

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Andover Forest Post Acute Care Center LLC
1.2	MassHealth Provider ID	110204455A
1.3	Federal Employer Tax ID	931728459
1.4	VPN	0951063
1.5	Is the above information correct?	Yes
1.6	Facility Number	1034
1.7	This line is intentionally left blank	
1.8	Reporting Period From	10/16/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	1801 Turnpike Street
1.11	City	North Andover
1.12	Zip	01845
1.13	Telephone	+1 (978) 688-1212
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Stern Therapy Consultants
1.19	List the name of the entity that holds the nursing facility license.	Andover Forest Post Acute Care Center LLC
1.20	List realty company names as reported on each realty company cost report.	Andover Forest Propco 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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Adina
2.2	Nursing Facility or Firm Name	Hirsch
2.3	Title	Senior Controller
2.4	Street Address	7B Medical Park
2.5	City	Pomona
2.6	State	NY
2.7	Zip Code	10970
2.8	Phone Number	+1 (845) 414-3300
2.9	Email Address	ahirsch@sternrehab.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	Stephen Bernier
3.3	Nursing Facility or Firm Name	Zella Healthcare Consulting LLC
3.4	Title	President
3.5	Street Address	7 Eastview Drive
3.6	City	Simsbury
3.7	State	CT
3.8	Zip Code	06070
3.9	Phone Number	+1 (203) 808-8197
3.10	Email Address	stephen.bernier@zellahc.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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						

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	378,116		378,116
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	214,446	6,638	221,084
1.5	Medicare Managed Care (Part C)	152,385	11,579	163,964
1.6	MassHealth Fee-for-Service	1,437,375		1,437,375
1.7	MassHealth Managed Care	663,841		663,841
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	2,846,163	18,217	2,864,380

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		

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	0
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	
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	0

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	2,864,380

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	65,108		65,108
1.2	Director of Nurses: Employee Benefits	1,748		1,748
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,490		8,490
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)		50,278	50,278
1.100	Subtotal: Director of Nurses Expenses	75,346		125,624
1.7	Registered Nurses: Salaries	113,736		113,736
1.8	Registered Nurses: Employee Benefits	3,053		3,053
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	14,831		14,831
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	56,831	0	56,831
1.200	Subtotal: Registered Nurses Expenses	188,451		188,451
1.12	Licensed Practical Nurses: Salaries	269,927		269,927
1.13	Licensed Practical Nurses: Employee Benefits	7,245		7,245
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	35,197		35,197
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	153,477	0	153,477
1.300	Subtotal: Licensed Practical Nurses Expenses	465,846		465,846
1.17	Certified Nurse Aides: Salaries	367,871		367,871
1.18	Certified Nurse Aides: Employee Benefits	9,874		9,874
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	47,969		47,969
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	55,305	0	55,305
1.400	Subtotal: Certified Nurse Aides Expenses	481,019		481,019

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	1,210,662		1,260,940

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	1,210,662		1,260,940

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	60,837		60,837
2.2	Administration: Employee Benefits	1,633		1,633
2.3	Administration: Payroll Taxes incl Workers Comp.	7,932		7,932
2.4	Administration: Purchased Service	6,150		6,150
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)		25,469	25,469
2.100	Subtotal: Administration & Officers Expenses	76,552		102,021
2.7	Clerical Staff: Salaries	30,057		30,057
2.8	Clerical Staff: Employee Benefits	807		807
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	3,919		3,919
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	34,783		34,783
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	39,566		39,566
2.12	Office Supplies	2,379		2,379
2.13	Telecommunications (e.g. Internet, Phone)	1,221		1,221

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	119		119
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	3,106		3,106
2.18	Continuing Professional Education / Training and Development	748		748
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	55,745		55,745
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	577		577
2.23	Non-Allowable A & G Expenses	238,967	238,967	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		7,000	7,000
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		243,591	243,591
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		2,612	2,612
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	342,428		356,664
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	453,763		493,468
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	453,763		493,468

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	295
2A.2	Background Checks	282
2A.100	Subtotal: Other A&G Expenses	577

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,707
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	11,240
2B.7	Key Person Insurance	
2B.8	Management Company Fees	14,944
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	3,207
2B.15	User Fee Assessment	205,869
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	238,967

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	1,955		1,955
3.2	Staff Dev. Coord.: Employee Benefits	52		52

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	255		255
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	2,262		2,262
3.5	Plant Operation: Salaries	11,825		11,825
3.6	Plant Operation: Employee Benefits	317		317
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	1,542		1,542
3.8	Plant Operation: Purchased Service	26,715		26,715
3.9	Plant Operation: Supplies and Expenses	4,562		4,562
3.10	Plant Operation: Utilities	29,388		29,388
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	74,349		74,349
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	60,825		60,825
3.22	Dietary: Purchased Service	132,619		132,619
3.23	Dietary: Supplies and Expenses	2,462		2,462
3.400	Subtotal: Dietary Expenses	195,906		195,906
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	103,322		103,322
3.28	Housekeeping/Laundry: Supplies and Expenses	1,711		1,711
3.29	Housekeeping/Laundry: Linen and Bedding	2,349		2,349
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	107,382		107,382

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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)		18,849	18,849
3.600	Subtotal: QA Professional Expenses	0		18,849
3.36	Unit Clerk & Medical Records: Salaries			0
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	27,329		27,329
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	734		734
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	3,564		3,564
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	31,627		31,627
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	30,705		30,705
3.49	Social Service Worker: Employee Benefits	824		824
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	4,004		4,004
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	35,533		35,533
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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	260		260
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	41,457	41,457	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		76,903	76,903
3.1200	Subtotal: Restorative Therapy Expenses	41,717		77,163
3.64	Recreational Therapy/Activities: Salaries	32,368		32,368
3.65	Recreational Therapy/Activities: Employee Benefits	869		869
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	4,221		4,221
3.67	Recreational Therapy/Activities: Purchased Service	2,180		2,180
3.68	Recreational Therapy/Activities: Supplies and Expenses	762		762
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	40,400		40,400
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			0
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	5,000		5,000

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	22,261	22,261	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	34,840		34,840
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	3,250		3,250
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	65,351		43,090
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	594,527		626,561
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	594,527		626,561

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	16,767	(90,199)	106,966
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		123,589	123,589
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	9,882		9,882
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	36,788		36,788
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	288,154	288,154	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	351,591		277,225
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	351,591		277,225

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	2,610,543		2,658,194
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	2,610,543		2,658,194

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	2,864,380
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	2,864,380
1A.4	Salaries and Wages	1,011,718
1A.5	Employee Benefits	27,155
1A.6	Supplies and Other (including Payroll Taxes)	1,554,903
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	16,767
1A.200	Total Operating Expenses	2,610,543
1A.300	Income(Loss) from Operations	253,837
	Non-Operating Income and Expenses	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	253,837
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)	253,837

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

<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)	2,864,380
2.2	Total Nursing Expenses (Schedule 3)	1,210,662
2.3	Total Administrative and General Expenses (Schedule 3)	453,763
2.4	Total Variable Expenses (Schedule 3)	594,527
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	351,591
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	2,610,543
200	Cost Reported Net Income(Loss)	253,837

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)		253,837
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)		253,837

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	3,683
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	63,215
1.5	Payer Accounts Receivable	2,255,113
1.6	Less Reserve for Bad Debt	(3,207)
1.100	Subtotal: Net Patient Accounts Receivable	2,251,906
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,318,804

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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	3,933
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	3,933

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	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,322,737

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	545,195
5.2	Accrued Expenses	
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	63,215
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	94,365
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	702,775

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,366,125
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	1,366,125

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,068,900

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	253,837
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	253,837

Prior Period Adjustments

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

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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
 Filing Year: 2023

Date: 09/19/2024
 Time: 5:06 PM

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)	2,322,737

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment		20,700		20,700		(16,767)	(16,767)	3,933
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	20,700	0	20,700	0	(16,767)	(16,767)	3,933

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR			1,022,400			1,022,400				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR			6,582,372			6,582,372			41,140	41,140
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR			20,700			20,700	10.00%	16,767	(16,422)	345

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

2.8	Equipment REA-CR			2,619,228			2,619,228	10.00%		65,481	65,481
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	0	0	10,244,700	0	0	10,244,700		16,767	90,199	106,966

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	05/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	8,479,000
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	142
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	64,648
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	64,648
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?	4.2
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Sale of Nursing Facility to Unrelated Third Party	10/16/2023	1801 Turnlike Street Operations LLC	Andover Forest Post Acute Care Center LLC	
4.2	Sale of Realty Company	10/16/2023	LG-OHI Turnpike LLC	Andover Forest Propco LLC	10,224,000
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	193,837
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(126,939)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	
200	Net Cash from Operating Activities	66,898

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	66,898
500	Cash and Cash Equivalents (End of Year)	66,898

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	10/16/2023	142			142	142
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.	142				
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	235			295	229	5,177
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	235	0	0	295	229	5,177

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
 Filing Year: 2023

Date: 09/19/2024
 Time: 5:06 PM

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
2,354								8,290
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2,354	0	0	0	0	0	0	0	8,290

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	26
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	28
3.4	0190.0	Average Length of Stay	679
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	66
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	119

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	87,801	3,199.9	196,438	12,139.6	274,748	28,612.8
1.2	Total Overtime Wages	3,450	49.7	48,827	834.8	59,470	1,715.0
1.3	Total Shift Differential	3,895		26,992		36,365	
1.4	Total Other Differentials						
100	Total	95,146	3,249.6	272,257	12,974.4	370,583	30,327.8

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	2.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	1.00	2.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.00	2.00	2.00	2.00	2.00

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024

Time: 5:06 PM

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	1.1	443.5
3.2	Plant Operations	2	0.8	320.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.7	678.3
3.9	Social Services Staff	2	2.1	827.4
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	3.2	1,263.9
3.14	Administration and Officers	6	3.7	1,463.4
3.15	Security Staff			
3.16	Clerical Staff	4	3.1	1,237.0
3.17	Director of Nurses	2	2.0	800.0
3.18	Registered Nurses	9	8.1	3,249.6
3.19	Licensed Practical Nurses	18	32.4	12,974.4
3.20	Certified Nurse Aides	49	75.8	30,327.8
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	104	134.0	53,585.3

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	CareerStaff Unlimited, LLC #7	TRG0	8,261.0	56,831	2,410.8	153,477	1,568.1	55,305		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		8,261.0	56,831	2,410.8	153,477	1,568.1	55,305	0.0	0
400	Total Temporary Nursing Service Agency Expenses		8,261.0	56,831	2,410.8	153,477	1,568.1	55,305	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Mwai	George	LPN	Nursing	43,593			43,593		
5.2	O'Neil	Pamela	DON	Nursing	38,780			38,780		
5.3	Cheruiyot	Kipchirchir	LPN	Nursing	34,677			34,677		
5.4	Kamau	Hannah	LPN	Nursing	24,477			24,477		
5.5	Cordeiro	Kalie	Administrator	Administrative & General	22,500			22,500		

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
 Filing Year: 2023

Date: 09/19/2024
 Time: 5:06 PM

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

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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
 Filing Year: 2023

Date: 09/19/2024
 Time: 5:06 PM

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0		0	0	0

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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
05/28/2024 11:48AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Shannon Labrecque
05/28/2024 11:49AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Shannon Labrecque
05/28/2024 11:49AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Shannon Labrecque
05/28/2024 12:28PM	(1) Footnotes and Explanations	Footnotes and Disclosures.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Shannon Labrecque

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	Stephen Bernier
1.2	Nursing Facility or Firm Name	Zella Healthcare Consulting LLC
1.3	Title	President
1.4	Street Address	7 Eastview Drive
1.5	City	Simsbury
1.6	State	CT
1.7	Zip Code	06070
1.8	Phone Number	+1 (203) 808-8197
1.9	Email Address	stephen.bernier@zellahc.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:	05/28/2024

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.

--	--	--

Skilled Nursing Facility Cost Report
Andover Forest Post Acute Care Center LLC
Filing Year: 2023

Date: 09/19/2024
Time: 5:06 PM

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	[] 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	
2.3	Last Name	
2.4	First Name	
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	

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