

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	LINDEN PONDS
1.2	MassHealth Provider ID	110101686A
1.3	Federal Employer Tax ID	141849849
1.4	VPN	0950034
1.5	Is the above information correct?	Yes
1.6	Facility Number	01165
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	400 Linden Ponds Way
1.11	City	Hingham
1.12	Zip	02043
1.13	Telephone	+1 (781) 534-7000
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.	Linden Ponds, Inc
1.20	List realty company names as reported on each realty company cost report.	None
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Staci Henderson
2.2	Nursing Facility or Firm Name	Erickson Living Management
2.3	Title	Reimbursement Manager
2.4	Street Address	5700 Executive Drive
2.5	City	Catonsville
2.6	State	Maryland
2.7	Zip Code	21228
2.8	Phone Number	+1 (410) 420-2347
2.9	Email Address	staci.henderson@erickson.com

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	[] I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Amanda Springborn
3.3	Nursing Facility or Firm Name	RSM US LLP
3.4	Title	Director, Healthcare Consulting
3.5	Street Address	8182 Maryland Avenue, Suite 900
3.6	City	Saint Louis
3.7	State	MO
3.8	Zip Code	63105
3.9	Phone Number	+1 (314) 925-3838
3.10	Email Address	amanda.springborn@rsmus.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Owner Business Information

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

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

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	7,548,850	1,155	7,550,005
1.2	Commercial Managed Care	621,620	175,222	796,842
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,370,367	194,684	2,565,051
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	845,817	12	845,829
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	11,386,654	371,073	11,757,727

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		

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	59,588,696
3.2	Endowment and Other Non-Recoverable Revenue	(21,516,283)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	4,327
3.7	Interest Income	466,084
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	85
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	38,542,909

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 19 CARES act Payments	467,055
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Change in beneficial interest in CCRC trust	(22,153,136)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment return net	(62,557)
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Community Entrance Fee, Earned Inc- Nonrefund, Restricted Funds	232,355
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		(21,516,283)

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

<i>Total Revenue</i>		
Table 5		1
Line #	Description	Total
500	Total Revenue	50,300,636

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	148,698		148,698
1.2	Director of Nurses: Employee Benefits	22,682		22,682
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	18,696		18,696
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	190,076		190,076
1.7	Registered Nurses: Salaries	1,013,017		1,013,017
1.8	Registered Nurses: Employee Benefits	154,522		154,522
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	127,366		127,366
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	25,033	0	25,033
1.200	Subtotal: Registered Nurses Expenses	1,319,938		1,319,938
1.12	Licensed Practical Nurses: Salaries	1,271,800		1,271,800
1.13	Licensed Practical Nurses: Employee Benefits	193,996		193,996
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	159,902		159,902
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	222,580	198,632	23,948
1.300	Subtotal: Licensed Practical Nurses Expenses	1,848,278		1,649,646
1.17	Certified Nurse Aides: Salaries	2,145,985		2,145,985
1.18	Certified Nurse Aides: Employee Benefits	327,341		327,341
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	269,813		269,813
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	78	0	78
1.400	Subtotal: Certified Nurse Aides Expenses	2,743,217		2,743,217

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,101,509		5,902,877

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	6,101,509		5,902,877

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	77,177		77,177
2.2	Administration: Employee Benefits	11,772		11,772
2.3	Administration: Payroll Taxes incl Workers Comp.	9,703		9,703
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	98,652		98,652
2.7	Clerical Staff: Salaries	346,581		346,581
2.8	Clerical Staff: Employee Benefits	52,866		52,866
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	43,575		43,575
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	443,022		443,022
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	238,057		238,057
2.12	Office Supplies	92,810		92,810
2.13	Telecommunications (e.g. Internet, Phone)	11,089		11,089

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	24,905		24,905
2.16	Advertising: Help Wanted	7,394		7,394
2.17	Licenses and Dues: Patient Care Related Portion	88,101		88,101
2.18	Continuing Professional Education / Training and Development	6,527		6,527
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	17,833		17,833
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	338,813	160,199	178,614
2.23	Non-Allowable A & G Expenses	487,380	487,380	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	1,312,909		665,330
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,854,583		1,207,004
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,854,583		1,207,004

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Covid-19 per regulation	137,964
2A.2	Employee Events and relations	19,160
2A.3	fine, penalties, contributions	3,075
2A.4	Contract services	17,622
2A.5	Resident events and relations	160,992
2A.100	Subtotal: Other A&G Expenses	338,813

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	8,550
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	478,830
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
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	487,380

Variable Expenses

Table 3		1	2	3
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Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	99,246		99,246
3.2	Staff Dev. Coord.: Employee Benefits	15,139		15,139
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,478		12,478
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	126,863		126,863
3.5	Plant Operation: Salaries	94,991		94,991
3.6	Plant Operation: Employee Benefits	14,490		14,490
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,943		11,943
3.8	Plant Operation: Purchased Service	108,089		108,089
3.9	Plant Operation: Supplies and Expenses	36,984		36,984
3.10	Plant Operation: Utilities	152,775		152,775
3.11	Plant Operation: Repairs	92,108		92,108
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	511,380		511,380
3.13	Dietician: Salaries	62,814		62,814
3.14	Dietician: Employee Benefits	9,581		9,581
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,898		7,898
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	80,293		80,293
3.18	Dietary: Salaries	645,666		645,666
3.19	Dietary: Employee Benefits	98,488		98,488
3.20	Dietary: Payroll Taxes incl Workers Comp.	81,179		81,179
3.21	Dietary: Food	228,252		228,252
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	21,294		21,294
3.400	Subtotal: Dietary Expenses	1,074,879		1,074,879
3.24	Housekeeping/Laundry: Salaries	478,627		478,627
3.25	Housekeeping/Laundry: Employee Benefits	73,008		73,008
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	60,177		60,177
3.27	Housekeeping/Laundry: Purchased Service	975		975

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

3.28	Housekeeping/Laundry: Supplies and Expenses	103,130		103,130
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	715,917		715,917
3.31	Quality Assurance (QA) Professional: Salaries	54,762		54,762
3.32	QA Professional: Employee Benefits	8,353		8,353
3.33	QA Professional: Payroll Taxes incl Workers Comp.	6,885		6,885
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	70,000		70,000
3.36	Unit Clerk & Medical Records: Salaries	33,648		33,648
3.37	Unit Clerk & Medical Records: Employee Benefits	5,133		5,133
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,231		4,231
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	43,012		43,012
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	91,715		91,715
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	13,990		13,990
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	11,531		11,531
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	117,236		117,236
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	138,522		138,522
3.49	Social Service Worker: Employee Benefits	21,130		21,130
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,416		17,416
3.51	Social Service Worker: Purchased Service	25,546		25,546
3.1000	Subtotal: Social Service Worker Expenses	202,614		202,614

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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	131,803		131,803
3.57	Indirect Restorative Therapy: Employee Benefits	20,105		20,105
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	16,572		16,572
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	699,497	699,497	0
3.61	Direct Restorative Therapy: Benefits	194,646	194,646	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	1,062,623		168,480
3.64	Recreational Therapy/Activities: Salaries	220,654		220,654
3.65	Recreational Therapy/Activities: Employee Benefits	33,658		33,658
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	27,743		27,743
3.67	Recreational Therapy/Activities: Purchased Service	16,303		16,303
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,663		4,663
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	303,021		303,021
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

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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	38,508		38,508
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	38,165		38,165
3.87	Legend Drugs	188,658	188,658	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	493,834		493,834
3.90	House Supplies Resold to Private Residents	11,218	11,218	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	12,107		12,107
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	782,490		582,614
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,090,328		3,996,309
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		85	85
3.1800	Subtotal: Variable Recoverable Income	0		85
300	Total: Net Variable Expenses Including Recoverable Income	5,090,328		3,996,224

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Capital & Fixed Cost Expenses

Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	12,001,911	11,259,110	742,801
4.2	Long-Term Interest Expense SNF-CR	6,733,853	497,819	6,236,034
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	26,588		26,588
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	81,654		81,654
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			0
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	18,844,006		7,087,077
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	18,844,006		7,087,077

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	31,890,426		18,193,267
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	31,890,426		18,193,182

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	Yes
1.4	Outpatient Services	Yes
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?	Yes
1.13	Describe the other business activities:	Independent living, Memory Care

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	2,366,285
2.4	3025.5	Outpatient Services Revenue	535,463
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	56,686,948
200	3026.0	TOTAL OTHER BUSINESS REVENUE	59,588,696

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses	1,876,633	1,876,633	
3.4	8046.0	Outpatient Service Expenses	481,310	481,310	
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	43,180,212	43,180,212	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	45,538,155	45,538,155	

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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	70,190,906
1B.2	Other Revenue	1,416,644
1B.3	Net Assets Released from Restriction	268,815
1B.100	Total Operating Revenue	71,876,365
1B.4	Salaries and Wages	27,095,542
1B.5	Employee Benefits	3,394,250
1B.6	Supplies and Other (including Payroll Taxes)	27,831,031
1B.7	Interest Expense	6,733,854
1B.8	Provision for Bad Debt	180,352
1B.9	Depreciation and Amortization Expenses	12,001,911
1B.200	Total Operating Expenses	77,236,940
1B.300	Income(Loss) from Operations	(5,360,575)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	385,766
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)	(15,273,000)
	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	(6,880,138)
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	(27,127,947)

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	50,300,636
2.2	Total Nursing Expenses (Schedule 3)	6,101,509
2.3	Total Administrative and General Expenses (Schedule 3)	1,854,583
2.4	Total Variable Expenses (Schedule 3)	5,090,328
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	18,844,006
2.6	Total Other Business Expenses (Schedule 4)	45,538,155
2.100	Subtotal: Total Facility Expenses	77,428,581
200	Cost Reported Net Income(Loss)	(27,127,945)

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(27,127,947)
3.2	Reconciling Item	Reconcile	2
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)		(27,127,945)

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	19,236,766
1.2	Short-Term Investments	7,039,458
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,380,961
1.6	Less Reserve for Bad Debt	(385,153)
1.100	Subtotal: Net Patient Accounts Receivable	1,995,808
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	3,656,600
1.12	Prepaid Interest	
1.13	Prepaid Insurance	22,313
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	572,520
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	187,498
100	Total Current Assets	32,710,963

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Restricted cash and cash equivalents - current	187,498
1A.100	Subtotal: Other Current Assets	187,498

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	21,923,457
2.2	Buildings	238,407,515
2.3	Improvements	10,250,913
2.4	Equipment	1,765,608
2.5	Software/Limited Life Assets	327,568
2.6	Motor Vehicles	224,101
200	Total Non-Current Fixed Assets	272,899,162

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	39,588,781
3.3	Other Deferred Charges and Non-Current Assets	42,339,202
3.4	Construction in Progress	5,155,895
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	87,083,878

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Beneficial interest in National CCRC	42,339,202
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	42,339,202

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	392,694,003

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	717,220
5.2	Accrued Expenses	3,230,037
5.3	Due to Insurance Payers	
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	3,070,000
5.7	Accrued Salaries and Payroll Liabilities	515,495
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	949,994
5.10	Other Current Liabilities	9,535,266
500	Total Current Liabilities	18,018,012

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	resident refunds payable	8,860,786
5A.2	Other Current Liabilities	674,480
5A.100	Subtotal: Other Current Liabilities	9,535,266

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	147,100,444
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	350,761,684
600	Total Non-Current Liabilities	497,862,128

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	515,880,140

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	(99,761,684)	3,733,557	(96,028,127)
8A.2	Prior Period Adjustment(s)	0	(2)	(2)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(27,127,945)		(27,127,945)
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		238,752	238,752
8A.8	Net Assets - Other		(268,815)	(268,815)
8A.100	Net Assets Balance: Current Year	(126,889,629)	3,703,492	(123,186,137)

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

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

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	392,694,003

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	21,923,457			21,923,457				21,923,457
1.2	Building	337,329,532			337,329,532	(90,256,060)	(8,665,957)	(98,922,017)	238,407,515
1.3	Improvements	19,760,975	5,482,996	(635,343)	24,608,628	(11,856,977)	(2,500,738)	(14,357,715)	10,250,913
1.4	Equipment	6,534,947	979,246	(633,590)	6,880,603	(4,556,959)	(558,036)	(5,114,995)	1,765,608
1.5	Software/Limited Life Assets	853,679	168,621		1,022,300	(469,917)	(224,815)	(694,732)	327,568
1.6	Motor Vehicles	633,007	163,974	(56,362)	740,619	(464,153)	(52,365)	(516,518)	224,101
100	Total	387,035,597	6,794,837	(1,325,295)	392,505,139	(107,604,066)	(12,001,911)	(119,605,977)	272,899,162

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	822,894					822,894				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	22,084,431					22,084,431		8,665,957	(8,113,846)	552,111
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	920,733		376,690		(41,140)	1,256,283	5.00%	2,500,738	(2,437,924)	62,814
2.6	Improvements REA-CR						0	5.00%			0

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

2.7	Equipment SNF-CR	1,118,259		66,342		(33,492)	1,151,109	10.00%	558,036	(442,926)	115,110
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	27,100		11,585			38,685	33.33%	224,815	(212,049)	12,766
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	24,973,417	0	454,617	0	(74,632)	25,353,402		11,949,546	(11,206,745)	742,801

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2008
3.2	What was the date of the most recent assessed property value of this facility?	07/31/2014
3.3	What was the value from the most recent municipal property assessment for this facility?	10,000,000
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?	132
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	100,990
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	98,718
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,335,921
3.10	What is the total acreage of the facility site?	108.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 8 : STATEMENT OF CASH FLOWS**Beginning Cash and Cash Equivalents Balance**

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	27,290,968

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(27,158,010)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	33,449,996
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(9,321)
200	Net Cash from Operating Activities	6,282,665

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(6,800,974)
3.2	Cash Flows from Other Investing Activities	(9,650,014)
300	Net Cash from Investing Activities	(16,450,988)

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	(20,903,709)
4.3	Cash Flows from Other Financing Activities	60,275,164
400	Net Cash from Financing Activities	39,371,455

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	29,203,132
500	Cash and Cash Equivalents (End of Year)	56,494,100

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/31/2020	66	66		132	132
1.2	07/31/2022	66	66		132	132
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.	66				
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	13,393	1,725		3,554		3,529
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)	196	1				
2.10	Nursing Leave of Absence (Unpaid)						22
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	13,589	1,726	0	3,554	0	3,551

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
								22,201
								0
								0
								0
								0
								0
								0
								0
								197
								22
								0
								0
0	0	0	0	0	0	0	0	22,420

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	269
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	260
3.4	0190.0	Average Length of Stay	86
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	240
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	112

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	607,003	11,980.0	1,090,657	23,162.0	2,977,332	110,396.0
1.2	Total Overtime Wages	40,758	619.0	135,885	2,087.0	173,180	4,579.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	647,761	12,599.0	1,226,542	25,249.0	3,150,512	114,975.0

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	2.50	2.50	3.00	3.00	3.00
2.2	Licensed Practical Nurses	2.50	2.50	3.00	3.00	3.00
2.3	Certified Nurse Aides	1.50	1.50	2.00	2.00	2.00

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	0.9	1,814.0
3.2	Plant Operations	3	1.4	2,910.0
3.3	Dietary Staff	35	14.7	30,596.0
3.4	Dietician	2	0.7	1,383.0
3.5	Housekeeping/Laundry Staff	20	12.3	25,614.0
3.6	Unit Clerk & Medical Records Staff	1	0.5	1,116.0
3.7	Quality Assurance	1	0.5	1,040.0
3.8	MMQ Nurses and MDS Coordinator	5	0.9	1,806.0
3.9	Social Services Staff	4	1.4	2,843.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	27	7.0	14,650.0
3.12	Restorative Therapy - Indirect Staff	2	1.1	2,240.0
3.13	Recreational Staff	18	4.5	9,449.0
3.14	Administration and Officers	1	0.5	1,040.0
3.15	Security Staff			
3.16	Clerical Staff	19	5.8	12,150.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	32	9.2	12,599.0
3.19	Licensed Practical Nurses	38	12.5	25,249.0
3.20	Certified Nurse Aides	123	36.9	114,975.0
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	334	111.8	263,554.0

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				2,705.0	198,632				
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	335.0	25,033	337.0	22,430				
4.3	Intelycare, Inc.	TM7F			15.0	1,518	2.1	78		
4.4										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		335.0	25,033	352.0	23,948	2.1	78	0.0	0
400	Total Temporary Nursing Service Agency Expenses		335.0	25,033	3,057.0	222,580	2.1	78	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	Bonarrigo	Deborah	DON	Nursing	180,505			180,505		
5.2	Zurita	Loryjane	LPN	Nursing	178,815			178,815		
5.3	Diab	Julie	Manager, Rehabilitation	Other	155,480			155,480		
5.4	Gatabaki	Anne	RN	Nursing	147,747			147,747		
5.5	Carrabes	Karen	OT	Other	139,950			139,950		

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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	Haas	Frederick	President and Chairperson	Other	120			7,329	7,329
6C.2	Hayes	James P.	Vice President	Other	120			7,329	7,329
6C.3	Jacqu	Zina	Vice President	Other	120			29,316	29,316
6C.4	Collins	Mary	Secretary	Other	120			29,316	29,316
6C.5	Erstad	Eileen	Treasurer	Other	120			29,316	29,316
									102,606

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	MDFA	No	09/20/20 11	09/14/2046	540		153,394,8 21	4,019,993	216,213
100	TOTALS								4,019,993	216,213

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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
110,391,066	42,849,378	3,070,000			150,170,444	5.000%	6,733,854		6,950,067
					150,170,444		6,733,854	0	6,950,067

Skilled Nursing Facility Cost Report**LINDEN PONDS**

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

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

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

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
10/31/2023 12:10PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Amanda Springborn
10/31/2023 12:15PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn

Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Amanda Springborn
1.2	Nursing Facility or Firm Name	RSM US LLP
1.3	Title	Director, Healthcare Consulting
1.4	Street Address	8182 Maryland Avenue, Suite 900
1.5	City	Saint Louis
1.6	State	MO
1.7	Zip Code	63105
1.8	Phone Number	+1 (314) 925-3838
1.9	Email Address	amanda.springborn@rsmus.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:	11/02/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Skilled Nursing Facility Cost Report

LINDEN PONDS

Filing Year: 2022

Date: 11/28/2023

Time: 1:01 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	11/06/2023
2.3	Last Name	Centola
2.4	First Name	James
2.5	Middle Name	
2.6	Title	Administrator
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