

Skilled Nursing Facility Cost Report**PHILLIPS MANOR NURSING HOME**

Filing Year: 2023

Date: 09/19/2024

Time: 4:17 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	PHILLIPS MANOR NURSING HOME
1.2	MassHealth Provider ID	110128803A
1.3	Federal Employer Tax ID	813265494
1.4	VPN	0950685
1.5	Is the above information correct?	Yes
1.6	Facility Number	00427
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	28 Linwood Rd
1.11	City	West Lynn
1.12	Zip	01905
1.13	Telephone	+1 (781) 592-8000
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	N/A
1.19	List the name of the entity that holds the nursing facility license.	Phillips Manor Nursing Home LLC
1.20	List realty company names as reported on each realty company cost report.	N/A
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	Theresa Horky
2.2	Nursing Facility or Firm Name	Pegasus Solutuon, Inc
2.3	Title	Reporting Consultant
2.4	Street Address	693 East Central St
2.5	City	Franklin
2.6	State	MA
2.7	Zip Code	02038
2.8	Phone Number	+1 (508) 570-4908
2.9	Email Address	thorky@pegasusltc.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	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions
3.4	Title	Consultant reporting
3.5	Street Address	693 Central st
3.6	City	Franklin
3.7	State	Mass
3.8	Zip Code	02038
3.9	Phone Number	+1 (508) 570-4908
3.10	Email Address	thorky@pegasusltc.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	268,000	226	268,226
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	127,923	23,784	151,707
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	904,960		904,960
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	14,942	1,389	16,331
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	353,083		353,083
100	Total Nursing Facility Revenue	1,668,908	25,399	1,694,307

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	10,416
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	39,034
3.7	Interest Income	48
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	2,017
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	51,515

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid 19 NF Testing Support	10,416
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		10,416

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	1,745,822

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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	94,484		94,484
1.2	Director of Nurses: Employee Benefits	4,105		4,105
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,078		10,078
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	108,667		108,667
1.7	Registered Nurses: Salaries	150,943		150,943
1.8	Registered Nurses: Employee Benefits	6,558		6,558
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	16,100		16,100
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	173,601		173,601
1.12	Licensed Practical Nurses: Salaries	137,346		137,346
1.13	Licensed Practical Nurses: Employee Benefits	5,967		5,967
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	14,649		14,649
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	157,962		157,962
1.17	Certified Nurse Aides: Salaries	273,847		273,847
1.18	Certified Nurse Aides: Employee Benefits	11,897		11,897
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	29,208		29,208
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	314,952		314,952

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	755,182		755,182

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	755,182		755,182

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	73,433		73,433
2.2	Administration: Employee Benefits	25,495		25,495
2.3	Administration: Payroll Taxes incl Workers Comp.	7,832		7,832
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	106,760		106,760
2.7	Clerical Staff: Salaries	95,081		95,081
2.8	Clerical Staff: Employee Benefits	4,130		4,130
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	10,141		10,141
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	109,352		109,352
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	11,976		11,976
2.12	Office Supplies	27,670		27,670
2.13	Telecommunications (e.g. Internet, Phone)	11,254		11,254

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	4,858		4,858
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	1,781		1,781
2.18	Continuing Professional Education / Training and Development	823		823
2.19	Accounting Services (Not related to appeals)	18,079		18,079
2.20	Insurance: Malpractice & General Liability	23,754		23,754
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	2,777		2,777
2.23	Non-Allowable A & G Expenses	197,842	197,842	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	300,814		102,972
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	516,926		319,084
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		2,017	2,017
2.500	Subtotal: Administrative & General Recoverable Income	0		2,017
200	Total: Net Administrative & General Expenses After Recoverable Income	516,926		317,067

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Auto Insurance	2,777
2A.2		
2A.100	Subtotal: Other A&G Expenses	2,777

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	1,000
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	18,834
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	10,394
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	161,184
2B.16	Other Non-Allowable A&G Expenses	6,430
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	197,842

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

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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	725		725
3.6	Plant Operation: Employee Benefits	31		31
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	77		77
3.8	Plant Operation: Purchased Service	23,073		23,073
3.9	Plant Operation: Supplies and Expenses	3,301		3,301
3.10	Plant Operation: Utilities	36,304		36,304
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	63,511		63,511
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	10,000		10,000
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	10,000		10,000
3.18	Dietary: Salaries	89,951		89,951
3.19	Dietary: Employee Benefits	3,908		3,908
3.20	Dietary: Payroll Taxes incl Workers Comp.	9,594		9,594
3.21	Dietary: Food	46,656		46,656
3.22	Dietary: Purchased Service	1,126		1,126
3.23	Dietary: Supplies and Expenses	5,332		5,332
3.400	Subtotal: Dietary Expenses	156,567		156,567
3.24	Housekeeping/Laundry: Salaries	59,995		59,995
3.25	Housekeeping/Laundry: Employee Benefits	2,607		2,607
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	6,399		6,399
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	7,123		7,123
3.29	Housekeeping/Laundry: Linen and Bedding	101		101
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	76,225		76,225

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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	25,522		25,522
3.37	Unit Clerk & Medical Records: Employee Benefits	1,109		1,109
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,227		2,227
3.39	Unit Clerk & Medical Records: Purchased Service	495		495
3.700	Subtotal: Unit Clerk and Medical Record Expenses	29,353		29,353
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	8,854		8,854
3.49	Social Service Worker: Employee Benefits	385		385
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	945		945
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	10,184		10,184
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	20,017	20,017	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	20,017		0
3.64	Recreational Therapy/Activities: Salaries	36,547		36,547
3.65	Recreational Therapy/Activities: Employee Benefits	1,588		1,588
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	3,898		3,898
3.67	Recreational Therapy/Activities: Purchased Service	3,587		3,587
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,178		1,178
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	46,798		46,798
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			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	6,000		6,000

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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	4,340	4,340	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	40,497		40,497
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	3,405	3,405	0
3.92	Pharmacy Consultant	822		822
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	55,064		47,319
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	467,719		439,957
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	467,719		439,957

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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	50,497	4,637	45,860
4.2	Long-Term Interest Expense SNF-CR	32,351		32,351
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	9,705		9,705
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	15,405		15,405
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	622		622
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	108,580		103,943
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	108,580		103,943

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	1,848,407		1,618,166
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	1,848,407		1,616,149

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	1,694,306
1A.2	Other Revenue	51,467
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	1,745,773
1A.4	Salaries and Wages	1,046,729
1A.5	Employee Benefits	88,096
1A.6	Supplies and Other (including Payroll Taxes)	620,340
1A.7	Interest Expense	32,351
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	60,892
1A.200	Total Operating Expenses	1,848,408
1A.300	Income(Loss) from Operations	(102,635)
	Non-Operating Income and Expenses	
1A.10	Interest Income	48
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(102,587)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	2
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(102,585)

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

<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)	1,745,822
2.2	Total Nursing Expenses (Schedule 3)	755,182
2.3	Total Administrative and General Expenses (Schedule 3)	516,926
2.4	Total Variable Expenses (Schedule 3)	467,719
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	108,580
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	1,848,407
200	Cost Reported Net Income(Loss)	(102,585)

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)		(102,585)
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)		(102,585)

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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	29,592
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	311,692
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	311,692
1.7	Receivable from Officers/Owners/Employees	4,201
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	33,993
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	12,695
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	392,173

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	50,000
2.2	Buildings	690,937
2.3	Improvements	53,356
2.4	Equipment	99,403
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	23,366
200	Total Non-Current Fixed Assets	917,062

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	38,976
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	38,976

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Start up	38,976
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	38,976

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,348,211

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	81,079
5.2	Accrued Expenses	96,742
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	2,240
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	155,968
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	80,036
5.8	State and Federal Taxes Payable	4,786
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	420,851

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	587,869
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	587,869

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,008,720

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	442,078
8B.2	Prior Period Adjustment(s)	(2)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(102,585)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	339,491

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	Rounding	(2)
8D.100	Subtotal: Prior Period Adjustments	(2)

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	1,348,211

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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	50,000			50,000				50,000
1.2	Building	825,000			825,000	(113,438)	(20,625)	(134,063)	690,937
1.3	Improvements	46,556	13,836		60,392	(4,363)	(2,673)	(7,036)	53,356
1.4	Equipment	222,525	6,190		228,715	(106,750)	(22,562)	(129,312)	99,403
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	46,378			46,378	(18,375)	(4,637)	(23,012)	23,366
100	Total	1,190,459	20,026	0	1,210,485	(242,926)	(50,497)	(293,423)	917,062

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	50,000					50,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	825,000					825,000		20,625		20,625
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	46,556		13,836			60,392	5.00%	2,673		2,673
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	222,525		6,190			228,715	10.00%	22,562		22,562
2.8	Equipment REA-CR						0	10.00%			0

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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	1,144,081	0	20,026	0	0	1,164,107		45,860	0	45,860

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1900
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2017
3.3	What was the value from the most recent municipal property assessment for this facility?	825,000
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?	12
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	3,614
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	2,867
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	0.8
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?	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)	96,529

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(102,587)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	60,892
2.3	Increases (Decreases) to Cash Provided by Operating Activities	43,667
200	Net Cash from Operating Activities	1,972

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(20,026)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(20,026)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	(48,883)
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(48,883)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(66,937)
500	Cash and Cash Equivalents (End of Year)	29,592

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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	10/01/2021	22			22	30
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	22				
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	717	10		244	9	3,854
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	717	10	0	244	9	3,854

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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
29							395	5,258
								0
								0
								0
								0
74								74
								0
								0
								0
								0
								0
								0
103	0	0	0	0	0	0	395	5,332

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	11
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	14
3.4	0190.0	Average Length of Stay	380
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	10
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	17

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	139,268	4,822.1	130,517	4,316.8	152,256	9,656.5
1.2	Total Overtime Wages	8,342	201.0	2,605	65.5	54,225	2,185.1
1.3	Total Shift Differential	3,233		1,525		67,365	
1.4	Total Other Differentials	100		2,700			
100	Total	150,943	5,023.1	137,347	4,382.3	273,846	11,841.6

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides			2.00	2.00	2.00

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations			
3.3	Dietary Staff	5	2.7	5,544.3
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	8	1.7	3,657.3
3.6	Unit Clerk & Medical Records Staff	2	0.7	1,581.9
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	1	0.1	278.7
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	1.4	1,994.0
3.14	Administration and Officers	4	2.8	5,962.6
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	1	1.0	208.8
3.18	Registered Nurses	5	2.4	5,023.1
3.19	Licensed Practical Nurses	3	2.1	4,382.3
3.20	Certified Nurse Aides	18	7.5	11,841.6
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	51	22.4	40,474.6

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Dalton	Tammy	Director of Nurses	Nursing	108,666			108,666		
5.2	Augeri	Richard	Administrator	Administrative & General	106,760			106,760		
5.3	Moore	Nicola	Certified Nurses Aide	Nursing	89,276			89,276		
5.4	Schacht	Kelly	LPN	Nursing	79,453			79,453		
5.5	Humphry	Steven	RN	Nursing	73,798			73,798		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1	Augeri	Richard	Administrator	Administrative & General	2,080	73,433		33,327	106,760
6B.2									0
6B.3									0
									106,760

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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	SBA	No	10/01/20 17	10/01/2037	240	2,476	356,000		
1.2	2nd Mortgage	Eagle Bank	No	10/01/20 17	10/01/2027	120	3,270	492,500		
1.3	Capital Lease	TD Bank	No	04/14/20 19	03/14/2025	60	467	28,252		
100	TOTALS								0	0

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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
283,355		15,480			267,875	3.000%	7,841		7,841
345,897		27,059			318,838	5.000%	24,254		24,254
7,500		6,344			1,156	5.940%	256		256
					587,869		32,351	0	32,351

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
03/29/2024 1:13PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/29/2024 1:14PM	(2) Ownership and Facility Information	Ownership and Facility information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/29/2024 2:03PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
03/29/2024 2:15PM	(5) Financial Statements	Financial Statements.PDF	application/pdf	Theresa Horky

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	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions
1.3	Title	Consultant reporting
1.4	Street Address	693 Central st
1.5	City	Franklin
1.6	State	Mass
1.7	Zip Code	02038
1.8	Phone Number	+1 (508) 570-4908
1.9	Email Address	thorky@pegasuslts.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	03/29/2024

*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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Skilled Nursing Facility Cost Report

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	03/29/2024
2.3	Last Name	Augeri
2.4	First Name	Richard
2.5	Middle Name	M.
2.6	Title	Unknown
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