

Skilled Nursing Facility Cost Report**ROYAL NURSING CENTER, LLC**

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 NURSING CENTER, LLC
1.2	MassHealth Provider ID	110026552C
1.3	Federal Employer Tax ID	043473511
1.4	VPN	0925535
1.5	Is the above information correct?	Yes
1.6	Facility Number	00901
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	545 Main Street
1.11	City	Falmouth
1.12	Zip	02541
1.13	Telephone	+1 (508) 548-3800
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Mamary, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Royal Nursing Center, LLC
1.20	List realty company names as reported on each realty company cost report.	Royal Nursing Center I, 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. Bavloack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bavolack@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. Bavolack
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) 781-9680
3.10	Email Address	Matthew.Bavolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

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

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,039,484	0	1,039,484
1.2	Commercial Managed Care	1,228,635	23,346	1,251,981
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	4,004,574	170,905	4,175,479
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	3,395,872	0	3,395,872
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	4,958	0	4,958
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	1,072,847	0	1,072,847
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	10,746,370	194,251	10,940,621

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	549,350
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(73,038)
3.7	Interest Income	98
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	38,804
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	515,214

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 Funding	549,350
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		549,350

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	11,455,835

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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	110,077		110,077
1.2	Director of Nurses: Employee Benefits	2,136	147	1,989
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,386		12,386
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	124,599		124,452
1.7	Registered Nurses: Salaries	950,099		950,099
1.8	Registered Nurses: Employee Benefits	18,440	1,272	17,168
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	106,903		106,903
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	423,948	0	423,948
1.200	Subtotal: Registered Nurses Expenses	1,499,390		1,498,118
1.12	Licensed Practical Nurses: Salaries	1,027,051		1,027,051
1.13	Licensed Practical Nurses: Employee Benefits	19,934	1,375	18,559
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	115,561		115,561
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	214,849	0	214,849
1.300	Subtotal: Licensed Practical Nurses Expenses	1,377,395		1,376,020
1.17	Certified Nurse Aides: Salaries	1,201,915		1,201,915
1.18	Certified Nurse Aides: Employee Benefits	23,329	1,610	21,719
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	135,235		135,235
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	97,465	0	97,465
1.400	Subtotal: Certified Nurse Aides Expenses	1,457,944		1,456,334

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	8,049	1,350	6,699
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	8,049		6,699
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,467,377		4,461,623

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	4,467,377		4,461,623

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	136,037		136,037
2.2	Administration: Employee Benefits	2,640	182	2,458
2.3	Administration: Payroll Taxes incl Workers Comp.	15,307		15,307
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	153,984		153,802
2.7	Clerical Staff: Salaries	416,409		416,409
2.8	Clerical Staff: Employee Benefits	8,082	558	7,524
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	46,853		46,853
2.10	Clerical Staff: Purchased Service	2,745	0	2,745
2.200	Subtotal: Clerical Staff Expenses	474,089		473,531
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	144,045		144,045
2.12	Office Supplies	29,466		29,466
2.13	Telecommunications (e.g. Internet, Phone)	79,793		79,793

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,789		3,789
2.16	Advertising: Help Wanted	14,888		14,888
2.17	Licenses and Dues: Patient Care Related Portion	13,733	1,681	12,052
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	37,494		37,494
2.20	Insurance: Malpractice & General Liability	10,791		10,791
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	22,145	5,107	17,038
2.23	Non-Allowable A & G Expenses	1,142,967	1,142,967	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		(83,027)	(83,027)
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	1,499,111		266,329
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,127,184		893,662
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		38,804	38,804
2.500	Subtotal: Administrative & General Recoverable Income	0		38,804
200	Total: Net Administrative & General Expenses After Recoverable Income	2,127,184		854,858

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	270
2A.2	Miscellaneous	81
2A.3	Bank Service Charges	21,794
2A.4		
2A.100	Subtotal: Other A&G Expenses	22,145

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	954
2B.2	Licenses and Dues: Not Related to Resident Care	500
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	12,341
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	574,000
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	4,723
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	(7,364)
2B.15	User Fee Assessment	557,813
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	1,142,967

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	102,936		102,936
3.2	Staff Dev. Coord.: Employee Benefits	1,998	138	1,860
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,582		11,582
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	116,516		116,378
3.5	Plant Operation: Salaries	65,474		65,474
3.6	Plant Operation: Employee Benefits	1,271	88	1,183
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,367		7,367
3.8	Plant Operation: Purchased Service	215,758		215,758
3.9	Plant Operation: Supplies and Expenses	62,554		62,554
3.10	Plant Operation: Utilities	220,139		220,139
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	572,563		572,475
3.13	Dietician: Salaries	30,407		30,407
3.14	Dietician: Employee Benefits	590	41	549
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,421		3,421
3.16	Dietician: Purchased Service	157		157
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	34,575		34,534
3.18	Dietary: Salaries	0		0
3.19	Dietary: Employee Benefits	0		0
3.20	Dietary: Payroll Taxes incl Workers Comp.	0		0
3.21	Dietary: Food	242,799		242,799
3.22	Dietary: Purchased Service	603,420		603,420
3.23	Dietary: Supplies and Expenses	39,687		39,687
3.400	Subtotal: Dietary Expenses	885,906		885,906
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	405,882		405,882
3.28	Housekeeping/Laundry: Supplies and Expenses	23,088		23,088
3.29	Housekeeping/Laundry: Linen and Bedding	5,940		5,940

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3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	434,910		434,910
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	45,255		45,255
3.37	Unit Clerk & Medical Records: Employee Benefits	878	61	817
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,092		5,092
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	51,225		51,164
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	227,072		227,072
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,407	304	4,103
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	25,550		25,550
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	257,029		256,725
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	96,435		96,435
3.49	Social Service Worker: Employee Benefits	1,872	129	1,743
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,851		10,851
3.51	Social Service Worker: Purchased Service	38,948		38,948
3.1000	Subtotal: Social Service Worker Expenses	148,106		147,977
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

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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	158,249		158,249
3.60	Direct Restorative Therapy: Salaries	0	0	0
3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	544,240	544,240	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	702,489		158,249
3.64	Recreational Therapy/Activities: Salaries	155,600		155,600
3.65	Recreational Therapy/Activities: Employee Benefits	3,020	208	2,812
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,508		17,508
3.67	Recreational Therapy/Activities: Purchased Service	4,410		4,410
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,117		4,117
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	184,655		184,447
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	983		983
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	824		824

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	24,000		24,000
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	520		520
3.87	Legend Drugs	293,266	293,266	0
3.88	Personal Protective Equipment	25,500		25,500
3.89	House Supplies Not Resold	244,913		244,913
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	22,120		22,120
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	612,126		318,860
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,000,100		3,161,625
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	4,000,100		3,161,625

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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	27,160	(86,007)	113,167
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		(1,080,631)	(1,080,631)
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	64		64
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		(16,254)	(16,254)
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		(29,876)	(29,876)
4.10	Personal Property Tax Expense SNF-CR	455		455
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	36,398		36,398
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,339,191	1,339,191	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	1,403,268		(976,677)
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,403,268		(976,677)

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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	11,997,929		7,540,233
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	11,997,929		7,501,429

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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	

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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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	10,940,621
1A.2	Other Revenue	515,116
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,455,737
1A.4	Salaries and Wages	4,564,767
1A.5	Employee Benefits	88,597
1A.6	Supplies and Other (including Payroll Taxes)	7,324,769
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	(7,364)
1A.9	Depreciation and Amortization Expenses	27,160
1A.200	Total Operating Expenses	11,997,929
1A.300	Income(Loss) from Operations	(542,192)
	Non-Operating Income and Expenses	
1A.10	Interest Income	98
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(542,094)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(542,094)

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Detail of Extraordinary Items

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

Detail of Changes in Accounting Principles

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)	11,455,835
2.2	Total Nursing Expenses (Schedule 3)	4,467,377
2.3	Total Administrative and General Expenses (Schedule 3)	2,127,184
2.4	Total Variable Expenses (Schedule 3)	4,000,100
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,403,268
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	11,997,929
200	Cost Reported Net Income(Loss)	(542,094)

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)		(542,094)
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)		(542,094)

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	199,298
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	1,810,006
1.6	Less Reserve for Bad Debt	(322,561)
1.100	Subtotal: Net Patient Accounts Receivable	1,487,445
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	8,147
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	9,524
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	60,143
100	Total Current Assets	1,764,557

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Escrow - Replacement Reserve	5,780
1A.2	Rent Receivable	54,363
1A.100	Subtotal: Other Current Assets	60,143

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	140,308
2.4	Equipment	10,543
2.5	Software/Limited Life Assets	776
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	151,627

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	71,822
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	71,822

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,988,006

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	643,119
5.2	Accrued Expenses	289,950
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	(285)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	140,962
5.8	State and Federal Taxes Payable	28,959
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	17,766
500	Total Current Liabilities	1,120,471

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due to Medicaid	17,766
5A.100	Subtotal: Other Current Liabilities	17,766

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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	381,721
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	381,721

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,502,192

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

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	1,027,909
8B.2	Prior Period Adjustment(s)	(1)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(542,094)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	485,814

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	(1)
8D.100	Subtotal: Prior Period Adjustments	(1)

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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)	1,988,006

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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
1.2	Building				0		0	0	0
1.3	Improvements	707,558			707,558	(542,883)	(24,367)	(567,250)	140,308
1.4	Equipment	1,119,682			1,119,682	(1,107,897)	(1,242)	(1,109,139)	10,543
1.5	Software/Limited Life Assets	62,919			62,919	(60,592)	(1,551)	(62,143)	776
1.6	Motor Vehicles	41,961			41,961	(41,961)	0	(41,961)	0
100	Total	1,932,120	0	0	1,932,120	(1,753,333)	(27,160)	(1,780,493)	151,627

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	91,587					91,587				
2.3	Building SNF-CR	0					0		0		0
2.4	Building REA-CR	1,419,585					1,419,585			35,490	35,490
2.5	Improvements SNF-CR	523,468					523,468	5.00%	24,367		24,367
2.6	Improvements REA-CR	386,516					386,516	5.00%		19,326	19,326
2.7	Equipment SNF-CR	748,340					748,340	10.00%	1,242		1,242

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2.8	Equipment REA-CR	305,454		6,452			311,906	10.00%		31,191	31,191
2.9	Software/Limited Life Assets SNF-CR	8,518					8,518	33.33%	1,551		1,551
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	3,483,468	0	6,452	0	0	3,489,920		27,160	86,007	113,167

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1966
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?	3,468,200
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	37,182
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	37,182
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	6.8
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)	489,147

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(542,094)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	252,245
200	Net Cash from Operating Activities	(289,849)

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	0
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(289,849)
500	Cash and Cash Equivalents (End of Year)	199,298

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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	07/01/2018	121			121	121
1.2	04/03/2020	120			120	121
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.	108				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	3,012	3,947		5,399	2	17,615
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)	26	47		10		243
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,038	3,994	0	5,409	2	17,858

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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
	294							30,269
								0
								0
								0
								0
								0
								0
								0
	9							335
								0
								0
								0
0	303	0	0	0	0	0	0	30,604

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	171
3.2	0140.1	Number of MassHealth Admissions During Year	7
3.3	0150.0	Number of Discharges During Year	181
3.4	0190.0	Average Length of Stay	169
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	175
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	68

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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	742,905	16,052.0	834,218	22,498.0	913,863	42,406.0
1.2	Total Overtime Wages	174,033	2,563.0	141,361	2,513.0	147,770	2,360.0
1.3	Total Shift Differential	21,047		45,566		122,154	
1.4	Total Other Differentials	12,114		5,906		18,128	
100	Total	950,099	18,615.0	1,027,051	25,011.0	1,201,915	44,766.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	2.50	5.50	2.50
2.2	Licensed Practical Nurses	3.00	3.00	2.50	5.50	2.50
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	2,512.0
3.2	Plant Operations	1	1.0	2,172.0
3.3	Dietary Staff			
3.4	Dietician	1	0.3	714.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,143.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.5	5,256.0
3.9	Social Services Staff	1	1.2	2,574.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.7	7,604.0
3.14	Administration and Officers	1	1.0	2,086.0
3.15	Security Staff			
3.16	Clerical Staff	7	7.0	14,536.0
3.17	Director of Nurses	1	0.9	1,880.0
3.18	Registered Nurses	9	8.9	18,615.0
3.19	Licensed Practical Nurses	12	12.0	25,011.0
3.20	Certified Nurse Aides	22	21.5	44,766.0
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	64	62.4	129,869.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	4,711.4	329,566	1,552.3	101,250	2,070.2	91,699		
4.3	Maxim Staffing Solutions, Inc - Boston	TUVG	44.9	3,144						
4.4	Norton and Associates, Inc. - Falmouth	TAOA	256.1	17,325	1,608.7	111,196	19.5	830		
4.5	Paramount Healthcare Services	TNVC	996.5	73,913	43.1	2,403	139.2	4,936		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		6,008.9	423,948	3,204.1	214,849	2,228.9	97,465	0.0	0
400	Total Temporary Nursing Service Agency Expenses		6,008.9	423,948	3,204.1	214,849	2,228.9	97,465	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	McLellan	Helene	RN	Nursing	228,068			228,068		
5.2	Liatsis	Mary Ann	Executive Director	Administrative & General	147,879			147,879		
5.3	Childs	Tisha	DON	Nursing	112,114			112,114		
5.4	Gooden-Trowell	Tamara	LPN	Nursing	122,252			122,252		
5.5	Cotter	Lisa Marie	LPN/MDS	Nursing	106,942			106,942		

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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									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
					0		0		0
					0		0	0	0

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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				0		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
08/01/2023 11:56AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/01/2023 11:56AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/01/2023 11:56AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/02/2023 2:32PM	(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) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	08/01/2023

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