

Skilled Nursing Facility Cost Report**WALPOLE HEALTHCARE**

Filing Year: 2023

Date: 10/17/2024

Time: 4:39 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WALPOLE HEALTHCARE
1.2	MassHealth Provider ID	110130925A
1.3	Federal Employer Tax ID	611851279
1.4	VPN	0950670
1.5	Is the above information correct?	Yes
1.6	Facility Number	01042
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	160 Main Street
1.11	City	Walpole
1.12	Zip	02081
1.13	Telephone	+1 (508) 660-3080
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	NextStep HealthCare
1.19	List the name of the entity that holds the nursing facility license.	160 Main Street Operator LLC
1.20	List realty company names as reported on each realty company cost report.	160 Main Street Walpole, LLC
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	Denise Leonard
2.2	Nursing Facility or Firm Name	Plante Moran, PLLC
2.3	Title	Partner
2.4	Street Address	1111 Superior Ave #1250
2.5	City	Cleveland
2.6	State	OH
2.7	Zip Code	44144
2.8	Phone Number	+1 (216) 274-6514
2.9	Email Address	Denise.Leonard@plantemoran.com

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	Denise Leonard
3.3	Nursing Facility or Firm Name	Plante Moran, PLLC
3.4	Title	Partner
3.5	Street Address	1111 Superior Ave #1250
3.6	City	Cleveland
3.7	State	OH
3.8	Zip Code	44144
3.9	Phone Number	+1 (216) 274-6514
3.10	Email Address	Denise.Leonard@plantemoran.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	Group Adult Foster Care	The Landing at Laurel Lake	110136581A	Next Step Healthcare LLC	Damian Dell'Anno & William Stephan	Next Step Healthcare
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	352,400	1,137	353,537
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,728,889	104,771	1,833,660
1.5	Medicare Managed Care (Part C)	968,617	17,145	985,762
1.6	MassHealth Fee-for-Service	4,072,561		4,072,561
1.7	MassHealth Managed Care	325,360		325,360
1.8	Senior Care Options	681,864		681,864
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	206,655	75	206,730
100	Total Nursing Facility Revenue	8,336,346	123,128	8,459,474

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	25,440
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	383
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	25,823

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)	Total COVID 19 Receipts	25,440
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		25,440

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	8,485,297

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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	124,472		124,472
1.2	Director of Nurses: Employee Benefits	4,617		4,617
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,366		13,366
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	3,075	3,075	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	145,530		142,455
1.7	Registered Nurses: Salaries	607,825		607,825
1.8	Registered Nurses: Employee Benefits	22,548		22,548
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	65,276		65,276
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	422,794	0	422,794
1.200	Subtotal: Registered Nurses Expenses	1,118,443		1,118,443
1.12	Licensed Practical Nurses: Salaries	416,885		416,885
1.13	Licensed Practical Nurses: Employee Benefits	15,465		15,465
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	44,771		44,771
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	218,325	0	218,325
1.300	Subtotal: Licensed Practical Nurses Expenses	695,446		695,446
1.17	Certified Nurse Aides: Salaries	1,137,685		1,137,685
1.18	Certified Nurse Aides: Employee Benefits	42,203		42,203
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	122,177		122,177
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	8,369	0	8,369
1.400	Subtotal: Certified Nurse Aides Expenses	1,310,434		1,310,434

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	45		45
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	45		45
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,269,898		3,266,823

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	3,269,898		3,266,823

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	148,152		148,152
2.2	Administration: Employee Benefits	5,496		5,496
2.3	Administration: Payroll Taxes incl Workers Comp.	15,911		15,911
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	169,559		169,559
2.7	Clerical Staff: Salaries	141,991		141,991
2.8	Clerical Staff: Employee Benefits	5,268		5,268
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	15,251		15,251
2.10	Clerical Staff: Purchased Service	3,815		3,815
2.200	Subtotal: Clerical Staff Expenses	166,325		166,325
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	55,910		55,910
2.12	Office Supplies	37,145		37,145
2.13	Telecommunications (e.g. Internet, Phone)	10,515		10,515

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	21,028		21,028
2.17	Licenses and Dues: Patient Care Related Portion	23,500		23,500
2.18	Continuing Professional Education / Training and Development	258		258
2.19	Accounting Services (Not related to appeals)	33,272		33,272
2.20	Insurance: Malpractice & General Liability	59,001		59,001
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	151,308		151,308
2.23	Non-Allowable A & G Expenses	1,217,681	1,217,681	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)		546,918	546,918
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		22,609	22,609
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,609,618		961,464
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,945,502		1,297,348
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,945,502		1,297,348

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other A & G Expenses	151,308
2A.100	Subtotal: Other A&G Expenses	151,308

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,826
2B.2	Licenses and Dues: Not Related to Resident Care	18
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	93,846
2B.7	Key Person Insurance	
2B.8	Management Company Fees	427,193
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	70,241
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	118,146
2B.15	User Fee Assessment	494,272
2B.16	Other Non-Allowable A&G Expenses	11,139
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,217,681

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	59,697		59,697
3.6	Plant Operation: Employee Benefits	2,214		2,214
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,409		6,409

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3.8	Plant Operation: Purchased Service	112,477		112,477
3.9	Plant Operation: Supplies and Expenses	10,665		10,665
3.10	Plant Operation: Utilities	191,021		191,021
3.11	Plant Operation: Repairs	49,216		49,216
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	431,699		431,699
3.13	Dietician: Salaries	52,013		52,013
3.14	Dietician: Employee Benefits	1,929		1,929
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,584		5,584
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	59,526		59,526
3.18	Dietary: Salaries	324,955		324,955
3.19	Dietary: Employee Benefits	12,054		12,054
3.20	Dietary: Payroll Taxes incl Workers Comp.	34,896		34,896
3.21	Dietary: Food	209,769		209,769
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	28,674		28,674
3.400	Subtotal: Dietary Expenses	610,348		610,348
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	238,302		238,302
3.28	Housekeeping/Laundry: Supplies and Expenses	1,879		1,879
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	240,181		240,181
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	13,775		13,775
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	13,775		13,775
3.36	Unit Clerk & Medical Records: Salaries			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	91,248		91,248
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,385		3,385
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,799		9,799
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	104,432		104,432
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			0
3.49	Social Service Worker: Employee Benefits			0
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.			0
3.51	Social Service Worker: Purchased Service	137,089		137,089
3.1000	Subtotal: Social Service Worker Expenses	137,089		137,089
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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	469,254	469,254	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	469,254		0
3.64	Recreational Therapy/Activities: Salaries	70,599		70,599
3.65	Recreational Therapy/Activities: Employee Benefits	2,619		2,619
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,582		7,582
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,805		8,805
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	89,605		89,605
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	113		113
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	23,600		23,600
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	224,750	224,750	0
3.88	Personal Protective Equipment	15,265		15,265

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3.89	House Supplies Not Resold	107,412		107,412
3.90	House Supplies Resold to Private Residents	69,276	69,276	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	10,250		10,250
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	450,666		156,640
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,606,575		1,843,295
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	2,606,575		1,843,295

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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	38,910	(376,604)	415,514
4.2	Long-Term Interest Expense SNF-CR	152,145		152,145
4.3	Long-Term Interest Expense REA-CR		506,678	506,678
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	20,279		20,279
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	108,619		108,619
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	4,210		4,210
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,780,818	1,780,818	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	2,104,981		1,207,445
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	2,104,981		1,207,445

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	9,926,956		7,614,911
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	9,926,956		7,614,911

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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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,459,474
1A.2	Other Revenue	25,440
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	8,484,914
1A.4	Salaries and Wages	3,175,522
1A.5	Employee Benefits	117,798
1A.6	Supplies and Other (including Payroll Taxes)	6,324,435
1A.7	Interest Expense	152,145
1A.8	Provision for Bad Debt	118,146
1A.9	Depreciation and Amortization Expenses	38,910
1A.200	Total Operating Expenses	9,926,956
1A.300	Income(Loss) from Operations	(1,442,042)
	Non-Operating Income and Expenses	
1A.10	Interest Income	383
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,441,659)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,441,659)

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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)	8,485,297
2.2	Total Nursing Expenses (Schedule 3)	3,269,898
2.3	Total Administrative and General Expenses (Schedule 3)	1,945,502
2.4	Total Variable Expenses (Schedule 3)	2,606,575
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,104,981
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,926,956
200	Cost Reported Net Income(Loss)	(1,441,659)

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,441,659)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,441,659)

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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	399,526
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	1,506,755
1.6	Less Reserve for Bad Debt	(153,331)
1.100	Subtotal: Net Patient Accounts Receivable	1,353,424
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	(14,907)
1.12	Prepaid Interest	
1.13	Prepaid Insurance	3,443
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	7,852
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,749,338

Detail of Other Current Assets

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

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	276,660
2.4	Equipment	115,473
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	392,133

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	520,211
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(12,850)
3.100	Net Mortgage Acquisition Costs	(12,850)
300	Total Non-Current Assets	507,361

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,648,832

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	945,447
5.2	Accrued Expenses	108,960
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	34,338
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	213,587
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	31,153
5.10	Other Current Liabilities	296,852
500	Total Current Liabilities	1,630,337

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	296,852
5A.100	Subtotal: Other Current Liabilities	296,852

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,651,977
6.3	Other Long-Term Debt	1,529,292
600	Total Non-Current Liabilities	3,181,269

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,811,606

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**Table 8**

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(1,597,042)
8B.2	Prior Period Adjustment(s)	875,927
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,441,659)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(2,162,774)

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment(s)	875,927
8D.100	Subtotal: Prior Period Adjustments	875,927

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)	2,648,832

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	170,426	142,873		313,299	(21,398)	(15,241)	(36,639)	276,660
1.4	Equipment	154,340	49,264		203,604	(64,462)	(23,669)	(88,131)	115,473
1.5	Software/Limited Life Assets	42,648			42,648	(42,648)		(42,648)	0
1.6	Motor Vehicles				0			0	0
100	Total	367,414	192,137	0	559,551	(128,508)	(38,910)	(167,418)	392,133

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						0				
2.2	Land REA-CR	2,409,541					2,409,541				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	6,409,345					6,409,345	5.00%		160,234	160,234
2.5	Improvements SNF-CR	170,426		142,873			313,299	5.00%	15,241	424	15,665
2.6	Improvements REA-CR	1,017,336					1,017,336	5.00%		50,867	50,867
2.7	Equipment SNF-CR	154,340		49,264			203,604	10.00%	23,669	(3,309)	20,360

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2.8	Equipment REA-CR	1,482,898					1,482,898	10.00%		154,173	154,173
2.9	Software/Limited Life Assets SNF-CR	42,648					42,648	33.33%	0	14,215	14,215
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	11,686,534	0	192,137	0	0	11,878,671		38,910	376,604	415,514

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1989
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	5,226,100
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?	50
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	23,370
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,775
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?	1.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	606,683

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,441,660)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,578,785
200	Net Cash from Operating Activities	137,125

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(192,137)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(192,137)

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	(152,145)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(152,145)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(207,157)
500	Cash and Cash Equivalents (End of Year)	399,526

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/01/2021	90			90	90
1.2	12/01/2019	90			90	90
1.3	12/01/2023	90	0		90	90
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	90				
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	1,092	557		2,393	1,633	13,636
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)	12					189
2.10	Nursing Leave of Absence (Unpaid)				7		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,104	557	0	2,400	1,633	13,825

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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
215	2,313						697	22,536
								0
								0
								0
								0
								0
								0
								0
27	40							268
								7
								0
								0
242	2,353	0	0	0	0	0	697	22,811

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	398
3.2	0140.1	Number of MassHealth Admissions During Year	48
3.3	0150.0	Number of Discharges During Year	392
3.4	0190.0	Average Length of Stay	57
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	232
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	57

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	486,398	10,150.0	368,744	10,062.0	902,681	37,593.0
1.2	Total Overtime Wages	121,427	2,534.0	48,141	1,314.0	235,004	9,787.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	607,825	12,684.0	416,885	11,376.0	1,137,685	47,380.0

Detail of Nursing Services Shift Differentials

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

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	1	1.0	2,122.0
3.3	Dietary Staff	8	7.6	15,735.0
3.4	Dietician	1	0.6	1,351.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.1	2,209.0
3.9	Social Services Staff			
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	1.6	3,389.0
3.14	Administration and Officers	4	3.7	7,716.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.8	5,794.0
3.17	Director of Nurses	1	1.0	2,074.0
3.18	Registered Nurses	7	6.1	12,684.0
3.19	Licensed Practical Nurses	6	5.5	11,376.0
3.20	Certified Nurse Aides	23	22.8	47,380.0
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	58	53.8	111,830.0

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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								41.0	3,075
Registered Temporary Nursing Service Agencies										
4.2	Other		772.4	58,704	611.4	40,353	121.4	4,492		
4.3	CONNECTRN INC	TGKV	858.9	65,279	743.6	49,076	27.5	1,018		
4.4	Intelycare, Inc.	TM7F	3,931.7	298,811	1,953.0	128,896	77.3	2,859		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,563.0	422,794	3,308.0	218,325	226.2	8,369	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,563.0	422,794	3,308.0	218,325	226.2	8,369	41.0	3,075

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	Constant	Moliere	RN	Nursing	174,488			174,488
5.2	D'Haiti	Rachelle	DON	Nursing	124,808			124,808
5.3	Perry	Nancy	RN	Nursing	123,876			123,876
5.4	Stockman	Kris	RN	Nursing	110,816			110,816
5.5	Louis	Jacqueline	LPN	Nursing	103,866			103,866

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other									
100	TOTALS								0	0

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0		152,145		152,145
					0		152,145	0	152,145

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
03/05/2024 2:33PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
03/20/2024 3:44PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Denise Leonard
1.2	Nursing Facility or Firm Name	Plante Moran, PLLC
1.3	Title	Partner
1.4	Street Address	1111 Superior Ave #1250
1.5	City	Cleveland
1.6	State	OH
1.7	Zip Code	44144
1.8	Phone Number	+1 (216) 274-6514
1.9	Email Address	Denise.Leonard@plantemoran.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:	03/20/2024

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	03/22/2024
2.3	Last Name	Stephan
2.4	First Name	William
2.5	Middle Name	H.
2.6	Title	CFO
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