

Skilled Nursing Facility Cost Report
Prescott Nursing and Rehab BHC Operations LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:46 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Prescott Nursing and Rehab BHC Operations LLC
1.2	MassHealth Provider ID	110196131A
1.3	Federal Employer Tax ID	883885014
1.4	VPN	0951003
1.5	Is the above information correct?	Yes
1.6	Facility Number	366
1.7	This line is intentionally left blank	
1.8	Reporting Period From	02/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	140 Prescott Street
1.11	City	North Andover
1.12	Zip	01845
1.13	Telephone	+1 (978) 685-8086
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.	
1.19	List the name of the entity that holds the nursing facility license.	Best Healthcare Solutions Services Group
1.20	List realty company names as reported on each realty company cost report.	P2 Prop LLC/Prescott Nursing and Rehab BHC Operations LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Nicole Liebb
2.2	Nursing Facility or Firm Name	Prescott Nursing and Rehab BHC Operations LLC
2.3	Title	Executive Assistant
2.4	Street Address	701 Cross Street, Suite 132
2.5	City	Lakewood
2.6	State	NJ
2.7	Zip Code	08701
2.8	Phone Number	+1 (732) 522-4338
2.9	Email Address	nicoleliebb@outlook.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	Chelsea Murray
3.3	Nursing Facility or Firm Name	Bonadio & Co., LLP
3.4	Title	Executive Vice President
3.5	Street Address	171 Sully's Trail
3.6	City	Pittsford
3.7	State	NY
3.8	Zip Code	14534
3.9	Phone Number	+1 (585) 249-2791
3.10	Email Address	cmurray@bonadio.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,269,034	3,899	2,272,933
1.2	Commercial Managed Care	60,421	5,692	66,113
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,239,406	155,006	4,394,412
1.5	Medicare Managed Care (Part C)	1,112,768	28,013	1,140,781
1.6	MassHealth Fee-for-Service	6,106,257	227,120	6,333,377
1.7	MassHealth Managed Care	289,890		289,890
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			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	689,970		689,970
100	Total Nursing Facility Revenue	14,767,746	419,730	15,187,476

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	293,814
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	(43)
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	121
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	293,892

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)	Insurance	195,000
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Total COVID-19 Receipts	41,616
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain on Bargain Purchase	57,198
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		293,814

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,481,368

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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	162,523		162,523
1.2	Director of Nurses: Employee Benefits	4,078		4,078
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	18,077		18,077
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	184,678		184,678
1.7	Registered Nurses: Salaries	650,087		650,087
1.8	Registered Nurses: Employee Benefits	16,311		16,311
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	72,306		72,306
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	490,572	8,377	482,195
1.200	Subtotal: Registered Nurses Expenses	1,229,276		1,220,899
1.12	Licensed Practical Nurses: Salaries	1,159,547		1,159,547
1.13	Licensed Practical Nurses: Employee Benefits	29,094		29,094
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	128,970		128,970
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	734,167	21,808	712,359
1.300	Subtotal: Licensed Practical Nurses Expenses	2,051,778		2,029,970
1.17	Certified Nurse Aides: Salaries	2,163,609		2,163,609
1.18	Certified Nurse Aides: Employee Benefits	54,286		54,286
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	240,646		240,646
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	240,752	12,454	228,298
1.400	Subtotal: Certified Nurse Aides Expenses	2,699,293		2,686,839

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	3,491		3,491
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	3,491		3,491
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,168,516		6,125,877

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	6,168,516		6,125,877

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	409,165		409,165
2.2	Administration: Employee Benefits	10,080		10,080
2.3	Administration: Payroll Taxes incl Workers Comp.	43,722		43,722
2.4	Administration: Purchased Service	13,179		13,179
2.5	Officers: Total Compensation	209,168	209,168	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	685,314		476,146
2.7	Clerical Staff: Salaries	373,438	28,631	344,807
2.8	Clerical Staff: Employee Benefits	9,368	718	8,650
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	41,535	3,184	38,351
2.10	Clerical Staff: Purchased Service	95,672		95,672
2.200	Subtotal: Clerical Staff Expenses	520,013		487,480
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	39,589		39,589
2.12	Office Supplies	22,055		22,055
2.13	Telecommunications (e.g. Internet, Phone)	37,476		37,476

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	15,319		15,319
2.16	Advertising: Help Wanted	22,870		22,870
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	203,378		203,378
2.20	Insurance: Malpractice & General Liability	120,548		120,548
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	1,624,519	1,624,519	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		17,682	17,682
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	2,085,754		478,917
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,291,081		1,442,543
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,291,081		1,442,543

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	12,683
2B.2	Licenses and Dues: Not Related to Resident Care	12,928
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	54,225
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	284,098
2B.11	Fines, Late Fees, Penalties, including Interest	25,436
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	165,331
2B.14	Bad Debt Expense	279,158
2B.15	User Fee Assessment	790,660
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,624,519

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	73,261		73,261
3.2	Staff Dev. Coord.: Employee Benefits	1,838		1,838
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,148		8,148
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	83,247		83,247
3.5	Plant Operation: Salaries	54,066		54,066
3.6	Plant Operation: Employee Benefits	1,357		1,357
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,013		6,013

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3.8	Plant Operation: Purchased Service	84,765		84,765
3.9	Plant Operation: Supplies and Expenses	11,900		11,900
3.10	Plant Operation: Utilities	239,516		239,516
3.11	Plant Operation: Repairs	41,605		41,605
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	439,222		439,222
3.13	Dietician: Salaries	32,157		32,157
3.14	Dietician: Employee Benefits	807		807
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,577		3,577
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	36,541		36,541
3.18	Dietary: Salaries	547,604		547,604
3.19	Dietary: Employee Benefits	13,740		13,740
3.20	Dietary: Payroll Taxes incl Workers Comp.	60,907		60,907
3.21	Dietary: Food	279,682		279,682
3.22	Dietary: Purchased Service	2,439		2,439
3.23	Dietary: Supplies and Expenses	31,179		31,179
3.400	Subtotal: Dietary Expenses	935,551		935,551
3.24	Housekeeping/Laundry: Salaries	301,503		301,503
3.25	Housekeeping/Laundry: Employee Benefits	7,565		7,565
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	33,534		33,534
3.27	Housekeeping/Laundry: Purchased Service	147,624		147,624
3.28	Housekeeping/Laundry: Supplies and Expenses	52,135		52,135
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	542,361		542,361
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	58,732		58,732

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,474		1,474
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,532		6,532
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	66,738		66,738
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	217,947		217,947
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	5,468		5,468
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	24,241		24,241
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	247,656		247,656
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	184,021		184,021
3.49	Social Service Worker: Employee Benefits	4,617		4,617
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,468		20,468
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	209,106		209,106
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	37,764	37,764	0
3.57	Indirect Restorative Therapy: Employee Benefits	948	948	0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	4,200	4,200	0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	384,473	384,473	0

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3.61	Direct Restorative Therapy: Benefits	52,410	52,410	0
3.62	Direct Restorative Therapy: Consultants	342,782	342,782	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	822,577		0
3.64	Recreational Therapy/Activities: Salaries	127,686		127,686
3.65	Recreational Therapy/Activities: Employee Benefits	3,204		3,204
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,202		14,202
3.67	Recreational Therapy/Activities: Purchased Service	6,140		6,140
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,472		7,472
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	158,704		158,704
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	18,670		18,670
3.1400	Subtotal: Resident Care Assistant Expenses	18,670		18,670
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	4,816		4,816
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	38,500		38,500
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	231,292	231,292	0
3.88	Personal Protective Equipment	117,789		117,789

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3.89	House Supplies Not Resold	49,660		49,660
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,182		2,182
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	444,239		212,947
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,004,612		2,950,743
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		121	121
3.1800	Subtotal: Variable Recoverable Income	0		121
300	Total: Net Variable Expenses Including Recoverable Income	4,004,612		2,950,622

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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	24,953	(259,948)	284,901
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		2,264,844	2,264,844
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	29,670		29,670
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	150,474		150,474
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	12,887		12,887
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	137,250		137,250
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	2,309,868	2,309,868	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	2,665,102		2,880,026
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	2,665,102		2,880,026

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,129,311		13,399,189
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	16,129,311		13,399,068

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	

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	15,187,476
1A.2	Other Revenue	236,694
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	15,424,170
1A.4	Salaries and Wages	7,126,045
1A.5	Employee Benefits	177,516
1A.6	Supplies and Other (including Payroll Taxes)	8,237,541
1A.7	Interest Expense	284,098
1A.8	Provision for Bad Debt	279,158
1A.9	Depreciation and Amortization Expenses	24,953
1A.200	Total Operating Expenses	16,129,311
1A.300	Income(Loss) from Operations	(705,141)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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)	57,198
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(647,943)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(647,943)

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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)	15,481,368
2.2	Total Nursing Expenses (Schedule 3)	6,168,516
2.3	Total Administrative and General Expenses (Schedule 3)	3,291,081
2.4	Total Variable Expenses (Schedule 3)	4,004,612
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,665,102
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,129,311
200	Cost Reported Net Income(Loss)	(647,943)

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)		(647,943)
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)		(647,943)

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	297,843
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	500
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,689,322
1.6	Less Reserve for Bad Debt	(267,132)
1.100	Subtotal: Net Patient Accounts Receivable	2,422,190
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	29,102
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	7,045
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	472,609
100	Total Current Assets	3,229,289

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Vendor Security Deposits	250,000
1A.2	Due from Other	222,609
1A.100	Subtotal: Other Current Assets	472,609

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	43,498
2.4	Equipment	118,430
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	161,928

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	51,693
3.3	Other Deferred Charges and Non-Current Assets	35,311,819
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	35,363,512

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Capital Lease - Right of Use Asset	31,728,805
3A.2	Due From Related Parties	3,583,014
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	35,311,819

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	38,754,729

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,316,504
5.2	Accrued Expenses	486,462
5.3	Due to Insurance Payers	45,023
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	331,657
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	29,597
5.10	Other Current Liabilities	4,246,246
500	Total Current Liabilities	6,455,489

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Line of Credit	4,000,000
5A.2	Capital Lease	246,246
5A.100	Subtotal: Other Current Liabilities	4,246,246

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	90,563
6.3	Other Long-Term Debt	32,606,620
600	Total Non-Current Liabilities	32,697,183

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	39,152,672

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	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	250,000
8B.4	SNF-CR Net Income/(Loss)	(647,943)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(397,943)

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		
8D.100	Subtotal: Prior Period Adjustments	0

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)	38,754,729

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements		45,075		45,075		(1,577)	(1,577)	43,498
1.4	Equipment		141,806		141,806		(23,376)	(23,376)	118,430
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	186,881	0	186,881	0	(24,953)	(24,953)	161,928

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	1,692,685					1,692,685				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	10,397,922					10,397,922	2.50%		259,948	259,948
2.5	Improvements SNF-CR			45,075			45,075	5.00%	1,577		1,577
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR			141,806			141,806	10.00%	23,376		23,376

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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	12,090,607	0	186,881	0	0	12,277,488	24,953	259,948	284,901

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2016
3.3	What was the value from the most recent municipal property assessment for this facility?	5,700,000
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	126
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	33,524
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	22,508
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?	3.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Sale of Nursing Facility to Unrelated Third Party	02/01/2023	Bear Mountain Andover LLC	Prescott Nursing and Rehab BHC Operations LLC	250,000
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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(647,943)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,511,782
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,001,361)
200	Net Cash from Operating Activities	(137,522)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(186,881)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(186,881)

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	(135,303)
4.3	Cash Flows from Other Financing Activities	757,549
400	Net Cash from Financing Activities	622,246

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	297,843
500	Cash and Cash Equivalents (End of Year)	297,843

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					0	
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.	126				
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	5,036	167		6,594	2,239	22,213
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	5,036	167	0	6,594	2,239	22,213

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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
1,087							2,500	39,836
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
1,087	0	0	0	0	0	0	2,500	39,836

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	536
3.2	0140.1	Number of MassHealth Admissions During Year	23
3.3	0150.0	Number of Discharges During Year	495
3.4	0190.0	Average Length of Stay	81
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	378
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	115

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	580,058	13,009.5	1,059,810	24,706.6	1,745,556	61,718.6
1.2	Total Overtime Wages	70,029	1,070.7	99,737	1,654.1	418,053	10,986.3
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	650,087	14,080.2	1,159,547	26,360.7	2,163,609	72,704.9

<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	2.50	2.50	2.00	4.50	4.50
2.2	Licensed Practical Nurses	2.50	2.50	2.00	4.50	4.50
2.3	Certified Nurse Aides	1.50	1.50	2.00	3.00	3.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	5	0.9	1,857.6
3.2	Plant Operations	6	1.6	3,235.8
3.3	Dietary Staff	28	13.0	26,967.3
3.4	Dietician	2	0.5	945.1
3.5	Housekeeping/Laundry Staff	19	6.9	14,278.8
3.6	Unit Clerk & Medical Records Staff	4	1.8	3,651.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.6	5,316.1
3.9	Social Services Staff	4	2.3	4,803.6
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	22	3.9	8,053.3
3.12	Restorative Therapy - Indirect Staff	1	0.4	779.5
3.13	Recreational Staff	14	2.2	4,625.2
3.14	Administration and Officers	16	4.0	8,241.8
3.15	Security Staff			
3.16	Clerical Staff	12	4.4	9,156.0
3.17	Director of Nurses	3	1.7	3,550.1
3.18	Registered Nurses	23	6.8	14,080.2
3.19	Licensed Practical Nurses	30	12.7	26,360.7
3.20	Certified Nurse Aides	77	35.0	72,704.9
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	269	100.7	208,607.7

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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		107.7	8,377	338.0	21,808	301.3	12,454		
Registered Temporary Nursing Service Agencies										
4.2	Care Gigs LLC	T2S4	1,573.3	126,642	4,509.2	285,766	1,575.2	58,653		
4.3	CONNECTRN INC	TGKV	1,088.0	85,447	543.8	38,690	708.5	28,444		
4.4	Intelycare, Inc.	TM7F	3,540.3	261,292	3,640.6	243,839	3,049.0	115,185		
4.5	On Call Staffing Inc		39.1	3,213	22.6	1,924	32.0	1,590		
4.6	On Time Medical Staffing LLC	TLLW	70.0	5,601	2,179.0	142,140	527.1	24,426		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		6,310.7	482,195	10,895.2	712,359	5,891.8	228,298	0.0	0
400	Total Temporary Nursing Service Agency Expenses		6,418.4	490,572	11,233.2	734,167	6,193.1	240,752	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	Namkung	Jung	RN	Nursing	148,141			148,141		
5.2	Foy	Fnu Electa Ndum	CNA	Nursing	118,051			118,051		
5.3	Hoffman	Melina E	DON	Nursing	111,865			111,865		
5.4	Braga	Santa Monica	CNA	Nursing	99,309			99,309		
5.5	Rutashobya	Angela	LPN	Nursing	99,139			99,139		

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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	Brown	Avrohom	Owner	Administrative & General	1,960	96,048			96,048
6B.2	Chapler	Yaakov	Owner	Administrative & General	1,960	96,048			96,048
6B.3									0
									192,096

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

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

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

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Prescott Nursing and Rehab BHC Operations LLC
 Filing Year: 2023

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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	Customers Bank	No	4,000,000		11/03/2022		4,000,000	8.594%	284,098
200	Total Working Capital Interest						4,000,000		284,098

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
04/26/2024 10:15AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
04/26/2024 10:15AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/30/2024 10:19AM	(1) Footnotes and Explanations	Footnotes and Explanations.pdf	application/pdf	Chelsea Murray
10/30/2024 10:19AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/30/2024 10:19AM	(5) Financial Statements	Financial Statements.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray

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	Chelsea Murray
1.2	Nursing Facility or Firm Name	Bonadio & Co., LLP
1.3	Title	Executive Vice President
1.4	Street Address	171 Sully's Trail
1.5	City	Pittsford
1.6	State	NY
1.7	Zip Code	14534
1.8	Phone Number	+1 (585) 249-2791
1.9	Email Address	cmurray@bonadio.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:	10/30/2024

*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	06/17/2024
2.3	Last Name	Steinberg
2.4	First Name	Moshe
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request