

Skilled Nursing Facility Cost Report
Somerset Ridge SNF Operations BHC LLC
Filing Year: 2022

Date: 11/28/2023
Time: 1:48 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Somerset Ridge SNF Operations BHC LLC
1.2	MassHealth Provider ID	110189594A
1.3	Federal Employer Tax ID	882464846
1.4	VPN	0950895
1.5	Is the above information correct?	Yes
1.6	Facility Number	01147
1.7	This line is intentionally left blank	
1.8	Reporting Period From	08/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	455 Brayton Avenue
1.11	City	Somerset
1.12	Zip	02726
1.13	Telephone	+1 (508) 679-2240
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	N/A
1.19	List the name of the entity that holds the nursing facility license.	Somerset Ridge SNF Operations BHC LLC
1.20	List realty company names as reported on each realty company cost report.	SBSM 3 Holdings LLC/Somerset Ridge SNF Operations BHC 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	Nicole Liebb
2.2	Nursing Facility or Firm Name	Somerset Ridge SNF Operations BHC LLC
2.3	Title	Executive Assistant
2.4	Street Address	701 Cross Street, St 132
2.5	City	Lakewood
2.6	State	NJ
2.7	Zip Code	08701
2.8	Phone Number	+1 (732) 522-4338
2.9	Email Address	nicoleliebb@outlook.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	Chelsea Murray
3.3	Nursing Facility or Firm Name	Bonadio & Co., LLP
3.4	Title	Director
3.5	Street Address	171 Sully's Trail
3.6	City	Pittsford
3.7	State	NY
3.8	Zip Code	14534
3.9	Phone Number	+1 (585) 249-2791
3.10	Email Address	cmurray@bonadio.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	432,796	1,680	434,476
1.2	Commercial Managed Care	14,468	43,778	58,246
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,102,976	97,790	1,200,766
1.5	Medicare Managed Care (Part C)	270,439		270,439
1.6	MassHealth Fee-for-Service	1,545,106	7,475	1,552,581
1.7	MassHealth Managed Care	418,415		418,415
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	595,384		595,384
100	Total Nursing Facility Revenue	4,379,584	150,723	4,530,307

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	162,316
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	101
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	162,417

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)	Gain on Bargain Purchase	73,927
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Total COVID-19 Receipts	83,839
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Cost Report Settlement	4,550
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		162,316

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	4,692,724

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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	45,202		45,202
1.2	Director of Nurses: Employee Benefits	680		680
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	4,748		4,748
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	50,630		50,630
1.7	Registered Nurses: Salaries	172,038		172,038
1.8	Registered Nurses: Employee Benefits	2,439		2,439
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	17,968		17,968
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	49,882	0	49,882
1.200	Subtotal: Registered Nurses Expenses	242,327		242,327
1.12	Licensed Practical Nurses: Salaries	500,552		500,552
1.13	Licensed Practical Nurses: Employee Benefits	7,096		7,096
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	52,279		52,279
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	334,138	20,956	313,182
1.300	Subtotal: Licensed Practical Nurses Expenses	894,065		873,109
1.17	Certified Nurse Aides: Salaries	763,104		763,104
1.18	Certified Nurse Aides: Employee Benefits	10,819		10,819
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	79,710		79,710
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	223,845	20,151	203,694
1.400	Subtotal: Certified Nurse Aides Expenses	1,077,478		1,057,327

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,264,500		2,223,393

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,264,500		2,223,393

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	162,330		162,330
2.2	Administration: Employee Benefits	967		967
2.3	Administration: Payroll Taxes incl Workers Comp.	15,127		15,127
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	69,754	69,754	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	248,178		178,424
2.7	Clerical Staff: Salaries	127,101		127,101
2.8	Clerical Staff: Employee Benefits	1,005		1,005
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	12,169		12,169
2.10	Clerical Staff: Purchased Service	22,627		22,627
2.200	Subtotal: Clerical Staff Expenses	162,902		162,902
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	52,643		52,643
2.12	Office Supplies	16,664		16,664
2.13	Telecommunications (e.g. Internet, Phone)	17,302		17,302

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	17,332		17,332
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	89,750		89,750
2.20	Insurance: Malpractice & General Liability	53,165		53,165
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	14,953		14,953
2.23	Non-Allowable A & G Expenses	480,793	480,793	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		33,008	33,008
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	742,602		294,817
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,153,682		636,143
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,153,682		636,143

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Startup Costs	14,953
2A.100	Subtotal: Other A&G Expenses	14,953

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	37,952
2B.2	Licenses and Dues: Not Related to Resident Care	89
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	44,803
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	20,744
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	93,665
2B.15	User Fee Assessment	283,038
2B.16	Other Non-Allowable A&G Expenses	502
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	480,793

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	115,889		115,889
3.2	Staff Dev. Coord.: Employee Benefits	1,743		1,743
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,173		12,173
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	129,805		129,805
3.5	Plant Operation: Salaries	58,332		58,332
3.6	Plant Operation: Employee Benefits	795		795
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,100		6,100

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3.8	Plant Operation: Purchased Service	28,738		28,738
3.9	Plant Operation: Supplies and Expenses	6,749		6,749
3.10	Plant Operation: Utilities	132,455		132,455
3.11	Plant Operation: Repairs	15,240		15,240
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	248,409		248,409
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	12,458		12,458
3.19	Dietary: Employee Benefits	199		199
3.20	Dietary: Payroll Taxes incl Workers Comp.	1,382		1,382
3.21	Dietary: Food	64,664		64,664
3.22	Dietary: Purchased Service	181,463		181,463
3.23	Dietary: Supplies and Expenses	14,618		14,618
3.400	Subtotal: Dietary Expenses	274,784		274,784
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	122,630		122,630
3.28	Housekeeping/Laundry: Supplies and Expenses	22,131		22,131
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	144,761		144,761
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	5,944		5,944

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3.37	Unit Clerk & Medical Records: Employee Benefits	89		89
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	624		624
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	6,657		6,657
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	58,540		58,540
3.49	Social Service Worker: Employee Benefits	809		809
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,163		6,163
3.51	Social Service Worker: Purchased Service	4,119		4,119
3.1000	Subtotal: Social Service Worker Expenses	69,631		69,631
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	241,070	241,070	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	241,070		0
3.64	Recreational Therapy/Activities: Salaries	75,820		75,820
3.65	Recreational Therapy/Activities: Employee Benefits	1,091		1,091
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,949		7,949
3.67	Recreational Therapy/Activities: Purchased Service	1,355		1,355
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,300		8,300
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	94,515		94,515
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service	255,687		255,687
3.1400	Subtotal: Resident Care Assistant Expenses	255,687		255,687
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	9,293		9,293
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	10,000		10,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	80,685	80,685	0
3.88	Personal Protective Equipment	53,383		53,383

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3.89	House Supplies Not Resold	23,062		23,062
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	4,929		4,929
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	181,352		100,667
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	1,646,671		1,324,916
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	1,646,671		1,324,916

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	4,840	(229,739)	234,579
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		552,171	552,171
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	5,143		5,143
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	79,204		79,204
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	6,432		6,432
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	2,463		2,463
4.13	Other Fixed Cost Expenses REA-CR		125,616	125,616
4.14	Real Property Rent Expense SNF-CR	1,167,496	1,167,496	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	1,265,578		1,005,608
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	1,265,578		1,005,608

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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	6,330,431		5,190,060
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	6,330,431		5,190,060

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:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
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	4,530,307
1A.2	Other Revenue	88,490
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	4,618,797
1A.4	Salaries and Wages	2,160,772
1A.5	Employee Benefits	28,110
1A.6	Supplies and Other (including Payroll Taxes)	4,043,044
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	93,665
1A.9	Depreciation and Amortization Expenses	4,840
1A.200	Total Operating Expenses	6,330,431
1A.300	Income(Loss) from Operations	(1,711,634)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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)	73,927
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,637,707)
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)	(1,637,707)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	4,692,724
2.2	Total Nursing Expenses (Schedule 3)	2,264,500
2.3	Total Administrative and General Expenses (Schedule 3)	1,153,682
2.4	Total Variable Expenses (Schedule 3)	1,646,671
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,265,578
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	6,330,431
200	Cost Reported Net Income(Loss)	(1,637,707)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,637,707)
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)		(1,637,707)

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	925,324
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,203,489
1.6	Less Reserve for Bad Debt	(113,377)
1.100	Subtotal: Net Patient Accounts Receivable	2,090,112
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,127
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	27,741
1.12	Prepaid Interest	
1.13	Prepaid Insurance	39,962
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	10,719
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	61,018
100	Total Current Assets	3,156,003

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Due from Vendors	61,018
1A.100	Subtotal: Other Current Assets	61,018

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	81,270
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	81,270

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	25,304,063
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	25,304,063

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Capital Lease - Right of Use Asset	25,837,572
3A.2	Resident Trust Fund	74,888
3A.3	Due To/From Affiliates	(608,397)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	25,304,063

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	28,541,336

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,511,613
5.2	Accrued Expenses	302,572
5.3	Due to Insurance Payers	8,351
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	429,100
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	417,011
500	Total Current Liabilities	2,668,647

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Capital Lease Liability	417,011
5A.100	Subtotal: Other Current Liabilities	417,011

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,578,628
6.3	Other Long-Term Debt	25,931,768
600	Total Non-Current Liabilities	27,510,396

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	30,179,043

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,637,707)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,637,707)

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	28,541,336

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
1.3	Improvements				0			0	0
1.4	Equipment	73,927	12,183		86,110		(4,840)	(4,840)	81,270
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	73,927	12,183	0	86,110	0	(4,840)	(4,840)	81,270

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	1,273,585					1,273,585				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	14,807,625					14,807,625	2.50%		229,739	229,739
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	73,927		12,183			86,110	10.00%	4,840		4,840

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	16,155,137	0	12,183	0	0	16,167,320	4,840	229,739	234,579

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1989
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?	7,577,400
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	73
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	200,812
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	87,120
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?	6.6
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?	Yes

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Sale of Nursing Facility to Unrelated Third Party	08/01/2022	See Footnotes and Explanations	Josh Brown, Moshe Steinberg, Jake Chapler	10
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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,637,707)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	586,992
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(21,435)
200	Net Cash from Operating Activities	(1,072,150)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(12,183)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(12,183)

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	(126,095)
4.3	Cash Flows from Other Financing Activities	2,135,752
400	Net Cash from Financing Activities	2,009,657

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	925,324
500	Cash and Cash Equivalents (End of Year)	925,324

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	02/02/2021	135			135	135
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.	135				
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	908	31		1,675	608	7,439
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	908	31	0	1,675	608	7,439

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
1,800							2,451	14,912
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
1,800	0	0	0	0	0	0	2,451	14,912

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	134
3.2	0140.1	Number of MassHealth Admissions During Year	16
3.3	0150.0	Number of Discharges During Year	126
3.4	0190.0	Average Length of Stay	367
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	88
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	90

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	162,920	3,883.0	433,171	10,988.6	654,364	30,066.8
1.2	Total Overtime Wages	9,118	165.4	67,381	1,168.5	117,740	3,559.2
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	172,038	4,048.4	500,552	12,157.1	772,104	33,626.0

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	3.00	4.50	4.50
2.2	Licensed Practical Nurses	3.00	3.00	3.00	4.50	4.50
2.3	Certified Nurse Aides	2.50	2.50	2.00	2.50	2.75

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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	2	0.8	1,760.0
3.2	Plant Operations	3	1.3	2,708.7
3.3	Dietary Staff	8	0.3	589.1
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.2	337.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	3	0.6	1,301.1
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	7	2.0	4,253.9
3.14	Administration and Officers	7	1.6	3,375.5
3.15	Security Staff			
3.16	Clerical Staff	15	2.7	5,514.1
3.17	Director of Nurses	3	0.5	1,032.0
3.18	Registered Nurses	9	1.9	4,048.4
3.19	Licensed Practical Nurses	28	5.8	12,157.1
3.20	Certified Nurse Aides	61	16.2	33,626.0
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	147	33.9	70,703.2

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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				251.8	20,956	426.3	20,151		
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	390.8	32,929	1,066.2	88,736	2,283.0	107,919		
4.3	JFS Secured Staffing Inc	TCPD			388.9	32,367				
4.4	LRS Healthcare	TNYJ			1,454.0	121,012	1,207.5	57,079		
4.5			25.8	2,174			223.5	10,565		
4.6			175.4	14,779	853.9	71,067	595.1	28,131		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		592.0	49,882	3,763.0	313,182	4,309.1	203,694	0.0	0
400	Total Temporary Nursing Service Agency Expenses		592.0	49,882	4,014.8	334,138	4,735.4	223,845	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	Santos	Nicole Renee	Staff Development	Other	62,952			62,952		
5.2	Pacheco	Linda Marie	Social Services Staff	Other	53,976			53,976		
5.3	Cham-Kpu	Gerald K	LPN	Nursing	51,864			51,864		
5.4	Jorge	Rafael	RN	Nursing	47,939			47,939		
5.5	Dubinsky	Simcha	Administrator	Administrative & General	63,840			63,840		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1	Brown	Avrohom	Owner	Administrative & General	880	31,920			31,920
6B.2	Chapler	Yaakov	Owner	Administrative & General	880	31,920			31,920
6B.3									0
									63,840

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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										
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

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/23/2023 1:26PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Chelsea Murray
10/24/2023 8:27AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/24/2023 10:35AM	(1) Footnotes and Explanations	Footnotes and Explanations.pdf	application/pdf	Chelsea Murray
10/24/2023 4:26PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/25/2023 3:16PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Chelsea Murray
1.2	Nursing Facility or Firm Name	Bonadio & Co., LLP
1.3	Title	Director
1.4	Street Address	171 Sully's Trail
1.5	City	Pittsford
1.6	State	NY
1.7	Zip Code	14534
1.8	Phone Number	+1 (585) 249-2791
1.9	Email Address	cmurray@bonadio.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:	10/27/2023

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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Skilled Nursing Facility Cost Report
Somerset Ridge SNF Operations BHC LLC
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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	11/03/2023
2.3	Last Name	Steinberg
2.4	First Name	Moshe
2.5	Middle Name	
2.6	Title	
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