

Skilled Nursing Facility Cost Report**CENTER FOR EXT. CARE @ AMHERST**

Filing Year: 2023

Date: 09/19/2024

Time: 3:54 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CENTER FOR EXTENDED CARE AT AMHERST
1.2	MassHealth Provider ID	110026718A
1.3	Federal Employer Tax ID	042434907
1.4	VPN	0950454
1.5	Is the above information correct?	Yes
1.6	Facility Number	00005
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	150 University Avenue
1.11	City	Amherst
1.12	Zip	01002
1.13	Telephone	+1 (413) 256-8185
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.	
1.19	List the name of the entity that holds the nursing facility license.	Amherst Nursing Home
1.20	List realty company names as reported on each realty company cost report.	Amherst Realty
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	<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	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	1,760,309	0	1,760,309
1.2	Commercial Managed Care	14,134	0	14,134
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,502,283	832,087	2,334,370
1.5	Medicare Managed Care (Part C)	172,928	0	172,928
1.6	MassHealth Fee-for-Service	10,322,177	0	10,322,177
1.7	MassHealth Managed Care	261,496	0	261,496
1.8	Senior Care Options	4,696	0	4,696
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	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	470,189	0	470,189
100	Total Nursing Facility Revenue	14,508,212	832,087	15,340,299

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	46,032
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	542
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	1,297
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	24
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	47,895

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)	Covid Reimb	46,032
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		46,032

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,388,194

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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	140,086		140,086
1.2	Director of Nurses: Employee Benefits	8,107		8,107
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,528		13,528
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	161,721		161,721
1.7	Registered Nurses: Salaries	401,474		401,474
1.8	Registered Nurses: Employee Benefits	23,234		23,234
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	38,772		38,772
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	186,255	32,450	153,805
1.200	Subtotal: Registered Nurses Expenses	649,735		617,285
1.12	Licensed Practical Nurses: Salaries	1,569,232		1,569,232
1.13	Licensed Practical Nurses: Employee Benefits	90,815		90,815
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	151,545		151,545
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	626,398	0	626,398
1.300	Subtotal: Licensed Practical Nurses Expenses	2,437,990		2,437,990
1.17	Certified Nurse Aides: Salaries	1,292,618		1,292,618
1.18	Certified Nurse Aides: Employee Benefits	74,809		74,809
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	124,831		124,831
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,392,647	74,811	1,317,836
1.400	Subtotal: Certified Nurse Aides Expenses	2,884,905		2,810,094

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	700		700
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	700		700
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,135,051		6,027,790

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	6,135,051		6,027,790

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	175,936		175,936
2.2	Administration: Employee Benefits	10,182		10,182
2.3	Administration: Payroll Taxes incl Workers Comp.	16,991		16,991
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	203,109		203,109
2.7	Clerical Staff: Salaries	333,943		333,943
2.8	Clerical Staff: Employee Benefits	19,325		19,325
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	32,250		32,250
2.10	Clerical Staff: Purchased Service	264,724		264,724
2.200	Subtotal: Clerical Staff Expenses	650,242		650,242
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	79,505		79,505
2.12	Office Supplies	50,518		50,518
2.13	Telecommunications (e.g. Internet, Phone)	27,763		27,763

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	18,170		18,170
2.16	Advertising: Help Wanted	16,733		16,733
2.17	Licenses and Dues: Patient Care Related Portion	14,719		14,719
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	5,250		5,250
2.20	Insurance: Malpractice & General Liability	147,431		147,431
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	44,816	41,747	3,069
2.23	Non-Allowable A & G Expenses	1,618,675	1,618,675	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		4,250	4,250
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,023,580		367,408
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,876,931		1,220,759
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	2,876,931		1,220,759

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Personal Care	1,227
2A.2	Credit Card Charges	16,875
2A.3	Storage Rental	3,069
2A.4	Miscellaneous Expense	1,145
2A.5	Donations	22,500
2A.100	Subtotal: Other A&G Expenses	44,816

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	23,114
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	31,972
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	250,000
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	55,347
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	196,500
2B.15	User Fee Assessment	1,061,742
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	1,618,675

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	127,252		127,252
3.2	Staff Dev. Coord.: Employee Benefits	7,364		7,364
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,289		12,289
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	146,905		146,905
3.5	Plant Operation: Salaries	81,710		81,710
3.6	Plant Operation: Employee Benefits	4,728		4,728
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,890		7,890
3.8	Plant Operation: Purchased Service	95,223		95,223
3.9	Plant Operation: Supplies and Expenses	24,524		24,524
3.10	Plant Operation: Utilities	259,843		259,843
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	473,918		473,918
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	58,782		58,782
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	58,782		58,782
3.18	Dietary: Salaries	520,133		520,133
3.19	Dietary: Employee Benefits	30,101		30,101
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,231		50,231
3.21	Dietary: Food	381,861		381,861
3.22	Dietary: Purchased Service	3,281		3,281
3.23	Dietary: Supplies and Expenses	74,715		74,715
3.400	Subtotal: Dietary Expenses	1,060,322		1,060,322
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	528,835		528,835

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3.28	Housekeeping/Laundry: Supplies and Expenses	20,449		20,449
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	549,284		549,284
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	64,491		64,491
3.37	Unit Clerk & Medical Records: Employee Benefits	3,732		3,732
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,228		6,228
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	74,451		74,451
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	138,642		138,642
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,024		8,024
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,389		13,389
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	160,055		160,055
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	155,882		155,882
3.49	Social Service Worker: Employee Benefits	9,022		9,022
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,053		15,053
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	179,957		179,957

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3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
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	657,186	657,186	0
3.61	Direct Restorative Therapy: Benefits	101,499	101,499	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	758,685		0
3.64	Recreational Therapy/Activities: Salaries	145,046		145,046
3.65	Recreational Therapy/Activities: Employee Benefits	8,394		8,394
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,008		14,008
3.67	Recreational Therapy/Activities: Purchased Service	19,880		19,880
3.68	Recreational Therapy/Activities: Supplies and Expenses	15,033		15,033
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	202,361		202,361
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	7,963		7,963

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3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	26,004		26,004
3.83	Physician Services: Advisory Physician	0		0
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	150,742	150,742	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	178,003		178,003
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	10,541		10,541
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	373,253		222,511
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,037,973		3,128,546
Less: Variable Recoverable Income				
3.96	Vending Machine Income		542	542
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		24	24
3.1800	Subtotal: Variable Recoverable Income	0		566
300	Total: Net Variable Expenses Including Recoverable Income	4,037,973		3,127,980

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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	147,011	(331,991)	479,002
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		421,535	421,535
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	39,711		39,711
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	119,375		119,375
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	26,441		26,441
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,352,966	1,352,966	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	1,685,504		1,086,064
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	1,685,504		1,086,064

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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	14,735,459		11,463,159
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	14,735,459		11,462,593

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	

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	15,340,299
1A.2	Other Revenue	566
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	15,340,865
1A.4	Salaries and Wages	5,803,631
1A.5	Employee Benefits	896,341
1A.6	Supplies and Other (including Payroll Taxes)	7,691,976
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	196,500
1A.9	Depreciation and Amortization Expenses	147,011
1A.200	Total Operating Expenses	14,735,459
1A.300	Income(Loss) from Operations	605,406
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,297
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)	46,032
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	652,735
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)	652,735

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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)	15,388,194
2.2	Total Nursing Expenses (Schedule 3)	6,135,051
2.3	Total Administrative and General Expenses (Schedule 3)	2,876,931
2.4	Total Variable Expenses (Schedule 3)	4,037,973
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,685,504
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,735,459
200	Cost Reported Net Income(Loss)	652,735

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)		652,735
3.2	Reconciling Item	1	0
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		652,735

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	3,614,600
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	2,667,304
1.6	Less Reserve for Bad Debt	(400,492)
1.100	Subtotal: Net Patient Accounts Receivable	2,266,812
1.7	Receivable from Officers/Owners/Employees	5,800
1.8	Receivable from Affiliates/Related Parties	876,432
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	49,053
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	32,190
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	130,166
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	6,975,053

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	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	1,054,364
2.4	Equipment	106,498
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,160,862

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	0
3.4	Construction in Progress	28,084
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	28,084

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
5A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	8,163,999

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,728,606
5.2	Accrued Expenses	2,269,611
5.3	Due to Insurance Payers	127,721
5.4	Patient Funds Due	61,504
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	2,000,000
5.7	Accrued Salaries and Payroll Liabilities	418,806
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	6,502
500	Total Current Liabilities	6,612,750

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
8D.1	Resident Burial Account	6,502
8D.2		
8D.3		
5A.100	Subtotal: Other Current Liabilities	6,502

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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	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	0

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,612,750

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	1,898,516	1,898,516
8C.2	Prior Period Adjustment(s)				(1,000,002)	(1,000,002)
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				652,735	652,735
8C.7	Dividends Paid				0	0
8C.100	Owner's Equity Balance: Current Year	0	0	0	1,551,249	1,551,249

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	(2)
8D.2	Prior Period Adjustment	(1,000,000)
8D.100	Subtotal: Prior Period Adjustments	(1,000,002)
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)	8,163,999

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	933,386	388,603	0	1,321,989	(153,894)	(113,731)	(267,625)	1,054,364
1.4	Equipment	1,642,639	61,448	0	1,704,087	(1,564,309)	(33,280)	(1,597,589)	106,498
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	2,576,025	450,051	0	3,026,076	(1,718,203)	(147,011)	(1,865,214)	1,160,862

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	1,127,502	0	0	0	0	1,127,502				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	11,872,498	0	0	0	0	11,872,498	3.05%		331,991	331,991
2.5	Improvements SNF-CR	933,386	0	388,603	0	0	1,321,989	5.00%	113,731	0	113,731
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	1,642,639	0	61,448	0	0	1,704,087	10.00%	33,280	0	33,280

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
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	15,576,025	0	450,051	0	0	16,026,076		147,011	331,991	479,002

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?	11/01/2016
3.3	What was the value from the most recent municipal property assessment for this facility?	14,000,000
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?	120
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	52,704
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	33,331
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?	4.0
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)	3,927,742

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	652,734
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	147,011
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(662,836)
200	Net Cash from Operating Activities	136,909

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(450,051)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(450,051)

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	(313,142)
500	Cash and Cash Equivalents (End of Year)	3,614,600

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	02/09/2018	134			134	134
1.2	02/09/2020	134			134	134
1.3	02/09/2022	134	0		134	134
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	134				
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	3,939	34	0	2,624	416	35,055
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)	0	0	0	0	0	0
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	3,939	34	0	2,624	416	35,055

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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
994	17	0	0	0	0	0	1,554	44,633
				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	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
994	17	0	0	0	0	0	1,554	44,633

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	152
3.2	0140.1	Number of MassHealth Admissions During Year	61
3.3	0150.0	Number of Discharges During Year	173
3.4	0190.0	Average Length of Stay	258
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	0

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	385,491	9,205.4	1,263,597	26,599.3	1,043,840	45,185.3
1.2	Total Overtime Wages	7,804	91.3	274,192	4,591.5	224,187	7,240.3
1.3	Total Shift Differential	8,179		31,444		24,590	
1.4	Total Other Differentials						
100	Total	401,474	9,296.7	1,569,233	31,190.8	1,292,617	52,425.6

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	0.00	0.00	0.00	0.00	0.00
2.2	Licensed Practical Nurses	0.00	0.00	0.00	0.00	0.00
2.3	Certified Nurse Aides	0.00	0.00	0.00	0.00	0.00

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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	1	1.0	2,112.0
3.2	Plant Operations	2	1.5	3,063.0
3.3	Dietary Staff	33	12.5	25,928.6
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	1	1.1	2,259.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	3	1.1	2,257.0
3.9	Social Services Staff	2	1.8	3,716.1
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	12	7.7	16,026.2
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	10	3.3	6,908.4
3.14	Administration and Officers	2	1.3	2,724.7
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	6	5.2	10,776.5
3.17	Director of Nurses	1	1.0	2,096.4
3.18	Registered Nurses	11	4.5	9,296.7
3.19	Licensed Practical Nurses	28	15.0	31,190.8
3.20	Certified Nurse Aides	56	25.2	52,425.6
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	168	82.1	170,780.9

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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			32,450			2,237.5	74,811	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	4.0	471	0.0	0	0.0	0	0.0	0
4.3	Onestaff Medical, LLC	TWJW	48.0	3,600	0.0	0	0.0	0	0.0	0
4.4	Staffing Experts, LLC (1)	TAMP	8.0	540	8.0	523	0.0	0	0.0	0
4.5	Other		1,874.9	124,452	8,385.7	508,887	28,302.8	918,088	0.0	0
4.6	Other		0.0	0	0.0	0	5,831.4	227,585	0.0	0
4.7	CONNECTRN INC	TGKV	369.3	24,742	1,878.0	116,988	5,266.6	172,163	0.0	0
4.8			0.0	0	0.0	0				
4.9			0.0	0	0.0	0				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,304.2	153,805	10,271.7	626,398	39,400.8	1,317,836	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,304.2	186,255	10,271.7	626,398	41,638.3	1,392,647	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	Mule	Peter	LPN Supervisor	Nursing	296,340	0	0	296,340
5.2	Roberts	Christopher	Administrat or	Administrative & General	147,912	0	0	147,912
5.3	Roberts	Crystal	Director Of Nursing	Nursing	147,734	0	0	147,734
5.4	White	Michelle	Staff Developme nt Coordinator	Other	120,864	0	0	120,864
5.5	Williamson	Derek	Occupation al Therapy	Other	112,710	0	0	112,710

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

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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	SBA	No	2,000,000	0	07/20/2022	0	2,000,000	0.000%	0
200	Total Working Capital Interest						2,000,000		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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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
04/14/2024 4:46PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/14/2024 4:46PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/14/2024 4:48PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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:	04/14/2024

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	05/10/2024
2.3	Last Name	Simha
2.4	First Name	David
2.5	Middle Name	
2.6	Title	President
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