

Skilled Nursing Facility Cost Report**RIVERCREST L.T.C.F.**

Filing Year: 2022

Date: 01/11/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	RIVERCREST L.T.C.F.
1.2	MassHealth Provider ID	110025804A
1.3	Federal Employer Tax ID	042104763
1.4	VPN	0905607
1.5	Is the above information correct?	Yes
1.6	Facility Number	00292
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	80 DEACONESS ROAD
1.11	City	Concord
1.12	Zip	01742
1.13	Telephone	+1 (978) 369-5151
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.	New England Deaconess Association
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	James McGowan
2.2	Nursing Facility or Firm Name	New England Deaconess Association
2.3	Title	Chief Financial Officer
2.4	Street Address	80 Deaconess Road
2.5	City	Concord
2.6	State	MA
2.7	Zip Code	01742
2.8	Phone Number	+1 (978) 369-5151
2.9	Email Address	jmcgowan@nedeaconess.org

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	Deandra Fallon
3.3	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.4	Title	Director
3.5	Street Address	46 Public Square, Suite 400
3.6	City	Wilkes-Barre
3.7	State	PA
3.8	Zip Code	18701
3.9	Phone Number	+1 (570) 820-0301
3.10	Email Address	Deandra.Fallon@bakertilly.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	4,590,718		4,590,718
1.2	Commercial Managed Care	181,787	140,328	322,115
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service			0
1.5	Medicare Managed Care (Part C)	910,724	152,440	1,063,164
1.6	MassHealth Fee-for-Service	541,162		541,162
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	6,224,391	292,768	6,517,159

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	40,689,260
3.2	Endowment and Other Non-Recoverable Revenue	(747,766)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	6
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	39,941,500

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)	Covid	5,665,454
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Interest and Investments	(7,664,233)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations / Legacies	163,880
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Net Assets Released from Restriction	1,087,133
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		(747,766)

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	46,458,659

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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	130,883		130,883
1.2	Director of Nurses: Employee Benefits	19,529		19,529
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,992		11,992
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	162,404		162,404
1.7	Registered Nurses: Salaries	564,290		564,290
1.8	Registered Nurses: Employee Benefits	84,197		84,197
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	51,700		51,700
1.10	Registered Nurses Purchased Service: Per Diem	186,358		186,358
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	886,545		886,545
1.12	Licensed Practical Nurses: Salaries	397,481		397,481
1.13	Licensed Practical Nurses: Employee Benefits	59,308		59,308
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	36,417		36,417
1.15	Licensed Practical Nurses Purchased Service: Per Diem	86,776		86,776
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	579,982		579,982
1.17	Certified Nurse Aides: Salaries	781,821		781,821
1.18	Certified Nurse Aides: Employee Benefits	116,655		116,655
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	71,630		71,630
1.20	Certified Nurse Aides Purchased Service: Per Diem	323,193		323,193
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	1,293,299		1,293,299

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,922,230		2,922,230

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,922,230		2,922,230

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	433,220		433,220
2.2	Administration: Employee Benefits	50,209		50,209
2.3	Administration: Payroll Taxes incl Workers Comp.	29,665		29,665
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	513,094		513,094
2.7	Clerical Staff: Salaries	4,397		4,397
2.8	Clerical Staff: Employee Benefits	510		510
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	301		301
2.10	Clerical Staff: Purchased Service	14,357		14,357
2.200	Subtotal: Clerical Staff Expenses	19,565		19,565
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	32,249		32,249
2.12	Office Supplies	10,362		10,362
2.13	Telecommunications (e.g. Internet, Phone)	10,675		10,675

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	78,360		78,360
2.17	Licenses and Dues: Patient Care Related Portion	10,710		10,710
2.18	Continuing Professional Education / Training and Development	1,195		1,195
2.19	Accounting Services (Not related to appeals)	33,642		33,642
2.20	Insurance: Malpractice & General Liability	83,142		83,142
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	2,398		2,398
2.23	Non-Allowable A & G Expenses	243,757	243,757	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
2.300	Subtotal: Other Administrative and General Expenses	506,490		262,733
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,039,149		795,392
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,039,149		795,392

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	CORI Expense and In-house Functions	2,398
2A.100	Subtotal: Other A&G Expenses	2,398

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	73,987
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	526
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	147
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	142,947
2B.15	User Fee Assessment	26,150
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	243,757

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service	43,875		43,875
3.100	Subtotal: Staff Development Coordinator Expenses	43,875		43,875
3.5	Plant Operation: Salaries	46,197		46,197
3.6	Plant Operation: Employee Benefits	15,054		15,054
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	4,177		4,177

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3.8	Plant Operation: Purchased Service	91,491		91,491
3.9	Plant Operation: Supplies and Expenses	11,266		11,266
3.10	Plant Operation: Utilities	164,844		164,844
3.11	Plant Operation: Repairs	2,218		2,218
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	335,247		335,247
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	180,457		180,457
3.19	Dietary: Employee Benefits	38,903		38,903
3.20	Dietary: Payroll Taxes incl Workers Comp.	27,068		27,068
3.21	Dietary: Food	178,559		178,559
3.22	Dietary: Purchased Service	6,500		6,500
3.23	Dietary: Supplies and Expenses	19,704		19,704
3.400	Subtotal: Dietary Expenses	451,191		451,191
3.24	Housekeeping/Laundry: Salaries	9,541		9,541
3.25	Housekeeping/Laundry: Employee Benefits	390		390
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	730		730
3.27	Housekeeping/Laundry: Purchased Service	198,944		198,944
3.28	Housekeeping/Laundry: Supplies and Expenses	27,274		27,274
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	236,879		236,879
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	107,951		107,951

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3.37	Unit Clerk & Medical Records: Employee Benefits	16,108		16,108
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	9,890		9,890
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	133,949		133,949
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	116,973		116,973
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,452		17,452
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,716		10,716
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	33,676		33,676
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	178,817		178,817
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	97,421		97,421
3.49	Social Service Worker: Employee Benefits	23,977		23,977
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,100		7,100
3.51	Social Service Worker: Purchased Service	5,628		5,628
3.1000	Subtotal: Social Service Worker Expenses	134,126		134,126
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
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	3,212		3,212
3.60	Direct Restorative Therapy: Salaries	564,298	564,298	0

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3.61	Direct Restorative Therapy: Benefits	101,605	101,605	0
3.62	Direct Restorative Therapy: Consultants	4,063	4,063	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	673,178		3,212
3.64	Recreational Therapy/Activities: Salaries	184,172		184,172
3.65	Recreational Therapy/Activities: Employee Benefits	27,535		27,535
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,794		16,794
3.67	Recreational Therapy/Activities: Purchased Service	23,099		23,099
3.68	Recreational Therapy/Activities: Supplies and Expenses	31,332		31,332
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	282,932		282,932
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	293		293
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	263		263
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	35,304		35,304
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	54,315	54,315	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	285,504		285,504
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	28,063	28,063	0
3.92	Pharmacy Consultant			0
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	403,742		321,364
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,873,936		2,121,592
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		6	6
3.1800	Subtotal: Variable Recoverable Income	0		6
300	Total: Net Variable Expenses Including Recoverable Income	2,873,936		2,121,586

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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	4,469,827	4,194,936	274,891
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	4,469,827		274,891
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	4,469,827		274,891

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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	11,305,142		6,114,105
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	11,305,142		6,114,099

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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	Yes
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	Yes
1.12	Does the nursing facility have other business activities not listed above?	Yes
1.13	Describe the other business activities:	Respite, Admin

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	7,621,000
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	15,879,303
2.8	3026.2	Other	17,188,957
200	3026.0	TOTAL OTHER BUSINESS REVENUE	40,689,260

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	9,013,779	9,013,779	
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	27,549,722	27,549,722	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	36,563,501	36,563,501	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	41,197,318
1B.2	Other Revenue	8,444,794
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	49,642,112
1B.4	Salaries and Wages	23,856,470
1B.5	Employee Benefits	5,161,684
1B.6	Supplies and Other (including Payroll Taxes)	12,728,438
1B.7	Interest Expense	1,509,945
1B.8	Provision for Bad Debt	142,947
1B.9	Depreciation and Amortization Expenses	4,469,827
1B.200	Total Operating Expenses	47,869,311
1B.300	Income(Loss) from Operations	1,772,801
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	(7,664,241)
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)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	42,686
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	4,427,695
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,421,059)

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	46,458,659
2.2	Total Nursing Expenses (Schedule 3)	2,922,230
2.3	Total Administrative and General Expenses (Schedule 3)	1,039,149
2.4	Total Variable Expenses (Schedule 3)	2,873,936
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	4,469,827
2.6	Total Other Business Expenses (Schedule 4)	36,563,501
2.100	Subtotal: Total Facility Expenses	47,868,643
200	Cost Reported Net Income(Loss)	(1,409,984)

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,421,059)
3.2	Reconciling Item	Assets as expense on FS	11,074
3.3	Reconciling Item	Rounding	1
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,409,984)

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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	29,331,125
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	92,174
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	3,007,088
1.6	Less Reserve for Bad Debt	(1,951,052)
1.100	Subtotal: Net Patient Accounts Receivable	1,056,036
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	159,812
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	646,513
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	8,423,670
100	Total Current Assets	39,709,330

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Bank Fees	862,442
1A.2	Other AR	5,220,621
1A.3	Entrance Fees	1,088,550
1A.4	Home Care Fees	1,252,057
1A.100	Subtotal: Other Current Assets	8,423,670

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	15,185
2.2	Buildings	59,417,552
2.3	Improvements	6,636,804
2.4	Equipment	4,460,007
2.5	Software/Limited Life Assets	313,505
2.6	Motor Vehicles	131,236
200	Total Non-Current Fixed Assets	70,974,289

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	44,386,012
3.2	Non-Current Assets Whose Use is Limited	1,027,181
3.3	Other Deferred Charges and Non-Current Assets	4,019,046
3.4	Construction in Progress	3,495,586
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	52,927,825

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Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Utility Deposit	50,854
3A.2	Other AR	215,461
3A.3	Gifts Receivable	400,460
3A.4	Due from/to other entities	2,119,018
3A.5	Beneficial Interest	639,762
3A.6	Endowment	57,328
3A.7	Lease ROU Asset	536,163
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	4,019,046

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	163,611,444

Current Liabilities

Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,291,988
5.2	Accrued Expenses	783,673
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	1,275,000
5.7	Accrued Salaries and Payroll Liabilities	2,025,668
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	135,683
5.10	Other Current Liabilities	10,633,312
500	Total Current Liabilities	16,145,324

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Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Annuity Liability	52,740
5A.2	Entrance Fee Liability	10,044,409
5A.3	Lease ROU Liability	536,163
5A.100	Subtotal: Other Current Liabilities	10,633,312

Non-Current Liabilities		
Table 6	1	
Line #	Description	Account Balance
6.1	Mortgages Payable	38,790,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(86,868)
6.3	Other Long-Term Debt	120,866,202
600	Total Non-Current Liabilities	159,569,334

Total Liabilities		
Table 7	1	
Line #	Description	Account Balance
700	Total Liabilities	175,714,658

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**Table 8**

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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	(17,404,332)	9,153,931	(8,250,401)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,409,984)		(1,409,984)
8A.4	Gain/(Loss) Realized on Investments		153,815	153,815
8A.5	Contributions, Gifts and Other		134,179	134,179
8A.6	Change in Unrealized Gains/(Losses) on Investments		(1,448,295)	(1,448,295)
8A.7	Net Assets Released from Donor Restriction		(1,087,133)	(1,087,133)
8A.8	Net Assets - Other	(11,081)	(184,314)	(195,395)
8A.100	Net Assets Balance: Current Year	(18,825,397)	6,722,183	(12,103,214)

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		
8D.100	Subtotal: Prior Period Adjustments	0

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)	163,611,444

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	15,185			15,185				15,185
1.2	Building	112,114,546			112,114,546	(49,705,466)	(2,991,529)	(52,696,995)	59,417,551
1.3	Improvements	12,985,637	780,491		13,766,128	(6,632,158)	(497,166)	(7,129,324)	6,636,804
1.4	Equipment	9,957,797	789,669	(70,984)	10,676,482	(5,416,572)	(799,903)	(6,216,475)	4,460,007
1.5	Software/Limited Life Assets	1,130,451	141,957		1,272,408	(836,213)	(122,690)	(958,903)	313,505
1.6	Motor Vehicles	410,788			410,788	(221,013)	(58,539)	(279,552)	131,236
100	Total	136,614,404	1,712,117	(70,984)	138,255,537	(62,811,422)	(4,469,827)	(67,281,249)	70,974,288

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						0				
2.3	Building SNF-CR	1,792,019					1,792,019	2.50%	2,991,529	(2,932,537)	58,992
2.4	Building REA-CR						0	2.50%			0
2.5	Improvements SNF-CR	3,906,023		6,009			3,912,032	5.00%	497,166	(401,683)	95,483
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,193,828		36,576			1,230,404	10.00%	799,903	(710,287)	89,616

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	184,093		4,002		188,095	33.33%	122,690	(91,890)	30,800
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	7,075,963	0	46,587	0	0	7,122,550	4,411,288	(4,136,397)	274,891

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1928
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	156,582,818
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?	151
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	17,936
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	13,366
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	1.0
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?	No

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

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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)	32,364,922

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,421,059)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	10,383,379
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(9,365,128)
200	Net Cash from Operating Activities	(402,808)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(3,032,003)
3.2	Cash Flows from Other Investing Activities	(1,152,480)
300	Net Cash from Investing Activities	(4,184,483)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	(1,205,000)
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	2,500,000
4.3	Cash Flows from Other Financing Activities	258,494
400	Net Cash from Financing Activities	1,553,494

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(3,033,797)
500	Cash and Cash Equivalents (End of Year)	29,331,125

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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	09/05/2019	42			42	177
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.	42				
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	8,433			1,561	402	
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	8,433	0	0	1,561	402	0

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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
1,895							526	12,817
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
1,895	0	0	0	0	0	0	526	12,817

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	151
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	140
3.4	0190.0	Average Length of Stay	103
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***

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	224,854	9,517.6	125,373	7,832.3	276,005	28,378.3
1.2	Total Overtime Wages	96,283	1,374.0	65,652	1,189.8	105,087	2,786.0
1.3	Total Shift Differential	243,153		206,456		400,729	
1.4	Total Other Differentials						
100	Total	564,290	10,891.6	397,481	9,022.1	781,821	31,164.3

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	2.04	1.32	1.00	3.04	2.32
2.2	Licensed Practical Nurses	2.04	1.32	1.00	3.04	2.32
2.3	Certified Nurse Aides	2.04	1.32	1.00	3.04	2.32

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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	6	2.1	4,434.1
3.2	Plant Operations	4	0.9	1,881.0
3.3	Dietary Staff	7	2.3	4,871.1
3.4	Dietician	3	0.6	1,175.8
3.5	Housekeeping/Laundry Staff	1	0.3	677.7
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,080.0
3.9	Social Services Staff	1	1.0	2,080.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	19	5.1	10,629.2
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	6	3.6	7,534.7
3.14	Administration and Officers	11	4.0	8,277.9
3.15	Security Staff			
3.16	Clerical Staff	8	0.6	1,211.1
3.17	Director of Nurses	1	0.9	1,940.0
3.18	Registered Nurses	15	5.2	10,891.6
3.19	Licensed Practical Nurses	13	4.3	9,022.1
3.20	Certified Nurse Aides	45	15.0	31,164.3
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	141	46.9	97,870.6

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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									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
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	Battisti Kean	Christine	Administrator	Administrative & General	175,978			175,978		
5.2	Shelton	Edna	RN	Nursing	176,182			176,182		
5.3	Wade	Joddie	DON	Nursing	162,611			162,611		
5.4	Sith	Sarin	LPN	Nursing	126,821			126,821		
5.5	Dollette	Rosemarie	RN	Nursing	129,390			129,390		

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	MDFA	No	08/01/20 14	06/01/2041	348		25,025,00 0		
1.2	1st Mortgage	MDFA	No	07/03/20 17	06/01/2041	312		22,725,00 0		
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
20,635,000		605,000		06/01/2041	20,030,000	4.366%	670,840		670,840
20,635,000		600,000		06/01/2041	20,035,000	4.555%	657,203		657,203
					40,065,000		1,328,043	0	1,328,043

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

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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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/21/2023 10:53AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Deandra Fallon
09/21/2023 10:53AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
09/21/2023 10:54AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
09/21/2023 10:56AM	(1) Footnotes and Explanations	Schedule 3 Summary and Reclassifications.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
09/21/2023 10:56AM	(1) Footnotes and Explanations	Footnotes and Explanations - Rivercrest.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
09/21/2023 10:57AM	(1) Footnotes and Explanations	Schedule 9 Explanation.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon

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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	Deandra Fallon
1.2	Nursing Facility or Firm Name	Baker Tilly US, LLP
1.3	Title	Director
1.4	Street Address	46 Public Square, Suite 400
1.5	City	Wilkes-Barre
1.6	State	PA
1.7	Zip Code	18701
1.8	Phone Number	+1 (570) 820-0301
1.9	Email Address	Deandra.Fallon@bakertilly.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:	09/21/2023

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

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[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	09/21/2023
2.3	Last Name	McGowan
2.4	First Name	James
2.5	Middle Name	M.
2.6	Title	Controller
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