

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	SACRED HEART NURSING HOME
1.2	MassHealth Provider ID	110025807A
1.3	Federal Employer Tax ID	042140119
1.4	VPN	0905836
1.5	Is the above information correct?	Yes
1.6	Facility Number	00961
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	359 Summer Street
1.11	City	New Bedford
1.12	Zip	02740
1.13	Telephone	+1 (508) 679-8154
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.	Office of the Diocesan Health Facilities
1.19	List the name of the entity that holds the nursing facility license.	Sacred Heart Home Corporation
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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Filing Year: 2022

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Time: 11:16 AM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Mrs. Laura Mitchell
2.2	Nursing Facility or Firm Name	Office of the Diocesan Health Facilities
2.3	Title	Chief Financial Officer
2.4	Street Address	368 N. Main Street
2.5	City	Fall River
2.6	State	MA
2.7	Zip Code	02720
2.8	Phone Number	+1 (508) 679-8154
2.9	Email Address	lauram@dhfo.org

<b>Preparer Information</b>		
<b>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.</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Maria C. Bunker, CPA
3.3	Nursing Facility or Firm Name	Livingston & Haynes, P.C.
3.4	Title	Partner
3.5	Street Address	40 Grove Street, Suite 380
3.6	City	Wellesley
3.7	State	MA
3.8	Zip Code	02482
3.9	Phone Number	+1 (781) 237-3339
3.10	Email Address	mbunker@lh-cpa.com
3.11	Type of Accounting Service Performed	Compilation

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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.

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

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	1,105,227		1,105,227
1.2	Commercial Managed Care	14,057	20,865	34,922
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,798,724	628,976	2,427,700
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,271,298		5,271,298
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,845,142	15,100	1,860,242
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,628,023		1,628,023
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	987,805		987,805
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>12,650,276</b>	<b>664,941</b>	<b>13,315,217</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,178,143
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	11,885
3.7	Interest Income	49,840
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	32,156
3.10	Nursing Recoverable Revenue	29,048
3.11	Variable Recoverable Revenue	47,924
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>1,348,996</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Testing Income	473,220
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Laundry Income	138,000
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Mass Health Restricted Income	652,714
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Miscellaneous Income	(85,791)
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>1,178,143</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>14,664,213</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	97,718		97,718
1.2	Director of Nurses: Employee Benefits	10,419		10,419
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,768		8,768
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>116,905</b>		<b>116,905</b>
1.7	Registered Nurses: Salaries	1,148,880		1,148,880
1.8	Registered Nurses: Employee Benefits	122,499		122,499
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	103,091		103,091
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	151,277	0	151,277
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,525,747</b>		<b>1,525,747</b>
1.12	Licensed Practical Nurses: Salaries	1,019,971		1,019,971
1.13	Licensed Practical Nurses: Employee Benefits	108,755		108,755
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	91,523		91,523
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	551,352	0	551,352
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,771,601</b>		<b>1,771,601</b>
1.17	Certified Nurse Aides: Salaries	2,501,349		2,501,349
1.18	Certified Nurse Aides: Employee Benefits	266,708		266,708
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	224,448		224,448
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	428,392	0	428,392
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,420,897</b>		<b>3,420,897</b>

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>6,835,150</b>		<b>6,835,150</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		29,048	29,048
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>29,048</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>6,835,150</b>		<b>6,806,102</b>

### 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	129,779		129,779
2.2	Administration: Employee Benefits	13,838		13,838
2.3	Administration: Payroll Taxes incl Workers Comp.	11,645		11,645
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>155,262</b>		<b>155,262</b>
2.7	Clerical Staff: Salaries	355,635		355,635
2.8	Clerical Staff: Employee Benefits	35,667		35,667
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	30,016		30,016
2.10	Clerical Staff: Purchased Service	14,620		14,620
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>435,938</b>		<b>435,938</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	18,286		18,286
2.12	Office Supplies	104,882		104,882
2.13	Telecommunications (e.g. Internet, Phone)	26,445		26,445

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	8,958		8,958
2.17	Licenses and Dues: Patient Care Related Portion	73,485		73,485
2.18	Continuing Professional Education / Training and Development	1,098		1,098
2.19	Accounting Services (Not related to appeals)	35,000		35,000
2.20	Insurance: Malpractice & General Liability	113,183		113,183
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	27,060		27,060
2.22	Other A & G Expenses	104,405		104,405
2.23	Non-Allowable A & G Expenses	553,309	553,309	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)		394,441	394,441
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		5,182	5,182
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,066,111</b>		<b>912,425</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,657,311</b>		<b>1,503,625</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		32,156	32,156
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>32,156</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,657,311</b>		<b>1,471,469</b>



**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Resident Covid Testing	79,740
2A.2	Restricted Donations Expense	2,680
2A.3	Golf Tournament Expenses	4,732
2A.4	Other Miscellaneous Expenses	7,739
2A.5	Award Banquet Expenses	9,514
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>104,405</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	2,841
2B.2	Licenses and Dues: Not Related to Resident Care	59
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	380
2B.5	Legal: Resident Care	
2B.6	Legal: Other	3,130
2B.7	Key Person Insurance	
2B.8	Management Company Fees	417,236
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	5,250
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	34,780
2B.15	User Fee Assessment	89,633
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>553,309</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	131,789		131,789
3.6	Plant Operation: Employee Benefits	14,053		14,053
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,825		11,825
3.8	Plant Operation: Purchased Service	284,079		284,079
3.9	Plant Operation: Supplies and Expenses	29,727		29,727
3.10	Plant Operation: Utilities	333,344		333,344
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>804,817</b>		<b>804,817</b>
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	33,255		33,255
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>33,255</b>		<b>33,255</b>
3.18	Dietary: Salaries	620,986		620,986
3.19	Dietary: Employee Benefits	66,214		66,214
3.20	Dietary: Payroll Taxes incl Workers Comp.	55,722		55,722
3.21	Dietary: Food	372,223		372,223
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	39,370		39,370
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,154,515</b>		<b>1,154,515</b>
3.24	Housekeeping/Laundry: Salaries	544,380		544,380
3.25	Housekeeping/Laundry: Employee Benefits	58,044		58,044
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	48,847		48,847
3.27	Housekeeping/Laundry: Purchased Service	11,250		11,250

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

3.28	Housekeeping/Laundry: Supplies and Expenses	35,414		35,414
3.29	Housekeeping/Laundry: Linen and Bedding	12,702		12,702
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>710,637</b>		<b>710,637</b>
3.31	Quality Assurance (QA) Professional: Salaries	77,303		77,303
3.32	QA Professional: Employee Benefits	8,242		8,242
3.33	QA Professional: Payroll Taxes incl Workers Comp.	6,936		6,936
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>92,481</b>		<b>92,481</b>
3.36	Unit Clerk & Medical Records: Salaries	54,580		54,580
3.37	Unit Clerk & Medical Records: Employee Benefits	8,072		8,072
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,793		6,793
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>69,445</b>		<b>69,445</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	164,974		164,974
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,590		17,590
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	14,803		14,803
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	11,628		11,628
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>208,995</b>		<b>208,995</b>
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	5,813		5,813
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>5,813</b>		<b>5,813</b>
3.48	Social Service Worker: Salaries	73,863		73,863
3.49	Social Service Worker: Employee Benefits	7,876		7,876
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,628		6,628
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>88,367</b>		<b>88,367</b>

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits	5,162		5,162
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	4,345		4,345
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	57,302	57,302	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	742,561	742,561	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>809,370</b>		<b>9,507</b>
3.64	Recreational Therapy/Activities: Salaries	312,669		312,669
3.65	Recreational Therapy/Activities: Employee Benefits	33,338		33,338
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	28,056		28,056
3.67	Recreational Therapy/Activities: Purchased Service	37,807	3,150	34,657
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,326	471	1,855
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>414,196</b>		<b>410,575</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	19,576		19,576

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

3.79	Variable Other Required Education	1,038		1,038
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	40,500		40,500
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	185,363		185,363
3.86	Physician Services: Other	56,141		56,141
3.87	Legend Drugs	74,654	74,654	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	296,549		296,549
3.90	House Supplies Resold to Private Residents	36,264	36,264	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	20,939		20,939
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>731,024</b>		<b>620,106</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,122,915</b>		<b>4,208,513</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		47,924	47,924
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>47,924</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,122,915</b>		<b>4,160,589</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	241,364	0	241,364
4.2	Long-Term Interest Expense SNF-CR	10,356		10,356
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	41,862		41,862
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>293,582</b>		<b>293,582</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>293,582</b>		<b>293,582</b>

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>13,908,958</b>		<b>12,840,870</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>13,908,958</b>		<b>12,731,742</b>

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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

<b>Table 1</b>		<b>1</b>
<b>Line / Column #</b>	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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**

<b>Table 2</b>			<b>1</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME****Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	13,315,217
1B.2	Other Revenue	1,483,499
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>14,798,716</b>
1B.4	Salaries and Wages	7,282,282
1B.5	Employee Benefits	1,429,922
1B.6	Supplies and Other (including Payroll Taxes)	4,910,254
1B.7	Interest Expense	10,356
1B.8	Provision for Bad Debt	34,780
1B.9	Depreciation and Amortization Expenses	241,364
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>13,908,958</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>889,758</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	49,840
1B.11	Investment Income	(215,982)
1B.12	Realized Gain(Loss) from Investments	24,547
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	7,092
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>755,255</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,664,213
2.2	Total Nursing Expenses (Schedule 3)	6,835,150
2.3	Total Administrative and General Expenses (Schedule 3)	1,657,311
2.4	Total Variable Expenses (Schedule 3)	5,122,915
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	293,582
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>13,908,958</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>755,255</b>

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		755,255
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)		755,255

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	5,615,880
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	700
1.5	Payer Accounts Receivable	1,297,287
1.6	Less Reserve for Bad Debt	(27,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,270,287</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,470,426
1.9	Interest Receivable	
1.10	Supply Inventory	43,599
1.11	Other Receivables	550
1.12	Prepaid Interest	
1.13	Prepaid Insurance	42,278
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	20,958
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>8,464,678</b>

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

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	325,087
2.2	Buildings	149,582
2.3	Improvements	1,515,530
2.4	Equipment	179,953
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	2,170,152

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	986,248
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	55,891
3.4	Construction in Progress	2,925
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	1,045,064

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Restricted Cash	55,891
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	55,891

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	11,679,894

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	474,026
5.2	Accrued Expenses	73,261
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	33,402
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	621,624
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	58,553
<b>500</b>	<b>Total Current Liabilities</b>	1,260,866

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Due to Affiliates	2,662
5A.2	Resident Fund	50,000
5A.3	We Care Fund	5,891
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	58,553

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	365,822
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>365,822</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>1,626,688</b>

**Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	9,297,951		9,297,951
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	755,255		755,255
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>10,053,206</b>	<b>0</b>	<b>10,053,206</b>



**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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.**

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

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

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>11,679,894</b>

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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 Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	325,087			325,087				325,087
1.2	Building	2,443,659			2,443,659	(2,278,007)	(16,070)	(2,294,077)	149,582
1.3	Improvements	4,682,577	45,365		4,727,942	(3,049,687)	(162,725)	(3,212,412)	1,515,530
1.4	Equipment	1,387,987			1,387,987	(1,145,948)	(62,086)	(1,208,034)	179,953
1.5	Software/Limited Life Assets	1,450			1,450	(967)	(483)	(1,450)	0
1.6	Motor Vehicles				0			0	0
100	<b>Total</b>	<b>8,840,760</b>	<b>45,365</b>	<b>0</b>	<b>8,886,125</b>	<b>(6,474,609 )</b>	<b>(241,364)</b>	<b>(6,715,973 )</b>	<b>2,170,152</b>

#### 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	249,665					249,665				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	755,486				(1,591)	753,895		16,070		16,070
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,227,698		45,365		(27,825)	3,245,238	5.00%	162,725		162,725
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	597,375				(53,479)	543,896	10.00%	62,086		62,086

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	1,450				1,450	33.33%	483		483
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>4,831,674</b>	<b>0</b>	<b>45,365</b>	<b>0</b>	<b>(82,895)</b>	<b>4,794,144</b>	<b>241,364</b>	<b>0</b>	<b>241,364</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1916
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	3,877,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	181
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,610
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	31,470
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?	3.5
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?	Yes

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	5,084,628

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	755,255
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	473,834
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(611,674)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>617,415</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(45,365)
3.2	Cash Flows from Other Investing Activities	(7,520)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(52,885)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(32,578)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(32,578)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	531,952
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>5,616,580</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	01/28/2021	192			192	217
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.	192				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	2,575	10		2,728		26,407
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)	22					173
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>2,597</b>	<b>10</b>	<b>0</b>	<b>2,728</b>	<b>0</b>	<b>26,580</b>

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 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
	7,064						3,423	42,207
								0
								0
								0
								0
								0
								0
								0
								0
	123							318
								0
								0
								0
0	7,187	0	0	0	0	0	3,423	42,525

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	74
3.2	0140.1	Number of MassHealth Admissions During Year	7
3.3	0150.0	Number of Discharges During Year	77
3.4	0190.0	Average Length of Stay	220
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	64
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	129



**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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

<b>Table 1</b>		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	920,431	20,775.4	864,128	26,309.2	2,075,050	102,583.5
1.2	Total Overtime Wages	116,787	2,077.7	122,818	2,522.1	249,502	7,461.4
1.3	Total Shift Differential	21,641		21,457		131,547	
1.4	Total Other Differentials	6,466		11,569		45,249	
<b>100</b>	<b>Total</b>	<b>1,065,325</b>	<b>22,853.1</b>	<b>1,019,972</b>	<b>28,831.3</b>	<b>2,501,348</b>	<b>110,044.9</b>

***Detail of Nursing Services Shift Differentials***

<b>Table 2</b>		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	2.25	2.50	2.00	4.25	4.50
2.2	Licensed Practical Nurses	2.25	2.50	2.00	4.25	4.50
2.3	Certified Nurse Aides	2.25	2.50	2.00	4.25	4.50

**Skilled Nursing Facility Cost Report**  
**SACRED HEART NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 11:16 AM

<i>Detail of Staff and Hours by Position</i>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	3.0	5,721.4
3.3	Dietary Staff	24	18.0	36,766.5
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	20	18.0	37,925.7
3.6	Unit Clerk & Medical Records Staff	2	2.0	4,256.3
3.7	Quality Assurance	1	1.0	2,040.5
3.8	MMQ Nurses and MDS Coordinator	3	3.0	4,609.5
3.9	Social Services Staff	3	1.2	2,477.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	0.9	1,805.6
3.13	Recreational Staff	12	8.2	17,023.2
3.14	Administration and Officers	1	1.0	2,072.5
3.15	Security Staff			
3.16	Clerical Staff	8	9.0	14,359.7
3.17	Director of Nurses	2	2.0	4,674.7
3.18	Registered Nurses	14	11.4	22,853.1
3.19	Licensed Practical Nurses	21	13.9	28,831.3
3.20	Certified Nurse Aides	66	52.9	110,044.9
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			
<b>300</b>	<b>Total</b>	<b>181</b>	<b>145.5</b>	<b>295,462.7</b>

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

<i>Detail of Purchased Nursing Services</i>										
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
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	CONNECTRN INC	TGKV	1,191.3	88,280	2,653.3	174,459	3,335.5	118,168		
4.3	Allegiance Nursing LLC	TOJ9			84.5	5,532	609.2	22,148		
4.4	Bentob Healthcare Soutions LLC	T9JE	436.7	35,278	8.6	564	116.4	3,993		
4.5	Cultured Care, Inc. - Swansea	TGH3			89.7	5,863	1,971.7	66,325		
4.6	Favorite Healthcare Staffing, Inc.	TOTB			106.7	7,020	114.7	4,119		
4.7	Fusion Medical Staffing LLC	TTRC					162.7	7,808		
4.8	Intelycare, Inc.	TM7F	278.9	21,147	977.1	65,349	4,167.7	147,130		
4.9	Norton and Associates, Inc. - New Bedford	T4BO	92.0	6,572	1,154.5	84,091	1,385.5	51,087		
4.10	Onestaff Medical, LLC	TWJW			2,975.9	208,474	130.2	7,373		
4.11	Preferred Health Care Services	TT5P					7.5	241		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,998.9</b>	<b>151,277</b>	<b>8,050.3</b>	<b>551,352</b>	<b>12,001.1</b>	<b>428,392</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,998.9</b>	<b>151,277</b>	<b>8,050.3</b>	<b>551,352</b>	<b>12,001.1</b>	<b>428,392</b>	<b>0.0</b>	<b>0</b>

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

**Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)**

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Quiterio	Maria	Nursing Supervisor	Nursing	146,409		3,418	<b>149,827</b>
5.2	Davis	Jennifer	Administrator	Administrative & General	139,454		3,392	<b>142,846</b>
5.3	Souza	Christine	Director of Nursing	Nursing	166,604		3,332	<b>169,936</b>
5.4	Helgeland	Katherine	Asst. Director of Nursing	Nursing	132,669		3,095	<b>135,764</b>
5.5	Mello	Maria	Admissions Director	Administrative & General	122,811		2,627	<b>125,438</b>

**Earnings and Compensation Disclosures**

<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	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
<b>Corporation</b>									
6C.1									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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	Other	Diocese of Fall River	Yes	07/01/20 20	07/01/2033	300	3,583	798,773		
<b>100</b>	<b>TOTALS</b>								0	0

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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
431,802		32,578			399,224	2.500%	10,356		10,356
					399,224		10,356	0	10,356

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

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

# Skilled Nursing Facility Cost Report

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 AM

### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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
08/10/2023 8:07AM	(1) Footnotes and Explanations	Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Maria Spinale
08/10/2023 8:08AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale
08/10/2023 8:09AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale
08/10/2023 8:15AM	(5) Financial Statements	financial statements.pdf	application/pdf	Maria Spinale
09/15/2023 10:58AM	(4) Related Party Transactions	related party transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Maria Spinale

**Skilled Nursing Facility Cost Report****SACRED HEART NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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	Maria C. Bunker, CPA
1.2	Nursing Facility or Firm Name	Livingston & Haynes, P.C.
1.3	Title	Partner
1.4	Street Address	40 Grove Street, Suite 380
1.5	City	Wellesley
1.6	State	MA
1.7	Zip Code	02482
1.8	Phone Number	+1 (781) 237-3339
1.9	Email Address	mbunker@lh-cpa.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	09/21/2023

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

## SACRED HEART NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 11:16 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	<b>[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.</b>	
2.2	Date of Authorization	09/21/2023
2.3	Last Name	Mitchell
2.4	First Name	Laura
2.5	Middle Name	M.
2.6	Title	Director of Finance
2.7	Is this information correct?	Yes

*Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.*

*Please submit all request to [Costreports.LTCF@CHIAMass.gov](mailto: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