

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	GERMAN CENTRE FOR EXT. CARE
1.2	MassHealth Provider ID	110025880A
1.3	Federal Employer Tax ID	042104144
1.4	VPN	0908908
1.5	Is the above information correct?	Yes
1.6	Facility Number	00573
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	2222 Centre Street
1.11	City	West Roxbury
1.12	Zip	02132
1.13	Telephone	+1 (617) 325-1230
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.	German Centre for Extended Care
1.20	List realty company names as reported on each realty company cost report.	
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

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

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 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	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	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						

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	4,761,815		4,761,815
1.2	Commercial Managed Care		292,758	292,758
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,091,864	1,020,159	4,112,023
1.5	Medicare Managed Care (Part C)	564,326	69,544	633,870
1.6	MassHealth Fee-for-Service	8,273,105	333,664	8,606,769
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	317,816		317,816
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	17,008,926	1,716,125	18,725,051

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		

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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	806,830
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	36,430
3.7	Interest Income	154,200
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	6,778
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,004,238

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)	Donation	125,837
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	State Relief	56,016
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	40,079
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Trust Income	584,898
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		806,830

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,729,289

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

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	166,850		166,850
1.2	Director of Nurses: Employee Benefits	7,403		7,403
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,947		16,947
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	191,200		191,200
1.7	Registered Nurses: Salaries	1,853,140		1,853,140
1.8	Registered Nurses: Employee Benefits	82,226		82,226
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	188,214		188,214
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	2,123,580		2,123,580
1.12	Licensed Practical Nurses: Salaries	1,364,906		1,364,906
1.13	Licensed Practical Nurses: Employee Benefits	60,562		60,562
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	138,627		138,627
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,564,095		1,564,095
1.17	Certified Nurse Aides: Salaries	2,861,675		2,861,675
1.18	Certified Nurse Aides: Employee Benefits	126,976		126,976
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	290,646		290,646
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	65,756	65,756	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,345,053		3,279,297

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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	7,223,928		7,158,172

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	7,223,928		7,158,172

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	193,461		193,461
2.2	Administration: Employee Benefits	8,584		8,584
2.3	Administration: Payroll Taxes incl Workers Comp.	19,649		19,649
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	221,694		221,694
2.7	Clerical Staff: Salaries	349,425		349,425
2.8	Clerical Staff: Employee Benefits	15,503		15,503
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	35,489		35,489
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	400,417		400,417
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	51,577		51,577
2.12	Office Supplies	335,886		335,886
2.13	Telecommunications (e.g. Internet, Phone)	39,583		39,583

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	11,095		11,095
2.16	Advertising: Help Wanted	45,447		45,447
2.17	Licenses and Dues: Patient Care Related Portion	8,376		8,376
2.18	Continuing Professional Education / Training and Development	14,825	7,115	7,710
2.19	Accounting Services (Not related to appeals)	75,319		75,319
2.20	Insurance: Malpractice & General Liability	169,059		169,059
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	108,682	73,150	35,532
2.23	Non-Allowable A & G Expenses	2,093,133	2,093,133	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)		908,297	908,297
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		6,846	6,846
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,952,982		1,694,727
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,575,093		2,316,838
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		6,778	6,778
2.500	Subtotal: Administrative & General Recoverable Income	0		6,778
200	Total: Net Administrative & General Expenses After Recoverable Income	3,575,093		2,310,060

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services/Consultant	35,532
2A.2	Corporate Taxes	1,867
2A.3	Miscellaneous	71,283
2A.4		
2A.100	Subtotal: Other A&G Expenses	108,682

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	13,291
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	13,378
2B.7	Key Person Insurance	
2B.8	Management Company Fees	938,347
2B.9	Management Consultants	
2B.10	Interest on Working Capital	2,764
2B.11	Fines, Late Fees, Penalties, including Interest	4,269
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	92,387
2B.15	User Fee Assessment	996,011
2B.16	Other Non-Allowable A&G Expenses	32,686
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	2,093,133

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

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

3.1	Staff Development Coordinator: Salaries	105,940		105,940
3.2	Staff Dev. Coord.: Employee Benefits	4,701		4,701
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,760		10,760
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	121,401		121,401
3.5	Plant Operation: Salaries	145,373		145,373
3.6	Plant Operation: Employee Benefits	6,450		6,450
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,765		14,765
3.8	Plant Operation: Purchased Service	326,865		326,865
3.9	Plant Operation: Supplies and Expenses	42,345		42,345
3.10	Plant Operation: Utilities	526,287		526,287
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,062,085		1,062,085
3.13	Dietician: Salaries	85,868		85,868
3.14	Dietician: Employee Benefits	3,810		3,810
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,721		8,721
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	98,399		98,399
3.18	Dietary: Salaries	820,223		820,223
3.19	Dietary: Employee Benefits	36,394		36,394
3.20	Dietary: Payroll Taxes incl Workers Comp.	83,306		83,306
3.21	Dietary: Food	467,155		467,155
3.22	Dietary: Purchased Service	2,750		2,750
3.23	Dietary: Supplies and Expenses	77,579		77,579
3.400	Subtotal: Dietary Expenses	1,487,407		1,487,407
3.24	Housekeeping/Laundry: Salaries	372,712		372,712
3.25	Housekeeping/Laundry: Employee Benefits	16,538		16,538
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	37,855		37,855
3.27	Housekeeping/Laundry: Purchased Service	50,508		50,508
3.28	Housekeeping/Laundry: Supplies and Expenses	63,067		63,067
3.29	Housekeeping/Laundry: Linen and Bedding	8,805		8,805

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	549,485		549,485
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	157,650		157,650
3.37	Unit Clerk & Medical Records: Employee Benefits	6,995		6,995
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	16,012		16,012
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	180,657		180,657
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	169,041		169,041
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,501		7,501
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,169		17,169
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	193,711		193,711
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	322,908		322,908
3.49	Social Service Worker: Employee Benefits	14,328		14,328
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	32,796		32,796
3.51	Social Service Worker: Purchased Service	25,300		25,300
3.1000	Subtotal: Social Service Worker Expenses	395,332		395,332
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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	166,361		166,361
3.57	Indirect Restorative Therapy: Employee Benefits	7,382		7,382
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	16,896		16,896
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	651,850	651,850	0
3.61	Direct Restorative Therapy: Benefits	95,128	95,128	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	937,617		190,639
3.64	Recreational Therapy/Activities: Salaries	443,816		443,816
3.65	Recreational Therapy/Activities: Employee Benefits	19,693		19,693
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	45,076		45,076
3.67	Recreational Therapy/Activities: Purchased Service	9,215		9,215
3.68	Recreational Therapy/Activities: Supplies and Expenses	40,068		40,068
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	557,868		557,868
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	3,096		3,096
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	23,700		23,700
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	300,246	300,246	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	328,344		328,344
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,466		2,466
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	657,852		357,606
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,241,814		5,194,590
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,241,814		5,194,590

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

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	815,992	(10,561)	826,553
4.2	Long-Term Interest Expense SNF-CR	558,170		558,170
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	62,706		62,706
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	2,238		2,238
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		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,439,106		1,449,667
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,439,106		1,449,667

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	18,479,941		16,119,267
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	18,479,941		16,112,489

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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	

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	18,761,481
1B.2	Other Revenue	188,631
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	18,950,112
1B.4	Salaries and Wages	10,231,199
1B.5	Employee Benefits	1,493,102
1B.6	Supplies and Other (including Payroll Taxes)	5,286,327
1B.7	Interest Expense	560,934
1B.8	Provision for Bad Debt	92,387
1B.9	Depreciation and Amortization Expenses	815,992
1B.200	Total Operating Expenses	18,479,941
1B.300	Income(Loss) from Operations	470,171
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	194,279
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)	584,898
	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	1,249,348

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

<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)	19,729,289
2.2	Total Nursing Expenses (Schedule 3)	7,223,928
2.3	Total Administrative and General Expenses (Schedule 3)	3,575,093
2.4	Total Variable Expenses (Schedule 3)	6,241,814
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,439,106
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,479,941
200	Cost Reported Net Income(Loss)	1,249,348

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)		1,249,348
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)		1,249,348

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	1,007,822
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	10,446
1.5	Payer Accounts Receivable	2,165,205
1.6	Less Reserve for Bad Debt	(163,768)
1.100	Subtotal: Net Patient Accounts Receivable	2,001,437
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	48,000
1.12	Prepaid Interest	
1.13	Prepaid Insurance	196,377
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	110,411
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,374,493

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

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	36,299
2.2	Buildings	2,709,261
2.3	Improvements	4,902,605
2.4	Equipment	412,130
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	41,230
200	Total Non-Current Fixed Assets	8,101,525

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	345,976
3.2	Non-Current Assets Whose Use is Limited	5,840,768
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	18,100
3.5	Mortgage Acquisition Costs	276,801
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(146,970)
3.100	Net Mortgage Acquisition Costs	129,831
300	Total Non-Current Assets	6,334,675

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

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	17,810,693

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	301,019
5.2	Accrued Expenses	553,786
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	10,446
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	689,015
5.7	Accrued Salaries and Payroll Liabilities	662,378
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	7,582
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,224,226

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

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	10,596,667
6.2	Due to Related Parties, Subsidiaries, and Affiliates	5,020,006
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	15,616,673

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	17,840,899

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	(7,293,976)	6,014,521	(1,279,455)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,249,348		1,249,348
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other	233,954	(234,053)	(99)
8A.100	Net Assets Balance: Current Year	(5,810,674)	5,780,468	(30,206)

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	17,810,693

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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	36,299			36,299				36,299
1.2	Building	9,740,261			9,740,261	(6,791,783)	(239,217)	(7,031,000)	2,709,261
1.3	Improvements	11,780,203	121,161		11,901,364	(6,551,811)	(446,948)	(6,998,759)	4,902,605
1.4	Equipment	3,403,832	91,288	(8,131)	3,486,989	(2,952,571)	(122,288)	(3,074,859)	412,130
1.5	Software/Limited Life Assets	94,728			94,728	(93,079)	(1,649)	(94,728)	0
1.6	Motor Vehicles	58,900			58,900	(11,780)	(5,890)	(17,670)	41,230
100	Total	25,114,223	212,449	(8,131)	25,318,541	(16,401,024)	(815,992)	(17,217,016)	8,101,525

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	26,299					26,299				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	9,568,676					9,568,676		239,217		239,217
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	11,705,518		89,246			11,794,764	5.00%	446,948	(10,829)	436,119
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,591,805		211,636			3,803,441	10.00%	122,288	27,280	149,568

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

2.8	Equipment REA- CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR	55,530					55,530	33.33%	1,649		1,649
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	24,947,828	0	300,882	0	0	25,248,710		810,102	16,451	826,553

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1933
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	25,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	133
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	55,297
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,526
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,350
3.10	What is the total acreage of the facility site?	7.5
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)	1,350,218

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,249,348)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	709,554
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,031,643
200	Net Cash from Operating Activities	5,491,849

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(212,449)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(212,449)

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	(5,621,796)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(5,621,796)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(342,396)
500	Cash and Cash Equivalents (End of Year)	1,007,822

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

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	04/09/2021	133			133	133
1.2					0	
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.	133				
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	10,413	1,686	37	5,713	27	25,527
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)	90					399
2.10	Nursing Leave of Absence (Unpaid)				12		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	10,503	1,686	37	5,725	27	25,926

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
 Filing Year: 2023

Date: 12/19/2024
 Time: 11:21 AM

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
	956							44,359
								0
								0
								0
								0
								0
								0
								0
								0
								489
								12
								0
								0
0	956	0	0	0	0	0	0	44,860

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	400
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	383
3.4	0190.0	Average Length of Stay	57
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	326
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	122

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,519,448	36,440.7	1,060,859	26,413.6	2,329,354	109,987.4
1.2	Total Overtime Wages	271,438	4,230.0	232,512	3,807.8	376,775	11,676.0
1.3	Total Shift Differential	43,467		51,167		117,799	
1.4	Total Other Differentials	18,787		20,368		37,747	
100	Total	1,853,140	40,670.7	1,364,906	30,221.4	2,861,675	121,663.4

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	3.00	2.00	3.00	5.00
2.2	Licensed Practical Nurses	1.00	3.00	2.00	3.00	5.00
2.3	Certified Nurse Aides	1.00	1.00	1.00	2.00	2.00

Skilled Nursing Facility Cost Report
GERMAN CENTRE FOR EXT. CARE
Filing Year: 2023

Date: 12/19/2024
Time: 11:21 AM

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	2	0.8	1,764.8
3.2	Plant Operations	3	1.9	3,987.4
3.3	Dietary Staff	33	21.0	43,625.1
3.4	Dietician	1	0.9	1,807.5
3.5	Housekeeping/Laundry Staff	14	10.7	22,186.4
3.6	Unit Clerk & Medical Records Staff	3	2.7	5,540.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.6	3,263.5
3.9	Social Services Staff	7	3.9	8,104.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	16	6.7	13,850.2
3.12	Restorative Therapy - Indirect Staff	2	1.0	2,101.0
3.13	Recreational Staff	17	8.4	17,394.8
3.14	Administration and Officers	3	0.9	1,871.0
3.15	Security Staff			
3.16	Clerical Staff	8	5.5	11,432.1
3.17	Director of Nurses	2	1.1	2,301.3
3.18	Registered Nurses	44	19.6	40,670.7
3.19	Licensed Practical Nurses	29	14.5	30,221.4
3.20	Certified Nurse Aides	113	58.5	121,663.4
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	300	159.7	331,786.3

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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						4,091.5	65,756		
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	4,091.5	65,756	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	Diop	Babacar	President	Administrative & General	211,360			211,360		
5.2	Guerrier	Petuel	LPN	Nursing	205,105			205,105		
5.3	Cadasse	Angela	DON	Nursing	192,712			192,712		
5.4	Azeez	Eniola	Nurse Supervisor	Nursing	175,907			175,907		
5.5	Chambers	Dorreth	RN	Nursing	159,141			159,141		

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

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Century Bank	No	11/21/20 13	04/21/2032	233	119,224		276,801	4,362
1.2	2nd Mortgage	Century Bank	No	12/29/20 16	12/01/2046	360				
100	TOTALS								276,801	4,362

Skilled Nursing Facility Cost Report**GERMAN CENTRE FOR EXT. CARE**

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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
10,872,401		5,488,421			5,383,980	4.760%	433,494		437,856
5,885,176		133,374			5,751,802	2.180%	124,676		124,676
					11,135,782		558,170	0	562,532

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

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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 4:37PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:37PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:37PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:37PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:38PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Deandra Fallon

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	<input checked="" type="checkbox"/> 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:	11/05/2024

*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.*

--	--	--

Skilled Nursing Facility Cost Report

GERMAN CENTRE FOR EXT. CARE

Filing Year: 2023

Date: 12/19/2024

Time: 11:21 AM

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