

Skilled Nursing Facility Cost Report**ROYAL BRAINTREE NRSG & REHAB C**

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	ROYAL BRAINTREE NRSG & REHAB CENTER
1.2	MassHealth Provider ID	110080392A
1.3	Federal Employer Tax ID	262126094
1.4	VPN	0940771
1.5	Is the above information correct?	Yes
1.6	Facility Number	00814
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	95 Commercial Street
1.11	City	Braintree
1.12	Zip	02184
1.13	Telephone	+1 (781) 848-3678
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	Other For-Profit
1.18	List the name of the management company as reported on the management company cost report.	Mamary, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Royal Braintree Nursing & Rehab Center
1.20	List realty company names as reported on each realty company cost report.	RHG North LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	55 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-2680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-2680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

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

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Blank					
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	512,222	0	512,222
1.2	Commercial Managed Care	675,720	200,914	876,634
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,449,473	266,098	2,715,571
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	7,407,780	0	7,407,780
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	3,120,344	0	3,120,344
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,209,628	0	1,209,628
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	15,375,167	467,012	15,842,179

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	998,882
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(97,066)
3.7	Interest Income	456
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	34,862
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	937,134

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 - Medicaid Testing Reimbursement	394,896
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - MA DOR Sick Pay Reimbursement	21,914
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - Medicaid Recruitment & Retention	129,488
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - Medicaid Supplemental Payments 2022	452,584
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		998,882

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<i>Total Revenue</i>		
Table 5		1
Line #	Description	Total
500	Total Revenue	16,779,313

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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	150,655		150,655
1.2	Director of Nurses: Employee Benefits	9,109	193	8,916
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,498		12,498
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	172,262		172,069
1.7	Registered Nurses: Salaries	1,665,909		1,665,909
1.8	Registered Nurses: Employee Benefits	100,722	2,137	98,585
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	138,205		138,205
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	399,534	#Error	399,534
1.200	Subtotal: Registered Nurses Expenses	2,304,370		2,302,233
1.12	Licensed Practical Nurses: Salaries	1,158,123		1,158,123
1.13	Licensed Practical Nurses: Employee Benefits	70,021	1,485	68,536
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	96,078		96,078
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	639,381		639,381
1.300	Subtotal: Licensed Practical Nurses Expenses	1,963,603		1,962,118
1.17	Certified Nurse Aides: Salaries	2,498,419		2,498,419
1.18	Certified Nurse Aides: Employee Benefits	151,057	3,203	147,854
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	207,269		207,269
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	137,715		137,715
1.400	Subtotal: Certified Nurse Aides Expenses	2,994,460		2,991,257

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	3,725	1,440	2,285
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	3,725		2,285
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,438,420		7,429,962

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,438,420		7,429,962

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	147,972		147,972
2.2	Administration: Employee Benefits	8,947	190	8,757
2.3	Administration: Payroll Taxes incl Workers Comp.	12,276		12,276
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	169,195		169,005
2.7	Clerical Staff: Salaries	656,840		656,840
2.8	Clerical Staff: Employee Benefits	39,713	842	38,871
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	54,492		54,492
2.10	Clerical Staff: Purchased Service	3,982		3,982
2.200	Subtotal: Clerical Staff Expenses	755,027		754,185
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	254,567		254,567
2.12	Office Supplies	42,773		42,773
2.13	Telecommunications (e.g. Internet, Phone)	69,893		69,893

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	6,652		6,652
2.16	Advertising: Help Wanted	24,392		24,392
2.17	Licenses and Dues: Patient Care Related Portion	23,743	3,047	20,696
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	48,786		48,786
2.20	Insurance: Malpractice & General Liability	18,350		18,350
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0	0	0
2.22	Other A & G Expenses	132,129	5,639	126,490
2.23	Non-Allowable A & G Expenses	2,106,096	2,106,096	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		250,133	250,133
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		549,605	549,605
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		33,307	33,307
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	2,727,381		1,445,644
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,651,603		2,368,834
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		34,862	34,862
2.500	Subtotal: Administrative & General Recoverable Income	0		34,862
200	Total: Net Administrative & General Expenses After Recoverable Income	3,651,603		2,333,972

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	96,666
2A.2	Bank Service Charges	34,336
2A.3	Miscellaneous	1,127
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	132,129

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,769
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	33,125
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	841,000
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	23,337
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	93,869
2B.15	User Fee Assessment	1,107,996
2B.16	Other Non-Allowable A&G Expenses	0
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	2,106,096

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	107,349		107,349
3.2	Staff Dev. Coord.: Employee Benefits	6,490	138	6,352
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,906		8,906
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	122,745		122,607
3.5	Plant Operation: Salaries	97,216		97,216
3.6	Plant Operation: Employee Benefits	5,878	125	5,753
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,065		8,065

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3.8	Plant Operation: Purchased Service	270,443		270,443
3.9	Plant Operation: Supplies and Expenses	91,957		91,957
3.10	Plant Operation: Utilities	495,851		495,851
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	969,410		969,285
3.13	Dietician: Salaries	28,787		28,787
3.14	Dietician: Employee Benefits	1,740	37	1,703
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,388		2,388
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	32,915		32,878
3.18	Dietary: Salaries	563,918		563,918
3.19	Dietary: Employee Benefits	34,095	723	33,372
3.20	Dietary: Payroll Taxes incl Workers Comp.	46,783		46,783
3.21	Dietary: Food	407,616		407,616
3.22	Dietary: Purchased Service	34,625		34,625
3.23	Dietary: Supplies and Expenses	52,567		52,567
3.400	Subtotal: Dietary Expenses	1,139,604		1,138,881
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	609,246		609,246
3.28	Housekeeping/Laundry: Supplies and Expenses	45,278		45,278
3.29	Housekeeping/Laundry: Linen and Bedding	17,642		17,642
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	672,166		672,166
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	52,357		52,357

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3.37	Unit Clerk & Medical Records: Employee Benefits	3,166	67	3,099
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,344		4,344
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	59,867		59,800
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	285,011		285,011
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,232	366	16,866
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,645		23,645
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	325,888		325,522
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	304,492		304,492
3.49	Social Service Worker: Employee Benefits	18,410	391	18,019
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	25,261		25,261
3.51	Social Service Worker: Purchased Service	18,971		18,971
3.1000	Subtotal: Social Service Worker Expenses	367,134		366,743
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	180,875		180,875
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	553,387	553,387	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	734,262		180,875
3.64	Recreational Therapy/Activities: Salaries	329,673		329,673
3.65	Recreational Therapy/Activities: Employee Benefits	19,932	423	19,509
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	27,350		27,350
3.67	Recreational Therapy/Activities: Purchased Service	5,895		5,895
3.68	Recreational Therapy/Activities: Supplies and Expenses	6,526		6,526
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	389,376		388,953
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	479		479
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	956		956
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	70,903		70,903
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	235,673	235,673	0
3.88	Personal Protective Equipment	42,027		42,027

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3.89	House Supplies Not Resold	431,390		431,390
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	40,800		40,800
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	822,228		586,555
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,635,595		4,844,265
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,635,595		4,844,265

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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	27,928	(209,375)	237,303
4.2	Long-Term Interest Expense SNF-CR	6,027		6,027
4.3	Long-Term Interest Expense REA-CR		299,726	299,726
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		15,860	15,860
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		68,105	68,105
4.10	Personal Property Tax Expense SNF-CR	2,980		2,980
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	63,491		63,491
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,137,505	1,137,505	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,237,931		693,492
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,237,931		693,492

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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	17,963,549		15,336,553
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	17,963,549		15,301,691

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

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

Other Business Revenue

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,842,179
1A.2	Other Revenue	936,678
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	16,778,857
1A.4	Salaries and Wages	8,046,721
1A.5	Employee Benefits	486,512
1A.6	Supplies and Other (including Payroll Taxes)	9,308,519
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	93,869
1A.9	Depreciation and Amortization Expenses	27,928
1A.200	Total Operating Expenses	17,963,549
1A.300	Income(Loss) from Operations	(1,184,692)
	Non-Operating Income and Expenses	
1A.10	Interest Income	456
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,184,236)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	
1A.500	Financial Statement Net Income(Loss)	(1,184,236)

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	16,779,313
2.2	Total Nursing Expenses (Schedule 3)	7,438,420
2.3	Total Administrative and General Expenses (Schedule 3)	3,651,603
2.4	Total Variable Expenses (Schedule 3)	5,635,595
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,237,931
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,963,549
200	Cost Reported Net Income(Loss)	(1,184,236)

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)		(1,184,236)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,184,236)

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	438,438
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,914,587
1.6	Less Reserve for Bad Debt	(450,050)
1.100	Subtotal: Net Patient Accounts Receivable	2,464,537
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	13,927
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	33,195
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	23,806
100	Total Current Assets	2,973,903

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Escrow - Replacement Reserve	2,317
1A.2	Escrow - Property Insurance	31,791
1A.3	Due to Medicaid	(39,696)
1A.4	Due to Third Party	6,521
1A.5	Rent Receivable	22,873
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	23,806
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	12,188
2.4	Equipment	78,309
2.5	Software/Limited Life Assets	775
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	91,272

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	650,000
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	16,000
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	666,000

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,731,175

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	912,896
5.2	Accrued Expenses	476,297
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	(3,015)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	54,327
5.7	Accrued Salaries and Payroll Liabilities	317,168
5.8	State and Federal Taxes Payable	49,246
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	(5,485)
500	Total Current Liabilities	1,801,434

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	COVID - Medicare Accelerated Payment	7,440
5A.2	Financing Cost	(12,925)
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	(5,485)

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(2,217,407)
6.3	Other Long-Term Debt	23,604
600	Total Non-Current Liabilities	(2,193,803)

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	(392,369)

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	5,307,778	5,307,778
8C.2	Prior Period Adjustment(s)				2	2
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(1,184,236)	(1,184,236)
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	4,123,544	4,123,544

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	2
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	2
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)	3,731,175

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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	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	24,388	0	0	24,388	(10,980)	(1,220)	(12,200)	12,188
1.4	Equipment	1,238,473	0	0	1,238,473	(1,135,007)	(25,157)	(1,160,164)	78,309
1.5	Software/Limited Life Assets	77,267	0	0	77,267	(74,941)	(1,551)	(76,492)	775
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	1,340,128	0	0	1,340,128	(1,220,928)	(27,928)	(1,248,856)	91,272

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	0	0	0	0	0				
2.2	Land REA-CR	8,591	0	0	0	0	8,591				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	2,383,197	0	0	0	0	2,383,197	0.00%		59,580	59,580
2.5	Improvements SNF-CR	1,963,369	0	0	0	0	1,963,369	5.00%	1,220	0	1,220
2.6	Improvements REA-CR	1,388,264	0	29,159	0	0	1,417,423	5.00%		70,844	70,844
2.7	Equipment SNF-CR	1,438,486	0	0	0	0	1,438,486	10.00%	25,157	0	25,157

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2.8	Equipment REA-CR	632,150	0	97,223	0	0	729,373	10.00%		72,937	72,937
2.9	Software/Limited Life Assets SNF-CR	1	0	0	0	0	1	33.33%	1,551	0	1,551
2.10	Software/Limited Life Assets REA-CR	18,059	0	0	0	0	18,059	33.33%		6,014	6,014
200	Total Claimed Fixed Assets	7,832,117	0	126,382	0	0	7,958,499		27,928	209,375	237,303

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1947
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	2,718,900
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?	110
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	50,342
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	31,736
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?	1.6
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					

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)	263,823

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,184,236)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,358,851
200	Net Cash from Operating Activities	174,615

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	0
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

Cash Flows from Financing Activities

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	174,615
500	Cash and Cash Equivalents (End of Year)	438,438

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	09/02/2020	194			194	204
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.	194				
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	1,544	2,116		3,459		32,661
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)	8	31		5		493
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,552	2,147	0	3,464	0	33,154

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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
	7,680		4,842					52,302
								0
								0
								0
								0
								0
								0
								0
	103		68					708
								0
								0
								0
0	7,783	0	4,910	0	0	0	0	53,010

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	190
3.2	0140.1	Number of MassHealth Admissions During Year	21
3.3	0150.0	Number of Discharges During Year	183
3.4	0190.0	Average Length of Stay	290
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	172
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	75

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	1,309,618	29,397.0	848,533	22,451.0	1,719,883	91,142.0
1.2	Total Overtime Wages	281,702	3,939.0	246,918	4,391.0	531,842	16,762.0
1.3	Total Shift Differential	55,422		56,533		171,288	
1.4	Total Other Differentials						
100	Total	1,646,742	33,336.0	1,151,984	26,842.0	2,423,013	107,904.0

<i>Detail of Nursing Services Shift Differentials</i>						
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	3.00	3.00	2.50	5.50	5.50
2.2	Licensed Practical Nurses	3.00	3.00	2.50	5.50	5.50
2.3	Certified Nurse Aides	2.00	2.00	2.50	4.50	4.50

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.2	2,438.0
3.2	Plant Operations	2	2.0	4,161.0
3.3	Dietary Staff	13	13.3	27,632.0
3.4	Dietician	1	0.4	843.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1		
3.7	Quality Assurance		1.2	2,567.0
3.8	MMQ Nurses and MDS Coordinator	3		
3.9	Social Services Staff	6	3.3	6,792.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	7.7	16,096.0
3.14	Administration and Officers	1	1.0	2,062.0
3.15	Security Staff			
3.16	Clerical Staff	8	7.5	15,667.0
3.17	Director of Nurses	1	1.0	2,126.0
3.18	Registered Nurses	16	16.0	33,336.0
3.19	Licensed Practical Nurses	13	12.9	26,842.0
3.20	Certified Nurse Aides	51	51.9	107,904.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	125	119.5	248,466.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		0.0	#Error	0.0		0.0			
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	3,106.0	236,497	2,754.0	194,212	2,754.0	71,695		
4.3	Paramount Healthcare Services	TNVC	131.0	11,080	266.0	19,934	4.0	138		
4.4			1,934.0	151,957	2,073.0	131,036	1,711.0	65,882		
4.5			0.0		3,358.0	294,199				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,171.0	399,534	8,451.0	639,381	4,469.0	137,715	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,171.0	399,534	8,451.0	639,381	4,469.0	137,715	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	Lougar	Marie Edmonde	RN/ Nurse Supervisor	Nursing	287,855			287,855		
5.2	Seize	Jean Ricot	LPN	Nursing	229,183			229,183		
5.3	Eliezer	Kandance	RN	Nursing	164,642			164,642		
5.4	Frazier	Kandance	Director of Nursing (DON)	Nursing	164,417			164,417		
5.5	Zeliger	Yelena	Social Services	Administrative & General	144,692			144,692		

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
6C.4									0
6C.5									0
6C.6									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	Capital Lease	M&T Bank Capital lease	No	06/01/20 19	06/01/2024	60	4,780	249,109	0	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
129,263	0	51,331	0	06/01/2024	77,932		6,027	0	6,027
					77,932		6,027	0	6,027

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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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
07/31/2023 10:22AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
07/31/2023 10:22AM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/02/2023 8:48AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/02/2023 8:48AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-2680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	08/10/2023

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	08/15/2023
2.3	Last Name	Mamary
2.4	First Name	James
2.5	Middle Name	S.
2.6	Title	Owner
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