

Skilled Nursing Facility Cost Report
LEONARD FLORENCE CENTER FOR LIVING
Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LEONARD FLORENCE CENTER FOR LIVING
1.2	MassHealth Provider ID	110024502C
1.3	Federal Employer Tax ID	043326727
1.4	VPN	0950043
1.5	Is the above information correct?	Yes
1.6	Facility Number	01166
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	165 Captains Row
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.)?	Yes
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Chelsea Jewish Green House, 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 of 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)

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	2,608,030		2,608,030
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,441,223	120,846	4,562,069
1.5	Medicare Managed Care (Part C)	35,933	67,952	103,885
1.6	MassHealth Fee-for-Service	11,054,340	4,690	11,059,030
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
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	2,181,171	38,392	2,219,563
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	20,320,697	231,880	20,552,577

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	4,197,655
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	125,144
3.7	Interest Income	254,575
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	4,069
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	4,581,443

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)	Paycheck Protection Revenue	2,409,909
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	State Relief	59,376
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	6,050
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	874,450
4.5	Other Endowment and Non-Recoverable Revenue		847,870
400	Total Endowment and Non-Recoverable Revenue		4,197,655

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	25,134,020

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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	160,029		160,029
1.2	Director of Nurses: Employee Benefits	6,790		6,790
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,451		15,451
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	182,270		182,270
1.7	Registered Nurses: Salaries	1,185,369		1,185,369
1.8	Registered Nurses: Employee Benefits	50,294		50,294
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	114,441		114,441
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	1,350,104		1,350,104
1.12	Licensed Practical Nurses: Salaries	2,148,912		2,148,912
1.13	Licensed Practical Nurses: Employee Benefits	91,176		91,176
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	207,467		207,467
1.15	Licensed Practical Nurses Purchased Service: Per Diem	424		424
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	2,447,979		2,447,979
1.17	Certified Nurse Aides: Salaries	4,823,792		4,823,792
1.18	Certified Nurse Aides: Employee Benefits	204,668		204,668
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	465,713		465,713
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	5,494,173		5,494,173

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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	9,474,526		9,474,526

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	9,474,526		9,474,526

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	228,482		228,482
2.2	Administration: Employee Benefits	9,692		9,692
2.3	Administration: Payroll Taxes incl Workers Comp.	22,058		22,058
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	260,232		260,232
2.7	Clerical Staff: Salaries	450,125		450,125
2.8	Clerical Staff: Employee Benefits	19,098		19,098
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	43,457		43,457
2.10	Clerical Staff: Purchased Service	20		20
2.200	Subtotal: Clerical Staff Expenses	512,700		512,700
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	80,405		80,405
2.12	Office Supplies	269,081		269,081
2.13	Telecommunications (e.g. Internet, Phone)	110,954		110,954

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	468		468
2.16	Advertising: Help Wanted	43,667		43,667
2.17	Licenses and Dues: Patient Care Related Portion	6,553		6,553
2.18	Continuing Professional Education / Training and Development	22,906	5,358	17,548
2.19	Accounting Services (Not related to appeals)	63,856		63,856
2.20	Insurance: Malpractice & General Liability	258,096		258,096
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	114,707	55,085	59,622
2.23	Non-Allowable A & G Expenses	2,015,853	2,015,853	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)		995,189	995,189
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		7,501	7,501
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	2,986,546		1,912,940
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,759,478		2,685,872
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		4,069	4,069
2.500	Subtotal: Administrative & General Recoverable Income	0		4,069
200	Total: Net Administrative & General Expenses After Recoverable Income	3,759,478		2,681,803

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service/Consultant	59,622
2A.2	Miscellaneous Expense	8,198
2A.3	Remarketing Fees/Surveillance Fees LOC	17,858
2A.4	Hairdresser/Corporate Taxes	665
2A.5	Other Non-Operating Expenses	64,547
2A.6	Prior Year Expense Adjustment	(36,183)
2A.7		
2A.100	Subtotal: Other A&G Expenses	114,707

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	21,609
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	28,477
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,240,049
2B.9	Management Consultants	
2B.10	Interest on Working Capital	6,694
2B.11	Fines, Late Fees, Penalties, including Interest	854
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	(31,265)
2B.15	User Fee Assessment	736,170
2B.16	Other Non-Allowable A&G Expenses	13,265
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	2,015,853

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Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	207,406		207,406
3.2	Staff Dev. Coord.: Employee Benefits	8,800		8,800
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	20,024		20,024
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	236,230		236,230
3.5	Plant Operation: Salaries	182,257		182,257
3.6	Plant Operation: Employee Benefits	7,733		7,733
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,596		17,596
3.8	Plant Operation: Purchased Service	468,767		468,767
3.9	Plant Operation: Supplies and Expenses	65,481		65,481
3.10	Plant Operation: Utilities	603,462		603,462
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,345,296		1,345,296
3.13	Dietician: Salaries	81,288		81,288
3.14	Dietician: Employee Benefits	3,449		3,449
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,848		7,848
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	92,585		92,585
3.18	Dietary: Salaries	292,243		292,243
3.19	Dietary: Employee Benefits	12,400		12,400
3.20	Dietary: Payroll Taxes incl Workers Comp.	28,215		28,215
3.21	Dietary: Food	527,359		527,359
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	56,004		56,004
3.400	Subtotal: Dietary Expenses	916,221		916,221
3.24	Housekeeping/Laundry: Salaries	488,409		488,409
3.25	Housekeeping/Laundry: Employee Benefits	20,723		20,723

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3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	47,153		47,153
3.27	Housekeeping/Laundry: Purchased Service	14,191		14,191
3.28	Housekeeping/Laundry: Supplies and Expenses	108,464		108,464
3.29	Housekeeping/Laundry: Linen and Bedding	31,318		31,318
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	710,258		710,258
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	157,459		157,459
3.37	Unit Clerk & Medical Records: Employee Benefits	6,681		6,681
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	15,202		15,202
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	179,342		179,342
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	217,680		217,680
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,236		9,236
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	21,016		21,016
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	247,932		247,932
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	114,748		114,748
3.49	Social Service Worker: Employee Benefits	4,869		4,869

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3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	11,078		11,078
3.51	Social Service Worker: Purchased Service	27,958		27,958
3.1000	Subtotal: Social Service Worker Expenses	158,653		158,653
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	243,249		243,249
3.57	Indirect Restorative Therapy: Employee Benefits	10,321		10,321
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	23,484		23,484
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	590,598	590,598	0
3.61	Direct Restorative Therapy: Benefits	82,078	82,078	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	949,730		277,054
3.64	Recreational Therapy/Activities: Salaries	141,840		141,840
3.65	Recreational Therapy/Activities: Employee Benefits	6,018		6,018
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,694		13,694
3.67	Recreational Therapy/Activities: Purchased Service	29,190		29,190
3.68	Recreational Therapy/Activities: Supplies and Expenses	39,409		39,409
3.69	Recreational Therapy/Activities: Transportation	1,227	1,227	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	231,378		230,151
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

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3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	1,556		1,556
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	30,000		30,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	388,340	388,340	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	519,856		519,856
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,046		2,046
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	941,798		553,458
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,009,423		4,947,180
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,009,423		4,947,180

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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	1,087,280	33,452	1,053,828
4.2	Long-Term Interest Expense SNF-CR	456,343		456,343
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	99,344		99,344
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	68,366		68,366
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	1,711,333		1,677,881
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	1,711,333		1,677,881

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,954,760		18,785,459
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	20,954,760		18,781,390

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	Yes
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	Yes
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	1,073,112	1,073,112	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses	13	13	
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	1,073,125	1,073,125	

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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	20,677,721
1B.2	Other Revenue	185,291
1B.3	Net Assets Released from Restriction	732,074
1B.100	Total Operating Revenue	21,595,086
1B.4	Salaries and Wages	12,575,035
1B.5	Employee Benefits	1,747,183
1B.6	Supplies and Other (including Payroll Taxes)	6,186,615
1B.7	Interest Expense	463,037
1B.8	Provision for Bad Debt	(31,265)
1B.9	Depreciation and Amortization Expenses	1,087,280
1B.200	Total Operating Expenses	22,027,885
1B.300	Income(Loss) from Operations	(432,799)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	1,423,919
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)	2,115,015
	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	3,106,135

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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)	25,134,020
2.2	Total Nursing Expenses (Schedule 3)	9,474,526
2.3	Total Administrative and General Expenses (Schedule 3)	3,759,478
2.4	Total Variable Expenses (Schedule 3)	6,009,423
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,711,333
2.6	Total Other Business Expenses (Schedule 4)	1,073,125
2.100	Subtotal: Total Facility Expenses	22,027,885
200	Cost Reported Net Income(Loss)	3,106,135

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)		3,106,135
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)		3,106,135

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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	134,720
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,941,750
1.6	Less Reserve for Bad Debt	(127,894)
1.100	Subtotal: Net Patient Accounts Receivable	1,813,856
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	45,664
1.12	Prepaid Interest	
1.13	Prepaid Insurance	116,729
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	76,540
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,187,509

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	250,000
2.2	Buildings	21,993,362
2.3	Improvements	864,093
2.4	Equipment	771,399
2.5	Software/Limited Life Assets	1,551
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	23,880,405

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	6,895,926
3.2	Non-Current Assets Whose Use is Limited	4,267,926
3.3	Other Deferred Charges and Non-Current Assets	2,150,407
3.4	Construction in Progress	87,205
3.5	Mortgage Acquisition Costs	297,407
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(72,886)
3.100	Net Mortgage Acquisition Costs	224,521
300	Total Non-Current Assets	13,625,985

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Interest in net assets of related party	1,755,571
3A.2	Interest rate swap agreement	394,836
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,150,407

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	39,693,899

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	207,899
5.2	Accrued Expenses	400,436
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	472,928
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	613,218
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,694,481

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	30,488,971
6.2	Due to Related Parties, Subsidiaries, and Affiliates	900,707
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	31,389,678

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	33,084,159

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	(2,519,892)	6,546,635	4,026,743
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	3,106,135		3,106,135
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		(523,138)	(523,138)
8A.100	Net Assets Balance: Current Year	586,243	6,023,497	6,609,740

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)	39,693,899

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	250,000			250,000				250,000
1.2	Building	33,199,194			33,199,194	(10,375,894)	(829,938)	(11,205,832)	21,993,362
1.3	Improvements	982,744	223,240		1,205,984	(270,569)	(71,322)	(341,891)	864,093
1.4	Equipment	3,298,653	126,368		3,425,021	(2,468,766)	(184,856)	(2,653,622)	771,399
1.5	Software/Limited Life Assets	11,717			11,717	(9,002)	(1,164)	(10,166)	1,551
1.6	Motor Vehicles				0			0	0
100	Total	37,742,308	349,608	0	38,091,916	(13,124,231)	(1,087,280)	(14,211,511)	23,880,405

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	250,000					250,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	33,199,194					33,199,194		829,938		829,938
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	982,744		223,240			1,205,984	5.00%	71,322	(11,023)	60,299
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,298,652		126,368			3,425,020	10.00%	184,856	(22,429)	162,427

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	11,717				11,717	33.33%	1,164		1,164
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	37,742,307	0	349,608	0	0	38,091,915	1,087,280	(33,452)	1,053,828

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2010
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?	40,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	100
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,880
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,740
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?	5.5
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)	651,590

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	3,106,135
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(90,334)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(2,699,362)
200	Net Cash from Operating Activities	316,439

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(436,814)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(436,814)

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	(396,495)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(396,495)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(516,870)
500	Cash and Cash Equivalents (End of Year)	134,720

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	02/22/2020	100			100	100
1.2	01/01/2021	100			100	100
1.3	01/01/2023	100	0		100	100
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	100				
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	2,450	68		5,328	186	9,188
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit	419			424		4,460
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)	1,381			122		5,694
2.7	Multiple Sclerosis (MS)	338			105		3,207
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	143			319		
2.10	Nursing Leave of Absence (Unpaid)	39			30		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,770	68	0	6,328	186	22,549

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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
								17,220
								0
								0
					1,385			6,688
								0
								7,197
								3,650
								0
								462
								69
								0
								0
0	0	0	0	0	1,385	0	0	35,286

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	357
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	359
3.4	0190.0	Average Length of Stay	85
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	328
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	86

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	981,091	23,477.0	1,688,535	43,690.4	3,316,982	157,816.3
1.2	Total Overtime Wages	105,343	1,650.5	302,665	5,222.3	1,234,351	38,034.3
1.3	Total Shift Differential	76,385		123,664		218,062	
1.4	Total Other Differentials	22,550		34,048		54,397	
100	Total	1,185,369	25,127.5	2,148,912	48,912.7	4,823,792	195,850.6

<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	2	1.8	3,771.0
3.2	Plant Operations	6	2.6	5,309.8
3.3	Dietary Staff	12	5.5	11,513.1
3.4	Dietician	2	0.5	1,038.5
3.5	Housekeeping/Laundry Staff	18	11.6	24,133.5
3.6	Unit Clerk & Medical Records Staff	4	2.3	4,794.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,152.5
3.9	Social Services Staff	3	1.2	2,470.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	46	16.4	34,119.4
3.12	Restorative Therapy - Indirect Staff	1	1.0	2,078.0
3.13	Recreational Staff	4	2.5	5,150.4
3.14	Administration and Officers	2	1.3	2,771.2
3.15	Security Staff			
3.16	Clerical Staff	16	4.5	9,413.2
3.17	Director of Nurses	1	1.0	2,079.5
3.18	Registered Nurses	34	12.1	25,127.5
3.19	Licensed Practical Nurses	36	23.5	48,912.7
3.20	Certified Nurse Aides	186	94.2	195,850.6
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	375	184.0	382,686.2

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
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	Joseph Auguste	Chantale	RN	Nursing	218,580			218,580		
5.2	Minteh	Kitabou	DON	Nursing	179,719			179,719		
5.3	Ernst	Adam	Executive Director	Administrative & General	166,525			166,525		
5.4	Jeancy	Jocelyne	CNA	Nursing	164,016			164,016		
5.5	Subba	Karuna	RN	Nursing	158,180			158,180		

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Chelsea Jewish Lifecare, Inc.	Yes	12/31/2015	08/01/2038	48				
1.2	2nd Mortgage	M&T Bank	No	06/20/2019	07/01/2049	348			297,407	15,611
100	TOTALS								297,407	15,611

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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
15,326,491					15,326,491				0
15,873,960		396,495			15,477,465	2.760%	440,732	17,858	474,201
					30,803,956		440,732	17,858	474,201

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
(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 3:43PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:43PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:43PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:43PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:43PM	(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