

Skilled Nursing Facility Cost Report**FAIRHAVEN HEALTHCARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 3:18 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	FAIRHAVEN HEALTHCARE CENTER
1.2	MassHealth Provider ID	110081454A
1.3	Federal Employer Tax ID	208745264
1.4	VPN	0950931
1.5	Is the above information correct?	Yes
1.6	Facility Number	00382
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	476 Varnum Avenue
1.11	City	Lowell
1.12	Zip	01854
1.13	Telephone	+1 (978) 458-3388
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.	
1.19	List the name of the entity that holds the nursing facility license.	Varnum Ops
1.20	List realty company names as reported on each realty company cost report.	Fairhaven Propco
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	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	☐ 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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.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	84,593	0	84,593
1.2	Commercial Managed Care	409,881	0	409,881
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,061,699	337,970	1,399,669
1.5	Medicare Managed Care (Part C)	204,794	0	204,794
1.6	MassHealth Fee-for-Service	9,212,107	0	9,212,107
1.7	MassHealth Managed Care	884,521	0	884,521
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	156,567	0	156,567
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	12,014,162	337,970	12,352,132

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	317,973
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	226,757
3.7	Interest Income	1,054
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	20
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	545,804

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)	Covid Relief	317,973
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		317,973

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	12,897,936

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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	158,041		158,041
1.2	Director of Nurses: Employee Benefits	4,849		4,849
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,499		15,499
1.4	Director of Nurses Purchased Service: Per Diem	0		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	178,389		178,389
1.7	Registered Nurses: Salaries	770,026		770,026
1.8	Registered Nurses: Employee Benefits	23,624		23,624
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	75,516		75,516
1.10	Registered Nurses Purchased Service: Per Diem	98,966		98,966
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	139,786		139,786
1.200	Subtotal: Registered Nurses Expenses	1,107,918		1,107,918
1.12	Licensed Practical Nurses: Salaries	1,776,443		1,776,443
1.13	Licensed Practical Nurses: Employee Benefits	54,499		54,499
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	174,216		174,216
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	130,666		130,666
1.300	Subtotal: Licensed Practical Nurses Expenses	2,135,824		2,135,824
1.17	Certified Nurse Aides: Salaries	1,947,179		1,947,179
1.18	Certified Nurse Aides: Employee Benefits	59,735		59,735
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	190,957		190,957
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0		0
1.400	Subtotal: Certified Nurse Aides Expenses	2,197,871		2,197,871

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	5,620,002		5,620,002

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,620,002		5,620,002

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	261,336		261,336
2.2	Administration: Employee Benefits	8,018		8,018
2.3	Administration: Payroll Taxes incl Workers Comp.	25,629		25,629
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	294,983		294,983
2.7	Clerical Staff: Salaries	186,453		186,453
2.8	Clerical Staff: Employee Benefits	5,721		5,721
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	18,285		18,285
2.10	Clerical Staff: Purchased Service	17,581		17,581
2.200	Subtotal: Clerical Staff Expenses	228,040		228,040
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	23,730		23,730
2.12	Office Supplies	143,660		143,660
2.13	Telecommunications (e.g. Internet, Phone)	30,778		30,778

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	6,064		6,064
2.16	Advertising: Help Wanted	57,463		57,463
2.17	Licenses and Dues: Patient Care Related Portion	18,695		18,695
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	29,182		29,182
2.20	Insurance: Malpractice & General Liability	147,272		147,272
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	8,069	4,687	3,382
2.23	Non-Allowable A & G Expenses	1,226,534	1,226,534	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)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
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	1,691,447		460,226
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,214,470		983,249
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	2,214,470		983,249

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	3,382
2A.2	Amortization	4,687
2A.100	Subtotal: Other A&G Expenses	8,069

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,867
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	22,260
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	636,736
2B.10	Interest on Working Capital	86,650
2B.11	Fines, Late Fees, Penalties, including Interest	76,260
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	118,871
2B.15	User Fee Assessment	282,890
2B.16	Other Non-Allowable A&G Expenses	0
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	1,226,534

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		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0	0
3.4	Staff Dev. Coord.: Purchased Service	0	0
3.100	Subtotal: Staff Development Coordinator Expenses	0	0
3.5	Plant Operation: Salaries	122,463	122,463
3.6	Plant Operation: Employee Benefits	3,757	3,757
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,010	12,010
3.8	Plant Operation: Purchased Service	114,468	114,468
3.9	Plant Operation: Supplies and Expenses	15,586	15,586
3.10	Plant Operation: Utilities	282,940	282,940
3.11	Plant Operation: Repairs	0	0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		0
3.200	Subtotal: Plant Operation Expenses	551,224	551,224
3.13	Dietician: Salaries	35,155	35,155
3.14	Dietician: Employee Benefits	1,078	1,078
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,448	3,448
3.16	Dietician: Purchased Service	4,525	4,525
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)		0
3.300	Subtotal: Dietician Expenses	44,206	44,206
3.18	Dietary: Salaries	152,919	152,919
3.19	Dietary: Employee Benefits	4,691	4,691
3.20	Dietary: Payroll Taxes incl Workers Comp.	14,997	14,997
3.21	Dietary: Food	50,575	50,575
3.22	Dietary: Purchased Service	778,727	778,727
3.23	Dietary: Supplies and Expenses	2,359	2,359
3.400	Subtotal: Dietary Expenses	1,004,268	1,004,268
3.24	Housekeeping/Laundry: Salaries	0	0
3.25	Housekeeping/Laundry: Employee Benefits	0	0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0	0
3.27	Housekeeping/Laundry: Purchased Service	467,059	467,059
3.28	Housekeeping/Laundry: Supplies and Expenses	1,940	1,940
3.29	Housekeeping/Laundry: Linen and Bedding	0	0
3.30	Housekeeping/Laundry: Special Cleaning	0	0
3.500	Subtotal: Housekeeping/Laundry Expenses	468,999	468,999

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3.31	Quality Assurance (QA) Professional: Salaries	0	0
3.32	QA Professional: Employee Benefits	0	0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0	0
3.34	QA Professional: Purchased Service	0	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	85,598	85,598
3.37	Unit Clerk & Medical Records: Employee Benefits	2,626	2,626
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,395	8,395
3.39	Unit Clerk & Medical Records: Purchased Service	0	0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	96,619	96,619
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	95,824	95,824
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	2,940	2,940
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,397	9,397
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0	0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	108,161	108,161
3.44	Behavioral Health Specialist: Salaries	0	0
3.45	Behavioral Health Specialist: Employee Benefits	0	0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0	0
3.47	Behavioral Health Specialist: Purchased Service	0	0
3.900	Subtotal: Behavioral Health Specialist Expenses	0	0
3.48	Social Service Worker: Salaries	159,095	159,095
3.49	Social Service Worker: Employee Benefits	4,881	4,881
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,603	15,603
3.51	Social Service Worker: Purchased Service	2,400	2,400
3.1000	Subtotal: Social Service Worker Expenses	181,979	181,979
3.52	Interpreters: Salaries	0	0
3.53	Interpreters: Employee Benefits	0	0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0	0
3.55	Interpreters: Purchased Service	0	0

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	0	0	0
3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	398,607	398,607	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	398,607		0
3.64	Recreational Therapy/Activities: Salaries	222,254		222,254
3.65	Recreational Therapy/Activities: Employee Benefits	6,819		6,819
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,797		21,797
3.67	Recreational Therapy/Activities: Purchased Service	380		380
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,790		1,790
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	253,040		253,040
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	42,087		42,087

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3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	98,211	98,211	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	283,282		283,282
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	0		0
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	423,580		325,369
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,530,683		3,033,865
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		20	20
3.1800	Subtotal: Variable Recoverable Income	0		20
300	Total: Net Variable Expenses Including Recoverable Income	3,530,683		3,033,845

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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	21,629	(146,148)	167,777
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		316,007	316,007
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	35,482		35,482
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	146,816		146,816
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	11,673		11,673
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	712,500	712,500	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	928,100		677,755
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	928,100		677,755

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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	12,293,255		10,314,871
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	12,293,255		10,314,851

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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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	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	12,352,132
1A.2	Other Revenue	226,777
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	12,578,909
1A.4	Salaries and Wages	5,972,786
1A.5	Employee Benefits	768,987
1A.6	Supplies and Other (including Payroll Taxes)	5,324,332
1A.7	Interest Expense	86,650
1A.8	Provision for Bad Debt	118,871
1A.9	Depreciation and Amortization Expenses	21,629
1A.200	Total Operating Expenses	12,293,255
1A.300	Income(Loss) from Operations	285,654
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,054
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	317,973
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	604,681
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	604,681

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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)	12,897,936
2.2	Total Nursing Expenses (Schedule 3)	5,620,002
2.3	Total Administrative and General Expenses (Schedule 3)	2,214,470
2.4	Total Variable Expenses (Schedule 3)	3,530,683
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	928,100
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,293,255
200	Cost Reported Net Income(Loss)	604,681

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)		604,681
3.2	Reconciling Item	0	0
3.3	Reconciling Item	0	0
3.4	Reconciling Item	0	0
3.5	Reconciling Item	0	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		604,681

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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	0
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,006,753
1.6	Less Reserve for Bad Debt	(255,412)
1.100	Subtotal: Net Patient Accounts Receivable	2,751,341
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,188,695
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	20,948
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	163,185
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	23,639
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	64,044
100	Total Current Assets	4,211,852

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	capitalized costs	64,044
1A.100	Subtotal: Other Current Assets	64,044

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	200,551
2.4	Equipment	90,956
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	291,507

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

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
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	4,503,359

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,293,258
5.2	Accrued Expenses	832,298
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	150,000
5.7	Accrued Salaries and Payroll Liabilities	399,924
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	105,609
500	Total Current Liabilities	2,781,089

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	unknown deposits	105,609
5A.100	Subtotal: Other Current Liabilities	105,609

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,465,674
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	1,465,674

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,246,763

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	(398,671)
8B.2	Prior Period Adjustment(s)	50,586
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	604,681
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	256,596

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	adjustments made subsequent to the filing of the 2022 report	50,586
8D.100	Subtotal: Prior Period Adjustments	50,586

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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)	4,503,359

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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	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	35,900	164,651	0	200,551	0	0	0	200,551
1.4	Equipment	15,572	98,334	0	113,906	(1,321)	(21,629)	(22,950)	90,956
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	51,472	262,985	0	314,457	(1,321)	(21,629)	(22,950)	291,507

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	0	0	0	0	0				
2.2	Land REA-CR	0	0	1,425,000	0	0	1,425,000				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	7,125,000	0	0	0	(1,425,000)	5,700,000	3.05%		146,148	146,148
2.5	Improvements SNF-CR	35,900	0	164,651	0	0	200,551	5.00%	0	10,239	10,239
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	15,572	0	98,334	0	0	113,906	10.00%	21,629	(10,239)	11,390

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	7,176,472	0	1,687,985	0	(1,425,000)	7,439,457		21,629	146,148	167,777

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	09/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	7,125,000
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?	169
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,893
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	28,578
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	5.0
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?	Yes

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					0
4.2					0
4.3					0

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)	112,363

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	604,681
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	21,629
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(475,688)
200	Net Cash from Operating Activities	150,622

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(262,985)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(262,985)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(112,363)
500	Cash and Cash Equivalents (End of Year)	0

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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	01/02/2021	169			169	170
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	169				
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	152	1,394	0	1,632	632	30,281
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	0	0	0	0	0	0
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	152	1,394	0	1,632	632	30,281

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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
3,397	0	0	0	0	515	0	0	38,003
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
3,397	0	0	0	0	515	0	0	38,003

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	118
3.2	0140.1	Number of MassHealth Admissions During Year	101
3.3	0150.0	Number of Discharges During Year	222
3.4	0190.0	Average Length of Stay	171
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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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	713,917	14,395.4	1,526,003	37,539.8	1,541,160	62,833.3
1.2	Total Overtime Wages	45,472	684.3	211,763	3,730.0	328,932	10,563.3
1.3	Total Shift Differential	10,637		38,677		77,087	
1.4	Total Other Differentials						
100	Total	770,026	15,079.7	1,776,443	41,269.8	1,947,179	73,396.6

<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	1.00	1.50	1.00	1.50	1.75
2.2	Licensed Practical Nurses	1.00	1.50	1.00	1.50	1.75
2.3	Certified Nurse Aides	0.75	1.00	0.75	1.00	1.50

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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	0	0.0	0.0
3.2	Plant Operations	2	1.8	3,752.1
3.3	Dietary Staff	1	3.4	6,976.0
3.4	Dietician	5	0.5	976.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	2	1.9	4,046.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	2	1.1	2,279.0
3.9	Social Services Staff	3	2.0	4,233.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	0	0.0	0.0
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	5	4.6	9,616.0
3.14	Administration and Officers	1	1.0	2,048.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	2	1.7	3,548.0
3.17	Director of Nurses	1	1.2	2,477.0
3.18	Registered Nurses	7	7.2	15,079.7
3.19	Licensed Practical Nurses	20	19.8	41,269.8
3.20	Certified Nurse Aides	38	38.2	73,396.6
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	89	84.5	169,697.2

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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									0
Registered Temporary Nursing Service Agencies										
4.2	Fireside Staffing, Inc.	TWG5	1,071.5	79,238	482.1	32,357	0.0	0	0.0	0
4.3	Paramount Healthcare Services	TNVC	24.5	1,859	0.0	0	0.0	0	0.0	0
4.4	All Star Staffing, LLC - Boston	T2S0	0.0	0	622.9	28,512	0.0	0	0.0	0
4.5	Staffing Experts, LLC (1)	TAMP	0.0	0	15.8	1,011	0.0	0	0.0	0
4.6	Advanced Nursing Care, INC.	T3ZH	782.5	58,689	1,017.5	68,786				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,878.5	139,786	2,138.3	130,666	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,878.5	139,786	2,138.3	130,666	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	Pilier	lianette	Executive Director	Administrative & General	170,587	0	0	170,587
5.2	Grant	Jennene M	LPN	Nursing	131,032	0	0	131,032
5.3	Wakangu	Moses	RN	Nursing	122,325	0	0	122,325
5.4	Ndungu	Anne	LPN	Nursing	107,910	0	0	107,910
5.5	Gutu	Alice	RN	Nursing	103,842	0	0	103,842

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	0	0	0	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										
100	TOTALS								0	0

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

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	CBIC	No	1,650,000	0	08/01/2022	1,500,000	150,000	8.000%	86,650
200	Total Working Capital Interest						150,000		86,650

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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:

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
04/24/2024 9:43PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/24/2024 9:43PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/24/2024 9:44PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
04/24/2024 9:46PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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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	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	04/24/2024

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	04/30/2024
2.3	Last Name	Probst
2.4	First Name	Seth
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