

Skilled Nursing Facility Cost Report**CARE ONE AT CONCORD**

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CARE ONE AT CONCORD
1.2	MassHealth Provider ID	110026592A
1.3	Federal Employer Tax ID	030501872
1.4	VPN	0926787
1.5	Is the above information correct?	Yes
1.6	Facility Number	01108
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	57 Old Road to 9 Acre Corner
1.11	City	Concord
1.12	Zip	01742
1.13	Telephone	+1 (978) 371-3400
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Healthbridge Management LLC
1.19	List the name of the entity that holds the nursing facility license.	Care One at Concord
1.20	List realty company names as reported on each realty company cost report.	57 Old Road to nine Acre Corner, LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information

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

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	[] I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,913,360	10,899	3,924,259
1.2	Commercial Managed Care	331,186	88,065	419,251
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	4,307,086	145,844	4,452,930
1.5	Medicare Managed Care (Part C)	1,845,100	0	1,845,100
1.6	MassHealth Fee-for-Service	4,768,144	0	4,768,144
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	889,623	0	889,623
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,097,413	0	1,097,413
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	17,151,912	244,808	17,396,720

Detail of Ancillary Revenue

Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	407,431
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	4,471
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	411,902

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)	3rd Party Rental	291,715
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Relief	115,716
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		407,431

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	17,808,622

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	150,619		150,619
1.2	Director of Nurses: Employee Benefits	9,797		9,797
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,067		14,067
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	174,483		174,483
1.7	Registered Nurses: Salaries	1,115,269		1,115,269
1.8	Registered Nurses: Employee Benefits	72,544		72,544
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	104,160		104,160
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	72,422		72,422
1.200	Subtotal: Registered Nurses Expenses	1,364,395		1,364,395
1.12	Licensed Practical Nurses: Salaries	2,313,443		2,313,443
1.13	Licensed Practical Nurses: Employee Benefits	150,482		150,482
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	216,064		216,064
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	26,637		26,637
1.300	Subtotal: Licensed Practical Nurses Expenses	2,706,626		2,706,626
1.17	Certified Nurse Aides: Salaries	2,434,789		2,434,789
1.18	Certified Nurse Aides: Employee Benefits	158,378		158,378
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	227,397		227,397
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	312,489		312,489
1.400	Subtotal: Certified Nurse Aides Expenses	3,133,053		3,133,053

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	104		104
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	104		104
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,378,661		7,378,661

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,378,661		7,378,661

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	193,234		193,234
2.2	Administration: Employee Benefits	12,569		12,569
2.3	Administration: Payroll Taxes incl Workers Comp.	18,048		18,048
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	223,851		223,851
2.7	Clerical Staff: Salaries	159,033		159,033
2.8	Clerical Staff: Employee Benefits	10,344		10,344
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	14,853		14,853
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	184,230		184,230
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	104,157		104,157
2.12	Office Supplies	128,829		128,829
2.13	Telecommunications (e.g. Internet, Phone)	71,784		71,784

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	647		647
2.16	Advertising: Help Wanted	33,915		33,915
2.17	Licenses and Dues: Patient Care Related Portion	28,192		28,192
2.18	Continuing Professional Education / Training and Development	4,238		4,238
2.19	Accounting Services (Not related to appeals)	1,400		1,400
2.20	Insurance: Malpractice & General Liability	121,519		121,519
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	69,038	3,170	65,868
2.23	Non-Allowable A & G Expenses	2,358,312	2,358,312	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		7,132	7,132
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		669,141	669,141
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		28,745	28,745
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	2,922,031		1,265,567
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,330,112		1,673,648
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	3,330,112		1,673,648

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	61,820
2A.2	Sales & Use Tax	3,000
2A.3	Annual Report	1,048
2A.4	Miscellaneous	3,170
2A.100	Subtotal: Other A&G Expenses	69,038

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	75,405
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	6,776
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	1,296,625
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	3,863
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	163,970
2B.15	User Fee Assessment	811,673
2B.16	Other Non-Allowable A&G Expenses	0
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	2,358,312

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	0	0
3.2	Staff Dev. Coord.: Employee Benefits	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0	0
3.4	Staff Dev. Coord.: Purchased Service	0	0
3.100	Subtotal: Staff Development Coordinator Expenses	0	0
3.5	Plant Operation: Salaries	132,422	132,422
3.6	Plant Operation: Employee Benefits	8,613	8,613
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,367	12,367
3.8	Plant Operation: Purchased Service	368,148	368,148
3.9	Plant Operation: Supplies and Expenses	102,348	102,348
3.10	Plant Operation: Utilities	501,746	501,746
3.11	Plant Operation: Repairs	0	0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		0
3.200	Subtotal: Plant Operation Expenses	1,125,644	1,125,644
3.13	Dietician: Salaries	0	0
3.14	Dietician: Employee Benefits	0	0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0	0
3.16	Dietician: Purchased Service	0	0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)		0
3.300	Subtotal: Dietician Expenses	0	0
3.18	Dietary: Salaries	678,340	678,340
3.19	Dietary: Employee Benefits	44,123	44,123
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,354	63,354
3.21	Dietary: Food	375,760	375,760
3.22	Dietary: Purchased Service	0	0
3.23	Dietary: Supplies and Expenses	34,893	34,893
3.400	Subtotal: Dietary Expenses	1,196,470	1,196,470
3.24	Housekeeping/Laundry: Salaries	0	0
3.25	Housekeeping/Laundry: Employee Benefits	0	0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0	0
3.27	Housekeeping/Laundry: Purchased Service	573,625	573,625
3.28	Housekeeping/Laundry: Supplies and Expenses	28,068	28,068
3.29	Housekeeping/Laundry: Linen and Bedding	0	0

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3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	601,693		601,693
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	110,986		110,986
3.37	Unit Clerk & Medical Records: Employee Benefits	7,220		7,220
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,366		10,366
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	128,572		128,572
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	255,806		255,806
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	16,639		16,639
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,891		23,891
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	296,336		296,336
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	360,186		360,186
3.49	Social Service Worker: Employee Benefits	23,428		23,428
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	33,640		33,640
3.51	Social Service Worker: Purchased Service	55,538		55,538
3.1000	Subtotal: Social Service Worker Expenses	472,792		472,792
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	889,181	889,181	0
3.61	Direct Restorative Therapy: Benefits	140,883	140,883	0
3.62	Direct Restorative Therapy: Consultants	5,915	5,915	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,035,979		0
3.64	Recreational Therapy/Activities: Salaries	298,896		298,896
3.65	Recreational Therapy/Activities: Employee Benefits	19,442		19,442
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	27,916		27,916
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	66,426		66,426
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	412,680		412,680
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	40		40
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	43,000		43,000
3.83	Physician Services: Advisory Physician	2,854		2,854
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	853,596	853,596	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	153,674		153,674
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	15,061		15,061
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	1,068,225		214,629
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,338,391		4,448,816
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	6,338,391		4,448,816

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	0	(676,280)	676,280
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		361,793	361,793
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		31,996	31,996
4.8	Real Estate Tax Expense SNF-CR	11,491		11,491
4.9	Real Estate Tax Expense REA-CR		109,213	109,213
4.10	Personal Property Tax Expense SNF-CR	7,950		7,950
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	33,088		33,088
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	906,748	906,748	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	959,277		1,231,811
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	959,277		1,231,811

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	18,006,441		14,732,936
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	18,006,441		14,732,936

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

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

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,396,720
1A.2	Other Revenue	0
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	17,396,720
1A.4	Salaries and Wages	9,092,204
1A.5	Employee Benefits	1,440,585
1A.6	Supplies and Other (including Payroll Taxes)	7,309,682
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	163,970
1A.9	Depreciation and Amortization Expenses	0
1A.200	Total Operating Expenses	18,006,441
1A.300	Income(Loss) from Operations	(609,721)
	Non-Operating Income and Expenses	
1A.10	Interest Income	4,471
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	407,431
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(197,819)
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(197,819)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,808,622
2.2	Total Nursing Expenses (Schedule 3)	7,378,661
2.3	Total Administrative and General Expenses (Schedule 3)	3,330,112
2.4	Total Variable Expenses (Schedule 3)	6,338,391
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	959,277
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,006,441
200	Cost Reported Net Income(Loss)	(197,819)

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)		(197,819)
3.2	Reconciling Item	0	0
3.3	Reconciling Item	0	0
3.4	Reconciling Item	0	0
3.5	Reconciling Item	0	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(197,819)

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

Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	8,064
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,043,064
1.6	Less Reserve for Bad Debt	(401,845)
1.100	Subtotal: Net Patient Accounts Receivable	1,641,219
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	35,302
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	12,914
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	864
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	1,698,363

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
3A.1	0	
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	0
2.4	Equipment	0
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	0

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	23,743
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	23,743

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
5A.1	Utility Deposit	23,743
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	23,743

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,722,106

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,381,758
5.2	Accrued Expenses	1,381,341
5.3	Due to Insurance Payers	34,395
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	557,974
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	2,625
500	Total Current Liabilities	3,358,093

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Security Deposit	2,625
5A.100	Subtotal: Other Current Liabilities	2,625

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,256,956
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	1,256,956

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,615,049

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	(2,695,124)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(197,819)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(2,892,943)

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

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)	1,722,106

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

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

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	0	0	0	0	0				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	8,751,260	0	39,025	0	0	8,790,285	3.05%		219,758	219,758
2.5	Improvements SNF-CR	0	0	0	0	0	0	5.00%	0	0	0
2.6	Improvements REA-CR	4,744,245	0	61,051	0	0	4,805,296	5.00%		240,264	240,264
2.7	Equipment SNF-CR	0	0	0	0	0	0	10.00%	0	0	0

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2.8	Equipment REA-CR	3,344,265	0	104,224	0	0	3,448,489	10.00%		216,258	216,258
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	16,839,770	0	204,300	0	0	17,044,070		0	676,280	676,280

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	02/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	9,117,500
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?	76
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	41,255
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	21,494
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	17.0
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?	Yes

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					0
4.2					0
4.3					0

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)	5,500

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(197,819)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	200,383
200	Net Cash from Operating Activities	2,564

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	0
3.2	Cash Flows from Other Investing Activities	0
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	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
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	2,564
500	Cash and Cash Equivalents (End of Year)	8,064

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	08/26/2021	135			135	135
1.2	08/26/2023	135	0		135	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.	135				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	7,333	618	0	6,301	3,443	20,697
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	43	0	0	0	0	395
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	7,376	618	0	6,301	3,443	21,092

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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
0	3,103	0	0	0	0	0	0	41,495
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	96	0	0	0	0	0	0	534
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	3,199	0	0	0	0	0	0	42,029

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	621
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	625
3.4	0190.0	Average Length of Stay	67
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,034,204	23,698.6	1,511,285	34,392.9	1,622,479	65,162.2
1.2	Total Overtime Wages	46,530	906.5	699,447	13,380.5	641,694	20,409.5
1.3	Total Shift Differential	34,535		102,711		170,616	
1.4	Total Other Differentials						
100	Total	1,115,269	24,605.1	2,313,443	47,773.4	2,434,789	85,571.7

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.50	2.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	1.50	2.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.50	2.00	2.00	2.00	2.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	2	1.9	3,998.6
3.3	Dietary Staff	14	13.3	28,131.4
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	2	1.8	3,845.5
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	3	2.5	5,227.7
3.9	Social Services Staff	4	3.9	8,195.8
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	11	10.1	20,907.0
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	7	6.5	13,732.2
3.14	Administration and Officers	2	1.2	2,592.3
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	3	2.9	6,055.7
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	12	11.6	24,605.1
3.19	Licensed Practical Nurses	23	22.5	47,773.4
3.20	Certified Nurse Aides	41	40.3	85,571.7
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	125	119.2	252,716.4

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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									0
Registered Temporary Nursing Service Agencies										
4.2	Paramount Healthcare Services	TNVC	21.1	1,803	0.0	0	218.2	8,825	0.0	0
4.3	Excellence Nurse Staffing LLC.		0.0	0	0.0	0	3,353.4	136,282	0.0	0
4.4	Healthcare Support Staffing LLC	TPLM	0.0	0	0.0	0	369.4	15,977	0.0	0
4.5	Mas Medical Staffing, Corp	TJ4S	0.0	0	0.0	0	35.6	1,465	0.0	0
4.6	Intelycare, Inc.	TM7F	917.6	70,619	401.3	26,637	3,845.6	149,940		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		938.7	72,422	401.3	26,637	7,822.2	312,489	0.0	0
400	Total Temporary Nursing Service Agency Expenses		938.7	72,422	401.3	26,637	7,822.2	312,489	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	Kiruki	Joyce	LPN	Nursing	212,975	0	0	212,975
5.2	Victorian	Hadija	LPN	Nursing	176,001	0	0	176,001
5.3	Nassozi	Hadija	LPN	Nursing	167,403	0	0	167,403
5.4	Katamba	Andrew	LPN	Nursing	163,449	0	0	163,449
5.5	Omuscat	Manette	LPN	Nursing	157,011	0	0	157,011

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	0	0	0	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

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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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/08/2024 9:49AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/08/2024 9:50AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/08/2024 9:50AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/08/2024 9:51AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/08/2024

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	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/09/2024
2.3	Last Name	Baruch
2.4	First Name	David
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAmass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request