

**Skilled Nursing Facility Cost Report**  
**HILLCREST COMMONS NURS & REH. CTR**  
Filing Year: 2023

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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	HILLCREST COMMONS NURS & REH. CTR
1.2	MassHealth Provider ID	110026559A
1.3	Federal Employer Tax ID	363700875
1.4	VPN	0925683
1.5	Is the above information correct?	Yes
1.6	Facility Number	01116
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	169 Valentine Road
1.11	City	Pittsfield
1.12	Zip	01201
1.13	Telephone	+1 (413) 445-2300
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.)?	Yes
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Integrity Healthcare Management Services, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Hillcrest Extended Care Services, Inc.
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?	Yes

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Denise Granger
2.2	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc.
2.3	Title	Director of Payment Systems and Contracting
2.4	Street Address	75 North Street
2.5	City	Pittsfield
2.6	State	MA
2.7	Zip Code	01201
2.8	Phone Number	+1 (413) 553-9012
2.9	Email Address	integrityreimb@integrity1.org

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Ryan Aldam
3.3	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc
3.4	Title	Financial Analyst
3.5	Street Address	75 North Street
3.6	City	Pittsfield
3.7	State	MA
3.8	Zip Code	01201
3.9	Phone Number	+1 (413) 447-2574
3.10	Email Address	integrityreimb@integrity1.org
3.11	Type of Accounting Service Performed	Compilation

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<b>Owner Business Information</b>						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Other	DAY BROOK VILLAGE SENIOR LIVING	110126706A	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.2	Other	E. LONGMEADOW SKILLED NURSING CTR	110026304C	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.3	Other	KIMBALL FARMS NURSING CARE CENTER	110026326B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.4	Other	FAIRVIEW COMMONS NURS & REH. CTR.	110026175B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.5	Other	HUNT NURSING AND REHABILITATION CENTER	110026304B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.6	Other	MOUNT GREYLOCK EXT. CARE FAC.	110084194A	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.7	Other	NORTH ADAMS COMMONS NRS & REH. CTR	110026217B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.8	Other	PILGRIM REH & SKIL NURS CTR	110026304D	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	2,102,407	1,314	2,103,721
1.2	Commercial Managed Care	175,044	33,135	208,179
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	5,452,936	495,602	5,948,538
1.5	Medicare Managed Care (Part C)	491,794	1	491,795
1.6	MassHealth Fee-for-Service	13,492,548		13,492,548
1.7	MassHealth Managed Care	1,485,616		1,485,616
1.8	Senior Care Options	588,259	89,500	677,759
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State	1,406,382		1,406,382
1.12	Medicaid Patient Paid Amount	1,835,280		1,835,280
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>27,030,266</b>	<b>619,552</b>	<b>27,649,818</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	101,328
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	27,423
3.7	Interest Income	2,899
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	29,226
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>160,876</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Revenue	101,328
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>101,328</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>27,810,694</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	108,158		108,158
1.2	Director of Nurses: Employee Benefits	11,175		11,175
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,949		14,949
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>134,282</b>		<b>134,282</b>
1.7	Registered Nurses: Salaries	519,606		519,606
1.8	Registered Nurses: Employee Benefits	53,682		53,682
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	71,814		71,814
1.10	Registered Nurses Purchased Service: Per Diem	573,125		573,125
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	147,184	0	147,184
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,365,411</b>		<b>1,365,411</b>
1.12	Licensed Practical Nurses: Salaries	1,702,410		1,702,410
1.13	Licensed Practical Nurses: Employee Benefits	175,881		175,881
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	235,288		235,288
1.15	Licensed Practical Nurses Purchased Service: Per Diem	1,926,179		1,926,179
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	375,004	1,229	373,775
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>4,414,762</b>		<b>4,413,533</b>
1.17	Certified Nurse Aides: Salaries	2,379,911		2,379,911
1.18	Certified Nurse Aides: Employee Benefits	246,949		246,949
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	330,364		330,364
1.20	Certified Nurse Aides Purchased Service: Per Diem	2,253,002		2,253,002
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,060,490	4,110	1,056,380
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>6,270,716</b>		<b>6,266,606</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>12,185,171</b>		<b>12,179,832</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>12,185,171</b>		<b>12,179,832</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	178,327		178,327
2.2	Administration: Employee Benefits	3,114		3,114
2.3	Administration: Payroll Taxes incl Workers Comp.	24,646		24,646
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>206,087</b>		<b>206,087</b>
2.7	Clerical Staff: Salaries	763,027		763,027
2.8	Clerical Staff: Employee Benefits	78,830		78,830
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	105,457		105,457
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>947,314</b>		<b>947,314</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	48,295		48,295
2.13	Telecommunications (e.g. Internet, Phone)	58,858		58,858

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	18,843		18,843
2.17	Licenses and Dues: Patient Care Related Portion	31,311		31,311
2.18	Continuing Professional Education / Training and Development	19,501		19,501
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	114,371		114,371
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	101,133	101,133	0
2.23	Non-Allowable A & G Expenses	2,657,037	2,657,037	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)		1,617,538	1,617,538
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		45,939	45,939
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>3,049,349</b>		<b>1,954,656</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>4,202,750</b>		<b>3,108,057</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		29,226	29,226
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>29,226</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>4,202,750</b>		<b>3,078,831</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Intangibles	14,781
2A.2	Prior Year Expense Adjustment	72,169
2A.3	Accrued Expenses	14,183
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>101,133</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	37,797
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	129,201
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,569,472
2B.9	Management Consultants	44,930
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	170,109
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	155,000
2B.15	User Fee Assessment	550,528
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>2,657,037</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries			0

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3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	260,894		260,894
3.6	Plant Operation: Employee Benefits	26,954		26,954
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	36,058		36,058
3.8	Plant Operation: Purchased Service	194,595		194,595
3.9	Plant Operation: Supplies and Expenses	50,010		50,010
3.10	Plant Operation: Utilities	449,563		449,563
3.11	Plant Operation: Repairs	58,883		58,883
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>1,076,957</b>		<b>1,076,957</b>
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
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	970,951		970,951
3.19	Dietary: Employee Benefits	100,312		100,312
3.20	Dietary: Payroll Taxes incl Workers Comp.	134,194		134,194
3.21	Dietary: Food	648,678		648,678
3.22	Dietary: Purchased Service	53,156		53,156
3.23	Dietary: Supplies and Expenses	84,016		84,016
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,991,307</b>		<b>1,991,307</b>
3.24	Housekeeping/Laundry: Salaries	652,028		652,028
3.25	Housekeeping/Laundry: Employee Benefits	67,364		67,364
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	90,117		90,117
3.27	Housekeeping/Laundry: Purchased Service	60,571		60,571
3.28	Housekeeping/Laundry: Supplies and Expenses	84,636		84,636
3.29	Housekeeping/Laundry: Linen and Bedding	23,064		23,064
3.30	Housekeeping/Laundry: Special Cleaning			0

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<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>977,780</b>		<b>977,780</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries			0
3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	183,407		183,407
3.49	Social Service Worker: Employee Benefits	18,948		18,948
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	25,349		25,349
3.51	Social Service Worker: Purchased Service	222,706		222,706
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>450,410</b>		<b>450,410</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	10,538		10,538
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	1,208,917	1,208,917	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>1,219,455</b>		<b>10,538</b>
3.64	Recreational Therapy/Activities: Salaries	254,428		254,428
3.65	Recreational Therapy/Activities: Employee Benefits	26,285		26,285
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	35,164		35,164
3.67	Recreational Therapy/Activities: Purchased Service	17,941		17,941
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,969		3,969
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>337,787</b>		<b>337,787</b>
3.70	Resident Care Assistant: Salaries	311,106		311,106
3.71	Resident Care Assistant: Employee Benefits	2,135		2,135
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	2,856		2,856
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>316,097</b>		<b>316,097</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	4,214		4,214
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	211,426		211,426
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	15,310		15,310
3.86	Physician Services: Other			0
3.87	Legend Drugs	581,281	581,281	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	769,409		769,409
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	222,655	222,655	0
3.92	Pharmacy Consultant	22,737		22,737
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,827,032</b>		<b>1,023,096</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>8,196,825</b>		<b>6,183,972</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>8,196,825</b>		<b>6,183,972</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	1,186,150	234,729	951,421
4.2	Long-Term Interest Expense SNF-CR	298,902		298,902
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	52,661		52,661
4.7	Building Insurance Expense REA-CR			0
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	202,812	202,812	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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,740,525</b>		<b>1,302,984</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,740,525</b>		<b>1,302,984</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>26,325,271</b>		<b>22,774,845</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>26,325,271</b>		<b>22,745,619</b>

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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	Yes
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	896,752	896,752	
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>896,752</b>	<b>896,752</b>	

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	27,778,569
1B.2	Other Revenue	29,226
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>27,807,795</b>
1B.4	Salaries and Wages	10,013,625
1B.5	Employee Benefits	1,555,102
1B.6	Supplies and Other (including Payroll Taxes)	14,013,243
1B.7	Interest Expense	298,902
1B.8	Provision for Bad Debt	155,000
1B.9	Depreciation and Amortization Expenses	1,186,151
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>27,222,023</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>585,772</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	2,899
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)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>588,671</b>

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	27,810,694
2.2	Total Nursing Expenses (Schedule 3)	12,185,171
2.3	Total Administrative and General Expenses (Schedule 3)	4,202,750
2.4	Total Variable Expenses (Schedule 3)	8,196,825
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,740,525
2.6	Total Other Business Expenses (Schedule 4)	896,752
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>27,222,023</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>588,671</b>

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)		588,671
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)		588,671

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	(277,348)
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	6,038,212
1.6	Less Reserve for Bad Debt	(127,223)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>5,910,989</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	22,864,856
1.9	Interest Receivable	
1.10	Supply Inventory	93,310
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	7,739
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	662,681
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>29,262,227</b>

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

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	1,242,534
2.2	Buildings	5,225,515
2.3	Improvements	3,570,791
2.4	Equipment	762,818
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	10,801,658

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	118,198
3.4	Construction in Progress	69,474
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	187,672

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Renewal and Replacement	82,479
3A.2	Acquisition Cost	35,719
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	118,198

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	40,251,557

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,667,402
5.2	Accrued Expenses	127,646
5.3	Due to Insurance Payers	55,996
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	444,003
5.7	Accrued Salaries and Payroll Liabilities	739,536
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	24,787
5.10	Other Current Liabilities	209,712
<b>500</b>	<b>Total Current Liabilities</b>	3,269,082

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Management Fee	130,418
5A.2	Capital Lease Obligation	7,876
5A.3	Construction Payable	71,418
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	209,712

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	9,642,206
<b>600</b>	<b>Total Non-Current Liabilities</b>	9,642,206

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	12,911,288

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	26,751,598		26,751,598
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	588,671		588,671
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			0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>27,340,269</b>	<b>0</b>	<b>27,340,269</b>



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<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>40,251,557</b>

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	1,242,534			1,242,534				1,242,534
1.2	Building	16,554,429			16,554,429	(10,827,265 )	(501,649)	(11,328,914 )	5,225,515
1.3	Improvements	6,051,114	7,828		6,058,942	(2,057,554)	(430,597)	(2,488,151)	3,570,791
1.4	Equipment	5,464,668	140,330		5,604,998	(4,588,276)	(253,904)	(4,842,180)	762,818
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>29,312,745</b>	<b>148,158</b>	<b>0</b>	<b>29,460,903</b>	<b>(17,473,095)</b>	<b>(1,186,150 )</b>	<b>(18,659,245)</b>	<b>10,801,658</b>

**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.**

<b>Table 2</b>		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	1,242,534					1,242,534				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	16,554,429					16,554,429	2.50%	501,649	(87,789)	413,860
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	5,889,901		7,828		(52,243)	5,845,486	5.00%	430,597	(138,323)	292,274
2.6	Improvements REA-CR						0	5.00%			0

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2.7	Equipment SNF-CR	2,473,676		140,330		(161,134)	2,452,872	10.00%	253,904	(8,617)	245,287
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>26,160,540</b>	<b>0</b>	<b>148,158</b>	<b>0</b>	<b>(213,377)</b>	<b>26,095,321</b>		<b>1,186,150</b>	<b>(234,729)</b>	<b>951,421</b>

**General Fixed Cost Information**

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1995
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	11,890,200
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?	138
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	30,665
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	72,275
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	3,110
3.10	What is the total acreage of the facility site?	10.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	321,736

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	588,671
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,186,151
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,794,358)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(19,536)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(148,158)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(148,158)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(431,390)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(431,390)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(599,084)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>(277,348)</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

<b>Bed Licensure</b>						
<b>Table 1</b>	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	04/12/2021	252			252	265
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.	252				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	5,732	267		5,284	1,104	42,292
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit	408	108		2,738	116	9,229
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)	68					710
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>6,208</b>	<b>375</b>	<b>0</b>	<b>8,022</b>	<b>1,220</b>	<b>52,231</b>

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
4,778	1,640			2,257				63,354
								0
								0
516	704			3,140				16,959
								0
								0
								0
								0
228								1,006
								0
								0
								0
5,522	2,344	0	0	5,397	0	0	0	81,319

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	406
3.2	0140.1	Number of MassHealth Admissions During Year	215
3.3	0150.0	Number of Discharges During Year	379
3.4	0190.0	Average Length of Stay	215
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	292
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	255



**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		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	222,442	4,094.5	872,622	22,494.3	1,107,551	50,307.0
1.2	Total Overtime Wages	26,548	322.8	431,473	6,758.7	514,119	14,471.7
1.3	Total Shift Differential	5,308		24,423		41,842	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>254,298</b>	<b>4,417.3</b>	<b>1,328,518</b>	<b>29,253.0</b>	<b>1,663,512</b>	<b>64,778.7</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	0.75	1.75	1.00	1.75	2.75
2.2	Licensed Practical Nurses	0.75	1.75	1.00	1.75	2.75
2.3	Certified Nurse Aides	0.75	0.75	1.00	1.75	1.75

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***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	0.0	0.0
3.2	Plant Operations	11	4.1	8,546.2
3.3	Dietary Staff	46	20.3	42,207.6
3.4	Dietician	1		
3.5	Housekeeping/Laundry Staff	18	7.0	14,598.5
3.6	Unit Clerk & Medical Records Staff	22	8.9	18,421.1
3.7	Quality Assurance		0.1	269.0
3.8	MMQ Nurses and MDS Coordinator	3		
3.9	Social Services Staff	4	2.3	4,731.3
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	12	5.8	12,070.2
3.14	Administration and Officers	2	1.0	2,080.9
3.15	Security Staff			
3.16	Clerical Staff	20	12.1	25,136.5
3.17	Director of Nurses	2	0.7	1,481.5
3.18	Registered Nurses	4	5.0	4,417.3
3.19	Licensed Practical Nurses	21	19.0	29,253.0
3.20	Certified Nurse Aides	72	47.6	64,778.7
3.21	Resident Care Assistants	9	8.5	17,714.1
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>248</b>	<b>142.4</b>	<b>245,705.9</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>				35.1	1,229	117.4	4,110		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	MedPRO Healthcare Staffing	TVSN	2,397.9	83,925						
4.3	Paramount Healthcare Services	TNVC	200.4	7,014	2,461.6	86,156	1,851.1	64,790		
4.4	True Nurse Staffing LLC	T5DI	1,607.0	56,245	4,145.9	145,107	1,500.1	52,502		
4.5	Excellence Nurse Staffing LLC.				4,071.8	142,512	12,977.1	454,197		
4.6	Favorite Healthcare Staffing, Inc.	TOTB					13,854.0	484,891		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>4,205.3</b>	<b>147,184</b>	<b>10,679.3</b>	<b>373,775</b>	<b>30,182.3</b>	<b>1,056,380</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>4,205.3</b>	<b>147,184</b>	<b>10,714.4</b>	<b>375,004</b>	<b>30,299.7</b>	<b>1,060,490</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Mbye	Dagga	LPN	Nursing	177,116			<b>177,116</b>		
5.2	Alexander	Heather	LPN	Nursing	181,892			<b>181,892</b>		
5.3	Taylor	James	LPN	Nursing	241,058			<b>241,058</b>		
5.4	Kovacs	Jule	Administrat or	Administrative & General	215,810			<b>215,810</b>		
5.5	Kennedy	Shaun	RN	Nursing	184,177			<b>184,177</b>		

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

**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	TD Bank	No	11/30/2016	11/30/2041	300	12	12,967,639	101,010	9,873
100	TOTALS								101,010	9,873

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
10,610,485		433,139			10,177,346	2.740%	289,029		298,902
					10,177,346		289,029	0	298,902

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

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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
05/07/2024 9:44AM	(1) Footnotes and Explanations	2023 Board of Trustees List.pdf	application/pdf	Ryan Aldam
05/07/2024 9:44AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
05/07/2024 9:44AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
05/07/2024 9:44AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
05/07/2024 9:44AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Ryan Aldam

**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.		
<b>Section A - Certification by Preparer (Other than Owner, Partner, or Officer)</b>		
<b>Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.</b>		
1.1	Preparer Name	Ryan Aldam
1.2	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc
1.3	Title	Financial Analyst
1.4	Street Address	75 North Street
1.5	City	Pittsfield
1.6	State	MA
1.7	Zip Code	01201
1.8	Phone Number	+1 (413) 447-2574
1.9	Email Address	integrityreimb@integrity1.org
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	10/30/2024

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	<b>[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.</b>	
2.2	Date of Authorization	05/07/2024
2.3	Last Name	Jones
2.4	First Name	William
2.5	Middle Name	C.
2.6	Title	President and Treasurer
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](mailto: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*