

Skilled Nursing Facility Cost Report

COLEMAN HOUSE

Filing Year: 2023

Date: 09/19/2024

Time: 2:12 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information

Table 1		1
Line #	Description	
1.1	Facility Name	COLEMAN HOUSE
1.2	MassHealth Provider ID	110026165A
1.3	Federal Employer Tax ID	042851329
1.4	VPN	0915653
1.5	Is the above information correct?	Yes
1.6	Facility Number	00192
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	112 West Main Street
1.11	City	Northborough
1.12	Zip	01532
1.13	Telephone	+1 (508) 351-9355
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	None
1.19	List the name of the entity that holds the nursing facility license.	Coleman House
1.20	List realty company names as reported on each realty company cost report.	West Twenty, Inc
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	Horky, L. Theresa
2.2	Nursing Facility or Firm Name	Pegasus Solutions
2.3	Title	Consultant
2.4	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
2.5	City	Franklin
2.6	State	MA
2.7	Zip Code	02038
2.8	Phone Number	+1 (617) 901-5808
2.9	Email Address	thorky@pegasusltc.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	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions Inc
3.4	Title	Consultant
3.5	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
3.6	City	Franklin
3.7	State	MA
3.8	Zip Code	02038
3.9	Phone Number	+1 (617) 901-5808
3.10	Email Address	thorky@pegasusltc.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	1,898,246	1,564	1,899,810
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	51,546	47,326	98,872
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	1,675,942		1,675,942
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,461,394	57,136	1,518,530
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	329,875		329,875
100	Total Nursing Facility Revenue	5,417,003	106,026	5,523,029

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	814,874
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	10,510
3.7	Interest Income	27,619
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	17,534
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	870,537

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)	Medicaid Covid add-on	173,581
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC	606,157
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Employee Covid test	35,136
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		814,874

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	6,393,566

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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	126,643		126,643
1.2	Director of Nurses: Employee Benefits	5,023		5,023
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,055		12,055
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	143,721		143,721
1.7	Registered Nurses: Salaries	315,503		315,503
1.8	Registered Nurses: Employee Benefits	12,513		12,513
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	30,657		30,657
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	65,161	0	65,161
1.200	Subtotal: Registered Nurses Expenses	423,834		423,834
1.12	Licensed Practical Nurses: Salaries	565,546		565,546
1.13	Licensed Practical Nurses: Employee Benefits	22,429		22,429
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	54,954		54,954
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	294,560	28,077	266,483
1.300	Subtotal: Licensed Practical Nurses Expenses	937,489		909,412
1.17	Certified Nurse Aides: Salaries	761,496		761,496
1.18	Certified Nurse Aides: Employee Benefits	30,201		30,201
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	73,995		73,995
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	171,043	0	171,043
1.400	Subtotal: Certified Nurse Aides Expenses	1,036,735		1,036,735

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,541,779		2,513,702

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,541,779		2,513,702

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	177,838		177,838
2.2	Administration: Employee Benefits	25,924		25,924
2.3	Administration: Payroll Taxes incl Workers Comp.	12,669		12,669
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	216,431		216,431
2.7	Clerical Staff: Salaries	86,146		86,146
2.8	Clerical Staff: Employee Benefits	9,096		9,096
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	7,024		7,024
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	102,266		102,266
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	56,182		56,182
2.12	Office Supplies	35,227		35,227
2.13	Telecommunications (e.g. Internet, Phone)	7,259		7,259

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	31,922		31,922
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	886		886
2.18	Continuing Professional Education / Training and Development	17,548		17,548
2.19	Accounting Services (Not related to appeals)	33,130		33,130
2.20	Insurance: Malpractice & General Liability	613		613
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	5,772		5,772
2.23	Non-Allowable A & G Expenses	423,075	423,075	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	611,614		188,539
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	930,311		507,236
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		17,534	17,534
2.500	Subtotal: Administrative & General Recoverable Income	0		17,534
200	Total: Net Administrative & General Expenses After Recoverable Income	930,311		489,702

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Copier Equipemnt	5,772
2A.2		
2A.100	Subtotal: Other A&G Expenses	5,772

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,720
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	8,390
2B.12	State and Federal Income Taxes	517
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	296
2B.15	User Fee Assessment	404,170
2B.16	Other Non-Allowable A&G Expenses	1,982
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	423,075

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	38,686		38,686
3.6	Plant Operation: Employee Benefits	1,534		1,534
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,472		5,472
3.8	Plant Operation: Purchased Service	75,323		75,323
3.9	Plant Operation: Supplies and Expenses	42,399		42,399
3.10	Plant Operation: Utilities	117,689		117,689
3.11	Plant Operation: Repairs	20,987		20,987
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	302,090		302,090
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	14,146		14,146
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	14,146		14,146
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	181,468		181,468
3.22	Dietary: Purchased Service	296,606		296,606
3.23	Dietary: Supplies and Expenses	57,859		57,859
3.400	Subtotal: Dietary Expenses	535,933		535,933
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	153,525		153,525
3.28	Housekeeping/Laundry: Supplies and Expenses	136		136
3.29	Housekeeping/Laundry: Linen and Bedding	3,210		3,210
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	156,871		156,871

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3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries			0
3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	62,849		62,849
3.49	Social Service Worker: Employee Benefits	2,492		2,492
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.			0
3.51	Social Service Worker: Purchased Service	5,784		5,784
3.1000	Subtotal: Social Service Worker Expenses	71,125		71,125
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	13,265		13,265
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits	67,337	67,337	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	80,602		13,265
3.64	Recreational Therapy/Activities: Salaries	102,982		102,982
3.65	Recreational Therapy/Activities: Employee Benefits	4,084		4,084
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,050		10,050
3.67	Recreational Therapy/Activities: Purchased Service	2,970		2,970
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,399		2,399
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	122,485		122,485
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000

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3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs		0	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	96,270		96,270
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	12,808	12,808	0
3.92	Pharmacy Consultant	1,121		1,121
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	134,199		121,391
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	1,417,451		1,337,306
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	1,417,451		1,337,306

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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	2,537	(120,676)	123,213
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		159,653	159,653
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR		456	456
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		20,275	20,275
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		70,534	70,534
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	402,000	402,000	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	404,537		374,131
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	404,537		374,131

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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	5,294,078		4,732,375
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	5,294,078		4,714,841

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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	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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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	5,523,029
1A.2	Other Revenue	842,918
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	6,365,947
1A.4	Salaries and Wages	2,237,689
1A.5	Employee Benefits	145,076
1A.6	Supplies and Other (including Payroll Taxes)	2,890,506
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	18,270
1A.9	Depreciation and Amortization Expenses	2,537
1A.200	Total Operating Expenses	5,294,078
1A.300	Income(Loss) from Operations	1,071,869
	Non-Operating Income and Expenses	
1A.10	Interest Income	27,619
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1,099,488
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	1,099,488

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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)	6,393,566
2.2	Total Nursing Expenses (Schedule 3)	2,541,779
2.3	Total Administrative and General Expenses (Schedule 3)	930,311
2.4	Total Variable Expenses (Schedule 3)	1,417,451
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	404,537
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	5,294,078
200	Cost Reported Net Income(Loss)	1,099,488

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)		1,099,488
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,099,488

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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	10,311
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	355,005
1.6	Less Reserve for Bad Debt	(93,539)
1.100	Subtotal: Net Patient Accounts Receivable	261,466
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,495,525
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	30,000
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,797,302

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1		
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	
2.2	Buildings	
2.3	Improvements	3,419
2.4	Equipment	
2.5	Software/Limited Life Assets	1,975
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	5,394

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

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,802,696

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	62,492
5.2	Accrued Expenses	163,377
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	317,308
5.8	State and Federal Taxes Payable	9,187
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	552,364

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

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

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	552,364

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	2,000			148,843	150,843
8C.2	Prior Period Adjustment(s)				1	1
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				1,099,488	1,099,488
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	2,000	0	0	1,248,332	1,250,332

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	1
8D.100	Subtotal: Prior Period Adjustments	1

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	1,802,696

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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
1.2	Building				0			0	0
1.3	Improvements	11,223			11,223	(7,243)	(561)	(7,804)	3,419
1.4	Equipment	80,207			80,207	(80,207)		(80,207)	0
1.5	Software/Limited Life Assets	5,927			5,927	(1,976)	(1,976)	(3,952)	1,975
1.6	Motor Vehicles				0			0	0
100	Total	97,357	0	0	97,357	(89,426)	(2,537)	(91,963)	5,394

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	278,805					278,805				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,426,856					3,426,856	2.50%		85,671	85,671
2.5	Improvements SNF-CR	11,223					11,223	5.00%	561		561
2.6	Improvements REA-CR	385,922	23,350				409,272	5.00%		19,845	19,845
2.7	Equipment SNF-CR	80,207					80,207	10.00%	0		0

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2.8	Equipment REA-CR	390,894	98,894				489,788	10.00%		15,160	15,160
2.9	Software/Limited Life Assets SNF-CR	5,927					5,927	33.33%	1,976		1,976
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	4,579,834	122,244	0	0	0	4,702,078		2,537	120,676	123,213

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2000
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2018
3.3	What was the value from the most recent municipal property assessment for this facility?	5,450,000
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?	24
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	25,000
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,271
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	705

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,099,488
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	20,807
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,110,689)
200	Net Cash from Operating Activities	9,606

Cash Flows from Investing Activities

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

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	9,606
500	Cash and Cash Equivalents (End of Year)	10,311

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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	12/01/2020	45			45	45
1.2	12/01/2022	45	0		45	45
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.	45				
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	4,771			88	107	5,282
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						67
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,771	0	0	88	107	5,349

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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
4,538							1,101	15,887
								0
								0
								0
								0
								0
								0
								0
52								119
								0
								0
								0
4,590	0	0	0	0	0	0	1,101	16,006

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	27
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	27
3.4	0190.0	Average Length of Stay	326
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	18
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	55

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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	258,565	4,635.0	467,491	11,964.0	563,036	24,445.2
1.2	Total Overtime Wages	4,594	61.3	9,077	173.8	60,350	1,825.5
1.3	Total Shift Differential	51,839		85,037		115,879	
1.4	Total Other Differentials	505		3,940		22,231	
100	Total	315,503	4,696.3	565,545	12,137.8	761,496	26,270.7

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			0.50	0.50	0.50
2.2	Licensed Practical Nurses			0.50	0.50	0.50
2.3	Certified Nurse Aides			0.25	0.50	0.25

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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			
3.2	Plant Operations	1	0.1	2,001.5
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	1	0.3	64.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	9	2.4	494.4
3.14	Administration and Officers	2	0.2	4,160.0
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	1	0.6	130.5
3.18	Registered Nurses	9	2.8	4,696.3
3.19	Licensed Practical Nurses	13	7.1	12,137.8
3.20	Certified Nurse Aides	24	15.2	26,270.7
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	60	28.7	49,955.2

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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					28,077				
Registered Temporary Nursing Service Agencies										
4.2	Blooming Staffing Agency Inc	TOUF	760.0	65,161	1,358.0	88,981		164,261	1,358.0	
4.3	CareLink Services, Inc.	TVRW			1,638.0	108,044				
4.4	Staffing Experts, LLC (1)	TAMP			1,126.0	69,458		6,782	126.0	
4.5										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		760.0	65,161	4,122.0	266,483	0.0	171,043	1,484.0	0
400	Total Temporary Nursing Service Agency Expenses		760.0	65,161	4,122.0	294,560	0.0	171,043	1,484.0	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	Blake	Patrick	Administrator	Administrative & General	216,431			216,431		
5.2	Lewandowdki	Kristy	Director of Nursing	Nursing	143,721			143,721		
5.3	Bonsu	Asare	Certified Nurses Aide	Nursing	114,262			114,262		
5.4	Kakil	Alexandra	LPN	Nursing	110,502			110,502		
5.5	Pantina	Karen	RN	Nursing	108,103			108,103		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Blake	Patrick	Administrator	Administrative & General	2,080	177,838		38,593	216,431
6C.2	Lohnes	Deborah	business office Manager	Administrative & General	2,080	86,146		16,120	102,266
6C.3									0
									318,697

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 <i>MUST</i> 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 <i>MUST</i> 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
03/27/2024 3:20PM	(1) Footnotes and Explanations	Footnotes - Coleman 2023.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/27/2024 3:21PM	(4) Related Party Transactions	RelatedPartyTransactions - 2023.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/27/2024 4:14PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/27/2024 6:16PM	(5) Financial Statements	Financial Statements.PDF	application/pdf	Theresa Horky

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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	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions Inc
1.3	Title	Consultant
1.4	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
1.5	City	Franklin
1.6	State	MA
1.7	Zip Code	02038
1.8	Phone Number	+1 (617) 901-5808
1.9	Email Address	thorky@pegasuslhc.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:	03/27/2024

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

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

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request