

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CARLYLE HOUSE
1.2	MassHealth Provider ID	110026514A
1.3	Federal Employer Tax ID	043365347
1.4	VPN	0923745
1.5	Is the above information correct?	Yes
1.6	Facility Number	00148
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	342 Winter Street
1.11	City	Framingham
1.12	Zip	01701
1.13	Telephone	+1 (508) 879-6100
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 Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Village Square
1.19	List the name of the entity that holds the nursing facility license.	We Do Care, Inc
1.20	List realty company names as reported on each realty company cost report.	Bainbridge House Realty Trust
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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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)

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,047,304		1,047,304
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,242,885	55,292	2,298,177
1.5	Medicare Managed Care (Part C)	56,714		56,714
1.6	MassHealth Fee-for-Service	1,625,944		1,625,944
1.7	MassHealth Managed Care			0
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	624,081		624,081
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	1,216,479		1,216,479
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	6,813,407	55,292	6,868,699

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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	428,190
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	45,654
3.6	Prior Year Retroactive Revenue	(60,289)
3.7	Interest Income	35
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	413,590

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	79,668
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid releif- state grant	348,522
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		428,190

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	7,282,289

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	122,483		122,483
1.2	Director of Nurses: Employee Benefits	17,879		17,879
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,495		11,495
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	151,857		151,857
1.7	Registered Nurses: Salaries	490,886		490,886
1.8	Registered Nurses: Employee Benefits	71,653		71,653
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	46,068		46,068
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	934	0	934
1.200	Subtotal: Registered Nurses Expenses	609,541		609,541
1.12	Licensed Practical Nurses: Salaries	809,178		809,178
1.13	Licensed Practical Nurses: Employee Benefits	118,113		118,113
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	75,939		75,939
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	5,348	0	5,348
1.300	Subtotal: Licensed Practical Nurses Expenses	1,008,578		1,008,578
1.17	Certified Nurse Aides: Salaries	1,089,432		1,089,432
1.18	Certified Nurse Aides: Employee Benefits	159,020		159,020
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	102,242		102,242
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	1,350,694		1,350,694

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	3,120,670		3,120,670

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	3,120,670		3,120,670

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	147,167		147,167
2.2	Administration: Employee Benefits	21,482		21,482
2.3	Administration: Payroll Taxes incl Workers Comp.	13,812		13,812
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	182,461		182,461
2.7	Clerical Staff: Salaries	29,600		29,600
2.8	Clerical Staff: Employee Benefits	4,320		4,320
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	2,778		2,778
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	36,698		36,698
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	99,214		99,214
2.12	Office Supplies	39,969		39,969
2.13	Telecommunications (e.g. Internet, Phone)	27,242		27,242

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	18,761		18,761
2.17	Licenses and Dues: Patient Care Related Portion	7,261		7,261
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	6,064		6,064
2.20	Insurance: Malpractice & General Liability	36,899		36,899
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	356,594	356,594	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		506	506
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		1,176	1,176
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		2,586	2,586
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	592,004		239,678
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	811,163		458,837
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	811,163		458,837

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,769
2B.2	Licenses and Dues: Not Related to Resident Care	750
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	623
2B.11	Fines, Late Fees, Penalties, including Interest	8,521
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	338,931
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	356,594

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	84,455		84,455
3.6	Plant Operation: Employee Benefits	12,328		12,328
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,926		7,926

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

3.8	Plant Operation: Purchased Service	96,187		96,187
3.9	Plant Operation: Supplies and Expenses	102,963		102,963
3.10	Plant Operation: Utilities	220,882		220,882
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		5,832	5,832
3.200	Subtotal: Plant Operation Expenses	524,741		530,573
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	19,008		19,008
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	19,008		19,008
3.18	Dietary: Salaries	247,826		247,826
3.19	Dietary: Employee Benefits	36,175		36,175
3.20	Dietary: Payroll Taxes incl Workers Comp.	23,257		23,257
3.21	Dietary: Food	170,519		170,519
3.22	Dietary: Purchased Service	36,090		36,090
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	513,867		513,867
3.24	Housekeeping/Laundry: Salaries	166,945		166,945
3.25	Housekeeping/Laundry: Employee Benefits	24,368		24,368
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	15,667		15,667
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	31,162		31,162
3.29	Housekeeping/Laundry: Linen and Bedding	4,485		4,485
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	242,627		242,627
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			0

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	50,058		50,058
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	50,058		50,058
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	160,606		160,606
3.49	Social Service Worker: Employee Benefits	23,443		23,443
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,073		15,073
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	199,122		199,122
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	124,647		124,647
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	286,402	286,402	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	411,049		124,647
3.64	Recreational Therapy/Activities: Salaries	95,381		95,381
3.65	Recreational Therapy/Activities: Employee Benefits	13,923		13,923
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	8,951		8,951
3.67	Recreational Therapy/Activities: Purchased Service	6,902		6,902
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,579		12,579
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	137,736		137,736
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	30,516		30,516
3.79	Variable Other Required Education	1,793		1,793
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	184,812	184,812	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

3.89	House Supplies Not Resold	160,756		160,756
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,899		2,899
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	404,776		219,964
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,502,984		2,037,602
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	2,502,984		2,037,602

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	56,155	(111,360)	167,515
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		199,513	199,513
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		10,649	10,649
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		78,458	78,458
4.10	Personal Property Tax Expense SNF-CR	373		373
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	3,369		3,369
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	535,595	535,595	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	595,492		459,877
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	595,492		459,877

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Total Combined Expenses Before Recoverable Income				
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	7,030,309		6,076,986
Total Combined Expenses Net of Recoverable Income				
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	7,030,309		6,076,986

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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	6,868,699
1A.2	Other Revenue	(14,635)
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	6,854,064
1A.4	Salaries and Wages	3,443,959
1A.5	Employee Benefits	825,912
1A.6	Supplies and Other (including Payroll Taxes)	2,703,660
1A.7	Interest Expense	623
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	56,155
1A.200	Total Operating Expenses	7,030,309
1A.300	Income(Loss) from Operations	(176,245)
	Non-Operating Income and Expenses	
1A.10	Interest Income	35
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	428,190
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	251,980
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	251,980

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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)	7,282,289
2.2	Total Nursing Expenses (Schedule 3)	3,120,670
2.3	Total Administrative and General Expenses (Schedule 3)	811,163
2.4	Total Variable Expenses (Schedule 3)	2,502,984
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	595,492
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,030,309
200	Cost Reported Net Income(Loss)	251,980

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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)		251,980
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)		251,980

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	629
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	612,609
1.6	Less Reserve for Bad Debt	(29,000)
1.100	Subtotal: Net Patient Accounts Receivable	583,609
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	6,842
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	591,080

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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	476,161
2.4	Equipment	76,668
2.5	Software/Limited Life Assets	10,711
2.6	Motor Vehicles	59,349
200	Total Non-Current Fixed Assets	622,889

Other Non-Current Assets

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

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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,213,969

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	379,506
5.2	Accrued Expenses	128,892
5.3	Due to Insurance Payers	8,221
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	65,360
5.7	Accrued Salaries and Payroll Liabilities	328,797
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	58
500	Total Current Liabilities	910,834

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Pre Current Cash	58
5A.100	Subtotal: Other Current Liabilities	58

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Non-Current Liabilities

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

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	910,834

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**Table 8**

Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	1,000		1,086,183	(882,983)	204,200
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				251,980	251,980
8C.7	Dividends Paid				(153,045)	(153,045)
8C.100	Owner's Equity Balance: Current Year	1,000	0	1,086,183	(784,048)	303,135

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	1,213,969

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	215,636	367,327		582,963	(95,797)	(11,005)	(106,802)	476,161
1.4	Equipment	538,256	16,455	(17,751)	536,960	(434,925)	(25,367)	(460,292)	76,668
1.5	Software/Limited Life Assets	69,952	10,711		80,663	(69,952)		(69,952)	10,711
1.6	Motor Vehicles	47,553	79,132	(31,803)	94,882	(15,750)	(19,783)	(35,533)	59,349
100	Total	871,397	473,625	(49,554)	1,295,468	(616,424)	(56,155)	(672,579)	622,889

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	73,667					73,667				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	2,117,108					2,117,108	3.05%		57,282	57,282
2.5	Improvements SNF-CR	215,635		367,327			582,962	5.00%	11,005		11,005
2.6	Improvements REA-CR	1,061,455					1,061,455	5.00%		54,310	54,310
2.7	Equipment SNF-CR	543,016		16,455		(17,751)	541,720	10.00%	25,367		25,367

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

2.8	Equipment REA- CR	239,361					239,361	10.00%		19,551	19,551
2.9	Software/Limited Life Assets SNF- CR			10,711			10,711	33.33%	0		0
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	4,250,242	0	394,493	0	(17,751)	4,626,984		36,372	131,143	167,515

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1972
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2008
3.3	What was the value from the most recent municipal property assessment for this facility?	3,130,900
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?	55
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	17,908
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	7,634
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	3.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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)	2,287

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	251,980
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	56,155
2.3	Increases (Decreases) to Cash Provided by Operating Activities	19,340
200	Net Cash from Operating Activities	327,475

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(394,493)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(394,493)

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	(13,772)
4.3	Cash Flows from Other Financing Activities	79,132
400	Net Cash from Financing Activities	65,360

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,658)
500	Cash and Cash Equivalents (End of Year)	629

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	05/22/2021	55			55	55
1.2	05/22/2023	55	0		55	55
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.	55				
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	3,648			3,628	88	8,455
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)	37					167
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,685	0	0	3,628	88	8,622

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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
					2,487			18,306
								0
								0
								0
								0
								0
								0
								0
								204
								0
								0
								0
0	0	0	0	0	2,487	0	0	18,510

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	111
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	117
3.4	0190.0	Average Length of Stay	158
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES***Detail of Staff Nursing Services Wages and Hours***

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	451,223	12,202.3	685,464	17,569.9	917,470	50,201.1
1.2	Total Overtime Wages	39,601	716.3	123,714	2,301.8	120,089	4,477.0
1.3	Total Shift Differential	62				40,717	
1.4	Total Other Differentials					11,156	
100	Total	490,886	12,918.6	809,178	19,871.7	1,089,432	54,678.1

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

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			
3.2	Plant Operations	1	1.0	2,080.0
3.3	Dietary Staff	8	7.1	14,818.3
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	8	5.3	10,990.8
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	3	1.8	3,742.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	2.1	4,282.5
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	2	0.3	712.0
3.17	Director of Nurses	2	0.8	1,640.0
3.18	Registered Nurses	12	6.2	12,918.6
3.19	Licensed Practical Nurses	18	9.6	19,871.7
3.20	Certified Nurse Aides	44	26.3	54,678.1
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	61.5	127,814.0

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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									
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	11.9	934	75.3	4,826				
4.3	Norton and Associates Inc	TOWP			7.5	522				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		11.9	934	82.8	5,348	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		11.9	934	82.8	5,348	0.0	0	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	Domblee	Tattayana	LPN	Nursing	153,750			153,750
5.2	Benedetti	John	Administrator	Administrative & General	147,617			147,617
5.3	Tardiff	Sue	LPN	Nursing	135,531			135,531
5.4	Legrand	Susan	LPN	Nursing	116,032			116,032
5.5	Fasanmade	Olukemi	RN	Nursing	98,061			98,061

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**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	Motor Vehicle	GMAC	No	11/27/20 21	11/27/2027	60	1,256	79,132		
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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
79,132		13,772			65,360	4.490%			0
					65,360		0	0	0

Skilled Nursing Facility Cost Report**CARLYLE HOUSE**

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Mutual One	No		100,000	01/01/2022	100,000	0	5.000%	623
200	Total Working Capital Interest						0		623

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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
09/05/2023 1:04PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/05/2023 1:04PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/05/2023 1:04PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

Skilled Nursing Facility Cost Report

CARLYLE HOUSE

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Time: 1:09 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	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:	09/05/2023

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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Skilled Nursing Facility Cost Report

CARLYLE HOUSE

Filing Year: 2022

Date: 10/01/2024

Time: 1:09 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	09/19/2024
2.3	Last Name	D'Urso
2.4	First Name	Sean
2.5	Middle Name	
2.6	Title	Chief Financial Officer and Owner
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