

Skilled Nursing Facility Cost Report
WESTFIELD GARDENS NURSING & RE
Filing Year: 2023

Date: 09/19/2024
Time: 3:55 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	WESTFIELD GARDENS NURSING & REHAB
1.2	MassHealth Provider ID	110110583A
1.3	Federal Employer Tax ID	474439458
1.4	VPN	0950451
1.5	Is the above information correct?	Yes
1.6	Facility Number	00056
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	37 Feeding Hills Road
1.11	City	Westfield
1.12	Zip	01085
1.13	Telephone	+1 (413) 568-2341
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Priority Healthcare Group
1.19	List the name of the entity that holds the nursing facility license.	Westfield Gardens Nursing & Rehab
1.20	List realty company names as reported on each realty company cost report.	Westfield Gardens Holding LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	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)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	902,025	0	902,025
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,226,736	249,274	1,476,010
1.5	Medicare Managed Care (Part C)	382,611	0	382,611
1.6	MassHealth Fee-for-Service	4,073,705	0	4,073,705
1.7	MassHealth Managed Care	624,847	0	624,847
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	7,209,924	249,274	7,459,198

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	9,832
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	0
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	1,999
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	11,831

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	9,832
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		9,832

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	7,471,029

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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	124,348		124,348
1.2	Director of Nurses: Employee Benefits	3,303		3,303
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,352		11,352
1.4	Director of Nurses Purchased Service: Per Diem	0		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	139,003		139,003
1.7	Registered Nurses: Salaries	468,967		468,967
1.8	Registered Nurses: Employee Benefits	12,459		12,459
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	42,813		42,813
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	345,048		345,048
1.200	Subtotal: Registered Nurses Expenses	869,287		869,287
1.12	Licensed Practical Nurses: Salaries	433,235		433,235
1.13	Licensed Practical Nurses: Employee Benefits	11,509		11,509
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	39,552		39,552
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	500,249		500,249
1.300	Subtotal: Licensed Practical Nurses Expenses	984,545		984,545
1.17	Certified Nurse Aides: Salaries	550,404		550,404
1.18	Certified Nurse Aides: Employee Benefits	14,622		14,622
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	50,249		50,249
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	629,259		629,259
1.400	Subtotal: Certified Nurse Aides Expenses	1,244,534		1,244,534

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,178		2,178
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	2,178		2,178
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,239,547		3,239,547

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,239,547		3,239,547

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	152,743		152,743
2.2	Administration: Employee Benefits	4,058		4,058
2.3	Administration: Payroll Taxes incl Workers Comp.	13,944		13,944
2.4	Administration: Purchased Service	48,829		48,829
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	219,574		219,574
2.7	Clerical Staff: Salaries	150,656		150,656
2.8	Clerical Staff: Employee Benefits	4,003		4,003
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	13,754		13,754
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	168,413		168,413
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	135,524		135,524
2.12	Office Supplies	110,320		110,320
2.13	Telecommunications (e.g. Internet, Phone)	33,766		33,766

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	15,235		15,235
2.16	Advertising: Help Wanted	22,162		22,162
2.17	Licenses and Dues: Patient Care Related Portion	7,437		7,437
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	19,442		19,442
2.20	Insurance: Malpractice & General Liability	39,993		39,993
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	300	300	0
2.23	Non-Allowable A & G Expenses	719,183	719,183	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		40,129	40,129
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		132,736	132,736
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		3,334	3,334
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	1,103,362		560,078
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,491,349		948,065
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	1,491,349		948,065

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Misc resident items	300
2A.100	Subtotal: Other A&G Expenses	300

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,006
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	47,949
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	134,527
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	2,078
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	48,814
2B.15	User Fee Assessment	482,809
2B.16	Other Non-Allowable A&G Expenses	0
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	719,183

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	9,381		9,381
3.2	Staff Dev. Coord.: Employee Benefits	249		249
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	857		857
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	10,487		10,487
3.5	Plant Operation: Salaries	137,486		137,486
3.6	Plant Operation: Employee Benefits	3,652		3,652
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,551		12,551

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3.8	Plant Operation: Purchased Service	78,622		78,622
3.9	Plant Operation: Supplies and Expenses	29,844		29,844
3.10	Plant Operation: Utilities	89,299		89,299
3.11	Plant Operation: Repairs	26,299		26,299
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	377,753		377,753
3.13	Dietician: Salaries	14,257		14,257
3.14	Dietician: Employee Benefits	379		379
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,302		1,302
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	15,938		15,938
3.18	Dietary: Salaries	226,447		226,447
3.19	Dietary: Employee Benefits	6,016		6,016
3.20	Dietary: Payroll Taxes incl Workers Comp.	20,673		20,673
3.21	Dietary: Food	140,015		140,015
3.22	Dietary: Purchased Service	2,696		2,696
3.23	Dietary: Supplies and Expenses	12,269		12,269
3.400	Subtotal: Dietary Expenses	408,116		408,116
3.24	Housekeeping/Laundry: Salaries	163,131		163,131
3.25	Housekeeping/Laundry: Employee Benefits	4,334		4,334
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	14,893		14,893
3.27	Housekeeping/Laundry: Purchased Service	20,912		20,912
3.28	Housekeeping/Laundry: Supplies and Expenses	21,916		21,916
3.29	Housekeeping/Laundry: Linen and Bedding	3,029		3,029
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	228,215		228,215
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	90,398		90,398

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3.37	Unit Clerk & Medical Records: Employee Benefits	2,401		2,401
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,253		8,253
3.39	Unit Clerk & Medical Records: Purchased Service	748		748
3.700	Subtotal: Unit Clerk and Medical Record Expenses	101,800		101,800
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	122,287		122,287
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,249		3,249
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	11,164		11,164
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	136,700		136,700
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	61,826		61,826
3.49	Social Service Worker: Employee Benefits	1,643		1,643
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,644		5,644
3.51	Social Service Worker: Purchased Service	13,092		13,092
3.1000	Subtotal: Social Service Worker Expenses	82,205		82,205
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	331,958	331,958	0

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3.61	Direct Restorative Therapy: Benefits	39,125	39,125	0
3.62	Direct Restorative Therapy: Consultants	27,600	27,600	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	398,683		0
3.64	Recreational Therapy/Activities: Salaries	66,288		66,288
3.65	Recreational Therapy/Activities: Employee Benefits	1,761		1,761
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	6,052		6,052
3.67	Recreational Therapy/Activities: Purchased Service	870		870
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,794		2,794
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	77,765		77,765
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	17,756		17,756
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	22,500		22,500
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	143,126	143,126	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	134,537		134,537
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	0		0
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	317,919		174,793
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,155,581		1,613,772
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,999	1,999
3.1800	Subtotal: Variable Recoverable Income	0		1,999
300	Total: Net Variable Expenses Including Recoverable Income	2,155,581		1,611,773

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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	16,566	(142,750)	159,316
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		145,205	145,205
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	10,448		10,448
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	219,520		219,520
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	59,804		59,804
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	575,765	575,765	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	882,103		594,293
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	882,103		594,293

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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	7,768,580		6,395,677
<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	7,768,580		6,393,678

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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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	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	7,459,198
1A.2	Other Revenue	1,999
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	7,461,197
1A.4	Salaries and Wages	3,103,812
1A.5	Employee Benefits	365,816
1A.6	Supplies and Other (including Payroll Taxes)	4,233,572
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	48,814
1A.9	Depreciation and Amortization Expenses	16,566
1A.200	Total Operating Expenses	7,768,580
1A.300	Income(Loss) from Operations	(307,383)
	Non-Operating Income and Expenses	
1A.10	Interest Income	0
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	9,832
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(297,551)
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(297,551)

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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)	7,471,029
2.2	Total Nursing Expenses (Schedule 3)	3,239,547
2.3	Total Administrative and General Expenses (Schedule 3)	1,491,349
2.4	Total Variable Expenses (Schedule 3)	2,155,581
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	882,103
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,768,580
200	Cost Reported Net Income(Loss)	(297,551)

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)		(297,551)
3.2	Reconciling Item	1	0
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(297,551)

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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	310,507
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,342,616
1.6	Less Reserve for Bad Debt	(240,469)
1.100	Subtotal: Net Patient Accounts Receivable	1,102,147
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	2,305,707
1.9	Interest Receivable	0
1.10	Supply Inventory	12,368
1.11	Other Receivables	10,805
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	851
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	123,756
100	Total Current Assets	3,866,141

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	ACH Clearing	123,756
1A.100	Subtotal: Other Current Assets	123,756

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	57,153
2.4	Equipment	97,561
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	154,714

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	37,188
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	37,188

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
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	4,058,043

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	992,238
5.2	Accrued Expenses	172,694
5.3	Due to Insurance Payers	268,386
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	167,502
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	93,227
500	Total Current Liabilities	1,694,047

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred rent payable	93,227
5A.100	Subtotal: Other Current Liabilities	93,227

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	5,297,621
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	5,297,621

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,991,668

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	(3,218,281)
8B.2	Prior Period Adjustment(s)	582,207
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(297,551)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(2,933,625)

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 subsequent to the filing of the 2022 report	582,207
8D.2		
8D.100	Subtotal: Prior Period Adjustments	582,207

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,058,043

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	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	74,430	6,010	0	80,440	(16,590)	(6,697)	(23,287)	57,153
1.4	Equipment	65,864	72,855	0	138,719	(31,289)	(9,869)	(41,158)	97,561
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	140,294	78,865	0	219,159	(47,879)	(16,566)	(64,445)	154,714

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	0	0	0	0	0				
2.2	Land REA-CR	10,181	0	0	0	0	10,181				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	4,230,000	0	0	0	0	4,230,000	3.05%		105,750	105,750
2.5	Improvements SNF-CR	74,430	0	6,010	0	0	80,440	5.00%	6,697	0	6,697
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	65,864	0	72,855	0	0	138,719	10.00%	9,869	0	9,869

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2.8	Equipment REA-CR	370,000	0	0	0	0	370,000	10.00%		37,000	37,000
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	4,750,475	0	78,865	0	0	4,829,340		16,566	142,750	159,316

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1976
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	1,952,300
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?	25
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	18,541
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,464
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	2.7
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					0
4.2					0
4.3					0

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)	2,607

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(297,551)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	16,566
2.3	Increases (Decreases) to Cash Provided by Operating Activities	667,750
200	Net Cash from Operating Activities	386,765

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(78,865)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(78,865)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
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	307,900
500	Cash and Cash Equivalents (End of Year)	310,507

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/17/2019	80			80	80
1.2	12/17/2023	80	0		80	80
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.	80				
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	2,195	0	0	2,011	724	15,604
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	55	0	0	0	0	245
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	2,250	0	0	2,011	724	15,849

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
1,936	0	0	0	0	0	0	0	22,470
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	343
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
1,979	0	0	0	0	0	0	0	22,813

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	106
3.2	0140.1	Number of MassHealth Admissions During Year	38
3.3	0150.0	Number of Discharges During Year	143
3.4	0190.0	Average Length of Stay	160
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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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	447,616	9,665.8	371,133	8,657.0	506,084	22,356.0
1.2	Total Overtime Wages	13,123	221.0	56,699	870.0	32,366	907.0
1.3	Total Shift Differential	8,228		5,403		11,954	
1.4	Total Other Differentials						
100	Total	468,967	9,886.8	433,235	9,527.0	550,404	23,263.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.50	1.50	0.00	0.00	0.00
2.2	Licensed Practical Nurses	1.50	1.50	0.00	0.00	0.00
2.3	Certified Nurse Aides	1.00	0.00	0.00	0.00	0.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.1	208.0
3.2	Plant Operations	6	2.0	4,190.1
3.3	Dietary Staff	14	5.4	11,133.5
3.4	Dietician	1	0.2	407.0
3.5	Housekeeping/Laundry Staff	18	4.2	8,807.5
3.6	Unit Clerk & Medical Records Staff	3	1.9	3,985.5
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	2	1.2	2,591.0
3.9	Social Services Staff	1	1.0	2,080.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	8	3.7	7,636.0
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	3	1.4	2,995.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	6	2.0	4,209.0
3.17	Director of Nurses	1	1.0	2,024.0
3.18	Registered Nurses	18	4.8	9,886.8
3.19	Licensed Practical Nurses	21	4.6	9,527.0
3.20	Certified Nurse Aides	51	11.2	23,263.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	155	45.7	95,023.3

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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		0.0						0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	3,379.9	236,598	7,763.9	465,836	9,243.0	415,933	0.0	0
4.3	First Choice Staffing Services, LLC	T6U0	951.1	66,577	421.2	25,270	2,163.8	97,371	0.0	0
4.4	Allegiance Nursing LLC	TOJ9	0.0	0	8.0	537	75.4	3,394	0.0	0
4.5	Other		598.2	41,873	143.4	8,606	2,501.3	112,561	0.0	0
4.6			0.0	0	0.0	0	0.0	0	0.0	0
4.7			0.0	0	0.0	0	0.0	0	0.0	0
4.8			0.0	0	0.0	0	0.0	0	0.0	0
4.9			0.0	0	0.0	0	0.0	0	0.0	0
4.10			0.0	0	0.0	0	0.0	0	0.0	0
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,929.2	345,048	8,336.5	500,249	13,983.5	629,259	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,929.2	345,048	8,336.5	500,249	13,983.5	629,259	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	HALE	MICHAEL A	Administrator	Administrative & General	169,418	0	0	169,418
5.2	ROUNTREE	CHRISHON NA N	Director of Nursing	Nursing	134,112	0	0	134,112
5.3	PODLESNY	ASHLEY M	MDS Coordinator	Other	112,047	0	0	112,047
5.4	MACGOWAN	KATHERINE	RN	Nursing	107,898	0	0	107,898
5.5	ROBBINS	FRANCES L	LPN	Nursing	103,872	0	0	103,872

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

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

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

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/08/2024 7:46AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/30/2024 2:53PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/30/2024 2:53PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/30/2024 2:54PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	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:	04/30/2024
Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes. If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.		

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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