

Skilled Nursing Facility Cost Report**ST. PATRICK'S MANOR**

Filing Year: 2022

Date: 11/28/2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ST. PATRICK'S MANOR
1.2	MassHealth Provider ID	110026685B
1.3	Federal Employer Tax ID	042157057
1.4	VPN	0998486
1.5	Is the above information correct?	Yes
1.6	Facility Number	00276
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	863 Central Street
1.11	City	Framingham
1.12	Zip	01701
1.13	Telephone	+1 (508) 879-8000
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	St. Patrick's Manor, inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

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

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Owner Business Information

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

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	10,671,505	1,414	10,672,919
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,570,096	333,571	2,903,667
1.5	Medicare Managed Care (Part C)	6,301,793	106,857	6,408,650
1.6	MassHealth Fee-for-Service	3,589,937	617	3,590,554
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	56,111		56,111
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	2,691,391		2,691,391
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	353,936		353,936
100	Total Nursing Facility Revenue	26,234,769	442,459	26,677,228

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	(10,501,652)
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	1,670,301
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	121,370
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	55,262
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(8,654,719)

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)	Rental Income	154,513
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	1,867,841
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment	(12,523,193)
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Recovery Bad Debts	(813)
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		(10,501,652)

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	18,022,509

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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	161,511		161,511
1.2	Director of Nurses: Employee Benefits	27,457		27,457
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,786		15,786
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	204,754		204,754
1.7	Registered Nurses: Salaries	1,772,969		1,772,969
1.8	Registered Nurses: Employee Benefits	301,406		301,406
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	173,287		173,287
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	214,496	0	214,496
1.200	Subtotal: Registered Nurses Expenses	2,462,158		2,462,158
1.12	Licensed Practical Nurses: Salaries	2,197,768		2,197,768
1.13	Licensed Practical Nurses: Employee Benefits	373,622		373,622
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	214,806		214,806
1.15	Licensed Practical Nurses Purchased Service: Per Diem	421,951		421,951
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,888,857	0	1,888,857
1.300	Subtotal: Licensed Practical Nurses Expenses	5,097,004		5,097,004
1.17	Certified Nurse Aides: Salaries	3,719,019		3,719,019
1.18	Certified Nurse Aides: Employee Benefits	632,232		632,232
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	363,490		363,490
1.20	Certified Nurse Aides Purchased Service: Per Diem	1,056,302		1,056,302
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	913,202	0	913,202
1.400	Subtotal: Certified Nurse Aides Expenses	6,684,245		6,684,245

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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	14,448,161		14,448,161

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	14,448,161		14,448,161

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	192,383		192,383
2.2	Administration: Employee Benefits	32,705		32,705
2.3	Administration: Payroll Taxes incl Workers Comp.	18,803		18,803
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	243,891		243,891
2.7	Clerical Staff: Salaries	634,811		634,811
2.8	Clerical Staff: Employee Benefits	107,918		107,918
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	62,045		62,045
2.10	Clerical Staff: Purchased Service	429,293		429,293
2.200	Subtotal: Clerical Staff Expenses	1,234,067		1,234,067
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	478,145		478,145
2.12	Office Supplies	66,693		66,693
2.13	Telecommunications (e.g. Internet, Phone)	37,513		37,513

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,330		1,330
2.16	Advertising: Help Wanted	74,008		74,008
2.17	Licenses and Dues: Patient Care Related Portion	33,941		33,941
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	37,812		37,812
2.20	Insurance: Malpractice & General Liability	311,017		311,017
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	95,815	38,996	56,819
2.23	Non-Allowable A & G Expenses	651,865	651,865	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,788,139		1,097,278
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,266,097		2,575,236
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		121,370	121,370
2.500	Subtotal: Administrative & General Recoverable Income	0		121,370
200	Total: Net Administrative & General Expenses After Recoverable Income	3,266,097		2,453,866

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Servicees	56,819
2A.2	Miscellaneous Expense	2,773
2A.3	Gift Shop Expenses	1,890
2A.4	Investment Fees	33,579
2A.5	Donations	754
2A.100	Subtotal: Other A&G Expenses	95,815

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	98,031
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	45,157
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	89,290
2B.12	State and Federal Income Taxes	1,000
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	253,524
2B.15	User Fee Assessment	164,863
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	651,865

Variable Expenses

Table 3		1	2	3
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	153,983		153,983
3.2	Staff Dev. Coord.: Employee Benefits	26,178		26,178
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	15,050		15,050
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	195,211		195,211
3.5	Plant Operation: Salaries	286,651		286,651
3.6	Plant Operation: Employee Benefits	86,457		86,457
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	49,706		49,706
3.8	Plant Operation: Purchased Service	345,824		345,824
3.9	Plant Operation: Supplies and Expenses	4,100		4,100
3.10	Plant Operation: Utilities	817,597		817,597
3.11	Plant Operation: Repairs	30,788		30,788
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,621,123		1,621,123
3.13	Dietician: Salaries	196,101		196,101
3.14	Dietician: Employee Benefits	33,338		33,338
3.15	Dietician: Payroll Taxes incl Workers Comp.	19,167		19,167
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	248,606		248,606
3.18	Dietary: Salaries	1,361,427		1,361,427
3.19	Dietary: Employee Benefits	231,443		231,443
3.20	Dietary: Payroll Taxes incl Workers Comp.	133,063		133,063
3.21	Dietary: Food	910,563		910,563
3.22	Dietary: Purchased Service	180,440		180,440
3.23	Dietary: Supplies and Expenses	113,502		113,502
3.400	Subtotal: Dietary Expenses	2,930,438		2,930,438
3.24	Housekeeping/Laundry: Salaries	708,279		708,279
3.25	Housekeeping/Laundry: Employee Benefits	120,408		120,408
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	69,227		69,227
3.27	Housekeeping/Laundry: Purchased Service	143,907		143,907

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3.28	Housekeeping/Laundry: Supplies and Expenses	49,475		49,475
3.29	Housekeeping/Laundry: Linen and Bedding	1,032		1,032
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,092,328		1,092,328
3.31	Quality Assurance (QA) Professional: Salaries	76,432		76,432
3.32	QA Professional: Employee Benefits	12,994		12,994
3.33	QA Professional: Payroll Taxes incl Workers Comp.	7,470		7,470
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	96,896		96,896
3.36	Unit Clerk & Medical Records: Salaries	271,985		271,985
3.37	Unit Clerk & Medical Records: Employee Benefits	46,237		46,237
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	26,583		26,583
3.39	Unit Clerk & Medical Records: Purchased Service	170,394		170,394
3.700	Subtotal: Unit Clerk and Medical Record Expenses	515,199		515,199
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	355,980		355,980
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	60,518		60,518
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	34,793		34,793
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	451,291		451,291
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits	37,726		37,726
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	21,690		21,690
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	59,416		59,416
3.48	Social Service Worker: Salaries	400,598		400,598
3.49	Social Service Worker: Employee Benefits	68,102		68,102
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	39,154		39,154
3.51	Social Service Worker: Purchased Service	1,474		1,474
3.1000	Subtotal: Social Service Worker Expenses	509,328		509,328

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3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
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	281,426		281,426
3.60	Direct Restorative Therapy: Salaries	11,645	11,645	0
3.61	Direct Restorative Therapy: Benefits	3,118	3,118	0
3.62	Direct Restorative Therapy: Consultants	649,949	649,949	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	946,138		281,426
3.64	Recreational Therapy/Activities: Salaries	222,713		222,713
3.65	Recreational Therapy/Activities: Employee Benefits	37,861		37,861
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,767		21,767
3.67	Recreational Therapy/Activities: Purchased Service	47,213		47,213
3.68	Recreational Therapy/Activities: Supplies and Expenses	18,169		18,169
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	347,723		347,723
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	221,917		221,917
3.75	Security: Employee Benefits	37,726		37,726
3.76	Security: Payroll Taxes including Workers Comp.	21,690		21,690
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	281,333		281,333
3.78	Travel: Motor Vehicle Expense	35,908		35,908

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	38,400		38,400
3.83	Physician Services: Advisory Physician	61,804		61,804
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	891,146	891,146	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	341,202		341,202
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	6,394		6,394
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	1,374,854		483,708
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	10,669,884		9,114,026
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		55,262	55,262
3.1800	Subtotal: Variable Recoverable Income	0		55,262
300	Total: Net Variable Expenses Including Recoverable Income	10,669,884		9,058,764

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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	752,265	(24,028)	776,293
4.2	Long-Term Interest Expense SNF-CR	71,527		71,527
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	42,046		42,046
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	55,893		55,893
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	921,731		945,759
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	921,731		945,759

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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	29,305,873		27,083,182
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	29,305,873		26,906,550

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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?	Yes
1.13	Describe the other business activities:	Other

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	519,032	519,032	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	519,032	519,032	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	26,677,228
1B.2	Other Revenue	175,819
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	26,853,047
1B.4	Salaries and Wages	13,168,088
1B.5	Employee Benefits	3,585,023
1B.6	Supplies and Other (including Payroll Taxes)	11,475,446
1B.7	Interest Expense	71,527
1B.8	Provision for Bad Debt	253,524
1B.9	Depreciation and Amortization Expenses	752,265
1B.200	Total Operating Expenses	29,305,873
1B.300	Income(Loss) from Operations	(2,452,826)
	Non-Operating Income and Expenses	
1B.10	Interest Income	1,670,301
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	(10,500,839)
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(11,283,364)

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	18,022,509
2.2	Total Nursing Expenses (Schedule 3)	14,448,161
2.3	Total Administrative and General Expenses (Schedule 3)	3,266,097
2.4	Total Variable Expenses (Schedule 3)	10,669,884
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	921,731
2.6	Total Other Business Expenses (Schedule 4)	519,032
2.100	Subtotal: Total Facility Expenses	29,824,905
200	Cost Reported Net Income(Loss)	(11,802,396)

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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)		(11,283,364)
3.2	Reconciling Item	sCHEDULE 4 obre	(519,032)
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)		(11,802,396)

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	8,998,097
1.2	Short-Term Investments	14,362,724
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	3,351,359
1.6	Less Reserve for Bad Debt	(1,392,770)
1.100	Subtotal: Net Patient Accounts Receivable	1,958,589
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	24,417
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	158,146
1.12	Prepaid Interest	
1.13	Prepaid Insurance	86,389
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	56,459
100	Total Current Assets	25,644,821

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Trust Fund	53,615
1A.2	Other Current Assets	2,844
1A.100	Subtotal: Other Current Assets	56,459

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	3,009,670
2.3	Improvements	448,084
2.4	Equipment	745,566
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	25,432
200	Total Non-Current Fixed Assets	4,228,752

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	47,075,207
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	158,725
3.5	Mortgage Acquisition Costs	92,589
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(92,589)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	47,233,932

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	77,107,505

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,033,588
5.2	Accrued Expenses	657,964
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	53,548
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	593,163
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	39,226
500	Total Current Liabilities	2,377,489

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Bed Tax Fee	39,226
5A.2		
5A.100	Subtotal: Other Current Liabilities	39,226

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,366,798
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,366,798

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,744,287

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	80,799,649	3,365,972	84,165,621
8A.2	Prior Period Adjustment(s)	(8)		(8)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(11,802,396)		(11,802,396)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	68,997,245	3,365,972	72,363,217

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

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

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)	77,107,504

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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	15,573,417	214,858		15,788,275	(12,518,709)	(259,896)	(12,778,605)	3,009,670
1.3	Improvements	1,488,266	25,652		1,513,918	(1,001,250)	(64,584)	(1,065,834)	448,084
1.4	Equipment	10,949,260	132,523		11,081,783	(9,908,432)	(427,785)	(10,336,217)	745,566
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	228,008			228,008	(202,576)		(202,576)	25,432
100	Total	28,238,951	373,033	0	28,611,984	(23,630,967)	(752,265)	(24,383,232)	4,228,752

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	158,000					158,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,936,036					1,936,036		259,896	(206,124)	53,772
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	7,550,711					7,550,711	5.00%	64,584	314,234	378,818
2.6	Improvements REA-CR						0	5.00%			0

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2.7	Equipment SNF-CR	3,293,189				3,293,189	10.00%	427,785	(84,082)	343,703
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	12,937,936	0	0	0	0 12,937,936		752,265	24,028	776,293

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1968
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1970
3.3	What was the value from the most recent municipal property assessment for this facility?	3,341,569
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?	333
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	131,494
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	79,403
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?	15.5
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

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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					
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)	8,706,458

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(11,802,396)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	752,265
2.3	Increases (Decreases) to Cash Provided by Operating Activities	12,051,812
200	Net Cash from Operating Activities	1,001,681

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
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	(710,042)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(710,042)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	291,639
500	Cash and Cash Equivalents (End of Year)	8,998,097

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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	02/14/2021	333			333	333
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.	333				
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	22,598			3,720	22,264	27,704
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	22,598	0	0	3,720	22,264	27,704

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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
	225						1,390	77,901
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	225	0	0	0	0	0	1,390	77,901

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	411
3.2	0140.1	Number of MassHealth Admissions During Year	39
3.3	0150.0	Number of Discharges During Year	397
3.4	0190.0	Average Length of Stay	196
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,525,638	28,545.3	1,597,280	48,829.3	2,724,211	145,047.8
1.2	Total Overtime Wages	117,991	4,038.0	380,926	13,625.3	514,432	32,087.0
1.3	Total Shift Differential	129,340		219,561		480,376	
1.4	Total Other Differentials						
100	Total	1,772,969	32,583.3	2,197,767	62,454.6	3,719,019	177,134.8

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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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	1.7	3,450.8
3.2	Plant Operations	4	4.9	10,237.0
3.3	Dietary Staff	3	18.7	38,959.4
3.4	Dietician	35	5.1	10,625.2
3.5	Housekeeping/Laundry Staff	21	21.3	44,236.9
3.6	Unit Clerk & Medical Records Staff	6	5.6	11,554.2
3.7	Quality Assurance	1	0.9	1,878.6
3.8	MMQ Nurses and MDS Coordinator	4	4.3	8,964.6
3.9	Social Services Staff	4	5.2	10,879.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	213	0.1	213.3
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	6	6.0	12,429.5
3.14	Administration and Officers	1	1.0	2,128.7
3.15	Security Staff	5	5.0	10,489.8
3.16	Clerical Staff	9	9.9	20,513.7
3.17	Director of Nurses	1	1.0	2,110.9
3.18	Registered Nurses	18	15.7	32,583.3
3.19	Licensed Practical Nurses	25	30.0	62,454.6
3.20	Certified Nurse Aides	71	85.2	177,134.8
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	429	221.6	460,844.3

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	AZI and Associates, Inc.	TMRY			16,097.6	1,249,535	13,068.3	512,570		
4.3	Care Plus Healthcare Staffing Inc	TGV8	1,955.9	148,833	1,834.4	146,603	7,000.7	283,103		
4.4	Clinical Resources LLC	TK7V			275.0	26,902				
4.5		TFG2			2,183.6	133,588	1,349.4	47,668		
4.6	Intelycare, Inc.	TM7F	704.2	54,489	519.2	36,790	699.5	26,884		
4.7		T007			289.1	18,466				
4.8	Omni Healthcare Staffing INC	T6MI			3,142.7	172,311	1,093.1	38,230		
4.9		T010					103.0	3,747		
4.10	Paramount Healthcare Services	TNVC	212.3	11,174	1,697.9	104,662	18.2	1,000		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,872.4	214,496	26,039.5	1,888,857	23,332.2	913,202	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,872.4	214,496	26,039.5	1,888,857	23,332.2	913,202	0.0	0

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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	Mighty	Marsha	LPN	Nursing	259,372			259,372
5.2	Lukwago	Aloysious	LPN	Nursing	214,123			214,123
5.3	Woolf	Elizabeth A	Administrat or	Administrative & General	187,985			187,985
5.4	Lotrea	Adina	Director of Nurses	Nursing	159,147			159,147
5.5	Amollo	Denis	LPN	Nursing	147,584			147,584

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Public Finance Authority & County of Franklin, Ohio	No	11/01/2020	11/01/2025			4,270,156	92,589	3,635
100	TOTALS								92,589	3,635

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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
3,076,840		710,042			2,366,798	3.250%	67,892		71,527
					2,366,798		67,892	0	71,527

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Working Capital Debt

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/29/2023 9:38AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/29/2023 9:38AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 9:38AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 9:39AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/29/2023

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	10/06/2023
2.3	Last Name	Woolf
2.4	First Name	Elisabeth
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