

Skilled Nursing Facility Cost Report
NEWTON WELLESLEY CTR FOR ALZHE
Filing Year: 2022

Date: 01/11/2024
Time: 1:17 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NEWTON WELLESLEY CTR FOR ALZHEIMER'S CARE
1.2	MassHealth Provider ID	110095828A
1.3	Federal Employer Tax ID	461745711
1.4	VPN	0950214
1.5	Is the above information correct?	Yes
1.6	Facility Number	00812
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/14/2022
1.10	Street Address	694 WORCESTER STREET
1.11	City	Wellesley
1.12	Zip	02482
1.13	Telephone	+1 (781) 237-6400
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	National Health Care Associates, Inc.
1.19	List the name of the entity that holds the nursing facility license.	National Health Care Associates, Inc.
1.20	List realty company names as reported on each realty company cost report.	Sabra Health Care REIT, Inc.
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06512
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06512
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,316,738	1,267	1,318,005
1.2	Commercial Managed Care	61,355	0	61,355
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,602,360	101,023	1,703,383
1.5	Medicare Managed Care (Part C)	66,591	195,531	262,122
1.6	MassHealth Fee-for-Service	3,505,982	0	3,505,982
1.7	MassHealth Managed Care	3,374,862	0	3,374,862
1.8	Senior Care Options	273,478	0	273,478
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,436,465	0	1,436,465
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	518,073	0	518,073
100	Total Nursing Facility Revenue	12,155,904	297,821	12,453,725

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	7,131,601
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	36,235
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	16,974
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	7,184,810

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Employee Retention Tax Credit Revenue-Newton Welle	614,671
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Debt Forgiveness Income-Newton Wellesley	5,862,324
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Workforce Retention and Recruitment Initiatives Revenue	654,606
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		7,131,601

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<i>Total Revenue</i>		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,638,535

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	130,686		130,686
1.2	Director of Nurses: Employee Benefits	7,531	380	7,151
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,324		12,324
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	150,541		150,161
1.7	Registered Nurses: Salaries	562,380		562,380
1.8	Registered Nurses: Employee Benefits	32,407	1,636	30,771
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	53,034		53,034
1.10	Registered Nurses Purchased Service: Per Diem	22,295		22,295
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	409,316	0	409,316
1.200	Subtotal: Registered Nurses Expenses	1,079,432		1,077,796
1.12	Licensed Practical Nurses: Salaries	876,856		876,856
1.13	Licensed Practical Nurses: Employee Benefits	50,529	2,551	47,978
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	82,689		82,689
1.15	Licensed Practical Nurses Purchased Service: Per Diem	9,308		9,308
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	151,395	0	151,395
1.300	Subtotal: Licensed Practical Nurses Expenses	1,170,777		1,168,226
1.17	Certified Nurse Aides: Salaries	1,851,766		1,851,766
1.18	Certified Nurse Aides: Employee Benefits	106,708	5,386	101,322
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	174,624		174,624
1.20	Certified Nurse Aides Purchased Service: Per Diem	48,123		48,123
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	282,944	0	282,944
1.400	Subtotal: Certified Nurse Aides Expenses	2,464,165		2,458,779

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,864,915		4,854,962

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	4,864,915		4,854,962

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	129,455		129,455
2.2	Administration: Employee Benefits	7,460	377	7,083
2.3	Administration: Payroll Taxes incl Workers Comp.	12,208		12,208
2.4	Administration: Purchased Service	127,676		127,676
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	276,799		276,422
2.7	Clerical Staff: Salaries	208,618		208,618
2.8	Clerical Staff: Employee Benefits	12,022	607	11,415
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	19,673		19,673
2.10	Clerical Staff: Purchased Service	31,969		31,969
2.200	Subtotal: Clerical Staff Expenses	272,282		271,675
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	0		0
2.12	Office Supplies	55,361		55,361
2.13	Telecommunications (e.g. Internet, Phone)	32,434		32,434

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,005		1,005
2.16	Advertising: Help Wanted	1,200		1,200
2.17	Licenses and Dues: Patient Care Related Portion	9,457	2,298	7,159
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	22,876		22,876
2.20	Insurance: Malpractice & General Liability	59,080		59,080
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	50,635	8,574	42,061
2.23	Non-Allowable A & G Expenses	6,019,073	6,019,073	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		0	0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		491,432	491,432
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		32,124	32,124
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	6,251,121		744,732
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	6,800,202		1,292,829
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		16,974	16,974
2.500	Subtotal: Administrative & General Recoverable Income	0		16,974
200	Total: Net Administrative & General Expenses After Recoverable Income	6,800,202		1,275,855

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Subscriptions-Newton Wellesley-Administration	8,833
2A.2	Bank Charges-Newton Wellesley-Administration	39,610
2A.3	Background Check-Newton Wellesley-Administration	1,133
2A.4	Travel Expense-Newton Wellesley-Administration	855
2A.5	Interest on Computer Loan-Newton Wel-Administr	204
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	50,635

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,673
2B.2	Licenses and Dues: Not Related to Resident Care	1,670
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	15,699
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	640,034
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	18,394
2B.11	Fines, Late Fees, Penalties, including Interest	0
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	0
2B.15	User Fee Assessment	715,090
2B.16	Other Non-Allowable A&G Expenses	4,620,513
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	6,019,073

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	82,196		82,196
3.2	Staff Dev. Coord.: Employee Benefits	4,737	239	4,498
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,751		7,751
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	94,684		94,445
3.5	Plant Operation: Salaries	118,095		118,095
3.6	Plant Operation: Employee Benefits	6,805	344	6,461
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,137		11,137

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3.8	Plant Operation: Purchased Service	48,163		48,163
3.9	Plant Operation: Supplies and Expenses	105,834		105,834
3.10	Plant Operation: Utilities	151,198		151,198
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	441,232		440,888
3.13	Dietician: Salaries	19,345		19,345
3.14	Dietician: Employee Benefits	1,115	56	1,059
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,824		1,824
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	22,284		22,228
3.18	Dietary: Salaries	415,861		415,861
3.19	Dietary: Employee Benefits	23,964	1,210	22,754
3.20	Dietary: Payroll Taxes incl Workers Comp.	39,217		39,217
3.21	Dietary: Food	318,604		318,604
3.22	Dietary: Purchased Service	23,336		23,336
3.23	Dietary: Supplies and Expenses	54,730		54,730
3.400	Subtotal: Dietary Expenses	875,712		874,502
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	360,399		360,399
3.28	Housekeeping/Laundry: Supplies and Expenses	42,084		42,084
3.29	Housekeeping/Laundry: Linen and Bedding	2,280		2,280
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	404,763		404,763
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	64,560		64,560

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3.37	Unit Clerk & Medical Records: Employee Benefits	3,720	188	3,532
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,088		6,088
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	74,368		74,180
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	139,451		139,451
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,036	406	7,630
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,151		13,151
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	160,638		160,232
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	172,915		172,915
3.49	Social Service Worker: Employee Benefits	9,964	503	9,461
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,306		16,306
3.51	Social Service Worker: Purchased Service	19,583		19,583
3.1000	Subtotal: Social Service Worker Expenses	218,768		218,265
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	2,036		2,036
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	384,275	384,275	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	386,311		2,036
3.64	Recreational Therapy/Activities: Salaries	196,025		196,025
3.65	Recreational Therapy/Activities: Employee Benefits	11,296	570	10,726
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,486		18,486
3.67	Recreational Therapy/Activities: Purchased Service	7,054		7,054
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,300		11,300
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	244,161		243,591
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	32,560		32,560
3.83	Physician Services: Advisory Physician	23,756		23,756
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	210,498	210,498	0
3.88	Personal Protective Equipment	44,687		44,687

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3.89	House Supplies Not Resold	104,884		104,884
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	8,588		8,588
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	424,973		214,475
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,347,894		2,749,605
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,347,894		2,749,605

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	979,491	(64,089)	1,043,580
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	11,438		11,438
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	117,981		117,981
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	7,705		7,705
4.11	Personal Property Tax Expense REA-CR		(170,406)	(170,406)
4.12	Other Fixed Cost Expenses SNF-CR	27,082		27,082
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	(99,785)	(99,785)	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,043,912		1,037,380
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,043,912		1,037,380

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,056,923		9,934,776
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	16,056,923		9,917,802

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,453,725
1A.2	Other Revenue	1,286,251
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	13,739,976
1A.4	Salaries and Wages	4,968,209
1A.5	Employee Benefits	286,294
1A.6	Supplies and Other (including Payroll Taxes)	9,822,929
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	0
1A.9	Depreciation and Amortization Expenses	979,491
1A.200	Total Operating Expenses	16,056,923
1A.300	Income(Loss) from Operations	(2,316,947)
	Non-Operating Income and Expenses	
1A.10	Interest Income	36,235
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	5,862,324
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	3,581,612
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	3,581,612

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,638,535
2.2	Total Nursing Expenses (Schedule 3)	4,864,915
2.3	Total Administrative and General Expenses (Schedule 3)	6,800,202
2.4	Total Variable Expenses (Schedule 3)	3,347,894
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,043,912
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,056,923
200	Cost Reported Net Income(Loss)	3,581,612

Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		3,581,612
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)		3,581,612

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	12,511
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	752,558
1.6	Less Reserve for Bad Debt	(133,871)
1.100	Subtotal: Net Patient Accounts Receivable	618,687
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	23,797
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	114,673
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	0
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(7,377)
100	Total Current Assets	762,291

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Due For Cr Crd Colct-Newton Wellesley	2,419
1A.2	Real Estate Tax Ins MIP Escrow-Newton Wellesley	111,393
1A.3	Escrow -Newton Wellesley	(148,579)
1A.4	Security Deposits-Newton Wellesley	27,390
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(7,377)
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	3,826,206
2.3	Improvements	1,005,574
2.4	Equipment	233,103
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	5,064,883

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	2,447,840
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	2,447,840

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	removal of fixed assets from books due to sale	(5,064,883)
3A.2	DUE TO VK HEALTH FACILITIES-Newton Wellesley	7,512,723
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,447,840

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	8,275,014

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,412,812
5.2	Accrued Expenses	0
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	337,202
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	0
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	1,149,029
500	Total Current Liabilities	4,899,043

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due To 2-Newton Wellesley	891,256
5A.2	Loans and Exchange-Newton Wellesley	2,529
5A.3	Loans & Exchanges Insurance Claims-Newton Wellesle	(1,270)
5A.4	Unclaimed ADP checks-Newton Wellesley	1,950
5A.5	Patient Recreation Fund-Newton Wellesley	4,825
5A.6	Miscellaneous-Newton Wellesley	(298)
5A.7	Accrued Expenses-Newton Wellesley	247,022
5A.8	Equipment Obligation	3,015
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	1,149,029

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	0

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,899,043

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(205,642)
8B.2	Prior Period Adjustment(s)	1
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	3,581,612
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	3,375,971

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	1
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	1
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	8,275,014

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	11,997,859			11,997,859	(7,337,827)	(833,826)	(8,171,653)	3,826,206
1.3	Improvements	791,413	443,160		1,234,573	(138,258)	(90,741)	(228,999)	1,005,574
1.4	Equipment	555,600	55,052		610,652	(322,625)	(54,924)	(377,549)	233,103
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles				0		0	0	0
100	Total	13,344,872	498,212	0	13,843,084	(7,798,710)	(979,491)	(8,778,201)	5,064,883

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	45,838					45,838				
2.3	Building SNF-CR	1					1		833,826	0	833,826
2.4	Building REA-CR	2,253,488					2,253,488	2.50%		56,337	56,337
2.5	Improvements SNF-CR	793,413		443,160			1,236,573	5.00%	90,741	0	90,741
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	554,969		55,052			610,021	10.00%	54,924	0	54,924

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2.8	Equipment REA-CR	77,519					77,519	10.00%		7,752	7,752
2.9	Software/Limited Life Assets SNF-CR	631					631	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	3,725,859	0	498,212	0	0	4,224,071		979,491	64,089	1,043,580

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1973
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?	9,800,000
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	35
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,745
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	29,387
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Sale of Nursing Facility to Unrelated Third Party	12/15/2022	NHCA	N/A	1
4.2	Sale of Realty Company	12/15/2022	Sabra	N/A	1
4.3	Sale of Realty Company	12/15/2022	Sabra	N/A	1

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	(682,335)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	3,581,612
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(2,388,554)
200	Net Cash from Operating Activities	1,193,058

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(498,212)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(498,212)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	694,846
500	Cash and Cash Equivalents (End of Year)	12,511

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	05/01/2021	110			110	120
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	110				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	3,006	170		2,314	141	15,556
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)	18					57
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,024	170	0	2,314	141	15,613

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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
9,802	853						1,773	33,615
								0
								0
								0
								0
								0
								0
								0
								0
								75
								0
								0
								0
9,802	853	0	0	0	0	0	1,773	33,690

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	333
3.2	0140.1	Number of MassHealth Admissions During Year	2
3.3	0150.0	Number of Discharges During Year	319
3.4	0190.0	Average Length of Stay	106
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	58
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	1

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	351,043	9,341.0	(314,234)	14,317.0	(694,838)	50,854.0
1.2	Total Overtime Wages	178,956	3,284.0	275,049	5,552.0	607,676	20,582.0
1.3	Total Shift Differential	32,381		39,185		87,162	
1.4	Total Other Differentials						
100	Total	562,380	12,625.0	0	19,869.0	0	71,436.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	3.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	2.00	3.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.00	1.50	2.00	2.00	2.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,048.0
3.2	Plant Operations	2	1.9	3,991.0
3.3	Dietary Staff	10	10.1	21,093.0
3.4	Dietician	1	0.2	472.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.5	3,080.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.8	3,783.0
3.9	Social Services Staff	2	1.9	3,976.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	4.3	9,028.0
3.14	Administration and Officers	1	1.0	2,049.0
3.15	Security Staff			
3.16	Clerical Staff	3	3.1	6,492.0
3.17	Director of Nurses	1	1.0	2,072.0
3.18	Registered Nurses	6	6.1	12,625.0
3.19	Licensed Practical Nurses	10	9.6	19,869.0
3.20	Certified Nurse Aides	34	34.3	71,436.0
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			
300	Total	78	77.9	162,014.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	120.9	9,550	394.4	26,630	1,126.9	41,588		
4.3	MAS Medical Staffing (Springfield)	TTE4	8.5	670	395.8	26,464	67.9	2,525		
4.4	Paramount Healthcare Services	TNVC	892.2	76,477	239.1	11,340	47.7	2,130		
4.5	Preferred Health Care Services	TT5P	3,978.0	322,619	1,203.9	83,668	3,725.5	211,115		
4.6	Staffing Experts LLC (2)	T2UD			48.3	3,293				
4.7	Five Star Care LLC	TSBV					137.8	4,194		
4.8	North East Med Staff / Kclia, Inc	TXG4					572.5	21,392		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,999.6	409,316	2,281.5	151,395	5,678.3	282,944	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,999.6	409,316	2,281.5	151,395	5,678.3	282,944	0.0	0

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

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	St. Hubert Dorisca	Carmel	CNA	Nursing	178,453	0	0	178,453
5.2	Ridore	Marie	LPN	Nursing	199,914	0	0	199,914
5.3	Bawoh	Nixon	LPN	Nursing	228,046	0	0	228,046
5.4	Gyamfi	Hanna	RN	Nursing	170,535	0		170,535
5.5	Mutanga	Georgianna	RN	Nursing	167,197	0		167,197

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Sabra	No	01/01/2017	04/01/2027	123	106,905	10,394,189	0	0
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
6,840,062	0	6,840,062			0	7.359%	445,116	0	445,116
					0				0
					0				0
					0				0
					0				0
					0		445,116	0	445,116

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	M&T Bank	Yes	427,232		01/01/2013	90,030	337,202	5.375%	18,394
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						337,202		18,394

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/12/2023 3:56PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/12/2023 3:56PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/12/2023 3:56PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/12/2023 3:56PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06512
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	08/12/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	08/30/2023
2.3	Last Name	Ostreicher
2.4	First Name	Marvin
2.5	Middle Name	
2.6	Title	President
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAmass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request