

Skilled Nursing Facility Cost Report
NEW ENGLAND HOMES FOR THE DEAF
Filing Year: 2023

Date: 09/19/2024
Time: 3:08 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NEW ENGLAND HOMES FOR THE DEAF
1.2	MassHealth Provider ID	110026644A
1.3	Federal Employer Tax ID	042104760
1.4	VPN	0928411
1.5	Is the above information correct?	Yes
1.6	Facility Number	00466
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	154 Water Street
1.11	City	Danvers
1.12	Zip	01923
1.13	Telephone	+1 (978) 774-0445
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 Non-Profit Corp (Chapter 180)
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.	New England Homes for the Deaf, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	John P Sannella
2.2	Nursing Facility or Firm Name	Sannella & Associates
2.3	Title	CPA
2.4	Street Address	4 FAIRBANKS LN
2.5	City	NORTH READING
2.6	State	MA
2.7	Zip Code	01864
2.8	Phone Number	+1 (978) 888-3112
2.9	Email Address	john.sannella@cpa.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	John P Sannella
3.3	Nursing Facility or Firm Name	Sannella & Associates
3.4	Title	CPA
3.5	Street Address	4 FAIRBANKS LN
3.6	City	NORTH READING
3.7	State	MA
3.8	Zip Code	01864
3.9	Phone Number	+1 (978) 888-3112
3.10	Email Address	john.sannella@cpa.com
3.11	Type of Accounting Service Performed	Compilation

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,900	5,860	7,760
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	326,170	296,738	622,908
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,653,925		2,653,925
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,068,028		1,068,028
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	4,050,023	302,598	4,352,621

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	2,268,041
3.2	Endowment and Other Non-Recoverable Revenue	372,533
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	2,287
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	31,111
3.10	Nursing Recoverable Revenue	22,035
3.11	Variable Recoverable Revenue	38,181
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,734,188

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)	Contributions	21,521
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grants	146,320
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ECSP Program	6,000
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment income	198,692
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		372,533

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	7,086,809

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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	119,311		119,311
1.2	Director of Nurses: Employee Benefits	15,636		15,636
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,821		10,821
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	145,768		145,768
1.7	Registered Nurses: Salaries	547,590		547,590
1.8	Registered Nurses: Employee Benefits	71,764		71,764
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	64,578		64,578
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	80,212	0	80,212
1.200	Subtotal: Registered Nurses Expenses	764,144		764,144
1.12	Licensed Practical Nurses: Salaries	452,868		452,868
1.13	Licensed Practical Nurses: Employee Benefits	59,351		59,351
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	53,407		53,407
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	565,626		565,626
1.17	Certified Nurse Aides: Salaries	1,161,156		1,161,156
1.18	Certified Nurse Aides: Employee Benefits	152,174		152,174
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	136,937		136,937
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	64,879	0	64,879
1.400	Subtotal: Certified Nurse Aides Expenses	1,515,146		1,515,146

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	6,490		6,490
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	6,490		6,490
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,997,174		2,997,174

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		22,035	22,035
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		22,035
100	Total: Net Nursing Expenses Including Recoverable Income	2,997,174		2,975,139

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	130,208		130,208
2.2	Administration: Employee Benefits	17,064		17,064
2.3	Administration: Payroll Taxes incl Workers Comp.	11,809		11,809
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	159,081		159,081
2.7	Clerical Staff: Salaries	204,553		204,553
2.8	Clerical Staff: Employee Benefits	26,807		26,807
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	18,552		18,552
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	249,912		249,912
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	17,445		17,445
2.12	Office Supplies	146,493		146,493
2.13	Telecommunications (e.g. Internet, Phone)	12,764		12,764

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,484		1,484
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	16,211		16,211
2.18	Continuing Professional Education / Training and Development	10,096		10,096
2.19	Accounting Services (Not related to appeals)	31,200		31,200
2.20	Insurance: Malpractice & General Liability	59,904		59,904
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	490,934	490,934	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	786,531		295,597
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,195,524		704,590
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		31,111	31,111
2.500	Subtotal: Administrative & General Recoverable Income	0		31,111
200	Total: Net Administrative & General Expenses After Recoverable Income	1,195,524		673,479

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	14,209
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	25,421
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	70,279
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	536
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	64,800
2B.15	User Fee Assessment	76,233
2B.16	Other Non-Allowable A&G Expenses	239,456
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	490,934

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	46,579		46,579
3.6	Plant Operation: Employee Benefits	6,104		6,104
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	4,225		4,225

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3.8	Plant Operation: Purchased Service	81,261		81,261
3.9	Plant Operation: Supplies and Expenses	38,208		38,208
3.10	Plant Operation: Utilities	199,165		199,165
3.11	Plant Operation: Repairs	9,707		9,707
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	385,249		385,249
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	27,285		27,285
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	27,285		27,285
3.18	Dietary: Salaries	376,701		376,701
3.19	Dietary: Employee Benefits	49,368		49,368
3.20	Dietary: Payroll Taxes incl Workers Comp.	34,164		34,164
3.21	Dietary: Food	288,513		288,513
3.22	Dietary: Purchased Service	863		863
3.23	Dietary: Supplies and Expenses	38,747		38,747
3.400	Subtotal: Dietary Expenses	788,356		788,356
3.24	Housekeeping/Laundry: Salaries	196,518		196,518
3.25	Housekeeping/Laundry: Employee Benefits	25,754		25,754
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	17,823		17,823
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	18,870		18,870
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	258,965		258,965
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	43,336		43,336

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3.37	Unit Clerk & Medical Records: Employee Benefits	5,679		5,679
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,821		10,821
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	59,836		59,836
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	91,772		91,772
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	12,027		12,027
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,823		10,823
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	114,622		114,622
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	66,138		66,138
3.49	Social Service Worker: Employee Benefits	8,667		8,667
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,800		7,800
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	82,605		82,605
3.52	Interpreters: Salaries	89,902		89,902
3.53	Interpreters: Employee Benefits	11,782		11,782
3.54	Interpreters: Payroll Taxes incl Workers Comp.	10,602		10,602
3.55	Interpreters: Purchased Service	149,540		149,540
3.1100	Subtotal: Interpreters Expenses	261,826		261,826
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	279,450	279,450	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	279,450		0
3.64	Recreational Therapy/Activities: Salaries	198,873		198,873
3.65	Recreational Therapy/Activities: Employee Benefits	26,064		26,064
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	23,452		23,452
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	51,239		51,239
3.69	Recreational Therapy/Activities: Transportation	4,350	4,350	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	303,978		299,628
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	2,909		2,909
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	5,076		5,076
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	14,400		14,400
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	37,933	37,933	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	137,010		137,010
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			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	197,328		159,395
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,759,500		2,437,767
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		38,181	38,181
3.1800	Subtotal: Variable Recoverable Income	0		38,181
300	Total: Net Variable Expenses Including Recoverable Income	2,759,500		2,399,586

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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	334,769	0	334,769
4.2	Long-Term Interest Expense SNF-CR	92,617		92,617
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	27,517		27,517
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	454,903		454,903
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	454,903		454,903

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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	7,407,101		6,594,434
<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	7,407,101		6,503,107

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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	Yes
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	2,268,041
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	2,268,041

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

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	4,352,621
1B.2	Other Revenue	2,268,041
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	6,620,662
1B.4	Salaries and Wages	3,778,541
1B.5	Employee Benefits	908,925
1B.6	Supplies and Other (including Payroll Taxes)	2,242,687
1B.7	Interest Expense	92,617
1B.8	Provision for Bad Debt	64,800
1B.9	Depreciation and Amortization Expenses	319,531
1B.200	Total Operating Expenses	7,407,101
1B.300	Income(Loss) from Operations	(786,439)
	Non-Operating Income and Expenses	
1B.10	Interest Income	2,287
1B.11	Investment Income	198,693
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	97,326
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	167,841
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(320,292)

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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)	7,086,809
2.2	Total Nursing Expenses (Schedule 3)	2,997,174
2.3	Total Administrative and General Expenses (Schedule 3)	1,195,524
2.4	Total Variable Expenses (Schedule 3)	2,759,500
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	454,903
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,407,101
200	Cost Reported Net Income(Loss)	(320,292)

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)		(320,292)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(320,292)

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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	213,498
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	78,744
1.5	Payer Accounts Receivable	1,446,170
1.6	Less Reserve for Bad Debt	(404,797)
1.100	Subtotal: Net Patient Accounts Receivable	1,041,373
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	43,191
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	(33,040)
1.12	Prepaid Interest	
1.13	Prepaid Insurance	45,328
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	8,687
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,397,781

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	62,427
2.2	Buildings	4,697,435
2.3	Improvements	925,264
2.4	Equipment	257,990
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	5,943,116

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,913,450
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	43,539
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(8,695)
3.100	Net Mortgage Acquisition Costs	34,844
300	Total Non-Current Assets	1,948,294

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	9,289,191

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	601,758
5.2	Accrued Expenses	12,587
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	78,744
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	250,000
5.7	Accrued Salaries and Payroll Liabilities	298,192
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	311,614
500	Total Current Liabilities	1,552,895

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	295,516
5A.2	User Fee Payable	20,096
5A.3	Other Liabilities	(3,998)
5A.100	Subtotal: Other Current Liabilities	311,614

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,480,319
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,480,319

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,033,214

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	5,384,897	131,939	5,516,836
8A.2	Prior Period Adjustment(s)	(185)		(185)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(320,292)		(320,292)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		59,618	59,618
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction	32,515	(32,515)	0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	5,096,935	159,042	5,255,977

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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	Late Adjustment	(185)
8D.100	Subtotal: Prior Period Adjustments	(185)
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)	9,289,191

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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	62,427			62,427				62,427
1.2	Building	9,269,788			9,269,788	(4,340,608)	(231,745)	(4,572,353)	4,697,435
1.3	Improvements	1,457,041	229,879		1,686,920	(680,891)	(80,765)	(761,656)	925,264
1.4	Equipment	968,423	30,805		999,228	(718,979)	(22,259)	(741,238)	257,990
1.5	Software/Limited Life Assets	41,279			41,279	(41,279)		(41,279)	0
1.6	Motor Vehicles	48,900			48,900	(48,900)		(48,900)	0
100	Total	11,847,858	260,684	0	12,108,542	(5,830,657)	(334,769)	(6,165,426)	5,943,116

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	62,427					62,427				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	9,269,788					9,269,788		231,745		231,745
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,457,041	229,879				1,686,920	5.00%	80,765		80,765
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	958,345	30,805				989,150	10.00%	22,259		22,259

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	11,747,601	260,684	0	0	0	12,008,285		334,769	0 334,769

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2004
3.2	What was the date of the most recent assessed property value of this facility?	07/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	9,735,100
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	81
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	34,558
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	6,701
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	7,191
3.10	What is the total acreage of the facility site?	16.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	881,340

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(320,292)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(368,402)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(12,412)
200	Net Cash from Operating Activities	(701,106)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(260,682)
3.2	Cash Flows from Other Investing Activities	257,342
300	Net Cash from Investing Activities	(3,340)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(150,692)
4.3	Cash Flows from Other Financing Activities	266,040
400	Net Cash from Financing Activities	115,348

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(589,098)
500	Cash and Cash Equivalents (End of Year)	292,242

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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	04/30/2018	30	51		81	81
1.2	04/30/2020	30	51		81	81
1.3	04/30/2022	30	51		81	81
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	30				
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	21			439		9,974
2.2	Residential Care	1,541					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,562	0	0	439	0	9,974

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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
								10,434
						10,578		12,119
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	10,578	0	22,553

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	36
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	27
3.4	0190.0	Average Length of Stay	386
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	453,625	11,362.5	336,129	10,055.0	808,497	43,135.0
1.2	Total Overtime Wages	24	0.5	2,318	42.0	7,882	1,116.0
1.3	Total Shift Differential	93,940		114,422		344,777	
1.4	Total Other Differentials						
100	Total	547,589	11,363.0	452,869	10,097.0	1,161,156	44,251.0

Detail of Nursing Services Shift Differentials

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

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	1	0.7	1,404.0
3.3	Dietary Staff	9	9.1	18,870.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	6	5.5	11,485.0
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,970.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	1,995.0
3.9	Social Services Staff	1	1.1	2,186.0
3.10	Interpreters	2	1.6	3,401.0
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	5.0	10,412.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.7	5,657.0
3.17	Director of Nurses	1	1.0	2,144.0
3.18	Registered Nurses	4	4.0	11,363.0
3.19	Licensed Practical Nurses	5	5.4	10,097.0
3.20	Certified Nurse Aides	10	10.4	44,251.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	50	49.4	127,315.0

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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									
Registered Temporary Nursing Service Agencies										
4.2	Onestaff Medical, LLC	TWJW	870.9	80,212			1,289.2	64,879		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		870.9	80,212	0.0	0	1,289.2	64,879	0.0	0
400	Total Temporary Nursing Service Agency Expenses		870.9	80,212	0.0	0	1,289.2	64,879	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	Crush	Chuck	Administrator	Administrative & General	156,704			156,704		
5.2	Fadeke	Adcyi	RN	Nursing	131,903			131,903		
5.3	Crespo	Raul	CNA	Nursing	127,816			127,816		
5.4	Kester	Barbara	CNA	Nursing	122,919			122,919		
5.5	Simoneau	Chelsea	DON	Nursing	103,260			103,260		

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	SVB Private	No	09/30/2021	10/01/2031	120	20,005	2,800,000	43,539	4,354
100	TOTALS								43,539	4,354

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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
2,631,011		150,692			2,480,319	3.440%		89,365	93,719
					2,480,319		0	89,365	93,719

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<i>Working Capital Debt</i>									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Eastern Bank	No	100,000	150,000	06/30/2022		250,000	8.000%	20,611
200	Total Working Capital Interest						250,000		20,611

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/30/2024 4:18PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella
04/30/2024 4:26PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella
04/30/2024 4:32PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	John Sannella

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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	John P Sannella
1.2	Nursing Facility or Firm Name	Sannella & Associates
1.3	Title	CPA
1.4	Street Address	4 FAIRBANKS LN
1.5	City	NORTH READING
1.6	State	MA
1.7	Zip Code	01864
1.8	Phone Number	+1 (978) 888-3112
1.9	Email Address	john.sannella@cpa.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:	05/01/2024

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	Bridge
2.4	First Name	Ron
2.5	Middle Name	
2.6	Title	Controller
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