

Skilled Nursing Facility Cost Report**ELIZABETH SETON RESIDENCE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:27 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ELIZABETH SETON RESIDENCE
1.2	MassHealth Provider ID	110025958A
1.3	Federal Employer Tax ID	042648872
1.4	VPN	0911348
1.5	Is the above information correct?	Yes
1.6	Facility Number	00813
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	125 Oakland Street
1.11	City	Wellesley
1.12	Zip	02481
1.13	Telephone	+1 (781) 997-1100
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 Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Elizabeth Seton Residence, Inc.
1.20	List realty company names as reported on each realty company cost report.	Sisters of Charity (Halifax) Supporting Corp.
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	Donna Crescenzo
2.2	Nursing Facility or Firm Name	Legacy Lifecare
2.3	Title	Director of Financial Services
2.4	Street Address	240 Lynnfield St
2.5	City	Peabody
2.6	State	MA
2.7	Zip Code	01960
2.8	Phone Number	+1 (978) 471-5114
2.9	Email Address	Dcrescenzo@legacylifecare.org

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	Deandra Fallon
3.3	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.4	Title	Director
3.5	Street Address	100 Keystone Ave
3.6	City	Pittston
3.7	State	PA
3.8	Zip Code	18640
3.9	Phone Number	+1 (570) 820-0301
3.10	Email Address	deandra.fallon@bakertilly.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	4,788,044	444	4,788,488
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,458,998	720,284	3,179,282
1.5	Medicare Managed Care (Part C)	348,128	379,965	728,093
1.6	MassHealth Fee-for-Service	3,952,417	89,547	4,041,964
1.7	MassHealth Managed Care			0
1.8	Senior Care Options		228	228
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			0
100	Total Nursing Facility Revenue	11,547,587	1,190,468	12,738,055

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	206,670
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(7,932)
3.7	Interest Income	123
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	10,133
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	208,994

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 Relief	48,528
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	145,976
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Assets Released from Restriction	12,166
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		206,670

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	12,947,049

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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	135,497		135,497
1.2	Director of Nurses: Employee Benefits	19,612		19,612
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,053		13,053
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	168,162		168,162
1.7	Registered Nurses: Salaries	965,475		965,475
1.8	Registered Nurses: Employee Benefits	139,746		139,746
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	93,004		93,004
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	142,934	54,694	88,240
1.200	Subtotal: Registered Nurses Expenses	1,341,159		1,286,465
1.12	Licensed Practical Nurses: Salaries	1,434,712		1,434,712
1.13	Licensed Practical Nurses: Employee Benefits	207,665		207,665
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	138,205		138,205
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	91,060	60,978	30,082
1.300	Subtotal: Licensed Practical Nurses Expenses	1,871,642		1,810,664
1.17	Certified Nurse Aides: Salaries	2,753,882		2,753,882
1.18	Certified Nurse Aides: Employee Benefits	398,606		398,606
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	265,280		265,280
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	157,529	7,881	149,648
1.400	Subtotal: Certified Nurse Aides Expenses	3,575,297		3,567,416

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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	6,956,260		6,832,707

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	6,956,260		6,832,707

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	249,281		249,281
2.2	Administration: Employee Benefits	36,082		36,082
2.3	Administration: Payroll Taxes incl Workers Comp.	24,013		24,013
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	309,376		309,376
2.7	Clerical Staff: Salaries	281,825	74,603	207,222
2.8	Clerical Staff: Employee Benefits	40,792	10,798	29,994
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	27,145	7,186	19,959
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	349,762		257,175
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	20,646		20,646
2.12	Office Supplies	44,750		44,750
2.13	Telecommunications (e.g. Internet, Phone)	21,345		21,345

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	8		8
2.16	Advertising: Help Wanted	43,211		43,211
2.17	Licenses and Dues: Patient Care Related Portion	2,297		2,297
2.18	Continuing Professional Education / Training and Development	16,235		16,235
2.19	Accounting Services (Not related to appeals)	67,633		67,633
2.20	Insurance: Malpractice & General Liability	64,700		64,700
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	64,216	17,764	46,452
2.23	Non-Allowable A & G Expenses	1,127,122	1,127,122	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		90	90
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		747,782	747,782
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		5,636	5,636
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	1,472,163		1,080,785
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,131,301		1,647,336
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	2,131,301		1,647,336

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service	4,538
2A.2	Software Service	60,203
2A.3	EE relations	3,043
2A.4	Miscellaneous	(3,568)
2A.100	Subtotal: Other A&G Expenses	64,216

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	78,494
2B.2	Licenses and Dues: Not Related to Resident Care	18,784
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	645
2B.7	Key Person Insurance	
2B.8	Management Company Fees	400,000
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	101
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	81,829
2B.15	User Fee Assessment	547,269
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,127,122

Variable Expenses

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

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3.1	Staff Development Coordinator: Salaries	238,076		238,076
3.2	Staff Dev. Coord.: Employee Benefits	34,460		34,460
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	22,934		22,934
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	295,470		295,470
3.5	Plant Operation: Salaries			0
3.6	Plant Operation: Employee Benefits			0
3.7	Plant Operation: Payroll Taxes incl Workers Comp.			0
3.8	Plant Operation: Purchased Service	463,041		463,041
3.9	Plant Operation: Supplies and Expenses	75,399		75,399
3.10	Plant Operation: Utilities	150,028		150,028
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		9,195	9,195
3.200	Subtotal: Plant Operation Expenses	688,468		697,663
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			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food			0
3.22	Dietary: Purchased Service	1,090,690		1,090,690
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	1,090,690		1,090,690
3.24	Housekeeping/Laundry: Salaries	661,220		661,220
3.25	Housekeeping/Laundry: Employee Benefits	95,707		95,707
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	63,695		63,695
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	55,543		55,543
3.29	Housekeeping/Laundry: Linen and Bedding	12,940		12,940

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	889,105		889,105
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	137,662		137,662
3.37	Unit Clerk & Medical Records: Employee Benefits	19,926		19,926
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	13,261		13,261
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	170,849		170,849
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	254,625		254,625
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	36,855		36,855
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	24,528		24,528
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	316,008		316,008
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	108,046		108,046
3.49	Social Service Worker: Employee Benefits	15,639		15,639
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,408		10,408
3.51	Social Service Worker: Purchased Service	4,973		4,973
3.1000	Subtotal: Social Service Worker Expenses	139,066		139,066
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	84,549		84,549
3.57	Indirect Restorative Therapy: Employee Benefits	12,238		12,238
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	8,145		8,145
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	570,933	570,933	0
3.61	Direct Restorative Therapy: Benefits	137,637	137,637	0
3.62	Direct Restorative Therapy: Consultants	4,990	4,990	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	818,492		104,932
3.64	Recreational Therapy/Activities: Salaries	308,197		308,197
3.65	Recreational Therapy/Activities: Employee Benefits	44,609		44,609
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	29,688		29,688
3.67	Recreational Therapy/Activities: Purchased Service	27,504		27,504
3.68	Recreational Therapy/Activities: Supplies and Expenses	16,326		16,326
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	426,324		426,324
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	187		187
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	36,000		36,000
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	223,744	223,744	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	216,979		216,979
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,310		5,310
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	482,220		258,476
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,316,692		4,388,583
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		10,133	10,133
3.1800	Subtotal: Variable Recoverable Income	0		10,133
300	Total: Net Variable Expenses Including Recoverable Income	5,316,692		4,378,450

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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	405,127	55,543	349,584
4.2	Long-Term Interest Expense SNF-CR	25,096		25,096
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	66		66
4.7	Building Insurance Expense REA-CR		704	704
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
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	7,088	7,088	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	437,377		375,450
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	437,377		375,450

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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	14,841,630		13,244,076
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	14,841,630		13,233,943

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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 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	12,738,055
1B.2	Other Revenue	196,705
1B.3	Net Assets Released from Restriction	12,166
1B.100	Total Operating Revenue	12,946,926
1B.4	Salaries and Wages	8,185,560
1B.5	Employee Benefits	1,972,933
1B.6	Supplies and Other (including Payroll Taxes)	4,171,085
1B.7	Interest Expense	25,096
1B.8	Provision for Bad Debt	81,829
1B.9	Depreciation and Amortization Expenses	405,127
1B.200	Total Operating Expenses	14,841,630
1B.300	Income(Loss) from Operations	(1,894,704)
	Non-Operating Income and Expenses	
1B.10	Interest Income	123
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,894,581)

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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)	12,947,049
2.2	Total Nursing Expenses (Schedule 3)	6,956,260
2.3	Total Administrative and General Expenses (Schedule 3)	2,131,301
2.4	Total Variable Expenses (Schedule 3)	5,316,692
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	437,377
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,841,630
200	Cost Reported Net Income(Loss)	(1,894,581)

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)		(1,894,581)
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)		(1,894,581)

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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	128,769
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	1,190,366
1.6	Less Reserve for Bad Debt	(67,359)
1.100	Subtotal: Net Patient Accounts Receivable	1,123,007
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	5,170
1.12	Prepaid Interest	
1.13	Prepaid Insurance	26,876
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	192,232
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,476,054

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	354,054
2.3	Improvements	2,249,010
2.4	Equipment	553,046
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	3,156,110

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	249,757
3.3	Other Deferred Charges and Non-Current Assets	4,569
3.4	Construction in Progress	616,490
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	870,816

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Resident Funds	4,569
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	4,569

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,502,980

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	228,191
5.2	Accrued Expenses	198,606
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	473,512
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	803,001
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	35,586
500	Total Current Liabilities	1,738,896

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Advance Deposits Held	35,586
5A.2		
5A.100	Subtotal: Other Current Liabilities	35,586

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	108,321
6.2	Due to Related Parties, Subsidiaries, and Affiliates	122,876
6.3	Other Long-Term Debt	4,569
600	Total Non-Current Liabilities	235,766

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,974,662

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	3,602,978	72,599	3,675,577
8A.2	Prior Period Adjustment(s)	(7,403)	7,404	1
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,894,581)		(1,894,581)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		1,487	1,487
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction		(12,166)	(12,166)
8A.8	Net Assets - Other	1,758,000		1,758,000
8A.100	Net Assets Balance: Current Year	3,458,994	69,324	3,528,318

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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	Prior Period Reclass to Donor Restrictd	(7,404)
8D.2	Rounding	1
8D.100	Subtotal: Prior Period Adjustments	(7,403)

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9	1
Line #	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit) 5,502,980

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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	4,270,153			4,270,153	(3,861,629)	(54,470)	(3,916,099)	354,054
1.3	Improvements	5,110,333	42,588		5,152,921	(2,652,206)	(251,705)	(2,903,911)	2,249,010
1.4	Equipment	2,344,482	25,631		2,370,113	(1,718,115)	(98,952)	(1,817,067)	553,046
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	11,724,968	68,219	0	11,793,187	(8,231,950)	(405,127)	(8,637,077)	3,156,110

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	23,870					23,870				
2.3	Building SNF-CR	1,969,989					1,969,989		54,470	(54,470)	0
2.4	Building REA-CR	123,918					123,918				0
2.5	Improvements SNF-CR	5,176,852		42,588			5,219,440	5.00%	251,705	(135)	251,570
2.6	Improvements REA-CR	387,693		1,235		(138,967)	249,961	5.00%		1,948	1,948
2.7	Equipment SNF-CR	2,300,285		25,632			2,325,917	10.00%	98,952	(3,471)	95,481

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2.8	Equipment REA-CR	94,380		256		(66,350)	28,286	10.00%		585	585
2.9	Software/Limited Life Assets SNF-CR	35,237					35,237	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	10,112,224	0	69,711	0	(205,317)	9,976,618		405,127	(55,543)	349,584

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1975
3.3	What was the value from the most recent municipal property assessment for this facility?	4,300,000
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?	84
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	53,274
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	22,907
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?	4.5
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					
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)	2,148,450

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,894,581)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(1,659,806)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,107,598
200	Net Cash from Operating Activities	(1,446,789)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(641,388)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(641,388)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	500,000
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(431,504)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	68,496

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(2,019,681)
500	Cash and Cash Equivalents (End of Year)	128,769

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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	11/20/2021	84			84	84
1.2	11/20/2023	84	0		84	84
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.	84				
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	8,483	1,030	418	4,498	15	8,915
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)	88					80
2.10	Nursing Leave of Absence (Unpaid)				10		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	8,571	1,030	418	4,508	15	8,995

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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
	3,956							27,315
								0
								0
								0
								0
								0
								0
								0
	7							175
								10
								0
								0
0	3,963	0	0	0	0	0	0	27,500

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	398
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	382
3.4	0190.0	Average Length of Stay	68
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	334
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	73

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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	850,412	16,360.1	886,974	22,336.2	1,796,464	78,455.5
1.2	Total Overtime Wages	45,473	559.5	454,974	7,153.1	664,440	16,960.8
1.3	Total Shift Differential	31,216		79,884		262,413	
1.4	Total Other Differentials	38,374		12,880		30,565	
100	Total	965,475	16,919.6	1,434,712	29,489.3	2,753,882	95,416.3

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.60	4.00	2.00	3.00	5.00
2.2	Licensed Practical Nurses	1.60	4.00	2.00	3.00	5.00
2.3	Certified Nurse Aides	1.60	4.00	2.00	3.00	5.00

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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	3	1.9	3,973.6
3.2	Plant Operations			
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	20	16.1	33,422.0
3.6	Unit Clerk & Medical Records Staff	2	1.9	4,034.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,080.0
3.9	Social Services Staff	2	1.0	2,112.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	19	6.4	13,383.4
3.12	Restorative Therapy - Indirect Staff	1	0.9	1,872.0
3.13	Recreational Staff	6	5.6	11,584.7
3.14	Administration and Officers	1	0.7	1,464.9
3.15	Security Staff			
3.16	Clerical Staff	13	6.4	13,301.9
3.17	Director of Nurses	1	0.9	1,904.0
3.18	Registered Nurses	16	9.1	16,919.6
3.19	Licensed Practical Nurses	15	14.2	29,489.3
3.20	Certified Nurse Aides	57	45.9	95,416.3
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	157	112.0	230,958.6

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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		784.4	54,694	1,046.8	60,978	296.3	7,881		
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	691.5	56,526	243.5	16,951	104.3	49,201		
4.3	Intelycare, Inc.	TM7F	396.6	31,714	164.4	13,131	164.4	6,549		
4.4	Prime Time Healthcare	TMKJ					1,713.3	93,898		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,088.1	88,240	407.9	30,082	1,982.0	149,648	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,872.5	142,934	1,454.7	91,060	2,278.3	157,529	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Ferrante	Lori	Administrator	Administrative & General	223,617			223,617		
5.2	Moulton	Kay Ann	LPN	Nursing	225,382			225,382		
5.3	Gowdy	Kelly	LPN	Nursing	186,867			186,867		
5.4	Bernard	Hercilia	LPN	Nursing	197,521			197,521		
5.5	Pierre	Guerda	LPN	Nursing	184,515			184,515		

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
6C.2									0
6C.3									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Sisters of Charity Halifax	Yes	07/01/2009	07/01/2024	180		2,065,000		
1.2	2nd Mortgage	Sisters of Charity Halifax	Yes	12/09/2016	02/01/2023	60		350,000		
1.3	3rd Mortgage	Sisters of Charity Halifax	Yes	07/31/2021	07/01/2024	36		290,000		
1.4	4th Mortgage	Sisters of Charity Halifax	Yes	06/01/2023	06/01/2025	24	21,936	500,000		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
359,191		193,722			165,469	5.000%	11,164		11,164
					0	1.000%			0
154,143		97,063			57,080	1.000%	1,098		1,098
	500,000	140,716			359,284	5.000%	12,834		12,834
					581,833		25,096	0	25,096

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
04/01/2024 4:09PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:09PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:10PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:11PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:11PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Deandra Fallon

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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	Deandra Fallon
1.2	Nursing Facility or Firm Name	Baker Tilly US, LLP
1.3	Title	Director
1.4	Street Address	100 Keystone Ave
1.5	City	Pittston
1.6	State	PA
1.7	Zip Code	18640
1.8	Phone Number	+1 (570) 820-0301
1.9	Email Address	deandra.fallon@bakertilly.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:	11/06/2024

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	04/01/2024
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request