

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	MARY ANN MORSE NURS. & REHAB. CTR.
1.2	MassHealth Provider ID	110026359A
1.3	Federal Employer Tax ID	223064323
1.4	VPN	0920479
1.5	Is the above information correct?	Yes
1.6	Facility Number	01061
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	45 Union Street
1.11	City	Natick
1.12	Zip	01701
1.13	Telephone	+1 (508) 650-9003
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.	Mary Ann Morse Healthcare Center
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

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

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	[] 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)

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024

Time: 3:27 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	5,125,918	246,562	5,372,480
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,321,013	105,057	3,426,070
1.5	Medicare Managed Care (Part C)	1,245,680	23,474	1,269,154
1.6	MassHealth Fee-for-Service	3,165,031	647	3,165,678
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	146,916		146,916
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,118,872		1,118,872
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	14,123,430	375,740	14,499,170

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
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

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	63,250
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(261,993)
3.7	Interest Income	2,691
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	37,273
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	17
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(158,762)

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)	Donations	41,206
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(1,679,950)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss Disposal	(367)
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	1,702,361
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		63,250

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,340,408

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024

Time: 3:27 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	123,077		123,077
1.2	Director of Nurses: Employee Benefits	8,443		8,443
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,866		11,866
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	143,386		143,386
1.7	Registered Nurses: Salaries	1,468,569		1,468,569
1.8	Registered Nurses: Employee Benefits	100,751		100,751
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	141,587		141,587
1.10	Registered Nurses Purchased Service: Per Diem	22,007		22,007
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	105,961	31,499	74,462
1.200	Subtotal: Registered Nurses Expenses	1,838,875		1,807,376
1.12	Licensed Practical Nurses: Salaries	1,012,002		1,012,002
1.13	Licensed Practical Nurses: Employee Benefits	69,427		69,427
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	97,568		97,568
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	252,693	0	252,693
1.300	Subtotal: Licensed Practical Nurses Expenses	1,431,690		1,431,690
1.17	Certified Nurse Aides: Salaries	2,841,508		2,841,508
1.18	Certified Nurse Aides: Employee Benefits	194,944		194,944
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	273,952		273,952
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	60,597	0	60,597
1.400	Subtotal: Certified Nurse Aides Expenses	3,371,001		3,371,001

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,299		1,299
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	1,299		1,299
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,786,251		6,754,752

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	6,786,251		6,754,752

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	159,388		159,388
2.2	Administration: Employee Benefits	10,935		10,935
2.3	Administration: Payroll Taxes incl Workers Comp.	15,366		15,366
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	185,689		185,689
2.7	Clerical Staff: Salaries	695,421		695,421
2.8	Clerical Staff: Employee Benefits	47,709		47,709
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	67,047		67,047
2.10	Clerical Staff: Purchased Service	95,503		95,503
2.200	Subtotal: Clerical Staff Expenses	905,680		905,680
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	71,264		71,264
2.12	Office Supplies	178,005		178,005
2.13	Telecommunications (e.g. Internet, Phone)	32,807		32,807

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,847		3,847
2.16	Advertising: Help Wanted	17,223		17,223
2.17	Licenses and Dues: Patient Care Related Portion	38,870		38,870
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	45,668		45,668
2.20	Insurance: Malpractice & General Liability	204,053		204,053
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	339,808	173,768	166,040
2.23	Non-Allowable A & G Expenses	841,649	841,649	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	1,773,194		757,777
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,864,563		1,849,146
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		37,273	37,273
2.500	Subtotal: Administrative & General Recoverable Income	0		37,273
200	Total: Net Administrative & General Expenses After Recoverable Income	2,864,563		1,811,873

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Covid Testing	150,651
2A.2	Professional Fees	14,809
2A.3	Taxes	580
2A.4	Miscellaneous/Special Events	38,596
2A.5	Investments	97,466
2A.6	Corporate Reserve	37,706
2A.100	Subtotal: Other A&G Expenses	339,808

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	60,144
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	26,806
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	3,026
2B.11	Fines, Late Fees, Penalties, including Interest	887
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	40,000
2B.15	User Fee Assessment	710,786
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	841,649

Variable Expenses

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024

Time: 3:27 PM

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	74,000		74,000
3.2	Staff Dev. Coord.: Employee Benefits	5,077		5,077
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,135		7,135
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	86,212		86,212
3.5	Plant Operation: Salaries	208,796		208,796
3.6	Plant Operation: Employee Benefits	14,324		14,324
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	20,131		20,131
3.8	Plant Operation: Purchased Service	96,745		96,745
3.9	Plant Operation: Supplies and Expenses	84,764		84,764
3.10	Plant Operation: Utilities	367,733		367,733
3.11	Plant Operation: Repairs	608		608
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	793,101		793,101
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	21,556		21,556
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	21,556		21,556
3.18	Dietary: Salaries	565,251		565,251
3.19	Dietary: Employee Benefits	38,779		38,779
3.20	Dietary: Payroll Taxes incl Workers Comp.	54,497		54,497
3.21	Dietary: Food			0
3.22	Dietary: Purchased Service	14,358		14,358
3.23	Dietary: Supplies and Expenses	437,399		437,399
3.400	Subtotal: Dietary Expenses	1,110,284		1,110,284
3.24	Housekeeping/Laundry: Salaries	497,450		497,450
3.25	Housekeeping/Laundry: Employee Benefits	34,128		34,128
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	47,960		47,960

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	53,516		53,516
3.29	Housekeeping/Laundry: Linen and Bedding	9,359		9,359
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	642,413		642,413
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	152,214		152,214
3.37	Unit Clerk & Medical Records: Employee Benefits	10,443		10,443
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,675		14,675
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	177,332		177,332
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	222,464		222,464
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	12,140		12,140
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,061		17,061
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	251,665		251,665
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	160,142		160,142
3.49	Social Service Worker: Employee Benefits	10,986		10,986
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,440		15,440
3.51	Social Service Worker: Purchased Service			0

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

3.1000	Subtotal: Social Service Worker Expenses	186,568		186,568
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	244,956		244,956
3.57	Indirect Restorative Therapy: Employee Benefits	16,805		16,805
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	23,617		23,617
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	659,128	659,128	0
3.61	Direct Restorative Therapy: Benefits	108,767	108,767	0
3.62	Direct Restorative Therapy: Consultants	865	865	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,054,138		285,378
3.64	Recreational Therapy/Activities: Salaries	305,321		305,321
3.65	Recreational Therapy/Activities: Employee Benefits	20,946		20,946
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	29,436		29,436
3.67	Recreational Therapy/Activities: Purchased Service	19,193		19,193
3.68	Recreational Therapy/Activities: Supplies and Expenses	21,543		21,543
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	396,439		396,439
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

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

3.78	Travel: Motor Vehicle Expense	478		478
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	3,259		3,259
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	63,524		63,524
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	341,761	341,761	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	288,131		288,131
3.90	House Supplies Resold to Private Residents	1,704	1,704	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	12,839		12,839
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	711,696		368,231
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,431,404		4,319,179
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		17	17
3.1800	Subtotal: Variable Recoverable Income	0		17
300	Total: Net Variable Expenses Including Recoverable Income	5,431,404		4,319,162

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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	565,734	58,063	507,671
4.2	Long-Term Interest Expense SNF-CR	185,609		185,609
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	20,647		20,647
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	2,631		2,631
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	2,182		2,182
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	776,803		718,740
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	776,803		718,740

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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	15,859,021		13,641,817
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	15,859,021		13,604,527

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

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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		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	

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	14,499,170
1B.2	Other Revenue	(224,703)
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,274,467
1B.4	Salaries and Wages	9,389,688
1B.5	Employee Benefits	1,541,942
1B.6	Supplies and Other (including Payroll Taxes)	4,133,022
1B.7	Interest Expense	188,635
1B.8	Provision for Bad Debt	40,000
1B.9	Depreciation and Amortization Expenses	565,735
1B.200	Total Operating Expenses	15,859,022
1B.300	Income(Loss) from Operations	(1,584,555)
	Non-Operating Income and Expenses	
1B.10	Interest Income	2,691
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)	63,250
	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	(1,518,614)

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

<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)	14,340,408
2.2	Total Nursing Expenses (Schedule 3)	6,786,251
2.3	Total Administrative and General Expenses (Schedule 3)	2,864,563
2.4	Total Variable Expenses (Schedule 3)	5,431,404
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	776,803
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	15,859,021
200	Cost Reported Net Income(Loss)	(1,518,613)

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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)		(1,518,614)
3.2	Reconciling Item	CHIA Adjustment	1
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,518,613)

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	603,071
1.2	Short-Term Investments	10,614,714
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,498,394
1.6	Less Reserve for Bad Debt	(136,724)
1.100	Subtotal: Net Patient Accounts Receivable	1,361,670
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,759,698
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	1,208,932
1.12	Prepaid Interest	
1.13	Prepaid Insurance	142,253
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	171,203
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	21,264
100	Total Current Assets	20,882,805

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Patient Needs Acct Savings	21,262
1A.2	CHIA Adjustment	2
1A.100	Subtotal: Other Current Assets	21,264

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	699,342
2.2	Buildings	3,486,534
2.3	Improvements	1,602,727
2.4	Equipment	593,267
2.5	Software/Limited Life Assets	26,898
2.6	Motor Vehicles	68,972
200	Total Non-Current Fixed Assets	6,477,740

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	0
3.4	Construction in Progress	21,377
3.5	Mortgage Acquisition Costs	221,346
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(221,346)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	21,377

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

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	27,381,922

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	415,516
5.2	Accrued Expenses	222,936
5.3	Due to Insurance Payers	3,529,501
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	468,972
5.7	Accrued Salaries and Payroll Liabilities	536,477
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	17,021
5.10	Other Current Liabilities	111,694
500	Total Current Liabilities	5,302,117

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	125,668
5A.2	Advance Billing	174,410
5A.3	Resident Refunds	(17,197)
5A.4	PNA Liability	21,312
5A.5	Resident Council Liability	13,610
5A.6	Allow for Swap	(206,109)
5A.100	Subtotal: Other Current Liabilities	111,694

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	6,348,574
6.2	Due to Related Parties, Subsidiaries, and Affiliates	340,295
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	6,688,869

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	11,990,986

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	16,920,576		16,920,576
8A.2	Prior Period Adjustment(s)	(11,027)		(11,027)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,518,613)		(1,518,613)
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	15,390,936	0	15,390,936

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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	Adjustments made after the filing of the 2021 cost report; no impact on reimbursement	(11,027)
8D.2		
8D.100	Subtotal: Prior Period Adjustments	(11,027)
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)	27,381,922

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	699,342			699,342				699,342
1.2	Building	8,645,053			8,645,053	(4,940,084)	(218,435)	(5,158,519)	3,486,534
1.3	Improvements	4,364,920		(9,440)	4,355,480	(2,562,853)	(189,900)	(2,752,753)	1,602,727
1.4	Equipment	3,049,623	3,685	(151,698)	2,901,610	(2,163,451)	(144,892)	(2,308,343)	593,267
1.5	Software/Limited Life Assets	44,128	39,405	(44,128)	39,405		(12,507)	(12,507)	26,898
1.6	Motor Vehicles		68,972		68,972			0	68,972
100	Total	16,803,066	112,062	(205,266)	16,709,862	(9,666,388)	(565,734)	(10,232,122)	6,477,740

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						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	9,698,379					9,698,379		218,435	24,099	242,534
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,706,491					3,706,491	5.00%	189,900	(43,156)	146,744
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,404,925		3,685			3,408,610	10.00%	144,892	(39,633)	105,259

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	2,238		39,405		(2,238)	39,405	33.33%	12,507	627	13,134
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	16,812,033	0	43,090	0	(2,238)	16,852,885		565,734	(58,063)	507,671

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/06/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	17,500,000
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?	124
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,093
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	39,093
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?	10.8
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,773,543

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,518,614)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	565,735
2.3	Increases (Decreases) to Cash Provided by Operating Activities	
200	Net Cash from Operating Activities	(952,879)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(43,090)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(43,090)

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	(334,135)
4.3	Cash Flows from Other Financing Activities	94,535
400	Net Cash from Financing Activities	(239,600)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,235,569)
500	Cash and Cash Equivalents (End of Year)	537,974

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	02/24/2021	124			124	124
1.2	09/11/2023	118	0		118	124
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.	124				
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	11,518			5,176	2,347	18,720
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	11,518	0	0	5,176	2,347	18,720

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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
	642							38,403
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	642	0	0	0	0	0	0	38,403

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	322
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	296
3.4	0190.0	Average Length of Stay	130
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,229,719	28,823.0	743,615	28,230.0	2,050,432	84,811.0
1.2	Total Overtime Wages	143,618	2,410.0	178,391	3,294.0	661,901	18,189.0
1.3	Total Shift Differential	95,232		89,996		129,175	
1.4	Total Other Differentials						
100	Total	1,468,569	31,233.0	1,012,002	31,524.0	2,841,508	103,000.0

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	5.00	6.00	4.00	6.00	7.00
2.2	Licensed Practical Nurses	5.00	6.00	4.00	6.00	7.00
2.3	Certified Nurse Aides	1.00	1.00	2.00	2.00	2.00

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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	1	0.9	1,798.5
3.2	Plant Operations	3	3.1	6,501.5
3.3	Dietary Staff	22	12.3	25,573.2
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	18	12.3	25,539.9
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,155.9
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.1	4,305.8
3.9	Social Services Staff	2	1.7	3,622.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	8	6.6	13,659.0
3.12	Restorative Therapy - Indirect Staff	8	2.6	5,312.0
3.13	Recreational Staff	10	6.6	13,695.2
3.14	Administration and Officers	2	1.6	3,286.4
3.15	Security Staff			
3.16	Clerical Staff	6	5.0	10,483.2
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	18	15.0	31,233.0
3.19	Licensed Practical Nurses	22	15.2	31,524.0
3.20	Certified Nurse Aides	62	49.5	103,000.0
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	186	136.5	283,769.8

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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		387.6	31,499						
Registered Temporary Nursing Service Agencies										
4.2	CareerStaff Unlimited	T6PN					299.6	13,480		
4.3	Other				21.5	1,105	23.3	674		
4.4	Favorite Healthcare Staffing, Inc.	TOTB	81.3	6,329	586.2	37,103				
4.5	Intelycare, Inc.	TM7F	23.7	2,138	62.0	4,345	158.8	6,905		
4.6	Nursefinders, LLC of Worcester	T0NF			264.0	9,230				
4.7	Other						370.8	14,394		
4.8	All American Healthcare Services, Inc.	TOIY					23.0	1,036		
4.9	AYA Healthcare	TFG4			876.3	69,984				
4.10	Expert Staffing, LLC (Worcester)	T462	8.8	690	1,512.3	121,538	352.3	16,560		
4.11	SPLENDID MEDICAL STAFFING		648.4	65,305	104.3	9,388	158.0	7,548		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		762.2	74,462	3,426.6	252,693	1,385.8	60,597	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,149.8	105,961	3,426.6	252,693	1,385.8	60,597	0.0	0

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

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	Mercier	Annyway	LPN	Nursing	155,686			155,686
5.2	Carpin	Maryse	LPN	Nursing	145,511			145,511
5.3	Monteza	Mae	RN	Nursing	117,967			117,967
5.4	Woodworth	Susan	DON	Nursing	122,444			122,444
5.5	Russo	Luciana	Speech Therapist	Other	116,634			116,634

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	Kubiak	Lisa	President/ CEO	Administrative & General	2,080	204,378			204,378
6C.2	Maguire	Robert	Controller	Administrative & General	2,080	122,950			122,950
6C.3									0
									327,328

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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 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	MDFA		11/18/2011	11/01/2025	120			221,346	
100	TOTALS								221,346	0

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
6,682,710		334,135			6,348,575		185,609		185,609
					6,348,575		185,609	0	185,609

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 PM

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):

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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:

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
10/04/2023 2:03PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/04/2023 2:03PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/04/2023 2:06PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/04/2023 2:06PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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:	10/04/2023

*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.*

--	--	--

Skilled Nursing Facility Cost Report
MARY ANN MORSE NURS. & REHAB. CTR.
Filing Year: 2022

Date: 10/01/2024
Time: 3:27 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	10/11/2023
2.3	Last Name	Maguire
2.4	First Name	Robert
2.5	Middle Name	
2.6	Title	Senior Associate
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