

Skilled Nursing Facility Cost Report**MI NURSING/RESTORATIVE CTR**

Filing Year: 2022

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	MI NURSING/RESTORATIVE CTR
1.2	MassHealth Provider ID	110026702A
1.3	Federal Employer Tax ID	042104851
1.4	VPN	0998958
1.5	Is the above information correct?	Yes
1.6	Facility Number	00352
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	172 Lawrence Street
1.11	City	Lawrence
1.12	Zip	01841
1.13	Telephone	+1 (978) 685-6321
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 Non-Profit Corp (Chapter 180)
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.	MI Nursing/Restorative Care
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Fredericka Baker
2.2	Nursing Facility or Firm Name	MI Nursing/Restorative CTR
2.3	Title	Regional Controller
2.4	Street Address	172 Lawrence Street
2.5	City	Lawrence
2.6	State	Mass
2.7	Zip Code	01841
2.8	Phone Number	+1 (978) 685-6321
2.9	Email Address	Fbaker@covh.org

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Marc Levy
3.3	Nursing Facility or Firm Name	Baker Newman Noyes
3.4	Title	Senior Manager
3.5	Street Address	280 Fore Street
3.6	City	Portland
3.7	State	Maine
3.8	Zip Code	04101
3.9	Phone Number	+1 (207) 879-2100
3.10	Email Address	mlevy@bnn CPA.com
3.11	Type of Accounting Service Performed	Audit

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Other	St. Mary Health Care	0924474	Covenant Health Inc		Covenant Health Inc
4.2	Other	CHS Waltham Inc. dba Maristhill Nursing & Rehab Ctr	0923427	Covenant Health Inc		Covenant Health Inc
4.3	Other	Penacook Place, Inc	0906476	Covenant Health Inc		Covenant Health Inc
4.4	Other	St. Joseph Manor Health Care Inc.	0906166	Covenant Health Inc		Covenant Health Inc
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,354,620	2,938,921	4,293,541
1.2	Commercial Managed Care	783,969		783,969
1.3	Commercial Non-Managed Care	310,515		310,515
1.4	Medicare Fee-For-Service	2,359,770	305,257	2,665,027
1.5	Medicare Managed Care (Part C)		30,158	30,158
1.6	MassHealth Fee-for-Service	7,245,879		7,245,879
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	726,945	67,183	794,128
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	1,230		1,230
100	Total Nursing Facility Revenue	12,782,928	3,341,519	16,124,447

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	(5,043,136)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	35,372
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	654
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	24,178
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	8,103
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(4,974,829)

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	25,753
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Release From Restrictions	20,404
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	1,078,529
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(6,167,822)
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		(5,043,136)

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	11,149,618

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	157,648		157,648
1.2	Director of Nurses: Employee Benefits	15,429		15,429
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,753		16,753
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	189,830		189,830
1.7	Registered Nurses: Salaries	888,579		888,579
1.8	Registered Nurses: Employee Benefits	86,965		86,965
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	94,425		94,425
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	863,201	0	863,201
1.200	Subtotal: Registered Nurses Expenses	1,933,170		1,933,170
1.12	Licensed Practical Nurses: Salaries	1,744,107		1,744,107
1.13	Licensed Practical Nurses: Employee Benefits	170,696		170,696
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	185,339		185,339
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,296,641	0	1,296,641
1.300	Subtotal: Licensed Practical Nurses Expenses	3,396,783		3,396,783
1.17	Certified Nurse Aides: Salaries	2,603,222		2,603,222
1.18	Certified Nurse Aides: Employee Benefits	254,778		254,778
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	276,633		276,633
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	647,105	0	647,105
1.400	Subtotal: Certified Nurse Aides Expenses	3,781,738		3,781,738

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	18,188		18,188
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	18,188		18,188
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	9,319,709		9,319,709

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	9,319,709		9,319,709

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	165,966		165,966
2.2	Administration: Employee Benefits	16,243		16,243
2.3	Administration: Payroll Taxes incl Workers Comp.	17,636		17,636
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	199,845		199,845
2.7	Clerical Staff: Salaries	1,037,571		1,037,571
2.8	Clerical Staff: Employee Benefits	101,547		101,547
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	110,258		110,258
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	1,249,376		1,249,376
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	196,936		196,936
2.12	Office Supplies	164,358		164,358
2.13	Telecommunications (e.g. Internet, Phone)	20,668		20,668

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	272		272
2.16	Advertising: Help Wanted	108		108
2.17	Licenses and Dues: Patient Care Related Portion	21,676		21,676
2.18	Continuing Professional Education / Training and Development	9,483		9,483
2.19	Accounting Services (Not related to appeals)	12,485		12,485
2.20	Insurance: Malpractice & General Liability	257,649		257,649
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	1,478,636	1,478,636	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,162,271		683,635
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,611,492		2,132,856
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		24,178	24,178
2.500	Subtotal: Administrative & General Recoverable Income	0		24,178
200	Total: Net Administrative & General Expenses After Recoverable Income	3,611,492		2,108,678

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	51,397
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	54,349
2B.7	Key Person Insurance	
2B.8	Management Company Fees	872,393
2B.9	Management Consultants	
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	173,599
2B.15	User Fee Assessment	117,400
2B.16	Other Non-Allowable A&G Expenses	209,498
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,478,636

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	102,492		102,492
3.2	Staff Dev. Coord.: Employee Benefits	10,031		10,031
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,891		10,891
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	123,414		123,414
3.5	Plant Operation: Salaries	112,721		112,721
3.6	Plant Operation: Employee Benefits	11,032		11,032
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,978		11,978

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3.8	Plant Operation: Purchased Service			0
3.9	Plant Operation: Supplies and Expenses			0
3.10	Plant Operation: Utilities	297,028		297,028
3.11	Plant Operation: Repairs	144,870		144,870
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	577,629		577,629
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			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	667,698		667,698
3.19	Dietary: Employee Benefits	65,348		65,348
3.20	Dietary: Payroll Taxes incl Workers Comp.	70,953		70,953
3.21	Dietary: Food	480,526		480,526
3.22	Dietary: Purchased Service	9,200		9,200
3.23	Dietary: Supplies and Expenses	42,116		42,116
3.400	Subtotal: Dietary Expenses	1,335,841		1,335,841
3.24	Housekeeping/Laundry: Salaries	577,908		577,908
3.25	Housekeeping/Laundry: Employee Benefits	56,560		56,560
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	61,412		61,412
3.27	Housekeeping/Laundry: Purchased Service	4,640		4,640
3.28	Housekeeping/Laundry: Supplies and Expenses	102,835		102,835
3.29	Housekeeping/Laundry: Linen and Bedding	21,644		21,644
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	824,999		824,999
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	93,295		93,295

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3.37	Unit Clerk & Medical Records: Employee Benefits	4,681		4,681
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	9,914		9,914
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	107,890		107,890
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	263,172		263,172
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	25,757		25,757
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	27,966		27,966
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	316,895		316,895
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	197,190		197,190
3.49	Social Service Worker: Employee Benefits	19,299		19,299
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,955		20,955
3.51	Social Service Worker: Purchased Service	25,505		25,505
3.1000	Subtotal: Social Service Worker Expenses	262,949		262,949
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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	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	0		0
3.64	Recreational Therapy/Activities: Salaries	382,538		382,538
3.65	Recreational Therapy/Activities: Employee Benefits	37,439		37,439
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	40,651		40,651
3.67	Recreational Therapy/Activities: Purchased Service	17,228		17,228
3.68	Recreational Therapy/Activities: Supplies and Expenses	21,613		21,613
3.69	Recreational Therapy/Activities: Transportation	4,088	4,088	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	503,557		499,469
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	142		142
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	107,387		107,387
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	48,000		48,000
3.83	Physician Services: Advisory Physician	4,300		4,300
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	148,443	148,443	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	804,885		804,885
3.90	House Supplies Resold to Private Residents	13,193	13,193	0
3.91	House Supplies Resold to Public Residents	804,500	804,500	0
3.92	Pharmacy Consultant			0
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	1,930,850		964,714
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,984,024		5,013,800
Less: Variable Recoverable Income				
3.96	Vending Machine Income		35,372	35,372
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		8,103	8,103
3.1800	Subtotal: Variable Recoverable Income	0		43,475
300	Total: Net Variable Expenses Including Recoverable Income	5,984,024		4,970,325

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	611,894	0	611,894
4.2	Long-Term Interest Expense SNF-CR			0
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			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			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	611,894		611,894
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	611,894		611,894

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	19,527,119		17,078,259
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	19,527,119		17,010,606

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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	16,124,448
1B.2	Other Revenue	1,171,936
1B.3	Net Assets Released from Restriction	20,404
1B.100	Total Operating Revenue	17,316,788
1B.4	Salaries and Wages	8,994,109
1B.5	Employee Benefits	1,131,645
1B.6	Supplies and Other (including Payroll Taxes)	8,615,874
1B.7	Interest Expense	
1B.8	Provision for Bad Debt	173,599
1B.9	Depreciation and Amortization Expenses	611,894
1B.200	Total Operating Expenses	19,527,121
1B.300	Income(Loss) from Operations	(2,210,333)
	Non-Operating Income and Expenses	
1B.10	Interest Income	654
1B.11	Investment Income	(6,167,822)
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)	
	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	(8,377,501)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,149,618
2.2	Total Nursing Expenses (Schedule 3)	9,319,709
2.3	Total Administrative and General Expenses (Schedule 3)	3,611,492
2.4	Total Variable Expenses (Schedule 3)	5,984,024
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	611,894
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	19,527,119
200	Cost Reported Net Income(Loss)	(8,377,501)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(8,377,501)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(8,377,501)

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	197,138
1.2	Short-Term Investments	6
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	43,344
1.5	Payer Accounts Receivable	1,904,423
1.6	Less Reserve for Bad Debt	(75,839)
1.100	Subtotal: Net Patient Accounts Receivable	1,828,584
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	676,134
1.9	Interest Receivable	
1.10	Supply Inventory	54,555
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	156,594
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	143,011
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	84,673
100	Total Current Assets	3,184,039

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Other receivables and assets	127,433
1A.2	Lease Accum Depr	(42,760)
1A.100	Subtotal: Other Current Assets	84,673

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	104,779
2.2	Buildings	
2.3	Improvements	3,578,654
2.4	Equipment	986,629
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	4,670,062

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	37,329,435
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	1,552,774
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	38,882,209

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	46,736,310

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	646,583
5.2	Accrued Expenses	50,112
5.3	Due to Insurance Payers	32,553
5.4	Patient Funds Due	43,344
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	788,628
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,561,220

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	605,766
600	Total Non-Current Liabilities	605,766

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,166,986

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			0
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(8,377,501)		(8,377,501)
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	52,946,825		52,946,825
8A.100	Net Assets Balance: Current Year	44,569,324	0	44,569,324

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Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1		
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)	46,736,310

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	104,779			104,779				104,779
1.2	Building	4,733,677			4,733,677	(4,733,677)		(4,733,677)	0
1.3	Improvements	9,178,597	163,250		9,341,847	(5,336,049)	(427,144)	(5,763,193)	3,578,654
1.4	Equipment	1,870,371	221,606		2,091,977	(920,598)	(184,750)	(1,105,348)	986,629
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	15,887,424	384,856	0	16,272,280	(10,990,324)	(611,894)	(11,602,218)	4,670,062

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	104,779					104,779				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	4,733,677					4,733,677		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	9,178,597		163,250			9,341,847	5.00%	427,144		427,144
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,870,370		221,606			2,091,976	10.00%	184,750		184,750

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	15,887,423	0	384,856	0	0	16,272,279	611,894	0	611,894

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1971
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	28,879,800
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?	231
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	107,620
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	78,079
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?	0.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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)	1,288,000

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(8,378,000)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	26,641,312
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(19,347,070)
200	Net Cash from Operating Activities	(1,083,758)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(654)
300	Net Cash from Investing Activities	(654)

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	(6,449)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(6,449)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,090,861)
500	Cash and Cash Equivalents (End of Year)	197,139

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/11/2021	231			231	250
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.					
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	3,393		670	3,842		49,210
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	3,393	0	670	3,842	0	49,210

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
								57,115
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	57,115

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	300
3.2	0140.1	Number of MassHealth Admissions During Year	87
3.3	0150.0	Number of Discharges During Year	283
3.4	0190.0	Average Length of Stay	202
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	767,526	15,981.0	1,744,107	40,853.9	2,603,222	100,607.0
1.2	Total Overtime Wages	19,198	336.2	1,231,030	2,206.0	345,199	10,820.0
1.3	Total Shift Differential	25,066		86,548		151,749	
1.4	Total Other Differentials						
100	Total	811,790	16,317.2	3,061,685	43,059.9	3,100,170	111,427.0

<i>Detail of Nursing Services Shift Differentials</i>						
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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.8	1,630.0
3.2	Plant Operations	3	2.2	4,637.0
3.3	Dietary Staff	38	17.1	35,644.0
3.4	Dietician	2	0.8	1,591.0
3.5	Housekeeping/Laundry Staff	14	11.7	24,323.0
3.6	Unit Clerk & Medical Records Staff	6	2.2	4,645.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	11	3.3	6,782.0
3.9	Social Services Staff	1	1.0	2,120.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	20	7.6	15,827.0
3.14	Administration and Officers	10	7.5	15,593.0
3.15	Security Staff			
3.16	Clerical Staff	23	9.5	19,788.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	57	7.9	16,317.2
3.19	Licensed Practical Nurses	99	20.7	43,059.9
3.20	Certified Nurse Aides	224	53.6	111,427.0
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	510	146.9	305,464.1

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2			11,487.0	863,201	18,691.3	1,296,641	16,247.0	647,105		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		11,487.0	863,201	18,691.3	1,296,641	16,247.0	647,105	0.0	0
400	Total Temporary Nursing Service Agency Expenses		11,487.0	863,201	18,691.3	1,296,641	16,247.0	647,105	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	Downing	Del	Administrator	Administrative & General	176,342			176,342		
5.2	Shaw	Patricia	Director of Nursing	Nursing	161,111			161,111		
5.3	Gnini	Jean-Baptiste	NS Mgr LPN	Nursing	126,195			126,195		
5.4	Ralls	Paula	Admissions Director	Administrative & General	115,347			115,347		
5.5	Smith	Paula	Unit Mgr LPN	Nursing	107,543			107,543		

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

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

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
08/14/2023 11:26AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Marc Levy
08/14/2023 11:28AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marc Levy

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Marc Levy
1.2	Nursing Facility or Firm Name	Baker Newman Noyes
1.3	Title	Senior Manager
1.4	Street Address	280 Fore Street
1.5	City	Portland
1.6	State	Maine
1.7	Zip Code	04101
1.8	Phone Number	+1 (207) 879-2100
1.9	Email Address	mlevy@bnn CPA.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:	08/14/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	08/14/2023
2.3	Last Name	Habeeb
2.4	First Name	Christine
2.5	Middle Name	E.
2.6	Title	Regional Controller, PAC
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