

Skilled Nursing Facility Cost Report
SEACOAST NURSING AND REHABILITATION CENTER
Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	SEACOAST NURSING AND REHABILITATION CENTER
1.2	MassHealth Provider ID	110172672A
1.3	Federal Employer Tax ID	861280528
1.4	VPN	0950868
1.5	Is the above information correct?	Yes
1.6	Facility Number	01070
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	292 Washington Street
1.11	City	Gloucester
1.12	Zip	01930
1.13	Telephone	+1 (978) 283-0030
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Bane Care Management
1.19	List the name of the entity that holds the nursing facility license.	Seacoast Nursing & Rehabilitation Center
1.20	List realty company names as reported on each realty company cost report.	Seacoast Nursing & Retirement
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	☐ I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,262,337		3,262,337
1.2	Commercial Managed Care	44,004		44,004
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,804,582	82,018	3,886,600
1.5	Medicare Managed Care (Part C)	979,457	54,172	1,033,629
1.6	MassHealth Fee-for-Service	4,776,426		4,776,426
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	701,558		701,558
1.9	OneCare			0
1.10	PACE	536,998		536,998
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	14,105,362	136,190	14,241,552

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	413,110
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	262,370
3.7	Interest Income	519
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	675,999

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Relief	413,110
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		413,110

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,917,551

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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	157,579		157,579
1.2	Director of Nurses: Employee Benefits	11,146		11,146
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,882		16,882
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	185,607		185,607
1.7	Registered Nurses: Salaries	984,636		984,636
1.8	Registered Nurses: Employee Benefits	69,647		69,647
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	105,490		105,490
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	57,082	0	57,082
1.200	Subtotal: Registered Nurses Expenses	1,216,855		1,216,855
1.12	Licensed Practical Nurses: Salaries	1,245,714		1,245,714
1.13	Licensed Practical Nurses: Employee Benefits	88,115		88,115
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	133,460		133,460
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	256,622	0	256,622
1.300	Subtotal: Licensed Practical Nurses Expenses	1,723,911		1,723,911
1.17	Certified Nurse Aides: Salaries	1,616,982		1,616,982
1.18	Certified Nurse Aides: Employee Benefits	114,376		114,376
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	173,235		173,235
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	415,205	0	415,205
1.400	Subtotal: Certified Nurse Aides Expenses	2,319,798		2,319,798

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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	5,446,171		5,446,171

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	5,446,171		5,446,171

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	217,233		217,233
2.2	Administration: Employee Benefits	15,366		15,366
2.3	Administration: Payroll Taxes incl Workers Comp.	23,273		23,273
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	255,872		255,872
2.7	Clerical Staff: Salaries	197,441		197,441
2.8	Clerical Staff: Employee Benefits	13,966		13,966
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,153		21,153
2.10	Clerical Staff: Purchased Service	100,820		100,820
2.200	Subtotal: Clerical Staff Expenses	333,380		333,380
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	31,455		31,455
2.12	Office Supplies	259,792		259,792
2.13	Telecommunications (e.g. Internet, Phone)	17,969		17,969

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	89		89
2.16	Advertising: Help Wanted	53,697		53,697
2.17	Licenses and Dues: Patient Care Related Portion	17,380		17,380
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	10,417		10,417
2.20	Insurance: Malpractice & General Liability	236,881		236,881
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	21,772	7,212	14,560
2.23	Non-Allowable A & G Expenses	2,082,090	2,082,090	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)		745,550	745,550
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		43,989	43,989
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	2,731,542		1,431,779
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,320,794		2,021,031
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	3,320,794		2,021,031

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Profesional Services	14,559
2A.2	Miscellaneous Expense	7,213
2A.100	Subtotal: Other A&G Expenses	21,772

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,632
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	10,668
2B.7	Key Person Insurance	
2B.8	Management Company Fees	740,129
2B.9	Management Consultants	
2B.10	Interest on Working Capital	118,080
2B.11	Fines, Late Fees, Penalties, including Interest	229,880
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	139,361
2B.15	User Fee Assessment	837,340
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	2,082,090

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	116,016		116,016
3.2	Staff Dev. Coord.: Employee Benefits	8,207		8,207

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,429		12,429
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	136,652		136,652
3.5	Plant Operation: Salaries	133,367		133,367
3.6	Plant Operation: Employee Benefits	9,434		9,434
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,289		14,289
3.8	Plant Operation: Purchased Service	163,056		163,056
3.9	Plant Operation: Supplies and Expenses	40,143		40,143
3.10	Plant Operation: Utilities	439,303		439,303
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	799,592		799,592
3.13	Dietician: Salaries	66,268		66,268
3.14	Dietician: Employee Benefits	4,687		4,687
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,100		7,100
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	78,055		78,055
3.18	Dietary: Salaries	556,302		556,302
3.19	Dietary: Employee Benefits	39,350		39,350
3.20	Dietary: Payroll Taxes incl Workers Comp.	59,600		59,600
3.21	Dietary: Food	371,619		371,619
3.22	Dietary: Purchased Service	279,535		279,535
3.23	Dietary: Supplies and Expenses	39,305		39,305
3.400	Subtotal: Dietary Expenses	1,345,711		1,345,711
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	145,925		145,925
3.28	Housekeeping/Laundry: Supplies and Expenses	1,232		1,232
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	147,157		147,157

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3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	143,883		143,883
3.37	Unit Clerk & Medical Records: Employee Benefits	10,177		10,177
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	15,415		15,415
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	169,475		169,475
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	194,731		194,731
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,753		10,753
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	16,284		16,284
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	221,768		221,768
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	195,094		195,094
3.49	Social Service Worker: Employee Benefits	13,800		13,800
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,902		20,902
3.51	Social Service Worker: Purchased Service	21,525		21,525
3.1000	Subtotal: Social Service Worker Expenses	251,321		251,321
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	48,000		48,000
3.60	Direct Restorative Therapy: Salaries	653,703	653,703	0
3.61	Direct Restorative Therapy: Benefits	116,275	116,275	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	817,978		48,000
3.64	Recreational Therapy/Activities: Salaries	281,798		281,798
3.65	Recreational Therapy/Activities: Employee Benefits	19,933		19,933
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	30,191		30,191
3.67	Recreational Therapy/Activities: Purchased Service	17,845		17,845
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,626		5,626
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	355,393		355,393
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	13,814		13,814
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000

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3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	370,737	370,737	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	252,904		252,904
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	13,312		13,312
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	680,767		310,030
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,003,869		3,863,154
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,003,869		3,863,154

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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	17,162	(324,812)	341,974
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	17,749		17,749
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	60,080		60,080
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	29,596		29,596
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	160,545	160,545	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	285,132		449,399
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	285,132		449,399

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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	14,055,966		11,779,755
<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	14,055,966		11,779,755

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,241,552
1A.2	Other Revenue	262,370
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,503,922
1A.4	Salaries and Wages	6,760,747
1A.5	Employee Benefits	1,194,935
1A.6	Supplies and Other (including Payroll Taxes)	5,825,681
1A.7	Interest Expense	118,080
1A.8	Provision for Bad Debt	139,361
1A.9	Depreciation and Amortization Expenses	17,162
1A.200	Total Operating Expenses	14,055,966
1A.300	Income(Loss) from Operations	447,956
	Non-Operating Income and Expenses	
1A.10	Interest Income	519
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)	413,110
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	861,585
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)	861,585

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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)	14,917,551
2.2	Total Nursing Expenses (Schedule 3)	5,446,171
2.3	Total Administrative and General Expenses (Schedule 3)	3,320,794
2.4	Total Variable Expenses (Schedule 3)	5,003,869
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	285,132
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,055,966
200	Cost Reported Net Income(Loss)	861,585

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		861,585
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		861,585

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	2,591,986
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	2,067,299
1.6	Less Reserve for Bad Debt	(425,361)
1.100	Subtotal: Net Patient Accounts Receivable	1,641,938
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	41,933
1.12	Prepaid Interest	
1.13	Prepaid Insurance	62,950
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	23,385
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	1,725,319
100	Total Current Assets	6,087,511

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	ROU Asset	1,725,319
1A.100	Subtotal: Other Current Assets	1,725,319

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	38,520
2.4	Equipment	45,886
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	84,406

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	15,000
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(2,083)
3.100	Net Mortgage Acquisition Costs	12,917
300	Total Non-Current Assets	12,917

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,184,834

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,219,349
5.2	Accrued Expenses	529,492
5.3	Due to Insurance Payers	207,834
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	2,052,147
5.7	Accrued Salaries and Payroll Liabilities	356,678
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	1,811,124
500	Total Current Liabilities	7,176,624

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Rou Liability	1,811,124
5A.100	Subtotal: Other Current Liabilities	1,811,124

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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	487,516
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	487,516

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,664,140

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	(2,133,953)
8B.2	Prior Period Adjustment(s)	(206,938)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	861,585
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,479,306)

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	adjustments made sub to filing of PY report, no impact.	(206,938)
8D.100	Subtotal: Prior Period Adjustments	(206,938)

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)	6,184,834

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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	8,176	32,371		40,547		(2,027)	(2,027)	38,520
1.4	Equipment	51,437	25,063		76,500	(15,479)	(15,135)	(30,614)	45,886
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	59,613	57,434	0	117,047	(15,479)	(17,162)	(32,641)	84,406

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	10,841					10,841				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	7,033,820					7,033,820			175,846	175,846
2.5	Improvements SNF-CR	8,176		32,371			40,547	5.00%	2,027		2,027
2.6	Improvements REA-CR	2,989,809					2,989,809	5.00%		148,966	148,966
2.7	Equipment SNF-CR	51,437		4,569			56,006	10.00%	15,135		15,135

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2.8	Equipment REA-CR	1,033,600					1,033,600	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	11,127,683	0	36,940	0	0	11,164,623		17,162	324,812	341,974

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	12,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	142
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	37,206
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,970
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?	5.5
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					

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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)	741,775

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	861,585
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	17,162
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,008,404
200	Net Cash from Operating Activities	1,887,151

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(36,940)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(36,940)

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	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,850,211
500	Cash and Cash Equivalents (End of Year)	2,591,986

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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	06/01/2021	142			142	142
1.2	06/01/2023	142	0		142	142
1.3	03/01/2021	142	0		142	142
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	142				
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	7,900	76		5,741	1,693	19,635
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)	74					136
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	7,974	76	0	5,741	1,693	19,771

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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
	2,874		2,198					40,117
								0
								0
								0
								0
								0
								0
								0
	25		21					256
								0
								0
								0
0	2,899	0	2,219	0	0	0	0	40,373

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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	543
3.2	0140.1	Number of MassHealth Admissions During Year	57
3.3	0150.0	Number of Discharges During Year	595
3.4	0190.0	Average Length of Stay	68
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	984,636	19,147.0	1,245,714	30,026.5	1,616,982	62,309.9
1.2	Total Overtime Wages						
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	984,636	19,147.0	1,245,714	30,026.5	1,616,982	62,309.9

<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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.2	2,427.8
3.2	Plant Operations	4	2.0	4,149.2
3.3	Dietary Staff	30	12.4	25,689.9
3.4	Dietician	1	0.7	1,454.3
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.0	4,242.6
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.6	3,430.5
3.9	Social Services Staff	6	2.5	5,173.1
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	18	7.0	14,550.9
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	23	6.3	13,040.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	10	3.6	7,448.3
3.17	Director of Nurses	1	1.0	2,118.5
3.18	Registered Nurses	12	9.2	19,147.0
3.19	Licensed Practical Nurses	25	14.4	30,026.5
3.20	Certified Nurse Aides	76	30.0	62,309.9
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	213	94.9	197,288.5

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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	Bright Care Staffing LLC	TAEZ	139.7	10,658	238.5	17,186	143.5	5,295		
4.3	Other		217.4	6,016	245.9	14,756	299.9	9,836		
4.4	Other		189.1	14,511	8.3	579				
4.5	Fireside Staffing, Inc.	TWG5	67.0	4,789	1,322.5	93,027				
4.6	Intelycare, Inc.	TM7F	126.9	9,049	1,468.2	95,095	197.2	6,037		
4.7	Other		8.5	612	47.5	3,040				
4.8	Other		158.6	11,447	71.5	4,527	254.9	9,730		
4.9	Medical Solutions, LLC	TM49			384.8	28,156	46.0	2,450		
4.10	Advanced Nursing Care, INC.	T3ZH					949.5	72,064		
4.11	Amazing Love Senior Services LLC	TZ1Z					3,683.7	146,919		
4.12	EXPRESS HEALTHCARE GROUP INC	TQAG					16.0	561		
4.13	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU					144.5	7,238		
4.14	Affordable Nursing Solutions, LLC.	TMY9			460.2	256	4,114.0	155,075		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		907.2	57,082	4,247.4	256,622	9,849.2	415,205	0.0	0
400	Total Temporary Nursing Service Agency Expenses		907.2	57,082	4,247.4	256,622	9,849.2	415,205	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	House	Brenna	Exec Dir	Administrative & General	214,989			214,989
5.2	Riley	William	RN	Nursing	204,396			204,396
5.3	Kasera	John	LPN	Nursing	176,133			176,133
5.4	Carter	Makayla	DoN	Nursing	152,698			152,698
5.5	Delaney	Wendy	RN	Nursing	120,926			120,926

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
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					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	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	SLR	No	1,682,924	369,223			2,052,147	12.000%	118,080
200	Total Working Capital Interest						2,052,147		118,080

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
05/16/2024 1:53PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/16/2024 1:53PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openx mlformats- officedocument.sprea dsheetml.sheet	Jonathan Langfield
05/16/2024 1:54PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/16/2024 1:55PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openx mlformats- officedocument.sprea dsheetml.sheet	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/16/2024

*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	05/17/2024
2.3	Last Name	Morris
2.4	First Name	Kevin
2.5	Middle Name	P.
2.6	Title	President
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