

**Skilled Nursing Facility Cost Report****ODD FELLOWS HOME OF MASS**

Filing Year: 2022

Date: 10/02/2024

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	ODD FELLOWS HOME OF MASS
1.2	MassHealth Provider ID	110026696A
1.3	Federal Employer Tax ID	042104414
1.4	VPN	0998818
1.5	Is the above information correct?	Yes
1.6	Facility Number	00249
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	104 Randolph Road
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 853-6687
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.	
1.19	List the name of the entity that holds the nursing facility license.	Odd Fellows Home of Mass
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>
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

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

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**Owner Business Information**

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

<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	509,694	726	510,420
1.2	Commercial Managed Care	225,096	217	225,313
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	542,434	194,726	737,160
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	1,789,875		1,789,875
1.7	MassHealth Managed Care	3,609,075		3,609,075
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,042,955		1,042,955
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	783,215	169,511	952,726
1.15	Other Payer Revenue	432,703		432,703
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>8,935,047</b>	<b>365,180</b>	<b>9,300,227</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	488,379
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	137
3.7	Interest Income	25,987
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	11,681
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	8,703
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>534,887</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)	Donations	9,281
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Tesring	402,114
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Special Events	81,427
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(4,443)
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>488,379</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>9,835,114</b>

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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	114,321		114,321
1.2	Director of Nurses: Employee Benefits	6,930		6,930
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,664		11,664
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>132,915</b>		<b>132,915</b>
1.7	Registered Nurses: Salaries	265,726		265,726
1.8	Registered Nurses: Employee Benefits	16,108		16,108
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	27,111		27,111
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	350,105	0	350,105
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>659,050</b>		<b>659,050</b>
1.12	Licensed Practical Nurses: Salaries	1,002,888		1,002,888
1.13	Licensed Practical Nurses: Employee Benefits	60,796		60,796
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	102,323		102,323
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	254,610	0	254,610
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,420,617</b>		<b>1,420,617</b>
1.17	Certified Nurse Aides: Salaries	1,287,410		1,287,410
1.18	Certified Nurse Aides: Employee Benefits	78,045		78,045
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	131,351		131,351
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	284,530	0	284,530
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,781,336</b>		<b>1,781,336</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>3,993,918</b>		<b>3,993,918</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>3,993,918</b>		<b>3,993,918</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	146,717		146,717
2.2	Administration: Employee Benefits	8,894		8,894
2.3	Administration: Payroll Taxes incl Workers Comp.	14,969		14,969
2.4	Administration: Purchased Service	7,500		7,500
2.5	Officers: Total Compensation	117,252	117,252	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>295,332</b>		<b>178,080</b>
2.7	Clerical Staff: Salaries	519,387		519,387
2.8	Clerical Staff: Employee Benefits	31,486		31,486
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	52,992		52,992
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>603,865</b>		<b>603,865</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	11,260		11,260
2.12	Office Supplies	109,415		109,415
2.13	Telecommunications (e.g. Internet, Phone)	11,910		11,910

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	7,557		7,557
2.16	Advertising: Help Wanted	17,632		17,632
2.17	Licenses and Dues: Patient Care Related Portion	14,503		14,503
2.18	Continuing Professional Education / Training and Development	1,937		1,937
2.19	Accounting Services (Not related to appeals)	38,588		38,588
2.20	Insurance: Malpractice & General Liability	105,705		105,705
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	169,731	13,166	156,565
2.23	Non-Allowable A & G Expenses	926,619	926,619	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)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
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>1,414,857</b>		<b>475,072</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,314,054</b>		<b>1,257,017</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		11,681	11,681
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>11,681</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,314,054</b>		<b>1,245,336</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	Covid Expenses	153,830
2A.2	Donations	7,225
2A.3	Trustee Expenss	3,705
2A.4	Resident Expenses	2,735
2A.5	Miscellaneous	2,236
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>169,731</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	42,068
2B.2	Licenses and Dues: Not Related to Resident Care	14,363
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	71,917
2B.6	Legal: Other	3,781
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	1,001
2B.11	Fines, Late Fees, Penalties, including Interest	1,795
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	65,974
2B.15	User Fee Assessment	725,720
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>926,619</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	78,919		78,919
3.2	Staff Dev. Coord.: Employee Benefits	4,784		4,784
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,052		8,052
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>91,755</b>		<b>91,755</b>
3.5	Plant Operation: Salaries	111,516		111,516
3.6	Plant Operation: Employee Benefits	6,760		6,760
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,378		11,378
3.8	Plant Operation: Purchased Service	114,388		114,388
3.9	Plant Operation: Supplies and Expenses	34,657		34,657
3.10	Plant Operation: Utilities	187,937		187,937
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>466,636</b>		<b>466,636</b>
3.13	Dietician: Salaries	17,920		17,920
3.14	Dietician: Employee Benefits	1,086		1,086
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,828		1,828
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>20,834</b>		<b>20,834</b>
3.18	Dietary: Salaries	422,030		422,030
3.19	Dietary: Employee Benefits	25,584		25,584
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,059		43,059
3.21	Dietary: Food	302,353		302,353
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	49,547		49,547
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>842,573</b>		<b>842,573</b>
3.24	Housekeeping/Laundry: Salaries	266,292		266,292
3.25	Housekeeping/Laundry: Employee Benefits	16,143		16,143
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	27,170		27,170
3.27	Housekeeping/Laundry: Purchased Service			0

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3.28	Housekeeping/Laundry: Supplies and Expenses	43,123		43,123
3.29	Housekeeping/Laundry: Linen and Bedding	3,391		3,391
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>356,119</b>		<b>356,119</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service	10,200		10,200
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>10,200</b>		<b>10,200</b>
3.36	Unit Clerk & Medical Records: Salaries	72,149		72,149
3.37	Unit Clerk & Medical Records: Employee Benefits	4,374		4,374
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,362		7,362
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>83,885</b>		<b>83,885</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	105,906		105,906
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,740		4,740
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,978		7,978
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>118,624</b>		<b>118,624</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	75,588		75,588
3.49	Social Service Worker: Employee Benefits	4,582		4,582
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,712		7,712
3.51	Social Service Worker: Purchased Service	6,640		6,640
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>94,522</b>		<b>94,522</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	78,573		78,573
3.57	Indirect Restorative Therapy: Employee Benefits	4,763		4,763
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	8,017		8,017
3.59	Indirect Restorative Therapy: Consultants	24,000		24,000
3.60	Direct Restorative Therapy: Salaries	102,933	102,933	0
3.61	Direct Restorative Therapy: Benefits	16,742	16,742	0
3.62	Direct Restorative Therapy: Consultants	68,410	68,410	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>303,438</b>		<b>115,353</b>
3.64	Recreational Therapy/Activities: Salaries	152,167		152,167
3.65	Recreational Therapy/Activities: Employee Benefits	9,224		9,224
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	15,525		15,525
3.67	Recreational Therapy/Activities: Purchased Service	9,827		9,827
3.68	Recreational Therapy/Activities: Supplies and Expenses	33,426		33,426
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>220,169</b>		<b>220,169</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	8,598		8,598

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	15,000		15,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	60		60
3.86	Physician Services: Other			0
3.87	Legend Drugs	137,060	137,060	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	189,889		189,889
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	15,124		15,124
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>365,731</b>		<b>228,671</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>2,974,486</b>		<b>2,649,341</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		8,703	8,703
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>8,703</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>2,974,486</b>		<b>2,640,638</b>

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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	166,238	0	166,238
4.2	Long-Term Interest Expense SNF-CR	52,624		52,624
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	26,550		26,550
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	147		147
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>245,559</b>		<b>245,559</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>245,559</b>		<b>245,559</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>9,528,017</b>		<b>8,145,835</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>9,528,017</b>		<b>8,125,451</b>

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

<b>Table 1</b>		<b>1</b>
<b>Line / Column #</b>	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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	9,300,227
1B.2	Other Revenue	20,521
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>9,320,748</b>
1B.4	Salaries and Wages	4,820,442
1B.5	Employee Benefits	779,532
1B.6	Supplies and Other (including Payroll Taxes)	3,642,206
1B.7	Interest Expense	53,625
1B.8	Provision for Bad Debt	65,974
1B.9	Depreciation and Amortization Expenses	166,238
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>9,528,017</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(207,269)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	25,987
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)	488,379
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>307,097</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)	9,835,114
2.2	Total Nursing Expenses (Schedule 3)	3,993,918
2.3	Total Administrative and General Expenses (Schedule 3)	2,314,054
2.4	Total Variable Expenses (Schedule 3)	2,974,486
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	245,559
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>9,528,017</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>307,097</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)		307,097
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)		307,097

**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	1,414,116
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	1,980,980
1.5	Payer Accounts Receivable	1,097,132
1.6	Less Reserve for Bad Debt	(60,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,037,132</b>
1.7	Receivable from Officers/Owners/Employees	5,965
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	9,908
1.12	Prepaid Interest	
1.13	Prepaid Insurance	83,177
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	3,902
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	45,445
<b>100</b>	<b>Total Current Assets</b>	<b>4,580,625</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Kravetz Fund	20,771
1A.2	WComp Insur Revceivable	24,674
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>45,445</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	45,080
2.2	Buildings	780,403
2.3	Improvements	296,040
2.4	Equipment	202,705
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	3,765
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>1,327,993</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	406,213
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	9,841
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(2,993)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>6,848</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>413,061</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		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>0</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>	6,321,679

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	341,011
5.2	Accrued Expenses	300,682
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	22,472
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	370,032
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	109,003
<b>500</b>	<b>Total Current Liabilities</b>	1,143,200

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Resident Council Funds Held	694
5A.2	PNA Funds Held	108,309
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	109,003

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## Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	705,944
6.3	Other Long-Term Debt	2,000,000
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>2,705,944</b>

## Total Liabilities

Table 7		1
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>3,849,144</b>

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

### Table 8

Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,793,661	371,775	2,165,436
8A.2	Prior Period Adjustment(s)	2		2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	307,097		307,097
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>2,100,760</b>	<b>371,775</b>	<b>2,472,535</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	Rounding	2
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>2</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>6,321,679</b>

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## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	45,080			45,080				45,080
1.2	Building	4,058,124			4,058,124	(3,175,839)	(101,882)	(3,277,721)	780,403
1.3	Improvements	899,405	107,611		1,007,016	(685,944)	(25,032)	(710,976)	296,040
1.4	Equipment	1,150,363	88,697		1,239,060	(997,031)	(39,324)	(1,036,355)	202,705
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	28,709	3,765		32,474	(28,709)		(28,709)	3,765
100	<b>Total</b>	<b>6,181,681</b>	<b>200,073</b>	<b>0</b>	<b>6,381,754</b>	<b>(4,887,523 )</b>	<b>(166,238)</b>	<b>(5,053,761 )</b>	<b>1,327,993</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.

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	45,080					45,080				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	4,058,127					4,058,127		101,882		101,882
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	866,984		107,611			974,595	5.00%	25,032		25,032
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	346,794		88,697			435,491	10.00%	39,324		39,324

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>5,316,985</b>	<b>0</b>	<b>196,308</b>	<b>0</b>	<b>0</b>	<b>5,513,293</b>	<b>166,238</b>	<b>0</b>	<b>166,238</b>

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1990
3.3	What was the value from the most recent municipal property assessment for this facility?	1
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?	53
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	12,561
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,712
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?	4.0
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***

<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>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	1,432,195

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	307,097
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	166,238
2.3	Increases (Decreases) to Cash Provided by Operating Activities	145,128
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>618,463</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(196,308)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(196,308)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(440,234)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(440,234)</b>

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(18,079)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,414,116</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	08/08/2020	100			100	100
1.2	08/08/2022	100	0		100	100
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	100				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,210	538		889		10,691
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)	14					179
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>1,224</b>	<b>538</b>	<b>0</b>	<b>889</b>	<b>0</b>	<b>10,870</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
14,836					2,701		1,764	32,629
								0
								0
								0
								0
								0
								0
								0
188					94			475
								0
								0
								0
15,024	0	0	0	0	2,795	0	1,764	33,104

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	115
3.2	0140.1	Number of MassHealth Admissions During Year	59
3.3	0150.0	Number of Discharges During Year	174
3.4	0190.0	Average Length of Stay	190
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	



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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	237,389	6,426.8	754,936	22,041.3	780,261	42,575.8
1.2	Total Overtime Wages	19,151	348.0	213,051	4,319.6	453,060	17,323.0
1.3	Total Shift Differential	3,883		34,901		54,089	
1.4	Total Other Differentials	5,304					
<b>100</b>	<b>Total</b>	<b>265,727</b>	<b>6,774.8</b>	<b>1,002,888</b>	<b>26,360.9</b>	<b>1,287,410</b>	<b>59,898.8</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	2.00	2.00	3.00	3.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	3.00	3.00	4.00
2.3	Certified Nurse Aides	2.00	2.00	3.00	3.00	3.00

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***Detail of Staff and Hours by Position***

<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	0.8	1,680.0
3.2	Plant Operations	1	2.2	4,530.2
3.3	Dietary Staff	32	11.4	23,789.3
3.4	Dietician	1	0.2	387.5
3.5	Housekeeping/Laundry Staff	10	7.9	16,394.1
3.6	Unit Clerk & Medical Records Staff	1	0.6	1,204.7
3.7	Quality Assurance	3	0.8	1,709.5
3.8	MMQ Nurses and MDS Coordinator	3	1.4	2,831.7
3.9	Social Services Staff	1	1.0	2,080.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	8	1.3	2,648.6
3.12	Restorative Therapy - Indirect Staff	8	1.0	2,060.3
3.13	Recreational Staff	6	3.8	7,866.4
3.14	Administration and Officers	3	2.0	4,129.8
3.15	Security Staff			
3.16	Clerical Staff	18	7.6	15,814.1
3.17	Director of Nurses	2	1.1	2,225.3
3.18	Registered Nurses	5	3.3	6,774.8
3.19	Licensed Practical Nurses	24	12.7	26,360.9
3.20	Certified Nurse Aides	40	28.8	59,898.8
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>167</b>	<b>87.9</b>	<b>182,386.0</b>

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<b>Detail of Purchased Nursing Services</b>										
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
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Favorite Healthcare Staffing, Inc.	TOTB	44.8	3,223	84.7	5,545	181.0	6,350		
4.3	General Healthcare Resources, LLC	TQFN	92.8	5,302						
4.4	MSG Staffing, Inc.	TX9L	8.0	544	23.0	1,288	16.0	475		
4.5	Intelycare, Inc.	TM7F	4,844.9	341,036	3,871.7	234,479	6,582.5	217,047		
4.6	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			55.2	3,814	81.8	2,872		
4.7	SPLENDID MEDICAL STAFFING				63.8	4,064	1,095.1	50,532		
4.8	All American Healthcare Services, Inc.	TOIY			84.5	5,420	196.5	7,254		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>4,990.5</b>	<b>350,105</b>	<b>4,182.9</b>	<b>254,610</b>	<b>8,152.9</b>	<b>284,530</b>	<b>0.0</b>	<b>0</b>
400	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>4,990.5</b>	<b>350,105</b>	<b>4,182.9</b>	<b>254,610</b>	<b>8,152.9</b>	<b>284,530</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>									
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	Owusu	Grace	LPN	Nursing	124,739			124,739		
5.2	Botuo	Georgina	CNA	Nursing	111,431			111,431		
5.3	Asare	Ophelia	LPN	Nursing	108,505			108,505		
5.4	Omane	Linda	LPN	Nursing	106,469			106,469		
5.5	Boakye	Gloria	LPN	Nursing	104,612			104,612		

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

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**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT****Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Saver	No	11/16/20 15	01/16/2033	72	4,440	600,000	9,841	
<b>100</b>	<b>TOTALS</b>								9,841	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
440,234		440,234			0	5.000%	6,817		6,817
					0		6,817	0	6,817

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**Working Capital Debt**

<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	US Small Business Administration EIDL	No		2,000,000	01/04/2022		2,000,000	2.750%	45,807
<b>200</b>	<b>Total Working Capital Interest</b>						2,000,000		45,807

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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:

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

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

#### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/05/2023 8:12AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/05/2023 8:12AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/05/2023 8:13AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/05/2023 8:14AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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

*Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.*

*If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.*

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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	09/18/2024
2.3	Last Name	Plant
2.4	First Name	Clarence
2.5	Middle Name	
2.6	Title	Secretary to the Board of Trustees
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