

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB.
Filing Year: 2023

Date: 09/19/2024
Time: 2:25 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	MARY ANN MORSE NURS. & REHAB. CTR.
1.2	MassHealth Provider ID	110026359A
1.3	Federal Employer Tax ID	223064323
1.4	VPN	0920479
1.5	Is the above information correct?	Yes
1.6	Facility Number	01061
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	45 Union Street
1.11	City	Natick
1.12	Zip	01701
1.13	Telephone	+1 (508) 650-9003
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Mary Ann Morse Healthcare Center
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	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	5,353,067	1,029	5,354,096
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0		0
1.4	Medicare Fee-For-Service	3,559,204	189,955	3,749,159
1.5	Medicare Managed Care (Part C)	827,465	31,443	858,908
1.6	MassHealth Fee-for-Service	4,067,926	0	4,067,926
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	82,888	0	82,888
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	1,291,023	0	1,291,023
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	15,181,573	222,427	15,404,000

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	30,891
3.2	Endowment and Other Non-Recoverable Revenue	2,123,461
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(40,665)
3.7	Interest Income	69,961
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	314,994
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	2,498,642

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)	Investment	1,578,427
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	41,985
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant Income	503,049
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		2,123,461

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	17,902,642

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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	123,790		123,790
1.2	Director of Nurses: Employee Benefits	10,365		10,365
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,108		13,108
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	147,263		147,263
1.7	Registered Nurses: Salaries	1,543,376		1,543,376
1.8	Registered Nurses: Employee Benefits	129,225		129,225
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	163,423		163,423
1.10	Registered Nurses Purchased Service: Per Diem	63,877		63,877
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	32,577		32,577
1.200	Subtotal: Registered Nurses Expenses	1,932,478		1,932,478
1.12	Licensed Practical Nurses: Salaries	1,361,186		1,361,186
1.13	Licensed Practical Nurses: Employee Benefits	113,971		113,971
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	144,131		144,131
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	90,450	0	90,450
1.300	Subtotal: Licensed Practical Nurses Expenses	1,709,738		1,709,738
1.17	Certified Nurse Aides: Salaries	2,701,603		2,701,603
1.18	Certified Nurse Aides: Employee Benefits	226,205		226,205
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	286,065		286,065
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	421,639	84,365	337,274
1.400	Subtotal: Certified Nurse Aides Expenses	3,635,512		3,551,147

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	1,465		1,465
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	1,465		1,465
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,426,456		7,342,091

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	7,426,456		7,342,091

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	172,312		172,312
2.2	Administration: Employee Benefits	14,427		14,427
2.3	Administration: Payroll Taxes incl Workers Comp.	18,245		18,245
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	204,984		204,984
2.7	Clerical Staff: Salaries	694,267	57,000	637,267
2.8	Clerical Staff: Employee Benefits	58,130		58,130
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	73,513		73,513
2.10	Clerical Staff: Purchased Service	83,331		83,331
2.200	Subtotal: Clerical Staff Expenses	909,241		852,241
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	70,257		70,257
2.12	Office Supplies	179,514		179,514
2.13	Telecommunications (e.g. Internet, Phone)	32,198		32,198

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	14,385	14,161	224
2.16	Advertising: Help Wanted	27,308		27,308
2.17	Licenses and Dues: Patient Care Related Portion	39,407	13,305	26,102
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	36,756		36,756
2.20	Insurance: Malpractice & General Liability	213,066		213,066
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	197,480	182,781	14,699
2.23	Non-Allowable A & G Expenses	916,713	916,713	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	1,727,084		600,124
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,841,309		1,657,349
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		314,994	314,994
2.500	Subtotal: Administrative & General Recoverable Income	0		314,994
200	Total: Net Administrative & General Expenses After Recoverable Income	2,841,309		1,342,355

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	14,699
2A.2	Misc/Donations/Special Events	61,713
2A.3	Investment	81,721
2A.4	Corporate Reserve	39,347
2A.100	Subtotal: Other A&G Expenses	197,480

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	49,259
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	14,967
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	4,040
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	39,996
2B.15	User Fee Assessment	808,451
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	916,713

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	30,588		30,588
3.2	Staff Dev. Coord.: Employee Benefits	2,561		2,561
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,239		3,239
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	36,388		36,388
3.5	Plant Operation: Salaries	272,480		272,480
3.6	Plant Operation: Employee Benefits	22,814		22,814
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	28,852		28,852
3.8	Plant Operation: Purchased Service	113,779		113,779
3.9	Plant Operation: Supplies and Expenses	65,522		65,522
3.10	Plant Operation: Utilities	379,430		379,430
3.11	Plant Operation: Repairs	22,692		22,692
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	905,569		905,569
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	21,200		21,200
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	21,200		21,200
3.18	Dietary: Salaries	595,032		595,032
3.19	Dietary: Employee Benefits	49,821		49,821
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,006		63,006
3.21	Dietary: Food	43		43
3.22	Dietary: Purchased Service	16,633		16,633
3.23	Dietary: Supplies and Expenses	473,367		473,367
3.400	Subtotal: Dietary Expenses	1,197,902		1,197,902
3.24	Housekeeping/Laundry: Salaries	514,283		514,283
3.25	Housekeeping/Laundry: Employee Benefits	43,060		43,060
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	54,456		54,456
3.27	Housekeeping/Laundry: Purchased Service	801		801
3.28	Housekeeping/Laundry: Supplies and Expenses	51,717		51,717
3.29	Housekeeping/Laundry: Linen and Bedding	11,154		11,154

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3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	675,471		675,471
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	210,642		210,642
3.37	Unit Clerk & Medical Records: Employee Benefits	17,636		17,636
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	22,304		22,304
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	250,582		250,582
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	207,719		207,719
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	12,203		12,203
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,433		15,433
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	235,355		235,355
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	175,249		175,249
3.49	Social Service Worker: Employee Benefits	14,673		14,673
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	18,556		18,556
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	208,478		208,478
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	93,795		93,795
3.57	Indirect Restorative Therapy: Employee Benefits	7,853		7,853
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	9,932		9,932
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	856,885	856,885	0
3.61	Direct Restorative Therapy: Benefits	162,479	162,479	0
3.62	Direct Restorative Therapy: Consultants	125	125	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,131,069		111,580
3.64	Recreational Therapy/Activities: Salaries	286,792		286,792
3.65	Recreational Therapy/Activities: Employee Benefits	24,013		24,013
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	30,367		30,367
3.67	Recreational Therapy/Activities: Purchased Service	22,908		22,908
3.68	Recreational Therapy/Activities: Supplies and Expenses	25,267		25,267
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	389,347		389,347
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	390		390
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	1,750		1,750

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	53,789		53,789
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	353,581	353,581	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	265,035		265,035
3.90	House Supplies Resold to Private Residents	3,857	3,857	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	910		910
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	679,312		321,874
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,730,673		4,353,746
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	5,730,673		4,353,746

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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	568,663	30,762	537,901
4.2	Long-Term Interest Expense SNF-CR	322,604		322,604
4.3	Long-Term Interest Expense REA-CR			0
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	0		0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	13,990		13,990
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	2,980		2,980
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	3,246		3,246
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	911,483		880,721
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	911,483		880,721

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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	16,909,921		14,233,907
<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	16,909,921		13,918,913

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	Yes
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	30,891
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	30,891

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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 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	15,404,000
1B.2	Other Revenue	274,329
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	15,678,329
1B.4	Salaries and Wages	9,839,999
1B.5	Employee Benefits	1,854,066
1B.6	Supplies and Other (including Payroll Taxes)	4,284,593
1B.7	Interest Expense	322,604
1B.8	Provision for Bad Debt	39,996
1B.9	Depreciation and Amortization Expenses	568,663
1B.200	Total Operating Expenses	16,909,921
1B.300	Income(Loss) from Operations	(1,231,592)
	Non-Operating Income and Expenses	
1B.10	Interest Income	69,961
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	2,123,461
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	961,830

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,902,642
2.2	Total Nursing Expenses (Schedule 3)	7,426,456
2.3	Total Administrative and General Expenses (Schedule 3)	2,841,309
2.4	Total Variable Expenses (Schedule 3)	5,730,673
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	911,483
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,909,921
200	Cost Reported Net Income(Loss)	992,721

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)		961,830
3.2	Reconciling Item	Sch 4 OBRE	30,891
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)		992,721

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	810,788
1.2	Short-Term Investments	12,187,353
1.3	Current Portion Assets Whose Use is Limited	13,917
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,489,506
1.6	Less Reserve for Bad Debt	(170,205)
1.100	Subtotal: Net Patient Accounts Receivable	2,319,301
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	985
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	185,334
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	42,600
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	67,510
100	Total Current Assets	15,627,788

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
3A.1	Other Current Assets	67,510
1A.100	Subtotal: Other Current Assets	67,510

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	699,342
2.2	Buildings	3,273,830
2.3	Improvements	1,800,706
2.4	Equipment	801,032
2.5	Software/Limited Life Assets	26,752
2.6	Motor Vehicles	55,178
200	Total Non-Current Fixed Assets	6,656,840

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	143,010
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(3,178)
3.100	Net Mortgage Acquisition Costs	139,832
300	Total Non-Current Assets	139,832

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
8D.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	22,424,460

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	416,060
5.2	Accrued Expenses	437,874
5.3	Due to Insurance Payers	(2,180,188)
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	323,560
5.7	Accrued Salaries and Payroll Liabilities	602,935
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	28,635
5.10	Other Current Liabilities	529,629
500	Total Current Liabilities	158,505

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	529,629
5A.100	Subtotal: Other Current Liabilities	529,629

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	5,919,761
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(98,979)
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	5,820,782

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,979,287

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	15,390,936	0	15,390,936
8A.2	Prior Period Adjustment(s)	61,516	0	61,516
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	992,721		992,721
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	16,445,173	0	16,445,173

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	61,513
8D.2	Roundng	3
8D.100	Subtotal: Prior Period Adjustments	61,516
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	22,424,460

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	699,342	0	0	699,342				699,342
1.2	Building	8,645,053	0	0	8,645,053	(5,152,788)	(218,435)	(5,371,223)	3,273,830
1.3	Improvements	4,355,480	302,778	0	4,658,258	(2,652,513)	(205,039)	(2,857,552)	1,800,706
1.4	Equipment	2,901,610	282,264	0	3,183,874	(2,237,653)	(145,189)	(2,382,842)	801,032
1.5	Software/Limited Life Assets	39,405	0	0	39,405	(12,653)	0	(12,653)	26,752
1.6	Motor Vehicles	68,972	0	0	68,972	(13,794)	0	(13,794)	55,178
100	Total	16,709,862	585,042	0	17,294,904	(10,069,401)	(568,663)	(10,638,064)	6,656,840

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	0	0	0	0				
2.3	Building SNF-CR	9,698,379	0	0	0	0	9,698,379	0.00%	218,435	24,099	242,534
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	3,706,491	0	302,778	0	0	4,009,269	5.00%	205,039	(43,157)	161,882
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	3,408,610	0	282,264	0	0	3,690,874	10.00%	145,189	(11,704)	133,485

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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	39,405	0	0	0	0	39,405	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	16,852,885	0	585,042	0	0	17,437,927		568,663	(30,762)	537,901

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/06/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	17,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	124
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,093
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	39,093
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?	10.8
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)	537,974

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	992,722
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	568,663
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(529,303)
200	Net Cash from Operating Activities	1,032,082

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(585,042)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(585,042)

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	(174,225)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(174,225)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	272,815
500	Cash and Cash Equivalents (End of Year)	810,789

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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	02/24/2021	124			124	124
1.2	09/11/2023	118	0		118	124
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.	124				
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	10,799	0	0	5,508	1,839	20,670
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	10,799	0	0	5,508	1,839	20,670

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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
0	304	0	0	0	0	0	0	39,120
				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
0	304	0	0	0	0	0	0	39,120

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	291
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	306
3.4	0190.0	Average Length of Stay	128
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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	1,121,648	26,496.3	1,024,119	28,350.9	1,856,266	78,382.7
1.2	Total Overtime Wages	291,102	5,119.7	220,588	3,598.9	709,792	18,761.6
1.3	Total Shift Differential	114,958		108,454		128,844	
1.4	Total Other Differentials	15,669		8,024		6,702	
100	Total	1,543,377	31,616.0	1,361,185	31,949.8	2,701,604	97,144.3

<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	5.00	6.00	4.00	6.00	7.00
2.2	Licensed Practical Nurses	5.00	6.00	4.00	6.00	7.00
2.3	Certified Nurse Aides	1.00	4.00	2.00	3.00	5.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.4	782.0
3.2	Plant Operations	5	4.2	8,634.0
3.3	Dietary Staff	19	11.5	23,902.5
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff	15	11.9	24,842.9
3.6	Unit Clerk & Medical Records Staff	5	4.5	9,272.1
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	4	2.3	4,818.8
3.9	Social Services Staff	2	1.5	3,112.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	30	7.4	15,363.6
3.12	Restorative Therapy - Indirect Staff	30	1.0	2,149.0
3.13	Recreational Staff	9	6.9	14,439.9
3.14	Administration and Officers	2	1.6	3,232.8
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	19	6.9	14,422.9
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	21	15.2	31,616.0
3.19	Licensed Practical Nurses	27	15.4	31,949.8
3.20	Certified Nurse Aides	63	46.7	97,144.3
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	253	139.3	289,842.6

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<i>Detail of Purchased Nursing Services</i>										
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	2,249.0	84,365	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Staffing Experts LLC (2)	T2UD	7.5	567	393.9	29,806	243.3	9,282	0.0	0
4.3	Favorite Healthcare Staffing, Inc.	TOTB	72.0	5,292	288.1	20,026	340.5	12,681	0.0	0
4.4	Other		0.0	0	0.0	0	7.3	261	0.0	0
4.5	Intelycare, Inc.	TM7F	185.6	14,295	271.0	18,689	2,927.3	111,008	0.0	0
4.6	Other		15.7	1,084	15.7	1,194	173.3	6,522	0.0	0
4.7	SPLENDID MEDICAL STAFFING		101.8	11,339	0.0	0	0.0	0	0.0	0
4.8	Other		0.0	0	8.5	493	2,741.7	116,594	0.0	0
4.9	AZI and Associates, Inc.	TMRV	0.0	0	49.5	3,376	0.0	0	0.0	0
4.10	AYA Healthcare	TFG4	0.0	0	218.3	16,866	0.0	0	0.0	0
4.11	CareerStaff Unlimited	T6PN					1,767.0	80,926		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		382.6	32,577	1,244.9	90,450	8,200.2	337,274	0.0	0
400	Total Temporary Nursing Service Agency Expenses		382.6	32,577	1,244.9	90,450	10,449.2	421,639	0.0	0

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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	MERICIER	ANNYWAY	LPN	Nursing	192,623	0	0	192,623
5.2	RICHE	MANOLITA	RN	Nursing	174,295	0	0	174,295
5.3	ABOSI	ADA	RN	Nursing	168,559	0	0	168,559
5.4	REVANCHE	MARC	RN	Nursing	163,589	0	0	163,589
5.5	WOODWORTH	SUSAN	DON	Nursing	155,072	0	0	155,072

Earnings and Compensation Disclosures

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	MDFA	No	11/18/20 11	11/01/2025	120			221,346	3,178
1.2	Motor Vehicle	Wells Fargo	No							
100	TOTALS								221,346	3,178

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
6,348,575		163,499			6,185,076		297,643		300,821
68,972		10,726			58,246		21,783		21,783
					6,243,322		319,426	0	322,604

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				0	0.000%	
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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/02/2024 7:12AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/02/2024 7:13AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/02/2024 7:13AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	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:	05/02/2024

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	05/01/2024
2.3	Last Name	Maguire
2.4	First Name	Robert
2.5	Middle Name	
2.6	Title	Senior Associate
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