>556,152</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,413,572</b>		<b>949,395</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		1,033	1,033
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>1,033</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,413,572</b>		<b>948,362</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	Resident Covid Testing	42,510
2A.2	Restricted Donation Expense	2,680
2A.3	Golf Tournament Expenses	4,732
2A.4	Other Miscellaneous Expenses	2,823
2A.5	Award Banquet Expenses	1,750
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>54,495</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	5,023
2B.2	Licenses and Dues: Not Related to Resident Care	34
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	220
2B.5	Legal: Resident Care	
2B.6	Legal: Other	6,200
2B.7	Key Person Insurance	
2B.8	Management Company Fees	206,617
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	21,485
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	11,116
2B.15	User Fee Assessment	444,843
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>695,538</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	86,295		86,295
3.2	Staff Dev. Coord.: Employee Benefits	10,200		10,200
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,239		8,239
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>104,734</b>		<b>104,734</b>
3.5	Plant Operation: Salaries	99,560		99,560
3.6	Plant Operation: Employee Benefits	11,768		11,768
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,505		9,505
3.8	Plant Operation: Purchased Service	212,278		212,278
3.9	Plant Operation: Supplies and Expenses	24,773		24,773
3.10	Plant Operation: Utilities	215,324		215,324
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>573,208</b>		<b>573,208</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	25,263		25,263
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>25,263</b>		<b>25,263</b>
3.18	Dietary: Salaries	367,455		367,455
3.19	Dietary: Employee Benefits	43,431		43,431
3.20	Dietary: Payroll Taxes incl Workers Comp.	35,083		35,083
3.21	Dietary: Food	173,206		173,206
3.22	Dietary: Purchased Service	822		822
3.23	Dietary: Supplies and Expenses	17,230		17,230
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>637,227</b>		<b>637,227</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	389,426		389,426

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3.28	Housekeeping/Laundry: Supplies and Expenses	29,765		29,765
3.29	Housekeeping/Laundry: Linen and Bedding	2,617		2,617
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>421,808</b>		<b>421,808</b>
3.31	Quality Assurance (QA) Professional: Salaries	1,560		1,560
3.32	QA Professional: Employee Benefits	185		185
3.33	QA Professional: Payroll Taxes incl Workers Comp.	149		149
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>1,894</b>		<b>1,894</b>
3.36	Unit Clerk & Medical Records: Salaries	108,756		108,756
3.37	Unit Clerk & Medical Records: Employee Benefits	12,855		12,855
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,383		10,383
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>131,994</b>		<b>131,994</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	83,207		83,207
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,834		9,834
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,944		7,944
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	18,451		18,451
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>119,436</b>		<b>119,436</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	66,304		66,304
3.49	Social Service Worker: Employee Benefits	7,836		7,836
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,331		6,331
3.51	Social Service Worker: Purchased Service	525		525
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>80,996</b>		<b>80,996</b>

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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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	543,795	543,795	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>543,795</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	206,704	38,952	167,752
3.65	Recreational Therapy/Activities: Employee Benefits	24,432		24,432
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	19,735		19,735
3.67	Recreational Therapy/Activities: Purchased Service	59,229		59,229
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,015	167	2,848
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>313,115</b>		<b>273,996</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>
3.78	Travel: Motor Vehicle Expense	6,681		6,681

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3.79	Variable Other Required Education	2,005		2,005
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	20,400		20,400
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	148,360		148,360
3.86	Physician Services: Other	172		172
3.87	Legend Drugs	37,755	37,755	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	163,234		163,234
3.90	House Supplies Resold to Private Residents	12,371	12,371	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	9,230		9,230
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>400,208</b>		<b>350,082</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,353,678</b>		<b>2,720,638</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		29,879	29,879
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>29,879</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,353,678</b>		<b>2,690,759</b>

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## Capital & Fixed Cost Expenses

<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	134,524	0	134,524
4.2	Long-Term Interest Expense SNF-CR	13,272		13,272
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	19,886		19,886
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>167,682</b>		<b>167,682</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>167,682</b>		<b>167,682</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>8,188,081</b>		<b>7,085,930</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>8,188,081</b>		<b>7,055,018</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES****Other Business Activities**

<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	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**

<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		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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</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>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	6,270,181
1B.2	Other Revenue	593,557
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>6,863,738</b>
1B.4	Salaries and Wages	3,538,731
1B.5	Employee Benefits	756,130
1B.6	Supplies and Other (including Payroll Taxes)	3,734,308
1B.7	Interest Expense	13,272
1B.8	Provision for Bad Debt	11,116
1B.9	Depreciation and Amortization Expenses	134,524
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>8,188,081</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,324,343)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	485
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)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	6,915
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(1,316,943)</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)	6,871,138
2.2	Total Nursing Expenses (Schedule 3)	3,253,149
2.3	Total Administrative and General Expenses (Schedule 3)	1,413,572
2.4	Total Variable Expenses (Schedule 3)	3,353,678
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	167,682
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>8,188,081</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,316,943)</b>

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**Reconciliation Between Financial Statement and Cost Report Net Income**

<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)		(1,316,943)
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)		(1,316,943)

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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	
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	635,173
1.6	Less Reserve for Bad Debt	(25,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>610,173</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	20,970
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	28,611
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	14,951
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>674,705</b>

**Detail of Other Current Assets**

<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	37,751
2.2	Buildings	
2.3	Improvements	668,374
2.4	Equipment	169,759
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>875,884</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	16,130
3.4	Construction in Progress	10,444
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>26,574</b>

<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	Restricted Cash	16,130
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>16,130</b>

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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>	1,577,163

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	699,538
5.2	Accrued Expenses	205,340
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	18,534
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	309,573
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	3,269,608
<b>500</b>	<b>Total Current Liabilities</b>	4,502,593

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Due to Affiliates	3,004,771
5A.2	Bank Overdraft	248,707
5A.3	Resident Fund	16,130
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	3,269,608

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	505,497
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>505,497</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>5,008,090</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	(2,113,984)		(2,113,984)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,316,943)		(1,316,943)
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>(3,430,927)</b>	<b>0</b>	<b>(3,430,927)</b>



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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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<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>	<b>1,577,163</b>

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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	37,751			37,751				37,751
1.2	Building	1,147,427			1,147,427	(1,147,427)		(1,147,427)	0
1.3	Improvements	2,249,074			2,249,074	(1,497,866)	(82,834)	(1,580,700)	668,374
1.4	Equipment	1,210,422	9,340		1,219,762	(998,796)	(51,207)	(1,050,003)	169,759
1.5	Software/Limited Life Assets	1,450			1,450	(967)	(483)	(1,450)	0
1.6	Motor Vehicles	52,000			52,000	(52,000)		(52,000)	0
<b>100</b>	<b>Total</b>	<b>4,698,124</b>	<b>9,340</b>	<b>0</b>	<b>4,707,464</b>	<b>(3,697,056 )</b>	<b>(134,524)</b>	<b>(3,831,580 )</b>	<b>875,884</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	37,751					37,751				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,664,205				(7,527)	1,656,678	5.00%	82,834		82,834
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	553,556		9,340		(50,835)	512,061	10.00%	51,207		51,207

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	1,450				1,450	33.33%	483		483
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>2,256,962</b>	<b>0</b>	<b>9,340</b>	<b>0</b>	<b>(58,362)</b>	<b>2,207,940</b>	<b>134,524</b>	<b>0</b>	<b>134,524</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1962
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?	2,464,500
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?	74
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	26,785
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,130
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?	0.9
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***

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
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>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	572,946

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,316,943)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	145,640
2.3	Increases (Decreases) to Cash Provided by Operating Activities	331,022
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(840,281)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(19,784)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(19,784)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(16,588)
4.3	Cash Flows from Other Financing Activities	303,707
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>287,119</b>

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

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(572,946)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>0</b>

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**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	11/20/2020	110			110	116
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.	110				
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	3,371			1,354		13,586
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)	35					114
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>3,406</b>	<b>0</b>	<b>0</b>	<b>1,354</b>	<b>0</b>	<b>13,700</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
	2,043						284	20,638
								0
								0
								0
								0
								0
								0
								0
	10						4	163
								0
								0
								0
0	2,053	0	0	0	0	0	288	20,801

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**Patient Statistics - Summary**

<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	47
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	43
3.4	0190.0	Average Length of Stay	198
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	41
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	64



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**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	516,248	12,806.8	375,519	13,253.7	888,809	45,187.1
1.2	Total Overtime Wages	14,229	246.3	111,205	2,458.1	171,780	5,461.9
1.3	Total Shift Differential	4,385		7,743		24,942	
1.4	Total Other Differentials	1,348		4,716		15,903	
<b>100</b>	<b>Total</b>	<b>536,210</b>	<b>13,053.1</b>	<b>499,183</b>	<b>15,711.8</b>	<b>1,101,434</b>	<b>50,649.0</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	1.00	1.50	1.50	2.50	3.00
2.2	Licensed Practical Nurses	1.00	1.50	1.50	2.50	3.00
2.3	Certified Nurse Aides	1.00	1.50	1.50	2.50	3.00

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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	1	1.0	2,174.7
3.2	Plant Operations	2	2.1	4,469.0
3.3	Dietary Staff	12	9.3	19,313.8
3.4	Dietician			
3.5	Housekeeping/Laundry Staff		0.1	169.8
3.6	Unit Clerk & Medical Records Staff	3	3.0	6,212.2
3.7	Quality Assurance	1	0.0	40.0
3.8	MMQ Nurses and MDS Coordinator	3	1.2	2,533.2
3.9	Social Services Staff	1	1.0	2,094.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	4.1	8,626.0
3.14	Administration and Officers	1	1.0	2,079.0
3.15	Security Staff			
3.16	Clerical Staff	4	3.5	7,294.4
3.17	Director of Nurses	1	1.0	2,115.0
3.18	Registered Nurses	7	6.3	13,053.1
3.19	Licensed Practical Nurses	12	7.6	15,711.8
3.20	Certified Nurse Aides	28	24.4	50,649.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>81</b>	<b>65.6</b>	<b>136,535.0</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	<b>Total Unregistered Temporary Nursing Service Agencies</b>		8.0	609	61.0	4,148	5.0	177		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	CONNECTRN INC	TGKV	372.0	30,031	1,178.0	75,409	626.0	21,955		
4.3	Intelycare, Inc.	TM7F	1,199.0	87,895	2,473.0	160,881	1,813.0	66,099		
4.4	Norton and Associates, Inc. - New Bedford	T4BO	0.0		89.0	6,885	545.0	20,113		
4.5	Preferred Health Care Services	TT5P	17.0	1,200	683.0	43,234				
4.6	Onestaff Medical, LLC	TWJW	116.0	9,860	287.0	19,311				
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,704.0</b>	<b>128,986</b>	<b>4,710.0</b>	<b>305,720</b>	<b>2,984.0</b>	<b>108,167</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,712.0</b>	<b>129,595</b>	<b>4,771.0</b>	<b>309,868</b>	<b>2,989.0</b>	<b>108,344</b>	<b>0.0</b>	<b>0</b>

## **Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)**

	<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	Melchert	Jo-Ann	Administrator	Administrative & General	174,416		5,776	<b>180,192</b>
5.2	Andrews	Eleanor	Director of Nursing	Nursing	113,978		6,509	<b>120,487</b>
5.3	Canizales	Colette	Nurse Manager RN	Nursing	105,967		5,715	<b>111,682</b>
5.4	Madeira	Felicia	Nursing Supervisor	Nursing	94,203		5,787	<b>99,990</b>
5.5	Gregg	Jeanette	RN Charge	Nursing	98,510		5,959	<b>104,469</b>

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**Earnings and Compensation Disclosures**

<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	Other	Diocese of Fall River	Yes	07/01/20 20	06/01/2044	300	2,619	583,711		
<b>100</b>	<b>TOTALS</b>								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
540,619		16,588			524,031		13,272		13,272
					524,031		13,272	0	13,272

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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

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## 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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

**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
08/09/2023 6:38AM	(1) Footnotes and Explanations	Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Maria Spinale
08/09/2023 6:39AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale
08/09/2023 6:41AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale
08/09/2023 6:52AM	(5) Financial Statements	financial statements.pdf	application/pdf	Maria Spinale
09/13/2023 5:48PM	(3) Related Party Debt	related party transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale

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**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Maria C. Bunker, CPA
1.2	Nursing Facility or Firm Name	Livingston & Haynes, P.C.
1.3	Title	Partner
1.4	Street Address	40 Grove Street, Suite 380
1.5	City	Wellesley
1.6	State	MA
1.7	Zip Code	02482
1.8	Phone Number	+1 (781) 237-3339
1.9	Email Address	mbunker@lh-cpa.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:	09/21/2023

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	09/21/2023
2.3	Last Name	Mitchell
2.4	First Name	Laura
2.5	Middle Name	M.
2.6	Title	Director of Finance
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*