

**Skilled Nursing Facility Cost Report**  
**CHESTNUT WOODS REHAB & HEALTHC**  
Filing Year: 2022

Date: 01/11/2024  
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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	CHESTNUT WOODS REHAB & HEALTHCARE CTR
1.2	MassHealth Provider ID	110099342A
1.3	Federal Employer Tax ID	464800908
1.4	VPN	0950319
1.5	Is the above information correct?	Yes
1.6	Facility Number	00433
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	73 Chestnut Street
1.11	City	Saugus
1.12	Zip	01906
1.13	Telephone	+1 (781) 233-8123
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Cedarbridge Financial Services
1.20	List realty company names as reported on each realty company cost report.	Lexington Estates, 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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
<b>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.</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> 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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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<b>Owner Business Information</b>						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	739,994	788	740,782
1.2	Commercial Managed Care	180,742	4,283	185,025
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	5,272,627	83,265	5,355,892
1.5	Medicare Managed Care (Part C)	996,953	18,658	1,015,611
1.6	MassHealth Fee-for-Service	3,143,758	(39)	3,143,719
1.7	MassHealth Managed Care	435,002	(2,419)	432,583
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	661,005	0	661,005
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	143,577	0	143,577
1.15	Other Payer Revenue	186,020	0	186,020
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>11,759,678</b>	<b>104,536</b>	<b>11,864,214</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	530,490
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	597
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	13,453
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	39
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>544,579</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Stimulus	418,383
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID	92,268
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Sick Pay Reimbursement	19,839
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>530,490</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>12,408,793</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	171,227		171,227
1.2	Director of Nurses: Employee Benefits	8,397	1,484	6,913
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	18,065		18,065
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>197,689</b>		<b>196,205</b>
1.7	Registered Nurses: Salaries	860,863		860,863
1.8	Registered Nurses: Employee Benefits	42,217	7,460	34,757
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	90,825		90,825
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	123,091	#Error	123,091
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,116,996</b>		<b>1,109,536</b>
1.12	Licensed Practical Nurses: Salaries	750,159		750,159
1.13	Licensed Practical Nurses: Employee Benefits	36,788	6,500	30,288
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	79,145		79,145
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	220,419		220,419
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,086,511</b>		<b>1,080,011</b>
1.17	Certified Nurse Aides: Salaries	1,136,496		1,136,496
1.18	Certified Nurse Aides: Employee Benefits	55,733	9,847	45,886
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	119,905		119,905
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	90,317		90,317
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,402,451</b>		<b>1,392,604</b>

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	6,326		6,326
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>6,326</b>		<b>6,326</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>3,809,973</b>		<b>3,784,682</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>3,809,973</b>		<b>3,784,682</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	202,093		202,093
2.2	Administration: Employee Benefits	9,911	1,751	8,160
2.3	Administration: Payroll Taxes incl Workers Comp.	21,322		21,322
2.4	Administration: Purchased Service	644,528		644,528
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>877,854</b>		<b>876,103</b>
2.7	Clerical Staff: Salaries	282,761	3,860	278,901
2.8	Clerical Staff: Employee Benefits	13,867	2,639	11,228
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	29,833	407	29,426
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>326,461</b>		<b>319,555</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	118,849		118,849
2.12	Office Supplies	31,461		31,461
2.13	Telecommunications (e.g. Internet, Phone)	19,634		19,634

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,983		1,983
2.16	Advertising: Help Wanted	19,134		19,134
2.17	Licenses and Dues: Patient Care Related Portion	16,603	1,591	15,012
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	25,200		25,200
2.20	Insurance: Malpractice & General Liability	159,988		159,988
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	3,820		3,820
2.23	Non-Allowable A & G Expenses	857,059	857,059	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		3,809	3,809
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,253,731</b>		<b>398,890</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,458,046</b>		<b>1,594,548</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		13,453	13,453
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>13,453</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,458,046</b>		<b>1,581,095</b>



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<i>Detail of Other A&amp;G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Expense>Background Checks	308
2A.2	Admin Expense>Bank Fees	3,512
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>3,820</b>

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**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	3,146
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	25,736
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	1,402
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	185,100
2B.15	User Fee Assessment	437,833
2B.16	Other Non-Allowable A&G Expenses	203,842
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>857,059</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	55,583		55,583
3.2	Staff Dev. Coord.: Employee Benefits	2,726	482	2,244
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,864		5,864
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>64,173</b>		<b>63,691</b>
3.5	Plant Operation: Salaries	70,378		70,378
3.6	Plant Operation: Employee Benefits	3,451	610	2,841
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,425		7,425

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3.8	Plant Operation: Purchased Service	73,072		73,072
3.9	Plant Operation: Supplies and Expenses	34,631		34,631
3.10	Plant Operation: Utilities	247,303		247,303
3.11	Plant Operation: Repairs	22,081		22,081
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>458,341</b>		<b>457,731</b>
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	29,440		29,440
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>29,440</b>		<b>29,440</b>
3.18	Dietary: Salaries	0		0
3.19	Dietary: Employee Benefits	0		0
3.20	Dietary: Payroll Taxes incl Workers Comp.	0		0
3.21	Dietary: Food	(1,621)		(1,621)
3.22	Dietary: Purchased Service	718,887		718,887
3.23	Dietary: Supplies and Expenses	19,061		19,061
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>736,327</b>		<b>736,327</b>
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	302,000		302,000
3.28	Housekeeping/Laundry: Supplies and Expenses	2,606		2,606
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>304,606</b>		<b>304,606</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	360,047		360,047

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3.37	Unit Clerk & Medical Records: Employee Benefits	17,657	3,120	14,537
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	37,987		37,987
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>415,691</b>		<b>412,571</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	151,825		151,825
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,446	1,316	6,130
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	16,018		16,018
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>175,289</b>		<b>173,973</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	51,265		51,265
3.49	Social Service Worker: Employee Benefits	2,514	444	2,070
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,409		5,409
3.51	Social Service Worker: Purchased Service	92,775		92,775
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>151,963</b>		<b>151,519</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	19,945	19,945	0

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3.61	Direct Restorative Therapy: Benefits	3,082	3,082	0
3.62	Direct Restorative Therapy: Consultants	567,154	567,154	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>590,181</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	127,932		127,932
3.65	Recreational Therapy/Activities: Employee Benefits	6,274	1,109	5,165
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,497		13,497
3.67	Recreational Therapy/Activities: Purchased Service	2,570		2,570
3.68	Recreational Therapy/Activities: Supplies and Expenses	21,637		21,637
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>171,910</b>		<b>170,801</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	31,873		31,873
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	18,000		18,000
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	162,030		162,030
3.87	Legend Drugs	365,557	365,557	0
3.88	Personal Protective Equipment	151,488		151,488

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3.89	House Supplies Not Resold	145,232		145,232
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	9,431		9,431
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>883,611</b>		<b>518,054</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,981,532</b>		<b>3,018,713</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		39	39
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>39</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,981,532</b>		<b>3,018,674</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	197,696	(45,601)	243,297
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		390,772	390,772
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	37,275		37,275
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	69,923		69,923
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	3,453		3,453
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,190,000	1,190,000	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,498,347</b>		<b>744,720</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,498,347</b>		<b>744,720</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>11,747,898</b>		<b>9,142,663</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>11,747,898</b>		<b>9,129,171</b>



**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	N/A

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	11,864,214
1A.2	Other Revenue	451,714
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>12,315,928</b>
1A.4	Salaries and Wages	4,220,629
1A.5	Employee Benefits	206,981
1A.6	Supplies and Other (including Payroll Taxes)	6,937,492
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	185,100
1A.9	Depreciation and Amortization Expenses	197,696
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>11,747,898</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>568,030</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	597
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)	92,268
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>660,895</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>660,895</b>

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

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<b>Cost Reported Statement of Operations</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	12,408,793
2.2	Total Nursing Expenses (Schedule 3)	3,809,973
2.3	Total Administrative and General Expenses (Schedule 3)	2,458,046
2.4	Total Variable Expenses (Schedule 3)	3,981,532
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,498,347
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>11,747,898</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>660,895</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		660,895
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)		660,895

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	293,477
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	2,080,903
1.6	Less Reserve for Bad Debt	(353,508)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,727,395</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	9,138
1.14	Prepaid Taxes	19,831
1.15	Other Prepaid Expenses	5,498
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	193,450
<b>100</b>	<b>Total Current Assets</b>	<b>2,248,789</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Third Party Settlt>Medicare A	94,735
1A.2	Current Receivables>Insurance-Reimbursed Claim	642
1A.3	Current Assets>Internal Replacement Reserve Fund	98,073
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>193,450</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	3,298,097
2.4	Equipment	544,138
2.5	Software/Limited Life Assets	2,479
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>3,844,714</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>0</b>

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

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	6,093,503

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	306,969
5.2	Accrued Expenses	144,601
5.3	Due to Insurance Payers	14,719
5.4	Patient Funds Due	
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	0
5.8	State and Federal Taxes Payable	343,858
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	30,157
<b>500</b>	<b>Total Current Liabilities</b>	840,304

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Current Payables>Resident Funds	11,688
5A.2	Current Payables>Resident Refunds	8,095
5A.3	Current Payables>401k Employer Match	12,673
5A.4	Current Payables>Misc. PR Deduction	106
5A.5	Due To/(From)>Vendor	(2,405)
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	30,157



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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,478,756
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>1,478,756</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>2,319,060</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	4,302,659
8B.2	Prior Period Adjustment(s)	(1,189,111)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	660,895
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>3,774,443</b>

**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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1	Prior Period Adjustment	(1,189,111)
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(1,189,111)</b>

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	6,093,503

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0		0	0	0
1.3	Improvements	3,739,328	13,667		3,752,995	(316,489)	(138,409)	(454,898)	3,298,097
1.4	Equipment	728,664			728,664	(127,944)	(56,582)	(184,526)	544,138
1.5	Software/Limited Life Assets	23,023			23,023	(17,839)	(2,705)	(20,544)	2,479
1.6	Motor Vehicles				0		0	0	0
<b>100</b>	<b>Total</b>	<b>4,491,015</b>	<b>13,667</b>	<b>0</b>	<b>4,504,682</b>	<b>(462,272)</b>	<b>(197,696)</b>	<b>(659,968)</b>	<b>3,844,714</b>

**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.

<b>Table 2</b>		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	61,170					61,170				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	684,555					684,555	2.50%		17,114	17,114
2.5	Improvements SNF-CR	3,488,848		13,667			3,502,515	5.00%	138,409	0	138,409
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	345,418					345,418	10.00%	56,582	0	56,582
2.8	Equipment REA-CR	281,677					281,677	10.00%		28,168	28,168

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2.9	Software/Limited Life Assets SNF-CR	9,500					9,500	33.33%	2,705	0	2,705
2.10	Software/Limited Life Assets REA-CR	957					957	33.33%		319	319
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>4,872,125</b>	<b>0</b>	<b>13,667</b>	<b>0</b>	<b>0</b>	<b>4,885,792</b>		<b>197,696</b>	<b>45,601</b>	<b>243,297</b>

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1965
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?	3,311,200
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?	40
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	42,720
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,060
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?	1.1
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					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	1,403,384

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	660,896
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,757,136)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(1,096,240)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(13,667)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(13,667)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,109,907)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>293,477</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/01/2018	88			88	104
1.2	06/01/2020	88			88	104
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.	88				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	1,720	418		7,669	2,116	14,945
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)	3				21	516
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>1,723</b>	<b>418</b>	<b>0</b>	<b>7,669</b>	<b>2,137</b>	<b>15,461</b>

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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
323					400		679	28,270
								0
								0
								0
								0
								0
								0
								0
5					117		2	664
								0
								0
								0
328	0	0	0	0	517	0	681	28,934



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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	539
3.2	0140.1	Number of MassHealth Admissions During Year	98
3.3	0150.0	Number of Discharges During Year	530
3.4	0190.0	Average Length of Stay	55
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	435
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	75

**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

**Detail of Staff Nursing Services Wages and Hours**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Description</b>	<b>RN Wages</b>	<b>RN Hours</b>	<b>LPN Wages</b>	<b>LPN Hours</b>	<b>CNA Wages</b>	<b>CNA Hours</b>
1.1	Total Base Wages	736,177	10,162.0	618,555	13,921.0	981,331	45,370.0
1.2	Total Overtime Wages	106,063	1,973.0	112,049	2,077.0	111,562	3,869.0
1.3	Total Shift Differential	18,623		19,555		43,603	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>860,863</b>	<b>12,135.0</b>	<b>750,159</b>	<b>15,998.0</b>	<b>1,136,496</b>	<b>49,239.0</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Description</b>	<b>Median Hourly Shift Differential: Weekday Evening</b>	<b>Median Hourly Shift Differential: Weekday Night</b>	<b>Median Hourly Shift Differential: Weekend Day</b>	<b>Median Hourly Shift Differential: Weekend Evening</b>	<b>Median Hourly Shift Differential: Weekend Night</b>
2.1	Registered Nurses	1.50	1.80	2.00	3.80	3.80
2.2	Licensed Practical Nurses	1.50	2.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.00	1.00	1.00	2.00	2.00

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***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	1.0	1,896.0
3.2	Plant Operations	1	1.0	1,837.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	7	3.0	6,525.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	2.0	4,391.0
3.9	Social Services Staff	2	1.0	944.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	1.0	153.0
3.13	Recreational Staff	23	3.0	6,524.0
3.14	Administration and Officers	1	1.0	1,968.0
3.15	Security Staff			
3.16	Clerical Staff	16	5.0	11,098.0
3.17	Director of Nurses	1	1.0	2,024.0
3.18	Registered Nurses	25	6.0	12,135.0
3.19	Licensed Practical Nurses	23	8.0	15,998.0
3.20	Certified Nurse Aides	68	24.0	49,239.0
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			
<b>300</b>	<b>Total</b>	<b>174</b>	<b>57.0</b>	<b>114,732.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>			#Error						
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Kavida Healthcare, Inc	TVTE	44.1	3,106	1,065.8	71,848	2,186.1	78,963		
4.3			30.5	2,224	237.4	14,958				
4.4	Zena Nurse Staffing Agency	TTGK	55.9	3,411	1,612.1	88,666	8.0	243		
4.5			1,575.6	114,350	695.6	44,947	321.9	11,111		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,706.1</b>	<b>123,091</b>	<b>3,610.9</b>	<b>220,419</b>	<b>2,516.0</b>	<b>90,317</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,706.1</b>	<b>123,091</b>	<b>3,610.9</b>	<b>220,419</b>	<b>2,516.0</b>	<b>90,317</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Lussier	Kyle	Administrator	Administrative & General	252,885	0	0	<b>252,885</b>		
5.2	Nfamara	Singhateh	DON	Nursing	209,267	0	0	<b>209,267</b>		
5.3	Eskinder	Tedibabe	RN	Nursing	158,503	0	0	<b>158,503</b>		
5.4	Neal	Catherine	LPN	Nursing	152,069	0	0	<b>152,069</b>		
5.5	Ngugi	Eddah	LPN	Nursing	134,239	0	0	<b>134,239</b>		

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

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**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										
<b>100</b>	<b>TOTALS</b>								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
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

**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
08/03/2023 2:18PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 2:19PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 2:19PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 2:19PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

**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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	08/23/2023

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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**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	<b>[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.</b>	
2.2	Date of Authorization	09/01/2023
2.3	Last Name	Posen
2.4	First Name	Mindee
2.5	Middle Name	
2.6	Title	Authorized Representative
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](mailto: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*