

Skilled Nursing Facility Cost Report**KATZMAN CENTER FOR THE LIVING**

Filing Year: 2022

Date: 11/28/2023

Time: 1:17 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	KATZMAN CENTER FOR THE LIVING
1.2	MassHealth Provider ID	110025683A
1.3	Federal Employer Tax ID	042200583
1.4	VPN	0901156
1.5	Is the above information correct?	Yes
1.6	Facility Number	00715
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	17 Lafayette Avenue
1.11	City	Chelsea
1.12	Zip	02150
1.13	Telephone	+1 (617) 887-0001
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 with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare, Inc
1.19	List the name of the entity that holds the nursing facility license.	Katzman Center for Living, Inc
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,180,260	989	1,181,249
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,124,662	78,594	2,203,256
1.5	Medicare Managed Care (Part C)	1,043,695	26,184	1,069,879
1.6	MassHealth Fee-for-Service	4,776,403	22,581	4,798,984
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,383,493		3,383,493
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,213,750		1,213,750
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	398,809		398,809
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	14,121,072	128,348	14,249,420

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	793,711
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(22,918)
3.7	Interest Income	12,031
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,452,216
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,235,040

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)	Federal Relief Grant	2,931
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	State Relief Grant	720,278
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous	502
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Release from Restriction	70,000
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		793,711

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	16,484,460

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	111,965		111,965
1.2	Director of Nurses: Employee Benefits	5,351		5,351
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,585		10,585
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	127,901		127,901
1.7	Registered Nurses: Salaries	1,258,250		1,258,250
1.8	Registered Nurses: Employee Benefits	60,135		60,135
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	118,953		118,953
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,437,338		1,437,338
1.12	Licensed Practical Nurses: Salaries	1,484,904		1,484,904
1.13	Licensed Practical Nurses: Employee Benefits	70,967		70,967
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	140,381		140,381
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,696,252		1,696,252
1.17	Certified Nurse Aides: Salaries	2,615,028		2,615,028
1.18	Certified Nurse Aides: Employee Benefits	124,981		124,981
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	247,220		247,220
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	2,987,229		2,987,229

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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	6,248,720		6,248,720

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	6,248,720		6,248,720

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	132,385		132,385
2.2	Administration: Employee Benefits	6,327		6,327
2.3	Administration: Payroll Taxes incl Workers Comp.	12,516		12,516
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	151,228		151,228
2.7	Clerical Staff: Salaries	131,168		131,168
2.8	Clerical Staff: Employee Benefits	6,269		6,269
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	12,401		12,401
2.10	Clerical Staff: Purchased Service	383,640		383,640
2.200	Subtotal: Clerical Staff Expenses	533,478		533,478
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	114,773		114,773
2.12	Office Supplies	26,619		26,619
2.13	Telecommunications (e.g. Internet, Phone)	77,845		77,845

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,378		1,378
2.16	Advertising: Help Wanted	38,253		38,253
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	1,875		1,875
2.19	Accounting Services (Not related to appeals)	102,092		102,092
2.20	Insurance: Malpractice & General Liability	232,283		232,283
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	100,519	51,716	48,803
2.23	Non-Allowable A & G Expenses	1,955,523	1,955,523	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		706,530	706,530
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		4,148	4,148
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	2,651,160		1,354,599
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,335,866		2,039,305
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,452,216	1,452,216
2.500	Subtotal: Administrative & General Recoverable Income	0		1,452,216
200	Total: Net Administrative & General Expenses After Recoverable Income	3,335,866		587,089

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service/Consultant	48,803
2A.2	Nursing PS	1,476
2A.3	Hairdresser	677
2A.4	Corporate Taxes	1,000
2A.5	Prior Year Expense Adjustment	48,563
2A.6		
2A.100	Subtotal: Other A&G Expenses	100,519

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	22,078
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	13,175
2B.7	Key Person Insurance	
2B.8	Management Company Fees	854,307
2B.9	Management Consultants	
2B.10	Interest on Working Capital	457
2B.11	Fines, Late Fees, Penalties, including Interest	13,524
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	168,000
2B.15	User Fee Assessment	883,982
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	1,955,523

Variable Expenses

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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	145,418		145,418
3.6	Plant Operation: Employee Benefits	6,949		6,949
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,748		13,748
3.8	Plant Operation: Purchased Service	359,867		359,867
3.9	Plant Operation: Supplies and Expenses	33,089		33,089
3.10	Plant Operation: Utilities	285,601		285,601
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	844,672		844,672
3.13	Dietician: Salaries	88,423		88,423
3.14	Dietician: Employee Benefits	4,226		4,226
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,359		8,359
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	101,008		101,008
3.18	Dietary: Salaries	615,823		615,823
3.19	Dietary: Employee Benefits	29,432		29,432
3.20	Dietary: Payroll Taxes incl Workers Comp.	58,219		58,219
3.21	Dietary: Food	482,492		482,492
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	85,867		85,867
3.400	Subtotal: Dietary Expenses	1,271,833		1,271,833
3.24	Housekeeping/Laundry: Salaries	372,036		372,036
3.25	Housekeeping/Laundry: Employee Benefits	17,781		17,781
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	35,172		35,172

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3.27	Housekeeping/Laundry: Purchased Service	1,810		1,810
3.28	Housekeeping/Laundry: Supplies and Expenses	90,336		90,336
3.29	Housekeeping/Laundry: Linen and Bedding	7,511		7,511
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	524,646		524,646
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	43,585		43,585
3.37	Unit Clerk & Medical Records: Employee Benefits	2,083		2,083
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,121		4,121
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	49,789		49,789
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	188,290		188,290
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,999		8,999
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,801		17,801
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	215,090		215,090
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	87,321		87,321
3.49	Social Service Worker: Employee Benefits	4,173		4,173
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	8,256		8,256
3.51	Social Service Worker: Purchased Service			0

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3.1000	Subtotal: Social Service Worker Expenses	99,750		99,750
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	122,296		122,296
3.57	Indirect Restorative Therapy: Employee Benefits	5,845		5,845
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	11,562		11,562
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	368,309	368,309	0
3.61	Direct Restorative Therapy: Benefits	52,423	52,423	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	560,435		139,703
3.64	Recreational Therapy/Activities: Salaries	304,652		304,652
3.65	Recreational Therapy/Activities: Employee Benefits	14,560		14,560
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	28,801		28,801
3.67	Recreational Therapy/Activities: Purchased Service	17,669		17,669
3.68	Recreational Therapy/Activities: Supplies and Expenses	13,270		13,270
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	378,952		378,952
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

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3.78	Travel: Motor Vehicle Expense	2,953		2,953
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	18,000		18,000
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	197,089	197,089	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	556,136		556,136
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,502		1,502
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	775,680		578,591
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,821,855		4,204,034
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	4,821,855		4,204,034

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	1,027,813	(6,753)	1,034,566
4.2	Long-Term Interest Expense SNF-CR	565,546		565,546
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	25,000		25,000
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	166,960		166,960
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,785,319		1,792,072
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	1,785,319		1,792,072

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Total Combined Expenses Before Recoverable Income				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,191,760		14,284,131
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	16,191,760		12,831,915

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
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

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
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	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	14,226,502
1B.2	Other Revenue	2,230
1B.3	Net Assets Released from Restriction	70,000
1B.100	Total Operating Revenue	14,298,732
1B.4	Salaries and Wages	8,069,853
1B.5	Employee Benefits	1,148,596
1B.6	Supplies and Other (including Payroll Taxes)	5,297,312
1B.7	Interest Expense	479,686
1B.8	Provision for Bad Debt	168,000
1B.9	Depreciation and Amortization Expenses	1,027,812
1B.200	Total Operating Expenses	16,191,259
1B.300	Income(Loss) from Operations	(1,892,527)
	Non-Operating Income and Expenses	
1B.10	Interest Income	12,031
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,449,986
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	723,209
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	292,699

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	16,484,460
2.2	Total Nursing Expenses (Schedule 3)	6,248,720
2.3	Total Administrative and General Expenses (Schedule 3)	3,335,866
2.4	Total Variable Expenses (Schedule 3)	4,821,855
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,785,319
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,191,760
200	Cost Reported Net Income(Loss)	292,700

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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)		292,699
3.2	Reconciling Item	Rounding	1
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)		292,700

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	1,564,682
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	3,400,700
1.6	Less Reserve for Bad Debt	(237,136)
1.100	Subtotal: Net Patient Accounts Receivable	3,163,564
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	436,547
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	193,700
1.12	Prepaid Interest	
1.13	Prepaid Insurance	129,059
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	62,645
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	3,496,266
100	Total Current Assets	9,046,463

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	replacement Reserve Fund	700,842
1A.2	Right of Use Asset	1,353,187
1A.3	Residual Receipt Reserve	622,564
1A.4	Debt Service Reserve	600,282
1A.5	Mortgage Escrow	219,391
1A.100	Subtotal: Other Current Assets	3,496,266

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	13,575
2.2	Buildings	9,260
2.3	Improvements	10,321,472
2.4	Equipment	373,001
2.5	Software/Limited Life Assets	2,908
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	10,720,216

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	500,000
3.2	Non-Current Assets Whose Use is Limited	2,172,863
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	63,414
3.5	Mortgage Acquisition Costs	114,237
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(4,284)
3.100	Net Mortgage Acquisition Costs	109,953
300	Total Non-Current Assets	2,846,230

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	22,612,909

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	241,569
5.2	Accrued Expenses	955,327
5.3	Due to Insurance Payers	61,016
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	255,014
5.7	Accrued Salaries and Payroll Liabilities	394,424
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	1,358,592
500	Total Current Liabilities	3,265,942

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Advance Deposit Held	2,934
5A.2	Lease Liability	1,355,658
5A.100	Subtotal: Other Current Liabilities	1,358,592

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	16,953,362
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,660,755
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	18,614,117

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	21,880,059

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(1,182,066)	1,806,059	623,993
8A.2	Prior Period Adjustment(s)	(550,647)	661,141	110,494
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	292,700		292,700
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction		(70,000)	(70,000)
8A.8	Net Assets - Other		(224,337)	(224,337)
8A.100	Net Assets Balance: Current Year	(1,440,013)	2,172,863	732,850

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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	Prior Period Adjustment	(550,646)
8D.2		
8D.3	Rounding	(1)
8D.100	Subtotal: Prior Period Adjustments	(550,647)
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)	22,612,909

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	13,575			13,575				13,575
1.2	Building	5,288,428			5,288,428	(5,151,079)	(128,089)	(5,279,168)	9,260
1.3	Improvements	16,717,769	131,521		16,849,290	(5,724,689)	(803,129)	(6,527,818)	10,321,472
1.4	Equipment	1,754,128	26,008		1,780,136	(1,311,122)	(96,013)	(1,407,135)	373,001
1.5	Software/Limited Life Assets	19,893	3,490		23,383	(19,893)	(582)	(20,475)	2,908
1.6	Motor Vehicles				0			0	0
100	Total	23,793,793	161,019	0	23,954,812	(12,206,783)	(1,027,813)	(13,234,596)	10,720,216

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	13,575					13,575				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,010,432					5,010,432		128,089	(2,828)	125,261
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	16,517,004		131,521			16,648,525	5.00%	803,129	(17,031)	786,098
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,279,697		26,008			3,305,705	10.00%	96,013	26,612	122,625

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2.8	Equipment REA- CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR	19,893		3,490		23,383	33.33%	582		582
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0
200	Total Claimed Fixed Assets	24,840,601	0	161,019	0	0	25,001,620	1,027,813	6,753	1,034,566

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1984
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	25,500,500
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?	120
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,511
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,579
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?	3.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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Changes in Facility or Realty Company Ownership

Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	4,583,270

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	292,700
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,027,813
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(3,929,978)
200	Net Cash from Operating Activities	(2,609,465)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(161,019)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(161,019)

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	(255,014)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(255,014)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(3,025,498)
500	Cash and Cash Equivalents (End of Year)	1,557,772

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	01/01/2021	120			120	123
1.2	07/16/2020	120			120	123
1.3	01/01/2021	120			120	123
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	120				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,595			3,330	4,083	20,541
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)	44				98	449
2.10	Nursing Leave of Absence (Unpaid)				7		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,639	0	0	3,337	4,181	20,990

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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
	10,019				562			41,130
								0
								0
								0
								0
								0
								0
								0
	211							802
								7
								0
								0
0	10,230	0	0	0	562	0	0	41,939

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	143
3.2	0140.1	Number of MassHealth Admissions During Year	7
3.3	0150.0	Number of Discharges During Year	148
3.4	0190.0	Average Length of Stay	283
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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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	1,051,771	20,285.9	1,129,027	26,929.0	2,147,190	102,857.0
1.2	Total Overtime Wages	191,467	5,004.0	336,012	5,981.0	346,740	11,634.0
1.3	Total Shift Differential	14,354		19,865		28,004	
1.4	Total Other Differentials	658				93,094	
100	Total	1,258,250	25,289.9	1,484,904	32,910.0	2,615,028	114,491.0

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	1.00	1.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	1.00	1.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	0.00	1.00	1.00	1.00	1.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	4	1.9	4,002.0
3.3	Dietary Staff	8	7.6	15,843.4
3.4	Dietician	2	0.6	1,158.0
3.5	Housekeeping/Laundry Staff	16	10.6	22,069.1
3.6	Unit Clerk & Medical Records Staff	3	0.9	1,828.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	1.8	3,806.5
3.9	Social Services Staff	2	1.2	2,435.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	13	3.1	6,504.1
3.12	Restorative Therapy - Indirect Staff	13	1.2	2,573.9
3.13	Recreational Staff	9	5.3	11,094.3
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	7	2.1	4,340.8
3.17	Director of Nurses	2	1.0	2,078.5
3.18	Registered Nurses	25	12.2	25,289.9
3.19	Licensed Practical Nurses	27	15.8	32,910.0
3.20	Certified Nurse Aides	99	55.0	114,491.0
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			
300	Total	235	121.3	252,505.4

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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										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	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	Calaunan	Rogelio	RN	Nursing	240,804			240,804		
5.2	Jonathas	Rose	LPN	Nursing	219,289			219,289		
5.3	Nyumfor	Delphine	LPN	Nursing	188,500			188,500		
5.4	Mwaisaka	Jocktan	RN	Nursing	168,388			168,388		
5.5	Tura	Jill	Administrator	Administrative & General	149,004			149,004		

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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

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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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	M &T Hud Debt	No	05/27/20 21	06/01/2061	480		17,578,00 0	114,237	2,856
100	TOTALS								114,237	2,856

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
17,208,376		255,014			16,953,362	2.750%	476,373	86,317	565,546
					16,953,362		476,373	86,317	565,546

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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							0		
200	Total Working Capital Interest						0		0

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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):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/12/2023 7:21AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/12/2023 7:21AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/12/2023 7:22AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/12/2023 7:23AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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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:	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 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	10/12/2023
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request