

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	PENACOOK PLACE, INC.
1.2	MassHealth Provider ID	110025823A
1.3	Federal Employer Tax ID	237090088
1.4	VPN	0906476
1.5	Is the above information correct?	Yes
1.6	Facility Number	00342
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	150 Water street
1.11	City	haverhill
1.12	Zip	01830
1.13	Telephone	+1 (978) 374-0707
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.	Covenant Health, Inc.
1.19	List the name of the entity that holds the nursing facility license.	PENACOOK PLACE, INC.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	Yes

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Christine Habeeb
2.2	Nursing Facility or Firm Name	Covenant Health, Inc.
2.3	Title	Regional Controller PAC
2.4	Street Address	150 Water Street
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01830
2.8	Phone Number	+1 (978) 620-1449
2.9	Email Address	chabeeb@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	[] 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	Greg Knight
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	ME
3.8	Zip Code	04101
3.9	Phone Number	+1 (207) 791-7417
3.10	Email Address	gknight@bnn CPA.com
3.11	Type of Accounting Service Performed	Audit

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	CHS of WALTHAM INC. dba MARISTHILL NURSING & REHAB CTR	0923427	Covenant Health, Inc.		Covenant Health, Inc.
4.2	Other	MI NURSING/RESTORATIVE CTR	0998958	Covenant Health, Inc.		Covenant Health, Inc.
4.3	Other	ST. JOSEPH MANOR HEALTH CARE INC.	0906166	Covenant Health, Inc.		Covenant Health, Inc.
4.4	Other	ST. MARY HEALTH CARE	0924474	Covenant Health, Inc.		Covenant Health, Inc.
4.5						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,471,255		1,471,255
1.2	Commercial Managed Care	864,486		864,486
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,598,080	2,197,145	3,795,225
1.5	Medicare Managed Care (Part C)		44,686	44,686
1.6	MassHealth Fee-for-Service	6,059,256		6,059,256
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	525,927		525,927
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,519,004	2,241,831	12,760,835

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**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	1,000,000
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	251
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	181
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	718,511
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,718,943

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)	Non-Operating Change in Acct Principle	1,000,000
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,000,000

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,479,778

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	138,716		138,716
1.2	Director of Nurses: Employee Benefits	13,304		13,304
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,976		13,976
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	165,996		165,996
1.7	Registered Nurses: Salaries	831,492		831,492
1.8	Registered Nurses: Employee Benefits	79,737		79,737
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	83,772		83,772
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	919,681		919,681
1.200	Subtotal: Registered Nurses Expenses	1,914,682		1,914,682
1.12	Licensed Practical Nurses: Salaries	1,358,736		1,358,736
1.13	Licensed Practical Nurses: Employee Benefits	130,310		130,310
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	136,892		136,892
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	968,140		968,140
1.300	Subtotal: Licensed Practical Nurses Expenses	2,594,078		2,594,078
1.17	Certified Nurse Aides: Salaries	2,756,730		2,756,730
1.18	Certified Nurse Aides: Employee Benefits	264,385		264,385
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	277,739		277,739
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	354,851		354,851
1.400	Subtotal: Certified Nurse Aides Expenses	3,653,705		3,653,705

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	22,400		22,400
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	22,400		22,400
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,350,861		8,350,861

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	8,350,861		8,350,861

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	682,782		682,782
2.2	Administration: Employee Benefits	65,482		65,482
2.3	Administration: Payroll Taxes incl Workers Comp.	68,790		68,790
2.4	Administration: Purchased Service	166,370		166,370
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	983,424		983,424
2.7	Clerical Staff: Salaries			0
2.8	Clerical Staff: Employee Benefits			0
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.			0
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	0		0
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	3,188		3,188
2.12	Office Supplies	75,349		75,349
2.13	Telecommunications (e.g. Internet, Phone)	18,632		18,632

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	360		360
2.16	Advertising: Help Wanted	26,475		26,475
2.17	Licenses and Dues: Patient Care Related Portion	1,011		1,011
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	7,350		7,350
2.20	Insurance: Malpractice & General Liability	24,140		24,140
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	193,521		193,521
2.23	Non-Allowable A & G Expenses	1,499,633	1,499,633	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	1,849,659		350,026
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,833,083		1,333,450
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		718,511	718,511
2.500	Subtotal: Administrative & General Recoverable Income	0		718,511
200	Total: Net Administrative & General Expenses After Recoverable Income	2,833,083		614,939

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	3,972
2A.2	Other Miscellaneous Expense	189,549
2A.100	Subtotal: Other A&G Expenses	193,521

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	565,821
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	
2B.15	User Fee Assessment	933,812
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,499,633

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	182,885		182,885
3.6	Plant Operation: Employee Benefits	17,540		17,540
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	18,426		18,426
3.8	Plant Operation: Purchased Service	185,179		185,179
3.9	Plant Operation: Supplies and Expenses	19,958		19,958
3.10	Plant Operation: Utilities	236,113		236,113
3.11	Plant Operation: Repairs	30,298		30,298
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	690,399		690,399
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	777,882		777,882
3.19	Dietary: Employee Benefits	74,603		74,603
3.20	Dietary: Payroll Taxes incl Workers Comp.	78,371		78,371
3.21	Dietary: Food	444,797		444,797
3.22	Dietary: Purchased Service	220		220
3.23	Dietary: Supplies and Expenses	52,888		52,888
3.400	Subtotal: Dietary Expenses	1,428,761		1,428,761
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	512,317		512,317
3.28	Housekeeping/Laundry: Supplies and Expenses	64,905		64,905
3.29	Housekeeping/Laundry: Linen and Bedding	9,902		9,902
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	587,124		587,124

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	61,097		61,097
3.37	Unit Clerk & Medical Records: Employee Benefits	5,860		5,860
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,156		6,156
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	73,113		73,113
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	325,210		325,210
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	31,189		31,189
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	32,765		32,765
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	389,164		389,164
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	130,527		130,527
3.49	Social Service Worker: Employee Benefits	12,518		12,518
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	13,151		13,151
3.51	Social Service Worker: Purchased Service	10,334		10,334
3.1000	Subtotal: Social Service Worker Expenses	166,530		166,530
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

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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
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	316,010	316,010
3.65	Recreational Therapy/Activities: Employee Benefits	30,307	30,307
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	31,838	31,838
3.67	Recreational Therapy/Activities: Purchased Service	6,922	6,922
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,552	3,552
3.69	Recreational Therapy/Activities: Transportation	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	388,629	388,629
3.70	Resident Care Assistant: Salaries		0
3.71	Resident Care Assistant: Employee Benefits		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.		0
3.73	Resident Care Assistant: Purchased Service		0
3.1400	Subtotal: Resident Care Assistant Expenses	0	0
3.74	Security: Salaries		0
3.75	Security: Employee Benefits		0
3.76	Security: Payroll Taxes including Workers Comp.		0
3.77	Security: Purchased Service		0
3.1500	Subtotal: Security Expenses	0	0
3.78	Travel: Motor Vehicle Expense		0
3.79	Variable Other Required Education		0
3.80	Variable Job Related Education		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion		0
3.82	Physician Services: Medical Director	36,000	36,000

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	222,851	222,851	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold			0
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	1,690,648	1,690,648	0
3.92	Pharmacy Consultant	25,068		25,068
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	1,974,567		61,068
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,698,287		3,784,788
Less: Variable Recoverable Income				
3.96	Vending Machine Income		251	251
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		251
300	Total: Net Variable Expenses Including Recoverable Income	5,698,287		3,784,537

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	258,275	1,212	257,063
4.2	Long-Term Interest Expense SNF-CR	95,798		95,798
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	74,223		74,223
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	428,296		427,084
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	428,296		427,084

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	17,310,527		13,896,183
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	17,310,527		13,177,421

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	12,760,834
1B.2	Other Revenue	675,086
1B.3	Net Assets Released from Restriction	43,858
1B.100	Total Operating Revenue	13,479,778
1B.4	Salaries and Wages	7,562,066
1B.5	Employee Benefits	1,353,765
1B.6	Supplies and Other (including Payroll Taxes)	8,040,623
1B.7	Interest Expense	95,798
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	258,275
1B.200	Total Operating Expenses	17,310,527
1B.300	Income(Loss) from Operations	(3,830,749)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
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)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	1,000,000
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	(2,830,749)

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

<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)	14,479,778
2.2	Total Nursing Expenses (Schedule 3)	8,350,861
2.3	Total Administrative and General Expenses (Schedule 3)	2,833,083
2.4	Total Variable Expenses (Schedule 3)	5,698,287
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	428,296
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,310,527
200	Cost Reported Net Income(Loss)	(2,830,749)

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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)		(2,830,749)
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)		(2,830,749)

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	309,218
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,531,443
1.6	Less Reserve for Bad Debt	(659,850)
1.100	Subtotal: Net Patient Accounts Receivable	1,871,593
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	62,011
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	255,059
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,497,881

Detail of Other Current Assets

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

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	30,859
2.2	Buildings	
2.3	Improvements	1,685,359
2.4	Equipment	345,052
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,061,270

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	562
3.2	Non-Current Assets Whose Use is Limited	357,703
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
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	358,265

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
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,917,416

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,161,122
5.2	Accrued Expenses	109,415
5.3	Due to Insurance Payers	309,660
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	545,764
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	4,125,961

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

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	2,683,619
600	Total Non-Current Liabilities	2,683,619

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,809,580

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	979,692		979,692
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(2,830,749)		(2,830,749)
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	(41,107)		(41,107)
8A.100	Net Assets Balance: Current Year	(1,892,164)	0	(1,892,164)

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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)	4,917,416

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	30,859			30,859				30,859
1.2	Building	1,410,233			1,410,233	(1,410,233)		(1,410,233)	0
1.3	Improvements	6,260,065	43,858		6,303,923	(4,464,170)	(154,394)	(4,618,564)	1,685,359
1.4	Equipment	2,378,445	50,365		2,428,810	(1,985,126)	(98,632)	(2,083,758)	345,052
1.5	Software/Limited Life Assets	149,143			149,143	(145,106)	(4,037)	(149,143)	0
1.6	Motor Vehicles	34,024			34,024	(32,812)	(1,212)	(34,024)	0
100	Total	10,262,769	94,223	0	10,356,992	(8,037,447)	(258,275)	(8,295,722)	2,061,270

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	30,859					30,859				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,410,233					1,410,233		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	6,260,065		43,858			6,303,923	5.00%	154,394		154,394
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,378,445		50,365			2,428,810	10.00%	98,632		98,632

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	149,143				149,143	33.33%	4,037		4,037
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	10,228,745	0	94,223	0	0	10,322,968		257,063	0 257,063

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1963
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	3,503,700
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?	80
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	36,386
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	35,182
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	1.2
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

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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)	566,332

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,830,749)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	19,884,163
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(17,210,939)
200	Net Cash from Operating Activities	(157,525)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(95,798)
3.2	Cash Flows from Other Investing Activities	181
300	Net Cash from Investing Activities	(95,617)

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	(3,972)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(3,972)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(257,114)
500	Cash and Cash Equivalents (End of Year)	309,218

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	02/06/2021	160			160	160
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	4,940	1,295		4,876	1,033	36,105
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	4,940	1,295	0	4,876	1,033	36,105

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

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
			142					48,391
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	142	0	0	0	0	48,391

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	394
3.2	0140.1	Number of MassHealth Admissions During Year	23
3.3	0150.0	Number of Discharges During Year	376
3.4	0190.0	Average Length of Stay	129
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	814,060	13,918.0	1,239,006	28,358.0	2,548,120	96,337.0
1.2	Total Overtime Wages	9,344	443.0	67,519	3,330.0	75,982	6,571.0
1.3	Total Shift Differential	8,088		52,211		132,628	
1.4	Total Other Differentials						
100	Total	831,492	14,361.0	1,358,736	31,688.0	2,756,730	102,908.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report
PENACOOK PLACE, INC.
Filing Year: 2022

Date: 11/28/2023
Time: 9:52 AM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	2.9	5,932.0
3.3	Dietary Staff	27	17.4	36,283.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.1	4,339.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	2.7	5,669.0
3.9	Social Services Staff	3	1.6	3,328.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	6.8	14,245.0
3.14	Administration and Officers	1	0.9	1,950.0
3.15	Security Staff			
3.16	Clerical Staff	10	7.1	14,868.0
3.17	Director of Nurses	1	1.1	2,209.0
3.18	Registered Nurses	10	6.9	14,361.0
3.19	Licensed Practical Nurses	28	15.2	31,688.0
3.20	Certified Nurse Aides	81	49.5	102,908.0
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	178	114.2	237,780.0

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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		0.0		0.0		0.0			
Registered Temporary Nursing Service Agencies										
4.2			9,875.9	919,681	14,037.5	968,140	8,235.6	354,851		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,875.9	919,681	14,037.5	968,140	8,235.6	354,851	0.0	0
400	Total Temporary Nursing Service Agency Expenses		9,875.9	919,681	14,037.5	968,140	8,235.6	354,851	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	Bell	Michael	President	Administrative & General	188,916			188,916		
5.2	Spaulding	Dale	DON	Nursing	164,885			164,885		
5.3	Oliver	Samantha	Nurse	Nursing	155,078			155,078		
5.4	Senfuma	Kenny	Nurse	Nursing	151,483			151,483		
5.5	Philpot	BobbiJo	Admission	Administrative & General	142,241			142,241		

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	MDFA	Yes	07/01/20 17	07/01/2047	360		2,500,000		
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
2,500,000					2,500,000	3.600%	95,798		95,798
					2,500,000		95,798	0	95,798

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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

Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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
08/01/2023 2:23PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Gregory Knight
08/01/2023 2:25PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Gregory Knight

Skilled Nursing Facility Cost Report**PENACOOK PLACE, INC.**

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	Greg Knight
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	ME
1.7	Zip Code	04101
1.8	Phone Number	+1 (207) 791-7417
1.9	Email Address	gknight@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:	08/18/2023

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

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

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Skilled Nursing Facility Cost Report

PENACOOK PLACE, INC.

Filing Year: 2022

Date: 11/28/2023

Time: 9:52 AM

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	08/18/2023
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