

Skilled Nursing Facility Cost Report**WEST NEWTON HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:03 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WEST NEWTON HEALTHCARE
1.2	MassHealth Provider ID	110124794A
1.3	Federal Employer Tax ID	384030839
1.4	VPN	0950655
1.5	Is the above information correct?	Yes
1.6	Facility Number	00766
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	25 Armory Street
1.11	City	Newton
1.12	Zip	02465
1.13	Telephone	+1 (617) 969-2300
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	NextStep HealthCare
1.19	List the name of the entity that holds the nursing facility license.	25 Armory Street Operator, LLC
1.20	List realty company names as reported on each realty company cost report.	GPH West Newton, 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	Denise Leonard
2.2	Nursing Facility or Firm Name	Plante Moran, PLLC
2.3	Title	Partner
2.4	Street Address	1111 Superior Ave #1250
2.5	City	Cleveland
2.6	State	OH
2.7	Zip Code	44144
2.8	Phone Number	+1 (216) 274-6514
2.9	Email Address	denise.leonard@plantemoran.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	Denise Leonard
3.3	Nursing Facility or Firm Name	Plante Moran, PLLC
3.4	Title	Partner
3.5	Street Address	1111 Superior Ave #1250
3.6	City	Cleveland
3.7	State	OH
3.8	Zip Code	44144
3.9	Phone Number	+1 (216) 274-6514
3.10	Email Address	denise.leonard@plantemoran.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	Group Adult Foster Care	The Landing at Laurel Lake	110136581A	Next Step Healthcare LLC	Damian Dell'Anno & William Stephan	Next Step Healthcare
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	481,378	326	481,704
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	674,754	95,404	770,158
1.5	Medicare Managed Care (Part C)	156,100	74,031	230,131
1.6	MassHealth Fee-for-Service	2,530,924		2,530,924
1.7	MassHealth Managed Care	173,670		173,670
1.8	Senior Care Options	2,190,474		2,190,474
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	235,597	1,560	237,157
1.15	Other Payer Revenue	131,488	1,081	132,569
100	Total Nursing Facility Revenue	6,574,385	172,402	6,746,787

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	422,409
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	33,937
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	278
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	456,624

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)	Total COVID-19 Receipts	411,359
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Insurance Proceeds	11,050
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		422,409

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	7,203,411

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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	81,799		81,799
1.2	Director of Nurses: Employee Benefits	2,352		2,352
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,835		8,835
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	81,397	18,000	63,397
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	174,383		156,383
1.7	Registered Nurses: Salaries	250,831		250,831
1.8	Registered Nurses: Employee Benefits	7,212		7,212
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	27,092		27,092
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	332,582	0	332,582
1.200	Subtotal: Registered Nurses Expenses	617,717		617,717
1.12	Licensed Practical Nurses: Salaries	854,851		854,851
1.13	Licensed Practical Nurses: Employee Benefits	24,581		24,581
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	92,339		92,339
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	425,767	18,592	407,175
1.300	Subtotal: Licensed Practical Nurses Expenses	1,397,538		1,378,946
1.17	Certified Nurse Aides: Salaries	1,081,796		1,081,796
1.18	Certified Nurse Aides: Employee Benefits	31,106		31,106
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	116,851		116,851
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	199,655	1,418	198,237
1.400	Subtotal: Certified Nurse Aides Expenses	1,429,408		1,427,990

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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	3,619,046		3,581,036

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	3,619,046		3,581,036

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	110,860		110,860
2.2	Administration: Employee Benefits	3,188		3,188
2.3	Administration: Payroll Taxes incl Workers Comp.	11,976		11,976
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	126,024		126,024
2.7	Clerical Staff: Salaries	99,040		99,040
2.8	Clerical Staff: Employee Benefits	2,848		2,848
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	10,698		10,698
2.10	Clerical Staff: Purchased Service	38,157		38,157
2.200	Subtotal: Clerical Staff Expenses	150,743		150,743
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	65,429		65,429
2.12	Office Supplies	21,724		21,724
2.13	Telecommunications (e.g. Internet, Phone)	22,365		22,365

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	21,981		21,981
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	23,627		23,627
2.18	Continuing Professional Education / Training and Development	2,000		2,000
2.19	Accounting Services (Not related to appeals)	6,715		6,715
2.20	Insurance: Malpractice & General Liability	78,063		78,063
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	103,765		103,765
2.23	Non-Allowable A & G Expenses	989,255	989,255	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)		457,902	457,902
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		17,753	17,753
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	1,334,924		821,324
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,611,691		1,098,091
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income			
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,611,691		1,098,091

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other A & G Expenses	103,765
2A.100	Subtotal: Other A&G Expenses	103,765

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,196
2B.2	Licenses and Dues: Not Related to Resident Care	100
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	43,568
2B.7	Key Person Insurance	
2B.8	Management Company Fees	357,694
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	732
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	555,224
2B.16	Other Non-Allowable A&G Expenses	27,741
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	989,255

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	9,507		9,507
3.2	Staff Dev. Coord.: Employee Benefits	273		273
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,026		1,026
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	10,806		10,806
3.5	Plant Operation: Salaries	86,931		86,931
3.6	Plant Operation: Employee Benefits	2,500		2,500
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,391		9,391

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3.8	Plant Operation: Purchased Service	111,959		111,959
3.9	Plant Operation: Supplies and Expenses	21,640		21,640
3.10	Plant Operation: Utilities	295,545		295,545
3.11	Plant Operation: Repairs	95,389		95,389
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	623,355		623,355
3.13	Dietician: Salaries	25,912		25,912
3.14	Dietician: Employee Benefits	745		745
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,799		2,799
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	29,456		29,456
3.18	Dietary: Salaries	373,047		373,047
3.19	Dietary: Employee Benefits	10,727		10,727
3.20	Dietary: Payroll Taxes incl Workers Comp.	40,296		40,296
3.21	Dietary: Food	204,755		204,755
3.22	Dietary: Purchased Service	6,261		6,261
3.23	Dietary: Supplies and Expenses	24,613		24,613
3.400	Subtotal: Dietary Expenses	659,699		659,699
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	229,682		229,682
3.28	Housekeeping/Laundry: Supplies and Expenses	2,389		2,389
3.29	Housekeeping/Laundry: Linen and Bedding	2,206		2,206
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	234,277		234,277
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			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	95,981		95,981
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	2,760		2,760
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,368		10,368
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	109,109		109,109
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	5,181		5,181
3.49	Social Service Worker: Employee Benefits	149		149
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	560		560
3.51	Social Service Worker: Purchased Service	91,274		91,274
3.1000	Subtotal: Social Service Worker Expenses	97,164		97,164
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		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	222,548	222,548	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	222,548		0
3.64	Recreational Therapy/Activities: Salaries	97,347		97,347
3.65	Recreational Therapy/Activities: Employee Benefits	2,799		2,799
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,515		10,515
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,259		2,259
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	112,920		112,920
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	5,592		5,592
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	16,167		16,167
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	74,270	74,270	0
3.88	Personal Protective Equipment	87,291		87,291

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3.89	House Supplies Not Resold	74,737		74,737
3.90	House Supplies Resold to Private Residents	27,300	27,300	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,590		7,590
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	292,947		191,377
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,392,281		2,068,163
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	2,392,281		2,068,163

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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	76,233	(91,566)	167,799
4.2	Long-Term Interest Expense SNF-CR	44,762		44,762
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	12,477		12,477
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	111,923		111,923
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	4,965		4,965
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	497,707	497,707	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	748,067		341,926
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	748,067		341,926

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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	8,371,085		7,089,216
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	8,371,085		7,089,216

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

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

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	

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	6,746,785
1A.2	Other Revenue	456,346
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	7,203,131
1A.4	Salaries and Wages	3,173,083
1A.5	Employee Benefits	91,240
1A.6	Supplies and Other (including Payroll Taxes)	4,985,765
1A.7	Interest Expense	44,762
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	76,233
1A.200	Total Operating Expenses	8,371,083
1A.300	Income(Loss) from Operations	(1,167,952)
	Non-Operating Income and Expenses	
1A.10	Interest Income	278
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,167,674)
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)	(1,167,674)

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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)	7,203,411
2.2	Total Nursing Expenses (Schedule 3)	3,619,046
2.3	Total Administrative and General Expenses (Schedule 3)	1,611,691
2.4	Total Variable Expenses (Schedule 3)	2,392,281
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	748,067
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,371,085
200	Cost Reported Net Income(Loss)	(1,167,674)

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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)		(1,167,674)
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)		(1,167,674)

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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	113,195
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	1,169,414
1.6	Less Reserve for Bad Debt	(62,360)
1.100	Subtotal: Net Patient Accounts Receivable	1,107,054
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	471,213
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	(11,960)
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	89,181
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,768,683

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	392,416
2.4	Equipment	112,731
2.5	Software/Limited Life Assets	2,037
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	507,184

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	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(6,262)
3.100	Net Mortgage Acquisition Costs	(6,262)
300	Total Non-Current Assets	(6,262)

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	2,269,605

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	946,220
5.2	Accrued Expenses	272,459
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	112,639
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	269,817
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	200,943
500	Total Current Liabilities	1,802,078

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	200,943
5A.100	Subtotal: Other Current Liabilities	200,943

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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	2,028,854
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,028,854

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,830,932

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	(682,584)
8B.2	Prior Period Adjustment(s)	288,931
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,167,674)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,561,327)

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment(s)	288,931
8D.100	Subtotal: Prior Period Adjustments	288,931

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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)	2,269,605

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	235,825	232,720		468,545	(36,777)	(39,352)	(76,129)	392,416
1.4	Equipment	219,501	12,497		231,998	(84,436)	(34,831)	(119,267)	112,731
1.5	Software/Limited Life Assets	6,782	2,564		9,346	(5,259)	(2,050)	(7,309)	2,037
1.6	Motor Vehicles				0			0	0
100	Total	462,108	247,781	0	709,889	(126,472)	(76,233)	(202,705)	507,184

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	70,000					70,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,666,982					1,666,982			74,881	74,881
2.5	Improvements SNF-CR	235,825		232,720			468,545	5.00%	39,352	(15,925)	23,427
2.6	Improvements REA-CR	536,276					536,276	5.00%		26,814	26,814
2.7	Equipment SNF-CR	219,501		12,497			231,998	10.00%	34,831	(11,631)	23,200

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2.8	Equipment REA-CR	163,618					163,618	10.00%		16,362	16,362
2.9	Software/Limited Life Assets SNF-CR	6,782		2,564			9,346	33.33%	2,050	1,065	3,115
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	2,898,984	0	247,781	0	0	3,146,765		76,233	91,566	167,799

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1971
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?	5,682,000
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?	45
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	23,776
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,501
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	1.4
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)	104,560

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,167,673)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,467,891
200	Net Cash from Operating Activities	300,218

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(247,781)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(247,781)

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	(43,802)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(43,802)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	8,635
500	Cash and Cash Equivalents (End of Year)	113,195

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	09/01/2021	116			116	123
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.	116				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,723	80		986	438	10,495
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)	11					99
2.10	Nursing Leave of Absence (Unpaid)				15		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,734	80	0	1,001	438	10,594

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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
182	9,837				816		602	25,159
								0
								0
								0
								0
								0
								0
								0
13	80				3			206
								15
								0
								0
195	9,917	0	0	0	819	0	602	25,380

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	333
3.2	0140.1	Number of MassHealth Admissions During Year	118
3.3	0150.0	Number of Discharges During Year	295
3.4	0190.0	Average Length of Stay	85
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	110
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	67

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	198,039	4,020.0	598,011	14,301.0	774,993	33,727.0
1.2	Total Overtime Wages	50,146	1,017.0	245,549	5,872.0	273,335	11,895.0
1.3	Total Shift Differential	2,646		11,291		33,468	
1.4	Total Other Differentials						
100	Total	250,831	5,037.0	854,851	20,173.0	1,081,796	45,622.0

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	2.00	2.00	3.00	3.00	3.00
2.2	Licensed Practical Nurses	2.00	2.00	3.00	3.00	3.00
2.3	Certified Nurse Aides	1.00	1.00	1.50	1.50	1.50

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.1	190.0
3.2	Plant Operations	2	1.2	2,564.0
3.3	Dietary Staff	10	9.5	19,685.0
3.4	Dietician	1	0.3	554.0
3.5	Housekeeping/Laundry Staff			0.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	1,993.0
3.9	Social Services Staff	1	0.1	115.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	2.0	4,105.0
3.14	Administration and Officers	2	1.1	2,249.0
3.15	Security Staff			
3.16	Clerical Staff	2	1.8	3,652.0
3.17	Director of Nurses	1	0.6	1,259.0
3.18	Registered Nurses	3	2.4	5,037.0
3.19	Licensed Practical Nurses	10	9.7	20,173.0
3.20	Certified Nurse Aides	22	21.9	45,622.0
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	58	51.7	107,198.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				281.7	18,592	39.4	1,418	180.0	18,000
Registered Temporary Nursing Service Agencies										
4.2			27.4	2,080	428.2	28,262	1,160.0	42,922		
4.3	CONNECTRN INC	TGKV	435.9	33,127	406.9	26,854	2,230.0	82,523		
4.4	Good Choice Staffing Inc	TQLW	887.2	67,431	1,873.9	123,675	285.9	10,578		
4.5	Intelycare, Inc.	TM7F	641.2	48,735	683.1	45,088	1,249.5	46,231		
4.6			1,202.9	91,421	257.8	17,012		1,610		
4.7	Maxim Healthcare Services - TNS Plymouth	T20Z	576.6	43,823	1,428.4	94,272				
4.8		TTOF			734.0	48,442			634.0	63,397
4.9		TMLP					213.8	14,114		
4.10	Paramount Healthcare Services	TNVC	604.8	45,965	357.1	23,570	3.9	259		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,376.0	332,582	6,169.4	407,175	5,143.1	198,237	634.0	63,397
400	Total Temporary Nursing Service Agency Expenses		4,376.0	332,582	6,451.1	425,767	5,182.5	199,655	814.0	81,397

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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	Chua	Ailee	LPN	Nursing	183,683			183,683
5.2	Nicolas	Gosnel	RN	Nursing	144,252			144,252
5.3	Lorime	Rudolph	C.N.A./STNA	Nursing	131,594			131,594
5.4	Bathol Vital	Simone	LPN	Nursing	130,513			130,513
5.5	Geneus	Micheline	LPN	Nursing	124,302			124,302

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	Other									
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		44,762		44,762
					0		44,762	0	44,762

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/19/2023 11:09AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
09/19/2023 11:09AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
09/19/2023 11:09AM	(1) Footnotes and Explanations	West Newton Shift Differentials Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Denise Leonard

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	Denise Leonard
1.2	Nursing Facility or Firm Name	Plante Moran, PLLC
1.3	Title	Partner
1.4	Street Address	1111 Superior Ave #1250
1.5	City	Cleveland
1.6	State	OH
1.7	Zip Code	44144
1.8	Phone Number	+1 (216) 274-6514
1.9	Email Address	denise.leonard@plantemoran.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:	09/19/2023

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/21/2023
2.3	Last Name	Stephan
2.4	First Name	William
2.5	Middle Name	H.
2.6	Title	CFO
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