

Skilled Nursing Facility Cost Report**KATZMAN CENTER FOR THE LIVING**

Filing Year: 2023

Date: 01/07/2025

Time: 11:49 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	KATZMAN CENTER FOR THE LIVING
1.2	MassHealth Provider ID	110025683A
1.3	Federal Employer Tax ID	042200583
1.4	VPN	0901156
1.5	Is the above information correct?	Yes
1.6	Facility Number	00715
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	17 Lafayette Avenue
1.11	City	Chelsea
1.12	Zip	02150
1.13	Telephone	+1 (617) 887-0001
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
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.	Katzman Center for Living, 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?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Donna Crescenzo
2.2	Nursing Facility or Firm Name	Legacy Lifecare
2.3	Title	Director Financial Services
2.4	Street Address	240 Lynnfield Street
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)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,364,943	198	2,365,141
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,132,106	134,927	1,267,033
1.5	Medicare Managed Care (Part C)	674,410	26,346	700,756
1.6	MassHealth Fee-for-Service	7,328,197	80,573	7,408,770
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	5,026,057		5,026,057
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	16,525,713	242,044	16,767,757

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	105,088
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	31,120
3.7	Interest Income	4,324
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	97,190
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	237,722

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)	State Relief Grant	54,240
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant Revenue	50,848
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		
400	Total Endowment and Non-Recoverable Revenue		105,088

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	17,005,479

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	130,764		130,764
1.2	Director of Nurses: Employee Benefits	8,559		8,559
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,904		9,904
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	149,227		149,227
1.7	Registered Nurses: Salaries	1,245,222		1,245,222
1.8	Registered Nurses: Employee Benefits	81,502		81,502
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	94,316		94,316
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	1,421,040		1,421,040
1.12	Licensed Practical Nurses: Salaries	1,239,548		1,239,548
1.13	Licensed Practical Nurses: Employee Benefits	81,131		81,131
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	93,887		93,887
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	1,414,566		1,414,566
1.17	Certified Nurse Aides: Salaries	2,999,003		2,999,003
1.18	Certified Nurse Aides: Employee Benefits	196,290		196,290
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	227,153		227,153
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,422,446		3,422,446

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,407,279		6,407,279

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,407,279		6,407,279

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	185,573		185,573
2.2	Administration: Employee Benefits	12,145		12,145
2.3	Administration: Payroll Taxes incl Workers Comp.	14,056		14,056
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	211,774		211,774
2.7	Clerical Staff: Salaries	310,674		310,674
2.8	Clerical Staff: Employee Benefits	20,334		20,334
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	23,531		23,531
2.10	Clerical Staff: Purchased Service	60,530		60,530
2.200	Subtotal: Clerical Staff Expenses	415,069		415,069
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	130,033		130,033
2.12	Office Supplies	48,310		48,310
2.13	Telecommunications (e.g. Internet, Phone)	81,629		81,629

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	997		997
2.16	Advertising: Help Wanted	48,077		48,077
2.17	Licenses and Dues: Patient Care Related Portion	10,334		10,334
2.18	Continuing Professional Education / Training and Development	2,681		2,681
2.19	Accounting Services (Not related to appeals)	65,607		65,607
2.20	Insurance: Malpractice & General Liability	64,370		64,370
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	40,125		40,125
2.23	Non-Allowable A & G Expenses	2,122,328	2,122,328	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)		802,185	802,185
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		6,046	6,046
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	2,614,491		1,300,394
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,241,334		1,927,237
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		97,190	97,190
2.500	Subtotal: Administrative & General Recoverable Income	0		97,190
200	Total: Net Administrative & General Expenses After Recoverable Income	3,241,334		1,830,047

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service/Consultant	36,071
2A.2	Nursing PS	3,234
2A.3	Hairdresser	820
2A.4		
2A.5		
2A.6		
2A.100	Subtotal: Other A&G Expenses	40,125

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	13,896
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	10,425
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,007,962
2B.9	Management Consultants	
2B.10	Interest on Working Capital	159
2B.11	Fines, Late Fees, Penalties, including Interest	259
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	46,508
2B.15	User Fee Assessment	1,043,119
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	2,122,328

Variable Expenses

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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	113,937		113,937
3.2	Staff Dev. Coord.: Employee Benefits	7,457		7,457
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,630		8,630
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	130,024		130,024
3.5	Plant Operation: Salaries	131,384		131,384
3.6	Plant Operation: Employee Benefits	8,599		8,599
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,951		9,951
3.8	Plant Operation: Purchased Service	269,340		269,340
3.9	Plant Operation: Supplies and Expenses	32,411		32,411
3.10	Plant Operation: Utilities	303,800		303,800
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	755,485		755,485
3.13	Dietician: Salaries	88,119		88,119
3.14	Dietician: Employee Benefits	5,768		5,768
3.15	Dietician: Payroll Taxes incl Workers Comp.	6,674		6,674
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	100,561		100,561
3.18	Dietary: Salaries	688,073		688,073
3.19	Dietary: Employee Benefits	45,036		45,036
3.20	Dietary: Payroll Taxes incl Workers Comp.	52,116		52,116
3.21	Dietary: Food	573,050		573,050
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	76,816		76,816
3.400	Subtotal: Dietary Expenses	1,435,091		1,435,091
3.24	Housekeeping/Laundry: Salaries	449,652		449,652
3.25	Housekeeping/Laundry: Employee Benefits	29,431		29,431
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	34,058		34,058

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3.27	Housekeeping/Laundry: Purchased Service	4,516		4,516
3.28	Housekeeping/Laundry: Supplies and Expenses	97,609		97,609
3.29	Housekeeping/Laundry: Linen and Bedding	12,656		12,656
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	627,922		627,922
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	138,139		138,139
3.37	Unit Clerk & Medical Records: Employee Benefits	9,041		9,041
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,463		10,463
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	157,643		157,643
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	239,898		239,898
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	15,702		15,702
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,171		18,171
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	273,771		273,771
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	49,547		49,547
3.49	Social Service Worker: Employee Benefits	3,243		3,243
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	3,753		3,753
3.51	Social Service Worker: Purchased Service	31,175		31,175

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3.1000	Subtotal: Social Service Worker Expenses	87,718		87,718
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	74,919		74,919
3.57	Indirect Restorative Therapy: Employee Benefits	4,904		4,904
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	5,675		5,675
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	378,741	378,741	0
3.61	Direct Restorative Therapy: Benefits	53,476	53,476	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	517,715		85,498
3.64	Recreational Therapy/Activities: Salaries	335,505		335,505
3.65	Recreational Therapy/Activities: Employee Benefits	21,959		21,959
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	25,412		25,412
3.67	Recreational Therapy/Activities: Purchased Service	27,897		27,897
3.68	Recreational Therapy/Activities: Supplies and Expenses	23,587		23,587
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	434,360		434,360
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

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3.78	Travel: Motor Vehicle Expense	2,675		2,675
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	19,500		19,500
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	129,107	129,107	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	319,586		319,586
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,031		1,031
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	471,899		342,792
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,992,189		4,430,865
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	4,992,189		4,430,865

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	914,346	(37,691)	952,037
4.2	Long-Term Interest Expense SNF-CR	566,822		566,822
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	188,701		188,701
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	189,471		189,471
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	1,859,340		1,897,031
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	1,859,340		1,897,031

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Total Combined Expenses Before Recoverable Income				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,500,142		14,662,412
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	16,500,142		14,565,222

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	16,799,267
1B.2	Other Revenue	105,088
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	16,904,355
1B.4	Salaries and Wages	8,798,698
1B.5	Employee Benefits	1,242,327
1B.6	Supplies and Other (including Payroll Taxes)	5,024,616
1B.7	Interest Expense	473,647
1B.8	Provision for Bad Debt	46,508
1B.9	Depreciation and Amortization Expenses	914,346
1B.200	Total Operating Expenses	16,500,142
1B.300	Income(Loss) from Operations	404,213
	Non-Operating Income and Expenses	
1B.10	Interest Income	4,324
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)	96,800
	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	505,337

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,005,479
2.2	Total Nursing Expenses (Schedule 3)	6,407,279
2.3	Total Administrative and General Expenses (Schedule 3)	3,241,334
2.4	Total Variable Expenses (Schedule 3)	4,992,189
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,859,340
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,500,142
200	Cost Reported Net Income(Loss)	505,337

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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)		505,337
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)		505,337

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	1,293,471
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	2,127,984
1.6	Less Reserve for Bad Debt	(179,059)
1.100	Subtotal: Net Patient Accounts Receivable	1,948,925
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	50,848
1.12	Prepaid Interest	
1.13	Prepaid Insurance	119,839
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	78,759
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,491,842

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	13,575
2.2	Buildings	6,534
2.3	Improvements	9,552,330
2.4	Equipment	491,735
2.5	Software/Limited Life Assets	1,745
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	10,065,919

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	500,000
3.2	Non-Current Assets Whose Use is Limited	2,217,850
3.3	Other Deferred Charges and Non-Current Assets	5,832,162
3.4	Construction in Progress	127,261
3.5	Mortgage Acquisition Costs	114,237
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(7,140)
3.100	Net Mortgage Acquisition Costs	107,097
300	Total Non-Current Assets	8,784,370

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Resident Fund	137,461
3A.2	Due from related party	2,174,107
3A.3	Beneficial Interest in Testamentary Trust	1,811,052
3A.4	Interest in net assets of Foundation	500,000
3A.5	Operating lease right-of-use asset	1,209,542
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	5,832,162

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	22,342,131

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	94,189
5.2	Accrued Expenses	404,618
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	262,116
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	467,742
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	176,587
500	Total Current Liabilities	1,405,252

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Advance Deposit Held	33,094
5A.2	Lease Liability - Short-term	143,493
5A.3		
5A.100	Subtotal: Other Current Liabilities	176,587

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	16,691,296
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,660,755
6.3	Other Long-Term Debt	1,208,452
600	Total Non-Current Liabilities	19,560,503

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	20,965,755

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	(1,440,013)	2,172,863	732,850
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	505,337		505,337
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		138,189	138,189
8A.100	Net Assets Balance: Current Year	(934,676)	2,311,052	1,376,376

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Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
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)	22,342,131

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	13,575			13,575				13,575
1.2	Building	5,288,428			5,288,428	(5,279,167)	(2,727)	(5,281,894)	6,534
1.3	Improvements	16,849,290	35,969		16,885,259	(6,527,817)	(805,112)	(7,332,929)	9,552,330
1.4	Equipment	1,780,136	224,077		2,004,213	(1,407,134)	(105,344)	(1,512,478)	491,735
1.5	Software/Limited Life Assets	23,383			23,383	(20,475)	(1,163)	(21,638)	1,745
1.6	Motor Vehicles				0			0	0
100	Total	23,954,812	260,046	0	24,214,858	(13,234,593)	(914,346)	(14,148,939)	10,065,919

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	13,575					13,575				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,010,432					5,010,432		2,727		2,727
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	16,648,525		35,969			16,684,494	5.00%	805,112	(11,760)	793,352
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,305,705		224,077			3,529,782	10.00%	105,344	49,451	154,795

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	23,383				23,383	33.33%	1,163		1,163
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	25,001,620	0	260,046	0	0	25,261,666	914,346	37,691	952,037

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1984
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?	25,500,500
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?	120
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,511
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,579
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	3.5
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?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,557,772

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	505,337
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	6,910
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(261,537)
200	Net Cash from Operating Activities	250,710

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(260,046)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(260,046)

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	(254,965)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(254,965)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(264,301)
500	Cash and Cash Equivalents (End of Year)	1,293,471

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	01/01/2021	120			120	123
1.2	07/16/2020	120			120	123
1.3	01/01/2023	120	0		120	123
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	120				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,724			1,762	18	20,428
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)	14					283
2.10	Nursing Leave of Absence (Unpaid)				1		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,738	0	0	1,763	18	20,711

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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
	2,369		13,055					42,356
								0
								0
								0
								0
								0
								0
								0
	16		126					439
								1
								0
								0
0	2,385	0	13,181	0	0	0	0	42,796

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	100
3.2	0140.1	Number of MassHealth Admissions During Year	8
3.3	0150.0	Number of Discharges During Year	98
3.4	0190.0	Average Length of Stay	201
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	79
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	134

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	939,738	22,378.3	978,541	24,559.8	2,459,518	106,144.1
1.2	Total Overtime Wages	238,934	3,911.5	208,844	3,530.5	391,476	11,382.0
1.3	Total Shift Differential	25,446		18,870		110,835	
1.4	Total Other Differentials	41,104		33,293		37,174	
100	Total	1,245,222	26,289.8	1,239,548	28,090.3	2,999,003	117,526.1

<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	0.75	1.25	1.75	1.75	2.25
2.2	Licensed Practical Nurses	0.75	1.25	1.75	1.75	2.25
2.3	Certified Nurse Aides	0.25	0.50	0.75	0.75	1.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,080.5
3.2	Plant Operations	2	2.0	4,224.2
3.3	Dietary Staff	20	14.8	30,854.0
3.4	Dietician	2	0.5	1,131.5
3.5	Housekeeping/Laundry Staff	15	11.8	24,622.8
3.6	Unit Clerk & Medical Records Staff	2	1.9	4,001.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,229.0
3.9	Social Services Staff	2	0.5	951.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	8	3.7	7,734.5
3.12	Restorative Therapy - Indirect Staff	1	0.7	1,358.0
3.13	Recreational Staff	11	5.7	11,862.7
3.14	Administration and Officers	2	1.2	2,568.4
3.15	Security Staff			
3.16	Clerical Staff	12	4.2	8,742.8
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	20	12.6	26,289.8
3.19	Licensed Practical Nurses	22	13.5	28,090.3
3.20	Certified Nurse Aides	104	56.5	117,526.1
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	227	133.6	278,347.8

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
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	0.0	0	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	Calaunan	Rogelio	RN	Nursing	216,166			216,166		
5.2	Jonathas	Rose	LPN	Nursing	170,211			170,211		
5.3	Hyseni	Arta	RN	Nursing	170,152			170,152		
5.4	Tura	Jill	Executive Director	Administrative & General	161,244			161,244		
5.5	Nyumfor	Delphine	LPN	Nursing	140,604			140,604		

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	M&T HUD Debt	No	05/27/20 21	06/01/2061	480		17,578,00 0	114,237	2,856
100	TOTALS								114,237	2,856

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
17,208,376		254,964			16,953,412	2.750%	470,081	93,885	566,822
					16,953,412		470,081	93,885	566,822

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/01/2024 3:25PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:25PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:25PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:25PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:27PM	(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	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	11/05/2024

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.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	04/01/2024
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request