

Skilled Nursing Facility Cost Report**THE OAKS**

Filing Year: 2022

Date: 11/28/2023

Time: 12:24 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	THE OAKS
1.2	MassHealth Provider ID	110026652A
1.3	Federal Employer Tax ID	320065095
1.4	VPN	0928763
1.5	Is the above information correct?	Yes
1.6	Facility Number	01018
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	4525 Acushnet Ave.
1.11	City	New Bedford
1.12	Zip	02745
1.13	Telephone	+1 (805) 998-7807
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Life Care Centers of America, Inc.
1.19	List the name of the entity that holds the nursing facility license.	New Bedford Medical Investors, LLC
1.20	List realty company names as reported on each realty company cost report.	The Oaks Real Estate Investors, 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?	No

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Carolyn M. Ellis
2.2	Nursing Facility or Firm Name	The Oaks
2.3	Title	Director of Reimbursement
2.4	Street Address	3570 Keith Street NW
2.5	City	Cleveland
2.6	State	TN
2.7	Zip Code	37312
2.8	Phone Number	+1 (423) 473-5768
2.9	Email Address	carolyn_ellis@lcca.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	Carolyn M. Ellis
3.3	Nursing Facility or Firm Name	The Oaks
3.4	Title	Director of Reimbursement
3.5	Street Address	3570 Keith Street NW
3.6	City	Cleveland
3.7	State	TN
3.8	Zip Code	37312
3.9	Phone Number	+1 (423) 473-5768
3.10	Email Address	carolyn_ellis@lcca.com
3.11	Type of Accounting Service Performed	Compilation

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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						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,329,104		1,329,104
1.2	Commercial Managed Care	17,627		17,627
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,497,478	171,179	4,668,657
1.5	Medicare Managed Care (Part C)	35,566	48,021	83,587
1.6	MassHealth Fee-for-Service	4,286,118		4,286,118
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	685,250		685,250
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	848,664		848,664
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	4,746		4,746
100	Total Nursing Facility Revenue	11,704,553	219,200	11,923,753

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	205
3.2	Endowment and Other Non-Recoverable Revenue	651,886
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(20,038)
3.7	Interest Income	3,310
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	24,000
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	659,363

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)	Covid Stimulus	651,886
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		651,886

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	12,583,116

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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	215,373		215,373
1.2	Director of Nurses: Employee Benefits	10,812		10,812
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,475		12,475
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	238,660		238,660
1.7	Registered Nurses: Salaries	745,032		745,032
1.8	Registered Nurses: Employee Benefits	62,576		62,576
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	72,198		72,198
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	879,806		879,806
1.12	Licensed Practical Nurses: Salaries	1,092,175		1,092,175
1.13	Licensed Practical Nurses: Employee Benefits	91,732		91,732
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	105,837		105,837
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	229,952	0	229,952
1.300	Subtotal: Licensed Practical Nurses Expenses	1,519,696		1,519,696
1.17	Certified Nurse Aides: Salaries	1,876,815		1,876,815
1.18	Certified Nurse Aides: Employee Benefits	157,634		157,634
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	181,873		181,873
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,099	0	1,099
1.400	Subtotal: Certified Nurse Aides Expenses	2,217,421		2,217,421

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,265		1,265
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	1,265		1,265
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,856,848		4,856,848

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	4,856,848		4,856,848

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			0
2.2	Administration: Employee Benefits	48,583	48,583	0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	159,425		159,425
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	208,008		159,425
2.7	Clerical Staff: Salaries	333,315		333,315
2.8	Clerical Staff: Employee Benefits	28,525		28,525
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	33,444		33,444
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	395,284		395,284
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	53,849		53,849
2.12	Office Supplies	37,137	274	36,863
2.13	Telecommunications (e.g. Internet, Phone)	32,567		32,567

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,359		3,359
2.16	Advertising: Help Wanted	82,330		82,330
2.17	Licenses and Dues: Patient Care Related Portion	15,092	1,891	13,201
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	892		892
2.20	Insurance: Malpractice & General Liability	110,084	40,825	69,259
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	4,512		4,512
2.23	Non-Allowable A & G Expenses	1,581,953	1,581,953	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		681	681
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		324,449	324,449
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		41,694	41,694
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,921,775		663,656
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,525,067		1,218,365
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	2,525,067		1,218,365

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	4,512
2A.100	Subtotal: Other A&G Expenses	4,512

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	131,273
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	5,070
2B.6	Legal: Other	43,469
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	710,506
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	1,720
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	89,456
2B.15	User Fee Assessment	594,171
2B.16	Other Non-Allowable A&G Expenses	6,288
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,581,953

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	96,975		96,975
3.2	Staff Dev. Coord.: Employee Benefits	8,041		8,041
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	6,515		6,515
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	111,531		111,531
3.5	Plant Operation: Salaries	89,789		89,789
3.6	Plant Operation: Employee Benefits	7,594		7,594
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,909		8,909

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3.8	Plant Operation: Purchased Service	107,358	19,771	87,587
3.9	Plant Operation: Supplies and Expenses	21,615	1,078	20,537
3.10	Plant Operation: Utilities	201,451		201,451
3.11	Plant Operation: Repairs	91,079		91,079
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	527,795		506,946
3.13	Dietician: Salaries	52,924		52,924
3.14	Dietician: Employee Benefits	4,492		4,492
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,986		5,986
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	63,402		63,402
3.18	Dietary: Salaries	459,440		459,440
3.19	Dietary: Employee Benefits	38,998		38,998
3.20	Dietary: Payroll Taxes incl Workers Comp.	42,065		42,065
3.21	Dietary: Food	295,242	2,083	293,159
3.22	Dietary: Purchased Service	4,977		4,977
3.23	Dietary: Supplies and Expenses	39,970	272	39,698
3.400	Subtotal: Dietary Expenses	880,692		878,337
3.24	Housekeeping/Laundry: Salaries	355,720		355,720
3.25	Housekeeping/Laundry: Employee Benefits	29,590		29,590
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	35,490		35,490
3.27	Housekeeping/Laundry: Purchased Service	3,311		3,311
3.28	Housekeeping/Laundry: Supplies and Expenses	27,304	228	27,076
3.29	Housekeeping/Laundry: Linen and Bedding	4,508	47	4,461
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	455,923		455,648
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	16,293		16,293

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3.37	Unit Clerk & Medical Records: Employee Benefits	4,022		4,022
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,020		4,020
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	24,335		24,335
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	171,915		171,915
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	19,139		19,139
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,912		15,912
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	33,137		33,137
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	240,103		240,103
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	164,914		164,914
3.49	Social Service Worker: Employee Benefits	13,723		13,723
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,392		15,392
3.51	Social Service Worker: Purchased Service	6,300		6,300
3.1000	Subtotal: Social Service Worker Expenses	200,329		200,329
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	765,929	765,929	0

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3.61	Direct Restorative Therapy: Benefits	136,100	136,100	0
3.62	Direct Restorative Therapy: Consultants	8,195	8,195	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	910,224		0
3.64	Recreational Therapy/Activities: Salaries	198,932		198,932
3.65	Recreational Therapy/Activities: Employee Benefits	48,889		48,889
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,751		21,751
3.67	Recreational Therapy/Activities: Purchased Service	4,700		4,700
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,948		3,948
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	278,220		278,220
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	5,163	100	5,063
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	691		691
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	32,760		32,760
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	214,005	214,005	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	269,645	1,142	268,503
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	162,060	162,060	0
3.92	Pharmacy Consultant	16,820		16,820
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	701,144		323,837
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,393,698		3,082,688
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		24,000	24,000
3.1800	Subtotal: Variable Recoverable Income	0		24,000
300	Total: Net Variable Expenses Including Recoverable Income	4,393,698		3,058,688

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	6,820	(180,234)	187,054
4.2	Long-Term Interest Expense SNF-CR	82,262	82,262	0
4.3	Long-Term Interest Expense REA-CR		110,576	110,576
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	29,896		29,896
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	146,480		146,480
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	13,292		13,292
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	6,568		6,568
4.13	Other Fixed Cost Expenses REA-CR		100	100
4.14	Real Property Rent Expense SNF-CR	456,461	456,461	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	741,779		493,966
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	741,779		493,966

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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	12,517,392		9,651,867
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	12,517,392		9,627,867

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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	205
200	3026.0	TOTAL OTHER BUSINESS REVENUE	205

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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	11,923,753
1A.2	Other Revenue	656,053
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,579,806
1A.4	Salaries and Wages	6,771,328
1A.5	Employee Benefits	574,349
1A.6	Supplies and Other (including Payroll Taxes)	4,991,456
1A.7	Interest Expense	83,982
1A.8	Provision for Bad Debt	89,456
1A.9	Depreciation and Amortization Expenses	6,821
1A.200	Total Operating Expenses	12,517,392
1A.300	Income(Loss) from Operations	62,414
	Non-Operating Income and Expenses	
1A.10	Interest Income	3,310
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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	65,724
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	65,724

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	12,583,116
2.2	Total Nursing Expenses (Schedule 3)	4,856,848
2.3	Total Administrative and General Expenses (Schedule 3)	2,525,067
2.4	Total Variable Expenses (Schedule 3)	4,393,698
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	741,779
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,517,392
200	Cost Reported Net Income(Loss)	65,724

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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)		65,724
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)		65,724

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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	521,645
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	1,395,957
1.6	Less Reserve for Bad Debt	(73,285)
1.100	Subtotal: Net Patient Accounts Receivable	1,322,672
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	(622)
1.12	Prepaid Interest	
1.13	Prepaid Insurance	67,991
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	3,182
1.17	Other Current Assets	0
100	Total Current Assets	1,914,868

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	29,868
2.4	Equipment	29,069
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	58,937

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	5,244,618
3.3	Other Deferred Charges and Non-Current Assets	164,523
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	5,409,141

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	822,619
3A.2	Acc Amort Goodwill	(658,096)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	164,523

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	7,382,946

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	200,976
5.2	Accrued Expenses	147,930
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	292,605
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	392,930
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,034,441

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

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	57,855
6.3	Other Long-Term Debt	4,816,192
600	Total Non-Current Liabilities	4,874,047

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,908,488

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	1,033,734
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	375,000
8B.4	SNF-CR Net Income/(Loss)	65,724
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	1,474,458

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)	7,382,946

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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		32,360		32,360		(2,492)	(2,492)	29,868
1.4	Equipment	6,450	27,043		33,493	(96)	(4,328)	(4,424)	29,069
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	78,057			78,057	(78,057)		(78,057)	0
100	Total	84,507	59,403	0	143,910	(78,153)	(6,820)	(84,973)	58,937

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	80,000					80,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,702,920					3,702,920			92,573	92,573
2.5	Improvements SNF-CR			32,360			32,360	5.00%	2,492	(874)	1,618
2.6	Improvements REA-CR	970,596					970,596	5.00%		48,530	48,530
2.7	Equipment SNF-CR	6,451		27,043			33,494	10.00%	4,328	(980)	3,348

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2.8	Equipment REA-CR	502,164				(92,309)	409,855	10.00%		40,985	40,985
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	5,262,131	0	59,403	0	(92,309)	5,229,225		6,820	180,234	187,054

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1989
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	4,290,200
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?	68
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	30,274
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,888
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	393
3.10	What is the total acreage of the facility site?	8.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

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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)	1,028,347

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	65,720
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	89,083
2.3	Increases (Decreases) to Cash Provided by Operating Activities	4,004,243
200	Net Cash from Operating Activities	4,159,046

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(5,066,202)
300	Net Cash from Investing Activities	(5,066,202)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	400,453
400	Net Cash from Financing Activities	400,453

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(506,703)
500	Cash and Cash Equivalents (End of Year)	521,644

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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	10/27/2021	122			122	122
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.	122				
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	2,922	1		7,359	91	20,172
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)	28	31				279
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,950	32	0	7,359	91	20,451

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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
	2,502							33,047
								0
								0
								0
								0
								0
								0
								0
								338
								0
								0
								0
0	2,502	0	0	0	0	0	0	33,385

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	482
3.2	0140.1	Number of MassHealth Admissions During Year	127
3.3	0150.0	Number of Discharges During Year	490
3.4	0190.0	Average Length of Stay	68
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	158
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	96

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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	678,329	16,878.6	938,531	23,920.7	1,494,420	68,198.1
1.2	Total Overtime Wages	33,527	648.0	86,935	3,632.0	189,392	5,599.0
1.3	Total Shift Differential	33,177		66,708		193,003	
1.4	Total Other Differentials						
100	Total	745,033	17,526.6	1,092,174	27,552.7	1,876,815	73,797.1

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	4.00	4.00	5.00	7.00	7.00
2.2	Licensed Practical Nurses	4.00	4.00	5.00	7.00	7.00
2.3	Certified Nurse Aides	4.00	4.00	5.00	7.00	7.00

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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	1.5	3,166.3
3.2	Plant Operations	6	1.7	3,573.4
3.3	Dietary Staff	24	10.5	21,937.1
3.4	Dietician	1	0.8	1,584.7
3.5	Housekeeping/Laundry Staff	36	9.7	20,234.5
3.6	Unit Clerk & Medical Records Staff	3	1.1	2,337.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	2.7	5,639.5
3.9	Social Services Staff	2	2.0	4,227.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	24	9.2	19,126.2
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	13	5.6	11,666.7
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	12	7.1	14,732.8
3.17	Director of Nurses	1	1.0	2,136.4
3.18	Registered Nurses	21	7.6	17,526.6
3.19	Licensed Practical Nurses	42	13.2	27,552.7
3.20	Certified Nurse Aides	98	35.5	73,797.1
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	293	110.2	231,318.9

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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	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			72.0	4,809				
4.3					2,303.8	158,128				
4.4	Allegiance Nursing LLC	TOJ9			942.6	67,015	32.6	1,099		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	3,318.4	229,952	32.6	1,099	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	3,318.4	229,952	32.6	1,099	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	Silva	Helena	ED	Administrative & General	172,535			172,535		
5.2	Caldwell	Susan	DON	Nursing	140,337			140,337		
5.3	Medeiros	Veronica	LPN Unit Nurse	Nursing	138,590			138,590		
5.4	Galligan	Kelly	Director of Rehab	Other	119,023			119,023		
5.5	Fornier	Michelle	Social Service Dir	Other	115,681			115,681		

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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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
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
					0				0
					0		0	0	0

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Date: 11/28/2023

Time: 12:24 PM

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
08/31/2023 11:43AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:43AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:44AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis
09/08/2023 3:57PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis

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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	Carolyn M. Ellis
1.2	Nursing Facility or Firm Name	The Oaks
1.3	Title	Director of Reimbursement
1.4	Street Address	3570 Keith Street NW
1.5	City	Cleveland
1.6	State	TN
1.7	Zip Code	37312
1.8	Phone Number	+1 (423) 473-5768
1.9	Email Address	carolyn_ellis@lcca.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:	09/12/2023

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	09/12/2023
2.3	Last Name	Preston
2.4	First Name	Forrest
2.5	Middle Name	L.
2.6	Title	Owner
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