

Skilled Nursing Facility Cost Report
ST. JOSEPH REHABILITATION AND NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 10:18 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	ST. JOSEPH REHABILITATION AND NURSING CARE CENTER
1.2	MassHealth Provider ID	110026663B
1.3	Federal Employer Tax ID	421588488
1.4	VPN	0940020
1.5	Is the above information correct?	Yes
1.6	Facility Number	00569
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	321 Centre Street
1.11	City	Dorchester
1.12	Zip	02122
1.13	Telephone	+1 (617) 825-6320
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Landmark Management Solutions LLC
1.19	List the name of the entity that holds the nursing facility license.	Ashmont Hill, LLC
1.20	List realty company names as reported on each realty company cost report.	Bentley Saint Joseph Real Estate LLC
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

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephen Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions
2.3	Title	CFO
2.4	Street Address	57 Wingate St
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01832
2.8	Phone Number	+1 (978) 372-4004
2.9	Email Address	sduarte@landmarkhealth.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	Fran Petricone
3.3	Nursing Facility or Firm Name	Landmark Management Solutions
3.4	Title	Preparer
3.5	Street Address	57 Wingate St
3.6	City	Haverhill
3.7	State	MA
3.8	Zip Code	01832
3.9	Phone Number	+1 (978) 372-4004
3.10	Email Address	sduarte@landmarkhealth.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Adult Day Health	St Francis Adult Day Health	1907107	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust,	
4.2	Other	The Pavilion Rehab & Nursing Center	0940011	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust,	
4.3	Other	St Francis Rehab & Nursing Center	0941123	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust,	
4.4	Other	Casa De Ramana Rehab Center	0950745	Steven Raso		
4.5	Blank					
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	797,455	224	797,679
1.2	Commercial Managed Care	628,131	57,311	685,442
1.3	Commercial Non-Managed Care	378,643		378,643
1.4	Medicare Fee-For-Service	3,994,143	461,556	4,455,699
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,702,089		5,702,089
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,938,235		1,938,235
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	291,551		291,551
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	13,730,247	519,091	14,249,338

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	(778)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	257,359
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	130
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,085,325
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,342,036

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)	Misc	(778)
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		(778)

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,591,374

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	294,078		294,078
1.2	Director of Nurses: Employee Benefits	23,181		23,181
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	28,309		28,309
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	345,568		345,568
1.7	Registered Nurses: Salaries	1,162,620		1,162,620
1.8	Registered Nurses: Employee Benefits	91,645		91,645
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	111,920		111,920
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,366,185		1,366,185
1.12	Licensed Practical Nurses: Salaries	1,800,915		1,800,915
1.13	Licensed Practical Nurses: Employee Benefits	141,959		141,959
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	173,366		173,366
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	2,116,240		2,116,240
1.17	Certified Nurse Aides: Salaries	1,999,157		1,999,157
1.18	Certified Nurse Aides: Employee Benefits	157,586		157,586
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	192,449		192,449
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,349,192		2,349,192

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,495		1,495
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	1,495		1,495
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,178,680		6,178,680

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,178,680		6,178,680

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	202,155		202,155
2.2	Administration: Employee Benefits	15,935		15,935
2.3	Administration: Payroll Taxes incl Workers Comp.	19,461		19,461
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	237,551		237,551
2.7	Clerical Staff: Salaries	414,740		414,740
2.8	Clerical Staff: Employee Benefits	32,692		32,692
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	39,926		39,926
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	487,358		487,358
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	172,434		172,434
2.12	Office Supplies	71,659		71,659
2.13	Telecommunications (e.g. Internet, Phone)	24,867		24,867

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	2,412		2,412
2.16	Advertising: Help Wanted	37,790		37,790
2.17	Licenses and Dues: Patient Care Related Portion	14,037		14,037
2.18	Continuing Professional Education / Training and Development	1,602		1,602
2.19	Accounting Services (Not related to appeals)	40,997		40,997
2.20	Insurance: Malpractice & General Liability	158,205		158,205
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	73,774		73,774
2.23	Non-Allowable A & G Expenses	2,293,994	2,293,994	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)		692,872	692,872
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		19,102	19,102
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,891,771		1,309,751
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,616,680		2,034,660
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		130	130
2.500	Subtotal: Administrative & General Recoverable Income	0		130
200	Total: Net Administrative & General Expenses After Recoverable Income	3,616,680		2,034,530

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Non-resident food	5,841
2A.2	Admin Consultant	8,000
2A.3	Admin Purch Service	20,080
2A.4	Donations	140
2A.5	Flowers	1,892
2A.6	Bank Charges	27,699
2A.7	Misc	1,395
2A.8	Resident Lost Items	337
2A.9	Service Contracts	8,390
2A.100	Subtotal: Other A&G Expenses	73,774

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	5,528
2B.2	Licenses and Dues: Not Related to Resident Care	3,824
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	44,047
2B.7	Key Person Insurance	
2B.8	Management Company Fees	779,569
2B.9	Management Consultants	
2B.10	Interest on Working Capital	73,376
2B.11	Fines, Late Fees, Penalties, including Interest	31,053
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	572,708
2B.15	User Fee Assessment	783,889
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	2,293,994

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
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	71,778		71,778
3.6	Plant Operation: Employee Benefits	5,658		5,658
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,910		6,910

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3.8	Plant Operation: Purchased Service	115,307		115,307
3.9	Plant Operation: Supplies and Expenses	16,566		16,566
3.10	Plant Operation: Utilities	280,117		280,117
3.11	Plant Operation: Repairs	70,379		70,379
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	566,715		566,715
3.13	Dietician: Salaries	66,494		66,494
3.14	Dietician: Employee Benefits	5,242		5,242
3.15	Dietician: Payroll Taxes incl Workers Comp.	6,402		6,402
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	78,138		78,138
3.18	Dietary: Salaries	46,920		46,920
3.19	Dietary: Employee Benefits	3,699		3,699
3.20	Dietary: Payroll Taxes incl Workers Comp.	4,517		4,517
3.21	Dietary: Food	76,077		76,077
3.22	Dietary: Purchased Service	706,404		706,404
3.23	Dietary: Supplies and Expenses	5,414		5,414
3.400	Subtotal: Dietary Expenses	843,031		843,031
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	396,117		396,117
3.28	Housekeeping/Laundry: Supplies and Expenses	42,040		42,040
3.29	Housekeeping/Laundry: Linen and Bedding	6,986		6,986
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	445,143		445,143
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	105,637		105,637

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3.37	Unit Clerk & Medical Records: Employee Benefits	8,327		8,327
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,169		10,169
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	124,133		124,133
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	216,982		216,982
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,104		17,104
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,888		20,888
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	254,974		254,974
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	130,037		130,037
3.49	Social Service Worker: Employee Benefits	10,250		10,250
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,518		12,518
3.51	Social Service Worker: Purchased Service	55,613		55,613
3.1000	Subtotal: Social Service Worker Expenses	208,418		208,418
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	115,030		115,030
3.57	Indirect Restorative Therapy: Employee Benefits	9,067		9,067
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	11,073		11,073
3.59	Indirect Restorative Therapy: Consultants	3,218		3,218
3.60	Direct Restorative Therapy: Salaries	783,643	783,643	0

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3.61	Direct Restorative Therapy: Benefits	137,209	137,209	0
3.62	Direct Restorative Therapy: Consultants	21,921	21,921	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,081,161		138,388
3.64	Recreational Therapy/Activities: Salaries	173,192		173,192
3.65	Recreational Therapy/Activities: Employee Benefits	13,652		13,652
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,672		16,672
3.67	Recreational Therapy/Activities: Purchased Service	13,484		13,484
3.68	Recreational Therapy/Activities: Supplies and Expenses	15,957		15,957
3.69	Recreational Therapy/Activities: Transportation	19,409	19,409	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	252,366		232,957
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	6,764		6,764
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	51,600		51,600
3.83	Physician Services: Advisory Physician	949		949
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	403,273	403,273	0
3.88	Personal Protective Equipment	74,561		74,561

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3.89	House Supplies Not Resold	190,839		190,839
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	22,230		22,230
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	750,216		346,943
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,604,295		3,238,840
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,085,325	1,085,325
3.1800	Subtotal: Variable Recoverable Income	0		1,085,325
300	Total: Net Variable Expenses Including Recoverable Income	4,604,295		2,153,515

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Capital & Fixed Cost Expenses				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	107,337	(142,316)	249,653
4.2	Long-Term Interest Expense SNF-CR	16,599		16,599
4.3	Long-Term Interest Expense REA-CR		596,213	596,213
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	20,895		20,895
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	116,155		116,155
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	54,930		54,930
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,287,000	1,287,000	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	1,602,916		1,054,445
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	1,602,916		1,054,445

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,002,571		12,506,625
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	16,002,571		11,421,170

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,506,696
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,506,696
1A.4	Salaries and Wages	7,583,380
1A.5	Employee Benefits	1,327,784
1A.6	Supplies and Other (including Payroll Taxes)	6,321,388
1A.7	Interest Expense	89,974
1A.8	Provision for Bad Debt	572,708
1A.9	Depreciation and Amortization Expenses	107,337
1A.200	Total Operating Expenses	16,002,571
1A.300	Income(Loss) from Operations	(1,495,875)
	Non-Operating Income and Expenses	
1A.10	Interest Income	(777)
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	130
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,496,522)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	1,085,325
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(411,197)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1	COVID and and Other Grants	1,085,325
1C.100	Subtotal: Cumulative Extraordinary Items	1,085,325

<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)	15,591,374
2.2	Total Nursing Expenses (Schedule 3)	6,178,680
2.3	Total Administrative and General Expenses (Schedule 3)	3,616,680
2.4	Total Variable Expenses (Schedule 3)	4,604,295
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,602,916
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,002,571
200	Cost Reported Net Income(Loss)	(411,197)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(411,197)
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)		(411,197)

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	21,828
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	2,169,241
1.6	Less Reserve for Bad Debt	(475,236)
1.100	Subtotal: Net Patient Accounts Receivable	1,694,005
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,006,776
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	160,879
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	57,076
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	7,940,564

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	280,434
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	280,434

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	953
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	3,335,575
3.4	Construction in Progress	10,186
3.5	Mortgage Acquisition Costs	57,900
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(11,258)
3.100	Net Mortgage Acquisition Costs	46,642
300	Total Non-Current Assets	3,393,356

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Restricted Cash	12,362
3A.2	Other Long Term AR	223,359
3A.3	Right to Use Assets - Building	3,099,854
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,335,575

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,614,354

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	951,568
5.2	Accrued Expenses	450,065
5.3	Due to Insurance Payers	43,307
5.4	Patient Funds Due	1,564
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	370,930
5.7	Accrued Salaries and Payroll Liabilities	338,687
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	5,397
5.10	Other Current Liabilities	3,139,886
500	Total Current Liabilities	5,301,404

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	26,313
5A.2	Current Portion Operating Lease	1,320,181
5A.3	Operating Lease	1,793,392
5A.100	Subtotal: Other Current Liabilities	3,139,886

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	8,043,267
6.3	Other Long-Term Debt	73,908
600	Total Non-Current Liabilities	8,117,175

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	13,418,579

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

Table 8

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(1,393,028)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(411,197)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,804,225)

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

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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)	11,614,354

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment	866,220	99,691		965,911	(578,486)	(106,991)	(685,477)	280,434
1.5	Software/Limited Life Assets	28,509			28,509	(28,163)	(346)	(28,509)	0
1.6	Motor Vehicles				0			0	0
100	Total	894,729	99,691	0	994,420	(606,649)	(107,337)	(713,986)	280,434

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	499,472					499,472				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,295,129					3,295,129			82,378	82,378
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR	862,286					862,286	5.00%		49,540	49,540
2.7	Equipment SNF-CR	830,509		99,691			930,200	10.00%	106,991	(13,971)	93,020

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	74,219				74,219	33.33%	346	24,369	24,715
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	5,561,615	0	99,691	0	0	5,661,306	107,337	142,316	249,653

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1945
3.2	What was the date of the most recent assessed property value of this facility?	04/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	11,400,000
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	17,737
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,638
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?	18.3
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

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

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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)	26,960

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(411,197)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	770,019
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(189,916)
200	Net Cash from Operating Activities	168,906

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(99,691)
3.2	Cash Flows from Other Investing Activities	1,084,678
300	Net Cash from Investing Activities	984,987

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	786,173
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(1,945,198)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(1,159,025)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(5,132)
500	Cash and Cash Equivalents (End of Year)	21,828

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/20/2021	123			123	123
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.	1,230				
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	2,213	139	61	5,871	221	22,681
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)						856
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,213	139	61	5,871	221	23,537

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
273	9,583		529					41,571
								0
								0
								0
								0
								0
								0
								0
								0
								856
								0
								0
								0
273	9,583	0	529	0	0	0	0	42,427

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	293
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	272
3.4	0190.0	Average Length of Stay	130
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	267
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	118

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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	926,271	19,501.9	1,091,681	28,012.5	1,440,156	74,670.6
1.2	Total Overtime Wages	72,419	1,110.8	502,299	8,450.5	259,731	10,154.4
1.3	Total Shift Differential	21,269		84,830		113,883	
1.4	Total Other Differentials						
100	Total	1,019,959	20,612.7	1,678,810	36,463.0	1,813,770	84,825.0

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	2.75	3.00	2.50	3.00	3.25
2.2	Licensed Practical Nurses	2.75	3.00	2.50	3.00	3.25
2.3	Certified Nurse Aides	1.50	1.75	2.00	2.25	2.50

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	1	1.2	2,682.9
3.3	Dietary Staff	1	1.0	2,010.0
3.4	Dietician	1	0.6	1,250.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	1.9	4,017.1
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.7	3,632.3
3.9	Social Services Staff	2	1.4	2,924.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	7	7.7	16,088.3
3.12	Restorative Therapy - Indirect Staff	1	1.3	2,362.0
3.13	Recreational Staff	9	4.1	8,337.5
3.14	Administration and Officers	2	1.6	3,344.2
3.15	Security Staff			
3.16	Clerical Staff	5	5.9	12,391.0
3.17	Director of Nurses	2	1.8	3,707.6
3.18	Registered Nurses	9	10.9	20,612.7
3.19	Licensed Practical Nurses	16	18.5	36,463.0
3.20	Certified Nurse Aides	39	44.5	84,825.0
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	99	104.1	204,647.8

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	Claude	Guerline	LPN	Nursing	195,776			195,776		
5.2	Diminico	Jeffrey	Administrator	Administrative & General	175,356			175,356		
5.3	Geneus	Rosemarie	LPN	Nursing	187,248			187,248		
5.4	Kataito	Margaret	LPN	Nursing	180,189			180,189		
5.5	Paul	Norma	LPN	Nursing	238,145			238,145		

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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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Capital Lease	Northstar Leasing	No	02/01/2018	12/10/2022	60	744	30,753		
1.2	Capital Lease	Ascentium	No	05/20/2021	04/20/2026	60	1,851	79,260		
1.3	Capital Lease	Blue Street 2020	No	08/01/2020	07/01/2023	36	822	23,295		
1.4	Capital Lease	Blue Street 2021	No	10/01/2021	09/01/2024	36	999	28,294		
1.5	Capital Lease	Blue Street 2022	No	04/01/2022	03/31/2025	36	439	12,183		
1.6	Capital Lease	Northstar 2	No	12/12/2022	11/30/2027	60	211	9,646		
1.7	Other	Martin Leasing	No	01/01/2022	04/30/2024	28	218	5,547		
1.8	Other	Pitney Bowes	No	01/01/2022	12/19/2023	24	66	1,467		
1.9	Other	Wells Fargo	No	01/01/2022	03/21/2024	27	679	16,725		
1.10	Other	St Joseph RE	Yes	04/01/2022	03/31/2025	63	125,000	3,890,569		
100	TOTALS								0	0

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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
8,210			8,210	01/01/2022	0	15.750%	708		708
74,025		6,780			67,245	12.500%	9,353		9,353
13,665		7,378			6,287	16.260%	3,338		3,338
25,784		7,397			18,387	16.260%	3,585		3,585
	12,183	2,168			10,015	16.260%	1,348		1,348
	9,646	65			9,581	10.000%	87		87
	5,547	2,251			3,296	8.000%			0
	1,467	705			762	8.000%			0
	16,725	7,065			9,660	8.000%			0
	3,890,569	790,715			3,099,854	8.000%			0
					3,225,087		18,419	0	18,419

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Fifth Third Bank	No	623,123	94,754	04/23/2022	717,877	0	4.500%	
2.2	CNH	No	786,173		06/01/2022	452,839	333,334	8.250%	41,632
200	Total Working Capital Interest						333,334		41,632

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/27/2023 10:17PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
08/27/2023 10:17PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
08/27/2023 10:19PM	(1) Footnotes and Explanations	Footnotes.pdf	application/pdf	Francine Petricone
09/16/2023 7:20PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone
09/16/2023 8:46PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Fran Petricone
1.2	Nursing Facility or Firm Name	Landmark Management Solutions
1.3	Title	Preparer
1.4	Street Address	57 Wingate St
1.5	City	Haverhill
1.6	State	MA
1.7	Zip Code	01832
1.8	Phone Number	+1 (978) 372-4004
1.9	Email Address	sduarte@landmarkhealth.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:	09/18/2023

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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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	09/18/2023
2.3	Last Name	Duarte
2.4	First Name	Stephen
2.5	Middle Name	J.
2.6	Title	Corporate Controller
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