

**Skilled Nursing Facility Cost Report****BELMONT MANOR NURSING HOME**

Filing Year: 2023

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**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	BELMONT MANOR NURSING HOME
1.2	MassHealth Provider ID	110025668B
1.3	Federal Employer Tax ID	042430837
1.4	VPN	0926205
1.5	Is the above information correct?	Yes
1.6	Facility Number	00805
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	34 AGASSIZ AVENUE
1.11	City	BELMONT
1.12	Zip	02478
1.13	Telephone	+1 (617) 489-1200
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	NONE
1.19	List the name of the entity that holds the nursing facility license.	BELMONT MANOR NURSING HOME
1.20	List realty company names as reported on each realty company cost report.	NONE
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	TRICIA R. RULLO
2.2	Nursing Facility or Firm Name	BELMONT MANOR NURSING HOME
2.3	Title	BUSINESS DIRECTOR
2.4	Street Address	34 AGASSIZ AVENUE
2.5	City	BELMONT
2.6	State	MA
2.7	Zip Code	02478
2.8	Phone Number	+1 (617) 489-1200
2.9	Email Address	TRICIARULLO@BELMONTMANOR.COM

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	JOHN EAD
3.3	Nursing Facility or Firm Name	LITMANGERSON ASSOCIATES, LLP
3.4	Title	CPA
3.5	Street Address	500 W CUMMINGS PARK, SUITE 5650
3.6	City	WOBURN
3.7	State	MA
3.8	Zip Code	01801
3.9	Phone Number	+1 (781) 569-4700
3.10	Email Address	JEAD@LGA.CPA
3.11	Type of Accounting Service Performed	Review

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	12,263,533		12,263,533
1.2	Commercial Managed Care	895,252		895,252
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,643,542	52,117	3,695,659
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,289,406		4,289,406
1.7	MassHealth Managed Care			0
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	24,151		24,151
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>21,115,884</b>	<b>52,117</b>	<b>21,168,001</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	74,448
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	173,452
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	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>247,900</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Extraordinary Income	74,448
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>74,448</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>21,415,901</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	139,634		139,634
1.2	Director of Nurses: Employee Benefits	40		40
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,344		10,344
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>150,018</b>		<b>150,018</b>
1.7	Registered Nurses: Salaries	1,866,222		1,866,222
1.8	Registered Nurses: Employee Benefits	90,913		90,913
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	178,981		178,981
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>2,136,116</b>		<b>2,136,116</b>
1.12	Licensed Practical Nurses: Salaries	1,427,392		1,427,392
1.13	Licensed Practical Nurses: Employee Benefits	70,077		70,077
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	137,963		137,963
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	11,138	0	11,138
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,646,570</b>		<b>1,646,570</b>
1.17	Certified Nurse Aides: Salaries	4,068,214		4,068,214
1.18	Certified Nurse Aides: Employee Benefits	206,829		206,829
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	407,185		407,185
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>4,682,228</b>		<b>4,682,228</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,800		1,800
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>1,800</b>		<b>1,800</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>8,616,732</b>		<b>8,616,732</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>8,616,732</b>		<b>8,616,732</b>

## 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	924,643		924,643
2.2	Administration: Employee Benefits	147,717		147,717
2.3	Administration: Payroll Taxes incl Workers Comp.	24,138		24,138
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>1,096,498</b>		<b>1,096,498</b>
2.7	Clerical Staff: Salaries	680,543		680,543
2.8	Clerical Staff: Employee Benefits	34,405		34,405
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	69,442		69,442
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>784,390</b>		<b>784,390</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	45,888		45,888
2.12	Office Supplies	239,299		239,299
2.13	Telecommunications (e.g. Internet, Phone)	27,142		27,142

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	82,754		82,754
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	182,900		182,900
2.20	Insurance: Malpractice & General Liability	44,667		44,667
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	84,367		84,367
2.23	Non-Allowable A & G Expenses	1,337,894	1,337,894	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,044,911</b>		<b>707,017</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,925,799</b>		<b>2,587,905</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,925,799</b>		<b>2,587,905</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
2A.1	Fees	22,499
2A.2	Inspections	4,333
2A.3	Donations	57,535
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>84,367</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	14,393
2B.2	Licenses and Dues: Not Related to Resident Care	10,111
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	1,805
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	311,758
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	2,500
2B.15	User Fee Assessment	997,327
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,337,894</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	177,480		177,480

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3.2	Staff Dev. Coord.: Employee Benefits	11,529		11,529
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,973		12,973
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>201,982</b>		<b>201,982</b>
3.5	Plant Operation: Salaries	150,273		150,273
3.6	Plant Operation: Employee Benefits	7,598		7,598
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,241		15,241
3.8	Plant Operation: Purchased Service			0
3.9	Plant Operation: Supplies and Expenses			0
3.10	Plant Operation: Utilities	433,846		433,846
3.11	Plant Operation: Repairs	313,966		313,966
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>920,924</b>		<b>920,924</b>
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	88,906		88,906
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>88,906</b>		<b>88,906</b>
3.18	Dietary: Salaries	777,752		777,752
3.19	Dietary: Employee Benefits	39,329		39,329
3.20	Dietary: Payroll Taxes incl Workers Comp.	78,883		78,883
3.21	Dietary: Food	722,236		722,236
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	98,472		98,472
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,716,672</b>		<b>1,716,672</b>
3.24	Housekeeping/Laundry: Salaries	797,348		797,348
3.25	Housekeeping/Laundry: Employee Benefits	40,320		40,320
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	80,871		80,871
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	124,959		124,959
3.29	Housekeeping/Laundry: Linen and Bedding	24,995		24,995
3.30	Housekeeping/Laundry: Special Cleaning			0

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<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>1,068,493</b>		<b>1,068,493</b>
3.31	Quality Assurance (QA) Professional: Salaries	34,909		34,909
3.32	QA Professional: Employee Benefits	10		10
3.33	QA Professional: Payroll Taxes incl Workers Comp.	2,586		2,586
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>37,505</b>		<b>37,505</b>
3.36	Unit Clerk & Medical Records: Salaries	27,468		27,468
3.37	Unit Clerk & Medical Records: Employee Benefits	1,397		1,397
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,367		2,367
3.39	Unit Clerk & Medical Records: Purchased Service	4,575		4,575
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>35,807</b>		<b>35,807</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.44	Behavioral Health Specialist: Salaries	230,698		230,698
3.45	Behavioral Health Specialist: Employee Benefits	11,593		11,593
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	22,822		22,822
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>265,113</b>		<b>265,113</b>
3.48	Social Service Worker: Salaries	387,959		387,959
3.49	Social Service Worker: Employee Benefits	13,157		13,157
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,798		20,798
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>421,914</b>		<b>421,914</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	611,305	611,305	0
3.61	Direct Restorative Therapy: Benefits	88,094	88,094	0
3.62	Direct Restorative Therapy: Consultants	221,710	221,710	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>921,109</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	345,183		345,183
3.65	Recreational Therapy/Activities: Employee Benefits	17,456		17,456
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	35,011		35,011
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	37,577		37,577
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>435,227</b>		<b>435,227</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	70,542		70,542
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

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3.82	Physician Services: Medical Director	61,600		61,600
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	1,200		1,200
3.87	Legend Drugs	376,690	376,690	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	403,990		403,990
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>914,022</b>		<b>537,332</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>7,027,674</b>		<b>5,729,875</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>7,027,674</b>		<b>5,729,875</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	277,130	(428,830)	705,960
4.2	Long-Term Interest Expense SNF-CR	810,242		810,242
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	152,986		152,986
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	231,758		231,758
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	581		581
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		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,472,697</b>		<b>1,901,527</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,472,697</b>		<b>1,901,527</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>21,042,902</b>		<b>18,836,039</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>21,042,902</b>		<b>18,836,039</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
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	25,001	25,001	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>25,001</b>	<b>25,001</b>	

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	21,168,001
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>21,168,001</b>
1A.4	Salaries and Wages	12,658,160
1A.5	Employee Benefits	945,915
1A.6	Supplies and Other (including Payroll Taxes)	6,351,455
1A.7	Interest Expense	810,242
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	277,130
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>21,042,902</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>125,099</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	173,452
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)	74,448
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>372,999</b>
1A.15	Provision for Income Tax	(25,001)
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>347,998</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	21,415,901
2.2	Total Nursing Expenses (Schedule 3)	8,616,732
2.3	Total Administrative and General Expenses (Schedule 3)	3,925,799
2.4	Total Variable Expenses (Schedule 3)	7,027,674
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,472,697
2.6	Total Other Business Expenses (Schedule 4)	25,001
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>21,067,903</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>347,998</b>

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)		347,998
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)		347,998

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	273,326
1.2	Short-Term Investments	30,648
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,168,909
1.6	Less Reserve for Bad Debt	(68,892)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,100,017</b>
1.7	Receivable from Officers/Owners/Employees	4,201,881
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	69,297
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>5,675,169</b>

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

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	108,830
2.2	Buildings	
2.3	Improvements	4,620,857
2.4	Equipment	189,286
2.5	Software/Limited Life Assets	156
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>4,919,129</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	74,538
3.5	Mortgage Acquisition Costs	77,699
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(20,288)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>57,411</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>131,949</b>

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

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	10,726,247

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,687,045
5.2	Accrued Expenses	101,226
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	213,431
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	680,737
5.7	Accrued Salaries and Payroll Liabilities	215,106
5.8	State and Federal Taxes Payable	65,246
5.9	Accrued Interest Payable	28,268
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	2,991,059

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

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	12,959,658
6.2	Due to Related Parties, Subsidiaries, and Affiliates	687,052
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>13,646,710</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>16,637,769</b>

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	3,700		59,200	(6,322,420)	(6,259,520)
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				347,998	347,998
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>3,700</b>	<b>0</b>	<b>59,200</b>	<b>(5,974,422)</b>	<b>(5,911,522)</b>

**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.**

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



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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,726,247

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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	108,830			108,830				108,830
1.2	Building	603,385			603,385	(603,385)		(603,385)	0
1.3	Improvements	9,275,225			9,275,225	(4,422,804)	(231,564)	(4,654,368)	4,620,857
1.4	Equipment	3,026,379	55,844		3,082,223	(2,848,307)	(44,630)	(2,892,937)	189,286
1.5	Software/Limited Life Assets	2,811			2,811	(1,719)	(936)	(2,655)	156
1.6	Motor Vehicles				0			0	0
100	<b>Total</b>	<b>13,016,630</b>	<b>55,844</b>	<b>0</b>	<b>13,072,474</b>	<b>(7,876,215)</b>	<b>(277,130)</b>	<b>(8,153,345)</b>	<b>4,919,129</b>

**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	108,830					108,830				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,937,721					1,937,721	2.50%	0	48,443	48,443
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,215,157					8,215,157	5.00%	231,564	179,194	410,758
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,402,390		55,844			2,458,234	10.00%	44,630	201,193	245,823

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	2,811				2,811	33.33%	936		936
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>12,666,909</b>	<b>0</b>	<b>55,844</b>	<b>0</b>	<b>0</b>	<b>12,722,753</b>	<b>277,130</b>	<b>428,830</b>	<b>705,960</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	03/15/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	19,942,000
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	35,000
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	30,000
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?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	465,706

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	372,998
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	106,705
2.3	Increases (Decreases) to Cash Provided by Operating Activities	404,992
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>884,695</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(55,844)
3.2	Cash Flows from Other Investing Activities	(576,130)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(631,974)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(285,058)
4.3	Cash Flows from Other Financing Activities	(129,395)
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(414,453)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>(161,732)</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>303,974</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	03/19/2020	141			141	135
1.2	03/19/2022	141	0		141	135
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.	141				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	23,485	868		6,683		15,431
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)	344					149
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>23,829</b>	<b>868</b>	<b>0</b>	<b>6,683</b>	<b>0</b>	<b>15,580</b>

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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
								46,467
								0
								0
								0
								0
								0
								0
								0
								493
								0
								0
								0
0	0	0	0	0	0	0	0	46,960

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**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	287
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	311
3.4	0190.0	Average Length of Stay	184
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	228
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	160



**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,249,170	24,289.0	1,462,454	30,026.0	3,140,802	127,723.0
1.2	Total Overtime Wages	247,330	3,526.0	237,121	3,552.0	744,172	20,539.0
1.3	Total Shift Differential	40,764		41,177		170,193	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,537,264</b>	<b>27,815.0</b>	<b>1,740,752</b>	<b>33,578.0</b>	<b>4,055,167</b>	<b>148,262.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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	3.00	4.50	4.50	4.50
2.2	Licensed Practical Nurses	1.00	2.50	4.00	4.00	4.00
2.3	Certified Nurse Aides	1.50	2.00	2.00	2.00	2.00

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	1.5	2,242.0
3.2	Plant Operations	2	2.0	4,156.0
3.3	Dietary Staff	31	16.0	33,485.0
3.4	Dietician	1	1.0	1,434.0
3.5	Housekeeping/Laundry Staff	29	19.0	39,639.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,021.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	3,836.0
3.9	Social Services Staff	6	2.0	3,485.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	18	5.5	11,440.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	7.0	14,615.0
3.14	Administration and Officers	1	1.0	1,997.0
3.15	Security Staff			
3.16	Clerical Staff	14	7.0	13,969.0
3.17	Director of Nurses	2	1.0	2,193.0
3.18	Registered Nurses	28	14.0	27,815.0
3.19	Licensed Practical Nurses	21	16.0	33,578.0
3.20	Certified Nurse Aides	85	73.0	148,262.0
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			
<b>300</b>	<b>Total</b>	<b>252</b>	<b>169.0</b>	<b>344,167.0</b>

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F			171.0	11,138				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	171.0	11,138	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	171.0	11,138	0.0	0	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	KARGER	STEWART	ADMINISTRATOR	Administrative & General	1,119,305			1,119,305		
5.2	KARGER	SUSAN	ADMISSIONS DIRECTOR	Administrative & General	344,328			344,328		
5.3	BAGENI	GERSHOM	RN STATION ONE NURSE	Nursing	250,080			250,080		
5.4	MURRAY CARR	MARY	INFECTION CONTROL/STAFF DEVELOPMENT	Nursing	201,981			201,981		
5.5	NTAMBI	YAHAYA	RN	Nursing	200,808			200,808		

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**Earnings and Compensation Disclosures**

Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
<b>Corporation</b>									
6C.1	KARGER	STEWART	PRESIDENT AND OWNER	Administrative & General	2,080	1,119,305			<b>1,119,305</b>
6C.2	KARGER	SUSAN	ADMISSIO NS DIRECTOR AND OWNER	Administrative & General	2,080	344,328			<b>344,328</b>
6C.3									<b>0</b>
									<b>1,463,633</b>

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	M&T BANK	No	03/14/2016	03/14/2046	360	92,179	15,500,000	77,699	2,590
1.2	2nd Mortgage	M&T BANK	No	11/30/2018	12/31/2023			400,000		
<b>100</b>	<b>TOTALS</b>								77,699	2,590

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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
13,525,453		285,058			13,240,395	6.191%	774,956		777,546
400,000					400,000	8.500%	32,697		32,697
					13,640,395		807,653	0	810,243

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

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### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):



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

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

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

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

#### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
03/25/2024 12:48PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
03/25/2024 12:48PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
03/25/2024 12:48PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
03/27/2024 12:48PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Danielle Richtarich

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**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	JOHN EAD
1.2	Nursing Facility or Firm Name	LITMANGERSON ASSOCIATES, LLP
1.3	Title	CPA
1.4	Street Address	500 W CUMMINGS PARK, SUITE 5650
1.5	City	WOBURN
1.6	State	MA
1.7	Zip Code	01801
1.8	Phone Number	+1 (781) 569-4700
1.9	Email Address	JEAD@LGA.CPA
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	03/27/2024

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.

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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	<b>[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.</b>	
2.2	Date of Authorization	03/28/2024
2.3	Last Name	Karger
2.4	First Name	Stewart
2.5	Middle Name	A.
2.6	Title	Administrator
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](mailto: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