

SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION

Organization Information

TABLE 1		
1.1	Management /Central Office Identification Number	COMB229
1.2	Organization ID	12348
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023
1.6	Name of Management Company / Central Office	Chelsea Jewish Life Care, Inc.
1.7	Street Address	165 Captains Row
1.8	City	Chelsea
1.9	State	MA
1.10	Zip	02150
1.11	Telephone	+1 (617) 887-0001
1.12	Fax	+1 (617) 889-6176
1.13	Legal Status	3
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Donna Crescenzo
2.3	Firm (if not Mgmt. Company)	Legacy Lifecare
2.4	Title	Director of Financial Services
2.5	Street Address	240 Lynnfield St
2.6	City	Peabody
2.7	State	MA
2.8	Zip	01960
2.9	Telephone	+1 (978) 471-5114
2.10	Fax	+1 (978) 471-5508
2.11	E-mail address	Dcrescenzo@legacylifecare.org
2.12	Is this information correct?	Yes

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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		
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:	
3.3	Firm Name / Management Company	Deandra Fallon
3.4	Name of Contact	Baker Tilly US, LLP
3.5	Title	Director
3.6	Street Address	100 Keystone Ave.
3.7	City	Pittston
3.8	State	PA
3.9	Zip	18640
3.10	Telephone	+1 (570) 820-0301
3.11	Fax	+1 () -
3.12	E-mail address	Deandra.Fallon@bakertilly.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

Disclosure Information

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	13203	Chelsea Jewish Lifecare, Inc.	165 Captains Row	100.00%
400	Is this information correct?	Yes			

2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)

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5.1	KATZMAN CENTER FOR THE LIVING	0901156	Chelsea Jewish Lifecare, Inc.
5.2	JULIAN J. LEVITT FAMILY NURSING HOME	0920444	Chelsea Jewish Lifecare, Inc.
5.3	BRUDNICK CENTER FOR LIVING	0940461	Chelsea Jewish Lifecare, Inc.
5.4	LEONARD FLORENCE CENTER FOR LIVING	0950043	Chelsea Jewish Lifecare, Inc.
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?

600	No		
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SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	7,451,930
1.2	3650.0	Other Income (Enter in Sidebar)	1,946,610
1.3	3650.4	Administrative and General Recoverable Income	
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	9,398,540

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Management Fees - Non-SNF	1,565,408
3.2	Miscellaneous	352,868
3.3	Interest Income	28,334
300	SUBTOTAL: OTHER INCOME	1,946,610

Expenses

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0

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2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	3,846,804		3,846,804
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	2,497,143		2,497,143
2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	1,329,375		1,329,375
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	1,081,295	4,300	1,076,995
2.11	9392.0	Maintenance and Other Property Expenses	1,910		1,910
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	198,419	198,419	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	8,954,946	202,719	8,752,227
2.14	9323.3	Director of Nursing Salaries			0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	0	0	0
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0

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2.23	9502.2	REA-CR Other Operating Expense Add-back			0
2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	18,355		18,355
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	6,325		6,325
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest	39,618		39,618
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes	1,671		1,671
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment			0
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)			0
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	65,969	0	65,969
200	9300.0	TOTAL EXPENSES	9,020,915	202,719	8,818,196

Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0

Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0

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4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other	92,131	92,131	0
4.5	Other Advertising	104,655	104,655	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	405	405	0
4.8	Interest on Working Capital	1,228	1,228	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	198,419	198,419	0

SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES

Management Company / Central Office Fixed Assets and Expenses

Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	9950.3	Allowable Building Depreciation Rate	2.500%			
1.2		Land				0
1.3		Building				0
1.4		Improvements	60578	31,500		92,078
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	316321	14,322		330,643
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	31625			31,625
1.9		MGT-CR Capitalized Software				0

Realty Company Fixed Assets and Expenses

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

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2.9		REA-CR Capitalized Software				0
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Realty Company Allowable Fixed Expenses

This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.

Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

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SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	346,342
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	346,342
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	3,473,360
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	(12,500)
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	3,460,860
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	77,466
1.10	1180.0	Affiliates/Related Parties	27,927,516
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	28,004,982
1.12	1310.0	Other Current Assets	439,936
100	1005.0	TOTAL CURRENT ASSETS	32,252,120

Non-Current (Fixed) Assets

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	92,078
2.5	1612.2	Building Improvements – Accumulated Depreciation	(61,103)

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	30,975
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	330,643
2.9	1652.2	Equipment – Accumulated Depreciation	(294,036)
2.400	1650.0	EQUIPMENT - BOOK VALUE	36,607
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	63,827
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	(23,926)
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	39,901
2.14	1710.1	Software - Cost	
2.15	1710.2	Software – Accumulated Depreciation	
2.700	1710.0	SOFTWARE - BOOK VALUE	0
2.16	1715.1	MGT-CR Capitalized Software – Cost	31,625
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	(14,231)
2.800	1715.0	MGT-CR Capitalized Software – Book Value	17,394
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	124,877

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	311,789
3.4	1975.1	Mortgage Acquisition Cost	618
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	(618)
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	311,789

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Deferred Charges and Other Assets
Detail of Other Assets, Account 1985.0

Table 4	1	2
Line #	Description	Account Balance
4.1	Right of Use Asset	10,296
4.2	Construction in Progress	100,129
4.3	Security Deposits	25,000
4.4	Deferred Interest Receivable	176,364
400	SUBTOTAL ACCOUNT	311,789

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	32,688,786

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
		Accounts Payable	
6.1	2020.0	Trade	374,239
6.2	2030.0	Accrued Expenses	3,926
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	378,165
		Current Long-Term Debt	
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	281,811
6.5	2130.0	Banks	102,998
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	9,330
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	394,139
		Accrued Salaries and Payroll Liabilities	
6.9	2190.0	Accrued Salaries	910,055
6.10	2200.0	Accrued Payroll Tax withheld	18,242

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6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	10,947
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	939,244
6.13	2230.0	Other Current Liabilities	108,960
600	2005.0	TOTAL CURRENT LIABILITIES	1,820,508

Non-Current Liabilities

Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	5,829,296
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	5,829,296

Total Liabilities

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	7,649,804

Net Worth

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Not-for-Profit		
9.1	2410.0	Unrestricted Net Assets	21,940,511
9.2	2420.0	Temporarily Restricted Net Assets	3,098,471
9.3	2430.0	Permanently Restricted Net Assets	
9.100	2400.0	Total Net Assets	25,038,982
900	2500.0	TOTAL NET WORTH	25,038,982

Total Liabilities and Net Worth

Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	32,688,786

SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES

Part 1: Reconciliation on Income and Expenses per Books to Cost Report

Net Income/Loss per MGT-CR			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	9,398,540
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	9,020,915
100		MGT-CR Net income/(loss) before reconciling items	377,625
Reconciling Items			
Items reported on MGT-CR but not on Financials. Explain below.			
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
Items reported on Financials but not on MGT-CR. Explain below.			
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	NET INCOME/(LOSS) PER FINANCIALS		377,625
4.1	Explanation		

Part 2: Reconciliation of Net Worth

Prior Period Adjustments, Account 2915.0

Table 7	1	2
Line #	Description	Amount
7.1	Adjustments made after filing of 2022 cost report; no impact on reimbursement	4,518
7.2		
7.3		
7.4		
7.5		

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7.6		
7.7		
700	Total Account	4,518

	NON-PROFIT					
Table 8	Column #		1	2	3	4
Line #	Account Number	Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
8.1		Balance: PRIOR YEAR	21,558,368	3,098,471		24,656,839
8.2		Increases (decreases)				
8.3	2915.0	Prior Period Adjustment(s)	4,518			4,518
8.4		MGT-CR Net Income / (Loss)	377,625			377,625
8.5	2940.0	Gain(Loss) on Investments				0
8.6	2945.0	Contributions, Gifts and Other				0
8.7	2950.0	Change in Unrealized Gains				0
8.8	2955.0	Net Assets Released from Restriction for Property or Equipment				0
8.9	2960.0	Other				0
800		Balance: CURRENT YEAR	21,940,511	3,098,471	0	25,038,982
		Account Number	2410.0	2420.0	2430.0	2500.0

This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.

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Table 10	1	2	3	4	5	6	7	8	9	10
Partnership, Limited Liability Company (LLC)										
10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10
Corporation										
11.1	9312.1 - Administration: Salaries	Berman	Barry	Officer	Chief Philanthropy Officer	100.00%	892,781		22,206	914,987
11.2	9312.1 - Administration: Salaries	Berman	Adam	Officer	CEO/President	100.00%	746,096		15,306	761,402
11.3	9312.1 - Administration: Salaries	Mullen	Elizabeth	Officer	COO	100.00%	305,747			305,747
11.4	9312.1 - Administration: Salaries	Santerre	Jennifer	Officer	CFO	100.00%	240,352			240,352
11.5	9312.1 - Administration: Salaries	Anglo	Ronilo	Officer	Chief Clinical Officer	100.00%	286,753			286,753
										2,509,241

Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws) List the names and compensation of the five employees who have the highest compensation being reported on this report.

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL

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12.1	7710.1	Berman	Barry	Officer	Chief Philanthropy Officer	100.00%	892,781		22,206	914,987
12.2	7711.1	Berman	Adam	Officer	CEO/President	100.00%	746,096		15,306	761,402
12.3	7712.1	Mullen	Elizabeth	Officer	COO	100.00%	305,747			305,747
12.4	7713.1	Anglo	Ronilo	Officer	Chief Clinical Officer	100.00%	286,753			286,753
12.5	7714.1	Santerre	Jennifer	Officer	Chief Financial Officer	100.00%	240,352			240,352

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SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION

Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General Expenses			
			Shared Administrative & General Expense		Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	LEONARD FLORENCE CENTER FOR LIVING	0950043	11.3707%	995,189		995,189
1.2	KATZMAN CENTER FOR THE LIVING	0901156	9.1655%	802,185		802,185
1.3	BRUDNICK CENTER FOR LIVING	0940461	13.6542%	1,195,047		1,195,047
1.4	JULIAN J. LEVITT FAMILY NURSING HOME	0920444	14.0802%	1,232,331		1,232,331
1.5	GERMAN CENTRE FOR EXT. CARE	0908908	10.3779%	908,297		908,297
1.6	ELIZABETH SETON RESIDENCE	0911348	8.5439%	747,782		747,782
1.7	MARILLAC RESIDENCE	5508525	3.3859%	296,342		296,342
1.8	ARMENIAN NURSING & REHAB. CTR.	0928933	5.8980%	516,206		516,206
1.9	STONE REHAB & SENIOR LIVING	0922536	6.0722%	531,453		531,453
1.10	PETTEE HOUSE	5508223	0.8969%	78,499		78,499
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		83.4454%	7,303,331	0	7,303,331
200	PART B: Total Non-MA Nursing and Residential Care Facilities					0
300	PART C: Total Non-Nursing/Residential Care Facility Business		16.5546%	1,448,896		1,448,896
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	8,752,227	0	8,752,227
	Identify Allocation Method(s) Used Above					
500	Expenses					

Chelsea Jewish Life Care, Inc.

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s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		995,189					
		802,185					
		1,195,047					
		1,232,331					
		908,297					
		747,782					
		296,342					
		516,206					
		531,453					
		78,499					
0	0	7,303,331	0	0	0	0	0.0000%
		0					
		1,448,896					
0	0	8,752,227	0	0	0	0	0.0000%

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15	16	17	18	19
or Operating Add-back	Total Allowable Variable Expenses	Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
\$	\$	%	\$	\$
	0	11.3707%	7,501	1,002,690
	0	9.1655%	6,046	808,231
	0	13.6542%	9,008	1,204,055
	0	14.0802%	9,289	1,241,620
	0	10.3779%	6,846	915,143
	0	8.5439%	5,636	753,418
	0	3.3859%	2,234	298,576
	0	5.8980%	3,891	520,097
	0	6.0722%	4,006	535,459
	0	0.8969%	592	79,091
0	0	83.4454%	55,049	7,358,380
	0			0
	0	16.5546%	10,920	1,459,816
0	0	100.0000%	65,969	8,818,196

600						
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SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES

(1) Footnotes and Explanations

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."

(2) Organizational Structure

Upload Type: Excel, Word, or PDF

Supply the Center with a macro organizational chart of your complete business structure.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.

Note: This file is mandatory for all users

(3) Non-MA Facilities

Upload Type: Excel Template

List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

This information must be submitted in the format of the template provided.

Note: This is mandatory if this section applies to the filing Management Company

(4) Related Party Markup, Account 9382.3

Upload Type: Excel Template

Indicate any entity, person or related party as defined in REGULATION 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.)

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

(5) Other Administrative and General, Account 9379.5
Upload Type: Excel Template
Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.
This information must be submitted in the format of the template provided.
Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.
(6) Financial Statement Documentation
Upload Type: PDF
To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.
As per 957 CMR 7.00: 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. Nothing
in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's
reporting requirements.
Please select one option from the menu, and upload applicable files for choices A or B. They are listed in descending order of preference:
<input type="checkbox"/> A) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).
<input checked="" type="checkbox"/> B) Unaudited Financial Statement: Unaudited financial statements for the reporting year.
<input type="checkbox"/> C) Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.
Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
4/1/2024 5:40:46 PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
4/1/2024 5:41:19 PM	(2) Organizational Structure	Chelsea Jewish Lifecare Organizational Chart.pdf	application/pdf	Deandra Fallon
4/1/2024 5:52:46 PM	(5) Other Administrative and General, Account 9379.5	OtherAdmin.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
4/1/2024 5:53:02 PM	(6) Financial Statement Documentation	MGT-CR TB Grouping Reports.pdf	application/pdf	Deandra Fallon

SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)		
1.1	[] Use login users information to fill fields below	
1.2	Firm Name	Baker Tilly US, LLP
1.3	Preparer's Last Name	Fallon
1.4	Preparer's First Name	Deandra
1.5	Preparer's Middle Name	M
1.6	Title	Director
1.7	Preparer's Address	100 Keystone Ave.
1.8	City	Pittston
1.9	State	PA
1.10	Zip Code	18640
1.11	Phone Number	+1 (570) 820-0301
1.12	Email Address	Deandra.Fallon@bakertilly.com
1.13	Is this information correct?	Yes
1.14	[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.	
1.15	Date of Authorization:	04/01/2024
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 1.14.		

Section B - Certification by Owner, Partner, or Officer

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.

2.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Santerre
2.3	First Name	Jennifer
2.4	Middle Name	L
2.5	Title	CFO
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the authorizing person 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.	
2.8	Date of Authorization:	04/01/2024
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 requests 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		