

## SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION

### Organization Information

TABLE 1		
1.1	Management /Central Office Identification Number	COMB229
1.2	Organization ID	12348
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2022
1.4	Reporting Period: From	01/01/2022
1.5	Reporting Period: To	12/31/2022
1.6	Name of Management Company / Central Office	Chelsea Jewish Life Care, Inc.
1.7	Street Address	165 Captains Row
1.8	City	Chelsea
1.9	State	MA
1.10	Zip	02150
1.11	Telephone	+16178870001
1.12	Fax	+16178896176
1.13	Legal Status	3
1.14	Is this information correct?	Yes

### Contact Information

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Jonathan Langfield
2.3	Firm (if not Mgmt. Company)	CliftonLarsonAllen LLP
2.4	Title	CPA
2.5	Street Address	4 Batterymarch Park, Suite 100
2.6	City	Quincy
2.7	State	MA
2.8	Zip	02169
2.9	Telephone	+17819821001
2.10	Fax	+16174722586
2.11	E-mail address	jonathan.langfield@claconnect.com
2.12	Is this information correct?	Yes

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

**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		
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:	
3.3	Firm Name / Management Company	CliftonLarsonAllen LLP
3.4	Name of Contact	Jonathan Langfield
3.5	Title	CPA
3.6	Street Address	4 Batterymarch Park, Suite 100
3.7	City	Quincy
3.8	State	MA
3.9	Zip	20169
3.10	Telephone	+17819821001
3.11	Fax	+16174722586
3.12	E-mail address	jonathan.langfield@claconnect.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

**Disclosure Information**

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	13203	Chelsea Jewish Lifecare, Inc.	165 Captains Row	100.00%
400	Is this information correct?	Yes			

2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)

**Chelsea Jewish Life Care, Inc.**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:37 AM

5.1	KATZMAN CENTER FOR THE LIVING	0901156	Chelsea Jewish Lifecare, Inc.
5.2	JULIAN J. LEVITT FAMILY NURSING HOME	0920444	Chelsea Jewish Lifecare, Inc.
5.3	BRUDNICK CENTER FOR LIVING	0940461	Chelsea Jewish Lifecare, Inc.
5.4	LEONARD FLORENCE CENTER FOR LIVING	0950043	Chelsea Jewish Lifecare, Inc.
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?

600	No		
-----	----	--	--

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

**SCHEDULE 2 : INCOME AND EXPENSES****Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	5,836,778
1.2	3650.0	Other Income (Enter in Sidebar)	2,708,340
1.3	3650.4	Administrative and General Recoverable Income	959,808
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	9,504,926

**Expenses**

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	2,462,569		2,462,569
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	3,188,094	466,909	2,721,185

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	1,115,941	92,209	1,023,732
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	1,295,616	63,001	1,232,615
2.11	9392.0	Maintenance and Other Property Expenses	7,236		7,236
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	493,343	493,343	0
2.13	3650.4	Administrative and General Recoverable Income		959,808	(959,808)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	8,562,799	2,075,270	6,487,529
2.14	9323.3	Director of Nursing Salaries			0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	0	0	0
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.23	9502.2	REA-CR Other Operating Expense Add-back			0

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	17,925		17,925
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	6,325		6,325
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest			0
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes			0
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment			0
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)	13,835		13,835
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	38,085	0	38,085
200	9300.0	TOTAL EXPENSES	8,600,884	2,075,270	6,525,614

**Detail of Other Income, Account 3650.0**

Table 3	1	2
Line #	Description	Reported
3.1	Management Fees Non SNF	1,425,540
3.2	Miscellaneous	65,866
3.3	Donations	44,089

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

3.4	Interest Income	55,191
3.5	Prior Year Adjustment	6,342
3.6	PPP Loan	971,312
3.7	Covid 19 Funds	140,000
300	SUBTOTAL: OTHER INCOME	2,708,340

**Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0**

Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0
4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other	88,162	88,162	0
4.5	Other Advertising	389,475	389,475	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	7,106	7,106	0
4.8	Interest on Working Capital	8,600	8,600	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	493,343	493,343	0

## SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES

### Management Company / Central Office Fixed Assets and Expenses

Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	9950.3	Allowable Building Depreciation Rate	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements	60,578			60,578
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	304,672	11,649		316,321
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	31,625			31,625
1.9		MGT-CR Capitalized Software				0

### Realty Company Fixed Assets and Expenses

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0



**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

2.9		REA-CR Capitalized Software				0
-----	--	-----------------------------	--	--	--	---

**Realty Company Allowable Fixed Expenses**

**This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.**

**Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.**

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

**SCHEDULE 4 : BALANCE SHEET****Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	372,596
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	372,596
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	6,180,285
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	(12,500)
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	6,167,785
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	59,966
1.10	1180.0	Affiliates/Related Parties	23,765,286
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	23,825,252
1.12	1310.0	Other Current Assets	715,543
100	1005.0	TOTAL CURRENT ASSETS	31,081,176

**Non-Current (Fixed) Assets**

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	60,578
2.5	1612.2	Building Improvements – Accumulated Depreciation	(60,578)

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	0
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	316,321
2.9	1652.2	Equipment – Accumulated Depreciation	(278,891)
2.400	1650.0	EQUIPMENT - BOOK VALUE	37,430
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	21,241
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	(21,241)
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	0
2.14	1710.1	Software - Cost	31,625
2.15	1710.2	Software – Accumulated Depreciation	(7,906)
2.700	1710.0	SOFTWARE - BOOK VALUE	23,719
2.16	1715.1	MGT-CR Capitalized Software – Cost	
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	
2.800	1715.0	MGT-CR Capitalized Software – Book Value	0
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	61,149

**Deferred Charges and Other Assets**

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	0
3.4	1975.1	Mortgage Acquisition Cost	618
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	618
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	618

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

**Deferred Charges and Other Assets  
Detail of Other Assets, Account 1985.0**

Table 4	1	2
Line #	Description	Account Balance
4.1		
400	SUBTOTAL ACCOUNT	0

**Total Assets**

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	31,142,943

**Current Liabilities**

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	333,591
6.2	2030.0	Accrued Expenses	
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	333,591
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	174,787
6.5	2130.0	Banks	82,793
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	9,330
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	266,910
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	766,690
6.10	2200.0	Accrued Payroll Tax withheld	19,079
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	12,162
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	797,931

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

6.13	2230.0	Other Current Liabilities	330,107
600	2005.0	TOTAL CURRENT LIABILITIES	1,728,539
<b>Non-Current Liabilities</b>			
Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	4,757,565
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	4,757,565
<b>Total Liabilities</b>			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	6,486,104
<b>Net Worth</b>			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Not-for-Profit		
9.1	2410.0	Unrestricted Net Assets	21,558,368
9.2	2420.0	Temporarily Restricted Net Assets	3,098,471
9.3	2430.0	Permanently Restricted Net Assets	
9.100	2400.0	Total Net Assets	24,656,839
900	2500.0	TOTAL NET WORTH	24,656,839
<b>Total Liabilities and Net Worth</b>			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	31,142,943

## SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES

### Part 1: Reconciliation on Income and Expenses per Books to Cost Report

Net Income/Loss per MGT-CR			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	9,504,926
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	8,600,884
100		MGT-CR Net income/(loss) before reconciling items	904,042
Reconciling Items			
Items reported on MGT-CR but not on Financials. Explain below.			
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
Items reported on Financials but not on MGT-CR. Explain below.			
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	NET INCOME/(LOSS) PER FINANCIALS		904,042
4.1	Explanation		

### Part 2: Reconciliation of Net Worth

#### Prior Period Adjustments, Account 2915.0

Table 7	1	2
Line #	Description	Amount
7.1	Adjustments made after the filing of the 2021 cost report; no impact on reimbursement	543,178
7.2	Roiunding	5
7.3		
7.4		
7.5		

## Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

7.6		
7.7		
700	Total Account	543,183

	NON-PROFIT					
Table 8	Column #		1	2	3	4
Line #	Account Number	Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
8.1		Balance: PRIOR YEAR	20,111,143	3,098,471		23,209,614
8.2		Increases (decreases)				
8.3	2915.0	Prior Period Adjustment(s)	543,183			543,183
8.4		MGT-CR Net Income / (Loss)	904,042			904,042
8.5	2940.0	Gain(Loss) on Investments				0
8.6	2945.0	Contributions, Gifts and Other				0
8.7	2950.0	Change in Unrealized Gains				0
8.8	2955.0	Net Assets Released from Restriction for Property or Equipment				0
8.9	2960.0	Other				0
800		Balance: CURRENT YEAR	21,558,368	3,098,471	0	24,656,839
		Account Number	2410.0	2420.0	2430.0	2500.0

**This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.**

[illegible]

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

Table 10	1	2	3	4	5	6	7	8	9	10
<b>Partnership, Limited Liability Company (LLC)</b>										
10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10

**Corporation**

11.1	9312.1 - Administra- tion: Salaries	Berman	Barry	Officer	CEO	100.00%	758,685			758,685
11.2	9312.1 - Administra- tion: Salaries	Berman	Adam	Officer	President	100.00%	485,669			485,669
11.3	9312.1 - Administra- tion: Salaries	Mullin	Elizabeth	Officer	COO	100.00%	280,558			280,558
										1,524,912

**Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws)**  
**List the names and compensation of the five employees who have the highest compensation being reported on this report.**

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL
12.1	7710.1	Berman	Barry	Officer	CEO	100.00%	758,685			758,685
12.2	7711.1	Berman	Adam	Officer	President	100.00%	485,669			485,669
12.3	7712.1	Petrucelli	Karen	Officer	VP Clinical Reimburse ment	100.00%	236,355			236,355
12.4	7713.1	Mullen	Elizabeth	Officer	COO	100.00%	280,558			280,558



**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

---

12.5	7714.1	Angelo	Ron	Officer	VP Clinical Reimburse ment	100.00%	288,177			288,177
------	--------	--------	-----	---------	----------------------------------	---------	---------	--	--	---------

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

**SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION****Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities**

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General			
			Shared Administrative & General Expense	Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back	
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	LEONARD FLORENCE CENTER FOR LIVING	0950043	9.0800%	588,775		588,775
1.2	KATZMAN CENTER FOR THE LIVING	0901156	10.8900%	706,530		706,530
1.3	BRUDNICK CENTER FOR LIVING	0940461	13.0700%	847,837		847,837
1.4	JULIAN J. LEVITT FAMILY NURSING HOME	0920444	18.1500%	1,177,551		1,177,551
1.5	GERMAN CENTRE FOR EXT. CARE	0908908	12.0700%	783,071		783,071
1.6	ELIZABETH SETON RESIDENCE	0911348	7.6200%	494,571		494,571
1.7	MARILLAC RESIDENCE	5508525	6.9000%	447,469		447,469
1.8	ARMENIAN NURSING & REHAB. CTR.	0928933	1.4200%	92,381		92,381
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		79.2000%	5,138,185	0	5,138,185
200	PART B: Total Non-MA Nursing and Residential Care Facilities					0
300	PART C: Total Non-Nursing/Residential Care Facility Business		20.8000%	1,349,344		1,349,344
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	6,487,529	0	6,487,529
	Identify Allocation Method(s) Used Above					
500						
600						

# Chelsea Jewish Life Care, Inc.

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		588,775					
		706,530					
		847,837					
		1,177,551					
		783,071					
		494,571					
		447,469					
		92,381					
0	0	5,138,185	0	0	0	0	0.0000%
		0					
		1,349,344					
0	0	6,487,529	0	0	0	0	0.0000%

Chelsea Jewish Life Care, Inc.

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

15	16	17	18	19
or Operating Add-back	Total Allowable Variable Expenses	Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
\$	\$	%	\$	\$
	0	9.0800%	3,456	592,231
	0	10.8900%	4,148	710,678
	0	13.0700%	4,977	852,814
	0	18.1500%	6,913	1,184,464
	0	12.0700%	4,597	787,668
	0	7.6200%	2,903	497,474
	0	6.9000%	2,627	450,096
	0		542	92,923
0	0	77.7800%	30,163	5,168,348
	0			0
	0	20.8000%	7,922	1,357,266
0	0	98.5800%	38,085	6,525,614

## **SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES**

### **(1) Footnotes and Explanations**

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."

### **(2) Organizational Structure**

Upload Type: Excel, Word, or PDF

Supply the Center with a macro organizational chart of your complete business structure.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.

Note: This file is mandatory for all users

### **(3) Non-MA Facilities**

Upload Type: Excel Template

List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

This information must be submitted in the format of the template provided.

Note: This is mandatory if this section applies to the filing Management Company

### **(4) Related Party Markup, Account 9382.3**

Upload Type: Excel Template

Indicate any entity, person or related party as defined in REGULATION 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.)

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

<b>(5) Other Administrative and General, Account 9379.5</b>
Upload Type: Excel Template
Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.
This information must be submitted in the format of the template provided.
Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.
<b>(6) Financial Statement Documentation</b>
Upload Type: PDF
To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.
As per 957 CMR 7.00: 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. Nothing
in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's
reporting requirements.
Please select one option from the menu, and upload applicable files for choices A or B. They are listed in descending order of preference:
<input type="checkbox"/> A) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).
<input checked="" type="checkbox"/> B) Unaudited Financial Statement: Unaudited financial statements for the reporting year.
<input type="checkbox"/> C) Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.
Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

**Chelsea Jewish Life Care, Inc.**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:37 AM

---

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
8/15/2023 11:48:18 AM	(1) Footnotes and Explanations	Chelsea Jewish Lifecare 2022 Footnotes.pdf	application/pdf	Jonathan Langfield
8/15/2023 11:48:33 AM	(2) Organizational Structure	Org Chart.pdf	application/pdf	Jonathan Langfield
8/15/2023 11:48:55 AM	(5) Other Administrative and General, Account 9379.5	Chelsea Jewish A&G Detail (9379.5).xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/12/2023 2:02:01 PM	(6) Financial Statement Documentation	MGT-CR Groupings Report.pdf	application/pdf	Jonathan Langfield
10/12/2023 2:02:01 PM	(6) Financial Statement Documentation	MGT-CR TB Report.pdf	application/pdf	Jonathan Langfield

## SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)		
1.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
1.2	Firm Name	CliftonLarsonAllen LLP
1.3	Preparer's Last Name	Langfield
1.4	Preparer's First Name	Jonathan
1.5	Preparer's Middle Name	None
1.6	Title	Certified Public Accountant
1.7	Preparer's Address	c/o CliftonLarsonAllen LLP 4 Batterymarch Park Suite 100
1.8	City	Quincy
1.9	State	MA
1.10	Zip Code	02169
1.11	Phone Number	6179821001
1.12	Email Address	jonathan.langfield@claconnect.com
1.13	Is this information correct?	Yes
1.14	<input checked="" type="checkbox"/> 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.	
1.15	Date of Authorization:	10/12/2023
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 1.14.		



**Section B - Certification by Owner, Partner, or Officer**

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.

2.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Santerre
2.3	First Name	Jennifer
2.4	Middle Name	L
2.5	Title	CFO
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the authorizing person 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.	
2.8	Date of Authorization:	10/12/2023
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 requests 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		