

Skilled Nursing Facility Cost Report
LAUREL RIDGE REHABILITATION & SKILLED CARE CENTER
Filing Year: 2022

Date: 11/28/2023
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SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LAUREL RIDGE REHABILITATION & SKILLED CARE CENTER
1.2	MassHealth Provider ID	110025848D
1.3	Federal Employer Tax ID	042775393
1.4	VPN	0950607
1.5	Is the above information correct?	Yes
1.6	Facility Number	00595
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	174 Forest Hills Street
1.11	City	Jamaica Plain
1.12	Zip	02130
1.13	Telephone	+1 (617) 522-1550
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.	
1.19	List the name of the entity that holds the nursing facility license.	Lutheran Home of Jamaica Plain
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	788,715	192	788,907
1.2	Commercial Managed Care	48,541		48,541
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,217,794	281,275	2,499,069
1.5	Medicare Managed Care (Part C)	1,241,809		1,241,809
1.6	MassHealth Fee-for-Service	6,480,361		6,480,361
1.7	MassHealth Managed Care	118,430		118,430
1.8	Senior Care Options	1,608,865		1,608,865
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	701,219		701,219
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	721,526		721,526
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	13,927,260	281,467	14,208,727

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	718,804
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	14,056
3.6	Prior Year Retroactive Revenue	(13,798)
3.7	Interest Income	1,346,429
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	3,269
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	25,050
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,093,810

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Testing	268,451
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Medicaid Stimulus	399,777
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	PPP Loan Forgiveness	8,495
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Mass Covid Sick Pay	42,081
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		718,804

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	16,302,537

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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	134,164		134,164
1.2	Director of Nurses: Employee Benefits	6,533		6,533
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,846		12,846
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	153,543		153,543
1.7	Registered Nurses: Salaries	804,483		804,483
1.8	Registered Nurses: Employee Benefits	39,175		39,175
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	77,023		77,023
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	920,681		920,681
1.12	Licensed Practical Nurses: Salaries	1,925,682		1,925,682
1.13	Licensed Practical Nurses: Employee Benefits	93,774		93,774
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	184,371		184,371
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	2,203,827		2,203,827
1.17	Certified Nurse Aides: Salaries	2,005,957		2,005,957
1.18	Certified Nurse Aides: Employee Benefits	97,684		97,684
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	192,056		192,056
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	2,295,697		2,295,697

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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	5,573,748		5,573,748

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	5,573,748		5,573,748

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	201,925		201,925
2.2	Administration: Employee Benefits	9,833		9,833
2.3	Administration: Payroll Taxes incl Workers Comp.	19,333		19,333
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	231,091		231,091
2.7	Clerical Staff: Salaries	466,773		466,773
2.8	Clerical Staff: Employee Benefits	22,730		22,730
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	44,690		44,690
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	534,193		534,193
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	112,654		112,654
2.12	Office Supplies	53,963		53,963
2.13	Telecommunications (e.g. Internet, Phone)	154,544		154,544

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	20,673		20,673
2.16	Advertising: Help Wanted	44,350		44,350
2.17	Licenses and Dues: Patient Care Related Portion	2,386		2,386
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	36,000		36,000
2.20	Insurance: Malpractice & General Liability	75,434		75,434
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	5,257		5,257
2.22	Other A & G Expenses	425,303	406,988	18,315
2.23	Non-Allowable A & G Expenses	1,939,507	1,939,507	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)			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
2.300	Subtotal: Other Administrative and General Expenses	2,870,071		523,576
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,635,355		1,288,860
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		3,269	3,269
2.500	Subtotal: Administrative & General Recoverable Income	0		3,269
200	Total: Net Administrative & General Expenses After Recoverable Income	3,635,355		1,285,591

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	18,315
2A.2	Miscellaneous Services	6,990
2A.3	Goodwill	399,998
2A.100	Subtotal: Other A&G Expenses	425,303

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	11,115
2B.2	Licenses and Dues: Not Related to Resident Care	14,315
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	16,632
2B.6	Legal: Other	16,491
2B.7	Key Person Insurance	
2B.8	Management Company Fees	823,703
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	143,483
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	96,500
2B.15	User Fee Assessment	817,268
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	1,939,507

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	76,812		76,812

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3.2	Staff Dev. Coord.: Employee Benefits	3,740		3,740
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,355		7,355
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	87,907		87,907
3.5	Plant Operation: Salaries	140,857		140,857
3.6	Plant Operation: Employee Benefits	6,859		6,859
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,486		13,486
3.8	Plant Operation: Purchased Service	129,890		129,890
3.9	Plant Operation: Supplies and Expenses	39,571		39,571
3.10	Plant Operation: Utilities	210,762		210,762
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	541,425		541,425
3.13	Dietician: Salaries	25,072		25,072
3.14	Dietician: Employee Benefits	1,221		1,221
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,401		2,401
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	28,694		28,694
3.18	Dietary: Salaries	361,125		361,125
3.19	Dietary: Employee Benefits	17,585		17,585
3.20	Dietary: Payroll Taxes incl Workers Comp.	34,575		34,575
3.21	Dietary: Food	240,899		240,899
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	23,690		23,690
3.400	Subtotal: Dietary Expenses	677,874		677,874
3.24	Housekeeping/Laundry: Salaries	393,244		393,244
3.25	Housekeeping/Laundry: Employee Benefits	19,149		19,149
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	37,651		37,651
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	34,969		34,969
3.29	Housekeeping/Laundry: Linen and Bedding	7,494		7,494
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	492,507		492,507
3.31	Quality Assurance (QA) Professional: Salaries	123,162		123,162
3.32	QA Professional: Employee Benefits	5,998		5,998
3.33	QA Professional: Payroll Taxes incl Workers Comp.	11,791		11,791
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	140,951		140,951
3.36	Unit Clerk & Medical Records: Salaries	149,175		149,175
3.37	Unit Clerk & Medical Records: Employee Benefits	7,264		7,264
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,282		14,282
3.39	Unit Clerk & Medical Records: Purchased Service	1,440		1,440
3.700	Subtotal: Unit Clerk and Medical Record Expenses	172,161		172,161
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	273,250		273,250
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,139		10,139
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	19,935		19,935
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	51,026		51,026
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	354,350		354,350
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	143,396		143,396
3.49	Social Service Worker: Employee Benefits	6,982		6,982
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	13,729		13,729
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	164,107		164,107
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	4,182		4,182
3.60	Direct Restorative Therapy: Salaries	525,095	525,095	0
3.61	Direct Restorative Therapy: Benefits	75,844	75,844	0
3.62	Direct Restorative Therapy: Consultants	636	636	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	605,757		4,182
3.64	Recreational Therapy/Activities: Salaries	175,601		175,601
3.65	Recreational Therapy/Activities: Employee Benefits	8,551		8,551
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,813		16,813
3.67	Recreational Therapy/Activities: Purchased Service	11,569		11,569
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,731		5,731
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	218,265		218,265
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education	1,300		1,300
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	33,000		33,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	5,638		5,638
3.86	Physician Services: Other			0
3.87	Legend Drugs	335,028	335,028	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	407,418		407,418
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,880		2,880
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	785,264		450,236
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,269,262		3,332,659
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		25,050	25,050
3.1800	Subtotal: Variable Recoverable Income	0		25,050
300	Total: Net Variable Expenses Including Recoverable Income	4,269,262		3,307,609

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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	560,183	239,671	320,512
4.2	Long-Term Interest Expense SNF-CR	678,335		678,335
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	19,505		19,505
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
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	7,085		7,085
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	1,265,108		1,025,437
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	1,265,108		1,025,437

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,743,473		11,220,704
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	14,743,473		11,192,385

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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	14,208,727
1B.2	Other Revenue	28,577
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,237,304
1B.4	Salaries and Wages	7,925,772
1B.5	Employee Benefits	1,135,398
1B.6	Supplies and Other (including Payroll Taxes)	4,347,286
1B.7	Interest Expense	678,335
1B.8	Provision for Bad Debt	96,500
1B.9	Depreciation and Amortization Expenses	560,181
1B.200	Total Operating Expenses	14,743,472
1B.300	Income(Loss) from Operations	(506,168)
	Non-Operating Income and Expenses	
1B.10	Interest Income	1,346,429
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)	718,804
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
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	1,559,065

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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)	16,302,537
2.2	Total Nursing Expenses (Schedule 3)	5,573,748
2.3	Total Administrative and General Expenses (Schedule 3)	3,635,355
2.4	Total Variable Expenses (Schedule 3)	4,269,262
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,265,108
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,743,473
200	Cost Reported Net Income(Loss)	1,559,064

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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)		1,559,065
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)		1,559,064

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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	865,529
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	2,464,111
1.6	Less Reserve for Bad Debt	(47,892)
1.100	Subtotal: Net Patient Accounts Receivable	2,416,219
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	644,027
1.9	Interest Receivable	
1.10	Supply Inventory	29,418
1.11	Other Receivables	10,837
1.12	Prepaid Interest	
1.13	Prepaid Insurance	77,810
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	185,172
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	4,229,012

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	1,000,000
2.2	Buildings	15,974,899
2.3	Improvements	177,635
2.4	Equipment	442,123
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	17,594,657

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	2,208,451
3.4	Construction in Progress	445,961
3.5	Mortgage Acquisition Costs	257,399
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	257,399
300	Total Non-Current Assets	2,911,811

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchase Goodwill	2,208,451
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,208,451

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	24,735,480

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,008,669
5.2	Accrued Expenses	303,168
5.3	Due to Insurance Payers	(35,439)
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	
5.7	Accrued Salaries and Payroll Liabilities	481,495
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	18,374
5.10	Other Current Liabilities	(615,024)
500	Total Current Liabilities	1,161,243

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Fair Value on Int Swap	(615,024)
5A.100	Subtotal: Other Current Liabilities	(615,024)

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	14,358,418
6.2	Due to Related Parties, Subsidiaries, and Affiliates	521,198
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	14,879,616

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	16,040,859

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	7,133,411		7,133,411
8A.2	Prior Period Adjustment(s)	2,146		2,146
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,559,064		1,559,064
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			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	8,694,621	0	8,694,621

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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	2,142
8D.2	Roundng	4
8D.100	Subtotal: Prior Period Adjustments	2,146
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)	24,735,480

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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	1,000,000			1,000,000				1,000,000
1.2	Building	18,550,000			18,550,000	(2,111,350)	(463,751)	(2,575,101)	15,974,899
1.3	Improvements	179,067	27,600		206,667	(19,016)	(10,016)	(29,032)	177,635
1.4	Equipment	694,224	88,242		782,466	(254,731)	(85,612)	(340,343)	442,123
1.5	Software/Limited Life Assets	8,288			8,288	(7,484)	(804)	(8,288)	0
1.6	Motor Vehicles				0			0	0
100	Total	20,431,579	115,842	0	20,547,421	(2,392,581)	(560,183)	(2,952,764)	17,594,657

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	1,000,000					1,000,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	18,550,000					18,550,000		463,751	(238,867)	224,884
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	179,066	27,600				206,666	5.00%	10,016		10,016
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	694,224	88,242				782,466	10.00%	85,612		85,612

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	8,288				8,288	33.33%	804	(804)	0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	20,431,578	115,842	0	0	0	20,547,420	560,183	(239,671)	320,512

General Fixed Cost Information

Table 3		1
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?	04/11/2013
3.3	What was the value from the most recent municipal property assessment for this facility?	4,900,000
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?	24,971
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,971
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?	1.8
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Yes
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					

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Determination of Need Projects Detail			
Table 5		1	2
Line #	Description	DON Project #1	DON Project #2
5.1	List the DON project #.	ACA-20192808-CL	
5.2	Please briefly describe the DON project.	"De-densification of beds and renovations"	
5.3	What is the date of the original DON approval?	03/14/2022	
5.4	What is the approved Maximum Capital Expenditure of the original DON?	12,739,902	
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	No	
5.6	What is the date of the significant change letter received from DPH?		
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?		
5.8	What is the amount of assets placed into service for Phase 1?		
5.9	What is the amount of assets placed into service for Phase 2?		
5.10	What is the amount of assets placed into service for Phase 3?		
5.11	Do you have more than 2 DON Projects?	No	
Retirement of Fixed Assets: Questions 5.12 through 5.14 are designed to report retirement of fixed assets as a result of reconstruction or renovation.			
5.12	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.		
5.13	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.		
5.14	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.		

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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)	1,147,260

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,559,065
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	560,182
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,800,354)
200	Net Cash from Operating Activities	318,893

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(115,842)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(115,842)

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	(484,782)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(484,782)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(281,731)
500	Cash and Cash Equivalents (End of Year)	865,529

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/12/2021	120			120	120
1.2					0	
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.	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	1,599	127		3,127	552	24,946
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,599	127	0	3,127	552	24,946

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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
2,758	6,244				1,504			40,857
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2,758	6,244	0	0	0	1,504	0	0	40,857

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	166
3.2	0140.1	Number of MassHealth Admissions During Year	23
3.3	0150.0	Number of Discharges During Year	197
3.4	0190.0	Average Length of Stay	207
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	736,358	16,841.0	1,433,266	48,776.2	1,767,692	94,125.1
1.2	Total Overtime Wages	52,856	949.9	436,043	8,403.7	208,957	7,322.3
1.3	Total Shift Differential	15,269		56,373		29,308	
1.4	Total Other Differentials						
100	Total	804,483	17,790.9	1,925,682	57,179.9	2,005,957	101,447.4

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.00	2.00	4.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	2.00	4.00	4.00
2.3	Certified Nurse Aides	1.00	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	1	0.9	1,792.2
3.2	Plant Operations		1.9	4,015.4
3.3	Dietary Staff	18	9.5	19,849.7
3.4	Dietician	1	0.8	1,736.0
3.5	Housekeeping/Laundry Staff	17	12.0	24,985.5
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,061.3
3.7	Quality Assurance	3	2.0	4,162.3
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,154.9
3.9	Social Services Staff	3	1.7	3,495.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	6	5.4	11,309.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	6	4.7	9,728.7
3.14	Administration and Officers	2	1.0	2,078.8
3.15	Security Staff			
3.16	Clerical Staff	8	5.6	11,555.1
3.17	Director of Nurses	1	1.0	2,140.0
3.18	Registered Nurses	15	8.6	17,790.9
3.19	Licensed Practical Nurses	27	27.5	57,179.9
3.20	Certified Nurse Aides	73	48.8	101,447.4
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	184	134.4	279,482.6

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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	Allen	Maxine	LPN	Nursing	128,043			128,043		
5.2	Fortier	Gloria	LPN	Nursing	112,242			112,242		
5.3	Heredia	Jovanecka	ADON	Nursing	108,871			108,871		
5.4	Daphnis	Fredlyne	DON	Nursing	108,280			108,280		
5.5	Lewis	Georgette	LPN	Nursing	104,554			104,554		

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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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Berkshire Bank	No	06/12/2017	06/15/2027	120		16,800,000	257,399	49,036
100	TOTALS								257,399	49,036

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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
14,843,200		484,782			14,358,418	3.870%	617,471		666,507
					14,358,418		617,471	0	666,507

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you 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
10/06/2023 8:15AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/06/2023 8:16AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/06/2023 8:16AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/06/2023 8:18AM	(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:	10/06/2023

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	10/11/2023
2.3	Last Name	Hanscom
2.4	First Name	Kristine
2.5	Middle Name	M.
2.6	Title	Vice President of Finance
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