

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	STONE REHAB & SENIOR LIVING
1.2	MassHealth Provider ID	110026458A
1.3	Federal Employer Tax ID	042105896
1.4	VPN	0922536
1.5	Is the above information correct?	Yes
1.6	Facility Number	00760
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	277 Elliot Street
1.11	City	Newton Upper Falls
1.12	Zip	02464
1.13	Telephone	+1 (617) 527-0023
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Stone Rehabilitation & Senior Living
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Donna Crescenzo
2.2	Nursing Facility or Firm Name	Legacy Lifecare
2.3	Title	Director of Financial Services
2.4	Street Address	240 Lynnfield St
2.5	City	MA
2.6	State	Peabody
2.7	Zip Code	01960
2.8	Phone Number	+1 (978) 471-5114
2.9	Email Address	Dcrescenzo@legacylifecare.org

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	Deandra Fallon
3.3	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.4	Title	Director
3.5	Street Address	100 Keystone Ave.
3.6	City	Pittston
3.7	State	PA
3.8	Zip Code	18640
3.9	Phone Number	+1 (570) 820-0301
3.10	Email Address	deandra.fallon@bakertilly.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						

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,455,340	2,250	3,457,590
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,146,124	252,761	1,398,885
1.5	Medicare Managed Care (Part C)	314,943	9,491	324,434
1.6	MassHealth Fee-for-Service	4,015,553	7,201	4,022,754
1.7	MassHealth Managed Care	277,783		277,783
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	9,209,743	271,703	9,481,446

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		

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	531,291
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	56,216
3.7	Interest Income	109,644
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	8,724
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	705,875

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	220,140
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment (Loss)	265,220
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	17,525
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Net Assets Released from Restriction	28,406
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		531,291

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	10,187,321

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

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	87,371		87,371
1.2	Director of Nurses: Employee Benefits	5,178		5,178
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,613		11,613
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	104,162		104,162
1.7	Registered Nurses: Salaries	673,054		673,054
1.8	Registered Nurses: Employee Benefits	39,887		39,887
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	89,468		89,468
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	220,544	100,986	119,558
1.200	Subtotal: Registered Nurses Expenses	1,022,953		921,967
1.12	Licensed Practical Nurses: Salaries	1,073,969		1,073,969
1.13	Licensed Practical Nurses: Employee Benefits	63,647		63,647
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	142,761		142,761
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	178,440	67,953	110,487
1.300	Subtotal: Licensed Practical Nurses Expenses	1,458,817		1,390,864
1.17	Certified Nurse Aides: Salaries	1,766,483		1,766,483
1.18	Certified Nurse Aides: Employee Benefits	104,688		104,688
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	234,816		234,816
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	392,235	186,794	205,441
1.400	Subtotal: Certified Nurse Aides Expenses	2,498,222		2,311,428

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	5,084,154		4,728,421

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	5,084,154		4,728,421

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	104,259		104,259
2.2	Administration: Employee Benefits	6,179		6,179
2.3	Administration: Payroll Taxes incl Workers Comp.	13,859		13,859
2.4	Administration: Purchased Service	6,628		6,628
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	130,925		130,925
2.7	Clerical Staff: Salaries	281,434		281,434
2.8	Clerical Staff: Employee Benefits	16,678		16,678
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	37,411		37,411
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	335,523		335,523
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	15,053		15,053
2.12	Office Supplies	174,939		174,939
2.13	Telecommunications (e.g. Internet, Phone)	17,436		17,436

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	49,388		49,388
2.17	Licenses and Dues: Patient Care Related Portion	14,183		14,183
2.18	Continuing Professional Education / Training and Development	2,769		2,769
2.19	Accounting Services (Not related to appeals)	32,242		32,242
2.20	Insurance: Malpractice & General Liability	62,254		62,254
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	141,730	141,730	0
2.23	Non-Allowable A & G Expenses	1,315,658	1,315,658	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)		531,453	531,453
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		4,006	4,006
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	1,825,652		903,723
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,292,100		1,370,171
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		8,724	8,724
2.500	Subtotal: Administrative & General Recoverable Income	0		8,724
200	Total: Net Administrative & General Expenses After Recoverable Income	2,292,100		1,361,447

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	26,518
2A.2	Hairdresser	10,888
2A.3	Prior Year adjustment	104,324
2A.100	Subtotal: Other A&G Expenses	141,730

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,529
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	58,952
2B.7	Key Person Insurance	
2B.8	Management Company Fees	522,271
2B.9	Management Consultants	6,584
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	10,740
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	93,673
2B.15	User Fee Assessment	607,737
2B.16	Other Non-Allowable A&G Expenses	6,172
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	1,315,658

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	9,615		9,615

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

3.2	Staff Dev. Coord.: Employee Benefits	570		570
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,278		1,278
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	11,463		11,463
3.5	Plant Operation: Salaries	82,210		82,210
3.6	Plant Operation: Employee Benefits	4,872		4,872
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,928		10,928
3.8	Plant Operation: Purchased Service	139,828		139,828
3.9	Plant Operation: Supplies and Expenses	13,740		13,740
3.10	Plant Operation: Utilities	253,706		253,706
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	505,284		505,284
3.13	Dietician: Salaries	14,472		14,472
3.14	Dietician: Employee Benefits	858		858
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,924		1,924
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	17,254		17,254
3.18	Dietary: Salaries	545,279		545,279
3.19	Dietary: Employee Benefits	32,315		32,315
3.20	Dietary: Payroll Taxes incl Workers Comp.	72,483		72,483
3.21	Dietary: Food	265,891		265,891
3.22	Dietary: Purchased Service	1,020		1,020
3.23	Dietary: Supplies and Expenses	39,571		39,571
3.400	Subtotal: Dietary Expenses	956,559		956,559
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	258,633		258,633
3.28	Housekeeping/Laundry: Supplies and Expenses	50,276		50,276
3.29	Housekeeping/Laundry: Linen and Bedding	696		696
3.30	Housekeeping/Laundry: Special Cleaning			0

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

3.500	Subtotal: Housekeeping/Laundry Expenses	309,605		309,605
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	259,351		259,351
3.37	Unit Clerk & Medical Records: Employee Benefits	15,370		15,370
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	34,475		34,475
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	309,196		309,196
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	199,731		199,731
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,837		11,837
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	26,550		26,550
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	238,118		238,118
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	74,839		74,839
3.49	Social Service Worker: Employee Benefits	4,435		4,435
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	9,948		9,948
3.51	Social Service Worker: Purchased Service	8,391		8,391
3.1000	Subtotal: Social Service Worker Expenses	97,613		97,613
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	435,168	435,168	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	435,168		0
3.64	Recreational Therapy/Activities: Salaries	66,929		66,929
3.65	Recreational Therapy/Activities: Employee Benefits	3,966		3,966
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	8,897		8,897
3.67	Recreational Therapy/Activities: Purchased Service	34,030		34,030
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,704		3,704
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	117,526		117,526
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	127		127
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

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

3.82	Physician Services: Medical Director	46,800		46,800
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	117,090	117,090	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	213,261		213,261
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	6,013		6,013
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	383,291		266,201
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,381,077		2,828,819
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	3,381,077		2,828,819

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

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	193,324	(84,789)	278,113
4.2	Long-Term Interest Expense SNF-CR	156,495		156,495
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	26,055		26,055
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	14,850		14,850
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	390,724		475,513
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	390,724		475,513

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

<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	11,148,055		9,402,924
<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	11,148,055		9,394,200

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	9,537,662
1B.2	Other Revenue	274,795
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	9,812,457
1B.4	Salaries and Wages	5,238,996
1B.5	Employee Benefits	1,006,891
1B.6	Supplies and Other (including Payroll Taxes)	4,460,579
1B.7	Interest Expense	154,592
1B.8	Provision for Bad Debt	93,673
1B.9	Depreciation and Amortization Expenses	193,324
1B.200	Total Operating Expenses	11,148,055
1B.300	Income(Loss) from Operations	(1,335,598)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	374,864
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(960,734)

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

<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)	10,187,321
2.2	Total Nursing Expenses (Schedule 3)	5,084,154
2.3	Total Administrative and General Expenses (Schedule 3)	2,292,100
2.4	Total Variable Expenses (Schedule 3)	3,381,077
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	390,724
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	11,148,055
200	Cost Reported Net Income(Loss)	(960,734)

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)		(960,734)
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)		(960,734)

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

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	2,962,664
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	32,313
1.5	Payer Accounts Receivable	1,672,142
1.6	Less Reserve for Bad Debt	(134,819)
1.100	Subtotal: Net Patient Accounts Receivable	1,537,323
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	694,979
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	13,677
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	102,023
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	5,342,979

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

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	1,200
2.2	Buildings	1,686,735
2.3	Improvements	917,816
2.4	Equipment	230,767
2.5	Software/Limited Life Assets	1,607
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,838,125

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	39,096
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	189,570
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(116,978)
3.100	Net Mortgage Acquisition Costs	72,592
300	Total Non-Current Assets	111,688

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

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	8,292,792

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	583,731
5.2	Accrued Expenses	507,298
5.3	Due to Insurance Payers	
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	181,116
5.7	Accrued Salaries and Payroll Liabilities	468,517
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	11,091
5.10	Other Current Liabilities	32,313
500	Total Current Liabilities	1,784,066

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Resident Fund	32,313
5A.2		
5A.100	Subtotal: Other Current Liabilities	32,313

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,846,086
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,846,086

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,630,152

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	5,010,662	(23,892)	4,986,770
8A.2	Prior Period Adjustment(s)	(426,384)		(426,384)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(960,734)		(960,734)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		15,000	15,000
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction		(28,406)	(28,406)
8A.8	Net Assets - Other		76,394	76,394
8A.100	Net Assets Balance: Current Year	3,623,544	39,096	3,662,640

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	To tie beginning net asset balance	(426,384)
8D.100	Subtotal: Prior Period Adjustments	(426,384)

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)	8,292,792

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	1,200			1,200				1,200
1.2	Building	5,817,348		(54,838)	5,762,510	(3,931,712)	(144,063)	(4,075,775)	1,686,735
1.3	Improvements	4,496,564	23,290	(2,821,427)	1,698,427	(772,687)	(7,924)	(780,611)	917,816
1.4	Equipment	2,089,045	46,747	(294,471)	1,841,321	(1,572,431)	(38,123)	(1,610,554)	230,767
1.5	Software/Limited Life Assets	9,644			9,644	(4,823)	(3,214)	(8,037)	1,607
1.6	Motor Vehicles				0			0	0
100	Total	12,413,801	70,037	(3,170,736)	9,313,102	(6,281,653)	(193,324)	(6,474,977)	2,838,125

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						0				
2.3	Building SNF-CR	5,762,510				(54,838)	5,707,672		144,063		144,063
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,743,256		23,290		(56,329)	1,710,217	5.00%	7,924	76,677	84,601
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,830,206		46,747			1,876,953	10.00%	38,123	8,112	46,235

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	22,706				22,706	33.33%	3,214		3,214	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	9,358,678	0	70,037	0	(111,167)	9,317,548		193,324	84,789	278,113

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	15,000,000
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?	82
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	19,753
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	11,375
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?	10.5
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?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	2,378,312

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(960,734)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(355,276)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,144,447
200	Net Cash from Operating Activities	828,437

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(70,037)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(70,037)

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	(174,048)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(174,048)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	584,352
500	Cash and Cash Equivalents (End of Year)	2,962,664

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	07/31/2020	82			82	82
1.2	07/31/2022	82	0		82	82
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.	82				
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	6,508	516		1,817	91	14,862
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)	36					147
2.10	Nursing Leave of Absence (Unpaid)				2		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	6,544	516	0	1,819	91	15,009

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	1,749							25,543
								0
								0
								0
								0
								0
								0
								0
	55							238
								2
								0
								0
0	1,804	0	0	0	0	0	0	25,783

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	95
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	97
3.4	0190.0	Average Length of Stay	271
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	80
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	79

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

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	545,167	11,216.0	803,655	18,641.2	999,316	44,657.9
1.2	Total Overtime Wages	88,453	1,196.7	126,088	1,957.0	425,092	11,559.9
1.3	Total Shift Differential	32,227		107,007		104,099	
1.4	Total Other Differentials	7,207		37,219		237,976	
100	Total	673,054	12,412.7	1,073,969	20,598.2	1,766,483	56,217.8

<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	4.00	4.00	5.00	5.00	5.00
2.2	Licensed Practical Nurses	4.00	4.00	5.00	5.00	5.00
2.3	Certified Nurse Aides	1.00	1.00	2.00	2.00	2.00

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
Filing Year: 2023

Date: 12/19/2024
Time: 12:01 PM

<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	0.7	1,546.3
3.2	Plant Operations	3	1.9	4,040.7
3.3	Dietary Staff	17	11.2	23,353.6
3.4	Dietician	2	1.0	2,067.2
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	6	2.2	4,569.6
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.5	1,067.1
3.9	Social Services Staff	1	1.0	2,048.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	1.5	3,084.7
3.14	Administration and Officers			
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	2	0.7	1,352.7
3.18	Registered Nurses	6	6.0	12,412.7
3.19	Licensed Practical Nurses	21	9.9	20,598.2
3.20	Certified Nurse Aides	32	27.0	56,217.8
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	101	63.6	132,358.6

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		1,528.9	100,986	1,167.6	67,953	4,404.2	186,794		
Registered Temporary Nursing Service Agencies										
4.2	Care Gigs LLC	T2S4	118.4	8,596	240.9	16,421	305.1	11,998		
4.3	EXPRESS HEALTHCARE GROUP INC	TQAG	1,495.9	100,515	667.0	46,462	2,441.1	88,108		
4.4	Intelycare, Inc.	TM7F	143.6	10,447	794.2	47,604	2,551.6	94,227		
4.5	Staffing Experts, LLC (1)	TAMP					137.0	5,352		
4.6	WW Staffing LLC	TR7R					193.5	5,756		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,757.9	119,558	1,702.1	110,487	5,628.3	205,441	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,286.8	220,544	2,869.7	178,440	10,032.5	392,235	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	Chito	Olive	RN	Nursing	191,015			191,015		
5.2	Chen	Jianwu	RN	Nursing	187,348			187,348		
5.3	Joseph	Uguette	LPN	Nursing	166,284			166,284		
5.4	Boachie	Sylvester	CNA	Nursing	156,844			156,844		
5.5	Kelly	Martha	CNA	Nursing	151,392			151,392		

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

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Cambridg e Savings	No	12/22/20 11	12/21/2031	240	24,556		193,610	9,681
1.2	Capital Lease	Ascentium	No	11/01/20 19	11/01/2024	60	740			
100	TOTALS								193,610	9,681

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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
3,201,250		174,048			3,027,202	3.750%	141,703		151,384
14,037		8,875			5,162	8.560%	822		822
					3,032,364		142,525	0	152,206

Skilled Nursing Facility Cost Report
STONE REHAB & SENIOR LIVING
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:01 PM

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

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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 MUST 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 MUST 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):

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/01/2024 4:22PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:22PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:22PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:22PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 4:22PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Deandra Fallon

Skilled Nursing Facility Cost Report**STONE REHAB & SENIOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	Deandra Fallon
1.2	Nursing Facility or Firm Name	Baker Tilly US, LLP
1.3	Title	Director
1.4	Street Address	100 Keystone Ave.
1.5	City	Pittston
1.6	State	PA
1.7	Zip Code	18640
1.8	Phone Number	+1 (570) 820-0301
1.9	Email Address	deandra.fallon@bakertilly.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:	11/06/2024

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.

--	--	--

Skilled Nursing Facility Cost Report

STONE REHAB & SENIOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:01 PM

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	04/01/2024
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request