

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2023

Date: 09/19/2024
Time: 3:37 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	REHAB & NURSING CTR AT EVERETT
1.2	MassHealth Provider ID	110095107A
1.3	Federal Employer Tax ID	460825575
1.4	VPN	0950199
1.5	Is the above information correct?	Yes
1.6	Facility Number	00714
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	289 Elm St
1.11	City	Everett
1.12	Zip	02149
1.13	Telephone	+1 (617) 387-6560
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.	Rehab and Nursing Center at Everett
1.20	List realty company names as reported on each realty company cost report.	ERNC Realty
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	Samuel Fogel
2.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
2.3	Title	CPA
2.4	Street Address	2600 Nostrand Ave
2.5	City	Brooklyn
2.6	State	New York
2.7	Zip Code	11210
2.8	Phone Number	+1 (718) 338-6900
2.9	Email Address	sfogel@mfandco.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	Samuel Fogel
3.3	Nursing Facility or Firm Name	Martin Friedman CPA PC
3.4	Title	CPA
3.5	Street Address	2600 Nostrand Ave
3.6	City	Brooklyn
3.7	State	New York
3.8	Zip Code	11210
3.9	Phone Number	+1 (718) 338-6900
3.10	Email Address	sfogel@mfandco.com
3.11	Type of Accounting Service Performed	Audit

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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	795,790	84,816	880,606
1.2	Commercial Managed Care	493,076	686,700	1,179,776
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service		1,904,830	1,904,830
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,323,082	1,266,707	6,589,789
1.7	MassHealth Managed Care	4,041,756		4,041,756
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			0
100	Total Nursing Facility Revenue	10,653,704	3,943,053	14,596,757

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	59,882
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(211,494)
3.7	Interest Income	7,699
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	47,547
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(96,366)

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)		
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		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,500,391

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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	407,117		407,117
1.2	Director of Nurses: Employee Benefits	711		711
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	39,517		39,517
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	447,345		447,345
1.7	Registered Nurses: Salaries	783,492		783,492
1.8	Registered Nurses: Employee Benefits	1,368		1,368
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	76,051		76,051
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,003,437		1,003,437
1.200	Subtotal: Registered Nurses Expenses	1,864,348		1,864,348
1.12	Licensed Practical Nurses: Salaries	1,180,090		1,180,090
1.13	Licensed Practical Nurses: Employee Benefits	2,061		2,061
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	114,547		114,547
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	613,080		613,080
1.300	Subtotal: Licensed Practical Nurses Expenses	1,909,778		1,909,778
1.17	Certified Nurse Aides: Salaries	2,010,242		2,010,242
1.18	Certified Nurse Aides: Employee Benefits	3,511		3,511
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	195,127		195,127
1.20	Certified Nurse Aides Purchased Service: Per Diem	31,363		31,363
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	358,586		358,586
1.400	Subtotal: Certified Nurse Aides Expenses	2,598,829		2,598,829

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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	6,820,300		6,820,300

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	6,820,300		6,820,300

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	252,259		252,259
2.2	Administration: Employee Benefits	441		441
2.3	Administration: Payroll Taxes incl Workers Comp.	24,486		24,486
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	277,186		277,186
2.7	Clerical Staff: Salaries	98,004		98,004
2.8	Clerical Staff: Employee Benefits	171		171
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	9,513		9,513
2.10	Clerical Staff: Purchased Service	308,618		308,618
2.200	Subtotal: Clerical Staff Expenses	416,306		416,306
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	59,213		59,213
2.12	Office Supplies	21,968		21,968
2.13	Telecommunications (e.g. Internet, Phone)	13,151		13,151

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	57,522		57,522
2.16	Advertising: Help Wanted	23,621		23,621
2.17	Licenses and Dues: Patient Care Related Portion	20,571		20,571
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	30,234		30,234
2.20	Insurance: Malpractice & General Liability	455,041		455,041
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	3,027		3,027
2.23	Non-Allowable A & G Expenses	1,430,928	1,430,928	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	2,115,276		684,348
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,808,768		1,377,840
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		47,547	47,547
2.500	Subtotal: Administrative & General Recoverable Income	0		47,547
200	Total: Net Administrative & General Expenses After Recoverable Income	2,808,768		1,330,293
Detail of Other A&G Expenses				
Table 2A	1	2		
Line #	Description	Amount		
2A.1	Misc	3,027		
2A.100	Subtotal: Other A&G Expenses	3,027		

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,002
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	2,508
2B.6	Legal: Other	42,781
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	36,308
2B.11	Fines, Late Fees, Penalties, including Interest	74,386
2B.12	State and Federal Income Taxes	37,777
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	883,673
2B.15	User Fee Assessment	320,684
2B.16	Other Non-Allowable A&G Expenses	25,809
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	1,430,928

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	105,273		105,273
3.2	Staff Dev. Coord.: Employee Benefits	184		184
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,218		10,218
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	115,675		115,675
3.5	Plant Operation: Salaries	143,992		143,992
3.6	Plant Operation: Employee Benefits	251		251
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,977		13,977

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3.8	Plant Operation: Purchased Service	149,084		149,084
3.9	Plant Operation: Supplies and Expenses	26,386		26,386
3.10	Plant Operation: Utilities	339,830		339,830
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	673,520		673,520
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			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	444,075		444,075
3.19	Dietary: Employee Benefits	776		776
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,105		43,105
3.21	Dietary: Food	333,214		333,214
3.22	Dietary: Purchased Service	58,193		58,193
3.23	Dietary: Supplies and Expenses	41,916		41,916
3.400	Subtotal: Dietary Expenses	921,279		921,279
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	296,285		296,285
3.28	Housekeeping/Laundry: Supplies and Expenses	9,715		9,715
3.29	Housekeeping/Laundry: Linen and Bedding	29,870		29,870
3.30	Housekeeping/Laundry: Special Cleaning	197,524		197,524
3.500	Subtotal: Housekeeping/Laundry Expenses	533,394		533,394
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	59,455		59,455

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3.37	Unit Clerk & Medical Records: Employee Benefits	104		104
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,771		5,771
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	65,330		65,330
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	9,568		9,568
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17		17
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	929		929
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	10,514		10,514
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	163,853		163,853
3.49	Social Service Worker: Employee Benefits	286		286
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,905		15,905
3.51	Social Service Worker: Purchased Service	66,872		66,872
3.1000	Subtotal: Social Service Worker Expenses	246,916		246,916
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			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	550		550
3.60	Direct Restorative Therapy: Salaries	458,559	458,559	0

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3.61	Direct Restorative Therapy: Benefits	45,312	45,312	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	504,421		550
3.64	Recreational Therapy/Activities: Salaries	221,392		221,392
3.65	Recreational Therapy/Activities: Employee Benefits	387		387
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,490		21,490
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	21,989		21,989
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	265,258		265,258
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	30,000		30,000
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	30,019		30,019
3.87	Legend Drugs	108,605	108,605	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	139,826		139,826
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	15,169		15,169
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	323,619		215,014
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,659,926		3,047,450
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	3,659,926		3,047,450

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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	216,594	(151,625)	368,219
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		179,749	179,749
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			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		82,333	82,333
4.10	Personal Property Tax Expense SNF-CR	9,044		9,044
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	231,039		231,039
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,086,991	1,086,991	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	1,543,668		870,384
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	1,543,668		870,384

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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	14,832,662		12,115,974
<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	14,832,662		12,068,427

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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	59,882
200	3026.0	TOTAL OTHER BUSINESS REVENUE	59,882

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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	14,440,509
1A.2	Other Revenue	59,882
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,500,391
1A.4	Salaries and Wages	6,337,371
1A.5	Employee Benefits	626,216
1A.6	Supplies and Other (including Payroll Taxes)	7,616,173
1A.7	Interest Expense	36,308
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	216,594
1A.200	Total Operating Expenses	14,832,662
1A.300	Income(Loss) from Operations	(332,271)
	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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(332,271)
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)	(332,271)

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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)	14,500,391
2.2	Total Nursing Expenses (Schedule 3)	6,820,300
2.3	Total Administrative and General Expenses (Schedule 3)	2,808,768
2.4	Total Variable Expenses (Schedule 3)	3,659,926
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,543,668
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,832,662
200	Cost Reported Net Income(Loss)	(332,271)

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)		(332,271)
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)		(332,271)

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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	74,059
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	2,728,881
1.6	Less Reserve for Bad Debt	(250,000)
1.100	Subtotal: Net Patient Accounts Receivable	2,478,881
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	(65,218)
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	94,079
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	1,310
1.17	Other Current Assets	0
100	Total Current Assets	2,583,111

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	
2.2	Buildings	
2.3	Improvements	1,363,144
2.4	Equipment	212,478
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	1,575,622

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	125,428
3.3	Other Deferred Charges and Non-Current Assets	71,899
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	197,327

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Loans	71,899
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	71,899

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,356,060

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,069,958
5.2	Accrued Expenses	94,671
5.3	Due to Insurance Payers	77,456
5.4	Patient Funds Due	128,047
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	726,868
5.7	Accrued Salaries and Payroll Liabilities	455,467
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	155,604
500	Total Current Liabilities	2,708,071

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	other payables	155,604
5A.100	Subtotal: Other Current Liabilities	155,604

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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	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	0

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,708,071

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	2,030,260
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(332,271)
8B.5	Proprietor/Partner Drawings	(50,000)
8B.100	Owner's Equity Balance: Current Year	1,647,989

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

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,356,060

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	2,100,382	96,850		2,197,232	(680,553)	(153,535)	(834,088)	1,363,144
1.4	Equipment	366,994	33,312		400,306	(124,769)	(63,059)	(187,828)	212,478
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	2,467,376	130,162	0	2,597,538	(805,322)	(216,594)	(1,021,916)	1,575,622

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	680,000					680,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	6,065,000					6,065,000	2.50%		151,625	151,625
2.5	Improvements SNF-CR	2,100,382		96,850			2,197,232	5.00%	153,535		153,535
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	366,994		33,312			400,306	10.00%	63,059		63,059

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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	9,212,376	0	130,162	0	0	9,342,538		216,594	151,625	368,219

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	3,107,200
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	58,617
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,177
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	200
3.10	What is the total acreage of the facility site?	1.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	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					
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)	380,189

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(332,271)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	216,594
2.3	Increases (Decreases) to Cash Provided by Operating Activities	632,369
200	Net Cash from Operating Activities	516,692

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(200,854)
3.2	Cash Flows from Other Investing Activities	(456,480)
300	Net Cash from Investing Activities	(657,334)

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	(115,488)
4.3	Cash Flows from Other Financing Activities	(50,000)
400	Net Cash from Financing Activities	(165,488)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(306,130)
500	Cash and Cash Equivalents (End of Year)	74,059

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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	12/31/2020	170			170	183
1.2	12/31/2022	170	0		170	183
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.	170				
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	199			2,216	966	33,842
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	199	0	0	2,216	966	33,842

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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
7,730					1,622			46,575
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
7,730	0	0	0	0	1,622	0	0	46,575

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	294
3.2	0140.1	Number of MassHealth Admissions During Year	82
3.3	0150.0	Number of Discharges During Year	316
3.4	0190.0	Average Length of Stay	
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<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	472,830	10,286.0	736,183	19,531.7	1,419,122	74,838.6
1.2	Total Overtime Wages	108,301	1,571.2	394,068	6,893.0	495,375	17,405.2
1.3	Total Shift Differential	2,193		20,010		53,907	
1.4	Total Other Differentials						
100	Total	583,324	11,857.2	1,150,261	26,424.7	1,968,404	92,243.8

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	1.00	2.00	2.00	3.00
2.2	Licensed Practical Nurses	1.00	2.00	1.00	2.00	3.00
2.3	Certified Nurse Aides	1.00	1.00	2.00	2.00	2.00

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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	2.0	4,341.5
3.2	Plant Operations	6	3.0	5,262.8
3.3	Dietary Staff	23	12.0	22,951.8
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	1.0	1,955.2
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.0	2,850.2
3.9	Social Services Staff	2	1.0	2,522.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	12	4.0	7,678.5
3.12	Restorative Therapy - Indirect Staff	1		825.0
3.13	Recreational Staff	12	7.0	14,189.7
3.14	Administration and Officers	1	1.0	1,897.5
3.15	Security Staff			
3.16	Clerical Staff	10	6.0	11,302.3
3.17	Director of Nurses	2	1.0	2,194.8
3.18	Registered Nurses	18	6.0	11,857.2
3.19	Licensed Practical Nurses	26	13.0	26,424.7
3.20	Certified Nurse Aides	67	46.0	92,243.8
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	189	104.0	208,497.0

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<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Bekem Healthcare LLC.		431.4	32,354	4,232.3	275,102	1,939.6	75,644		
4.3	CONNECTRN INC	TGKV	2,070.9	146,025	309.7	19,560	1,351.7	45,959		
4.4	Dignity Medical Staffing.	TGMN	0.0		15.9	1,090				
4.5	Intelycare, Inc.	TM7F	7,215.7	508,781	2,557.2	172,384	2,493.7	84,784		
4.6	Kavida Healthcare, Inc	TVTE	4,010.5	312,657	2,150.2	144,944	3,777.3	136,436		
4.7	MAS Medical Staffing (Worcester, MA)	TKYS	47.1	3,620			463.6	15,763		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		13,775.6	1,003,437	9,265.3	613,080	10,025.9	358,586	0.0	0
400	Total Temporary Nursing Service Agency Expenses		13,775.6	1,003,437	9,265.3	613,080	10,025.9	358,586	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	Marshall	Benjamin	Admin	Administrative & General	208,375			208,375		
5.2	Nnagbo	Vivian	Unit Manager	Nursing	188,343			188,343		
5.3	Adams	Marie	LPN	Nursing	186,067			186,067		
5.4	Kinteh	Majular	DON	Nursing	177,276			177,276		
5.5	Iwunze	Akubueze	LPN	Nursing	154,760			154,760		

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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									0
6B.2									0
6B.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

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

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

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Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Brookline Bank	No	809,081		12/31/2017	82,214	726,867	4.640%	36,308
200	Total Working Capital Interest						726,867		36,308

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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
04/22/2024 1:33AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Zev Goldgrab
04/22/2024 1:33AM	(1) Footnotes and Explanations	Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Zev Goldgrab
04/22/2024 1:34AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab
04/22/2024 1:38AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab
04/22/2024 1:39AM	(4) Related Party Transactions	RelatedPartyMarkup.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Samuel Fogel
1.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
1.3	Title	CPA
1.4	Street Address	2600 Nostrand Ave
1.5	City	Brooklyn
1.6	State	New York
1.7	Zip Code	11210
1.8	Phone Number	+1 (718) 338-6900
1.9	Email Address	sfogel@mfandco.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/22/2024

*Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.*

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/01/2024
2.3	Last Name	Walden
2.4	First Name	Yehudah
2.5	Middle Name	J.
2.6	Title	Managing Member
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