

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2023

Date: 12/19/2024
Time: 11:32 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NEVINS NURSING & REHAB. CENTER
1.2	MassHealth Provider ID	110026057A
1.3	Federal Employer Tax ID	042676008
1.4	VPN	0913618
1.5	Is the above information correct?	Yes
1.6	Facility Number	00363
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	10 Ingalls Court
1.11	City	Methuen
1.12	Zip	01844
1.13	Telephone	+1 (978) 682-7611
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Henry C, Nevins Home, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	[] 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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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	1,799,987	1,758	1,801,745
1.2	Commercial Managed Care	327,647		327,647
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,182,977	325,023	2,508,000
1.5	Medicare Managed Care (Part C)	923,074	7,292	930,366
1.6	MassHealth Fee-for-Service	4,642,872	24,188	4,667,060
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	5,287,355	60,748	5,348,103
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,513,069		1,513,069
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	16,676,981	419,009	17,095,990

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	82,544
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	16,354
3.7	Interest Income	76,802
3.8	Nurses' Aide Training Revenue	573,309
3.9	Administrative and General Recoverable Revenue	84,176
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	833,185

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	4,400
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid 19 Stimulus	78,144
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		82,544

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,929,175

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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	141,972		141,972
1.2	Director of Nurses: Employee Benefits	12,093		12,093
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,271		14,271
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	168,336		168,336
1.7	Registered Nurses: Salaries	909,321		909,321
1.8	Registered Nurses: Employee Benefits	77,453		77,453
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	91,406		91,406
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	281,210	7,487	273,723
1.200	Subtotal: Registered Nurses Expenses	1,359,390		1,351,903
1.12	Licensed Practical Nurses: Salaries	2,366,205		2,366,205
1.13	Licensed Practical Nurses: Employee Benefits	201,545		201,545
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	237,854		237,854
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	192,377	10,743	181,634
1.300	Subtotal: Licensed Practical Nurses Expenses	2,997,981		2,987,238
1.17	Certified Nurse Aides: Salaries	3,307,742		3,307,742
1.18	Certified Nurse Aides: Employee Benefits	281,740		281,740
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	332,499		332,499
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	216,672	55,550	161,122
1.400	Subtotal: Certified Nurse Aides Expenses	4,138,653		4,083,103

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,664,360		8,590,580

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		573,309	573,309
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		573,309
100	Total: Net Nursing Expenses Including Recoverable Income	8,664,360		8,017,271

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	514,365		514,365
2.2	Administration: Employee Benefits	43,812		43,812
2.3	Administration: Payroll Taxes incl Workers Comp.	51,704		51,704
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	609,881		609,881
2.7	Clerical Staff: Salaries	354,634		354,634
2.8	Clerical Staff: Employee Benefits	30,207		30,207
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	35,649		35,649
2.10	Clerical Staff: Purchased Service	201,718		201,718
2.200	Subtotal: Clerical Staff Expenses	622,208		622,208
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	37,960		37,960
2.12	Office Supplies	58,918		58,918
2.13	Telecommunications (e.g. Internet, Phone)	29,690		29,690

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	960		960
2.16	Advertising: Help Wanted	67,922		67,922
2.17	Licenses and Dues: Patient Care Related Portion	35,974		35,974
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	155,991		155,991
2.20	Insurance: Malpractice & General Liability	83,003		83,003
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	33,076	6,426	26,650
2.23	Non-Allowable A & G Expenses	1,511,531	1,511,531	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,015,025		497,068
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,247,114		1,729,157
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		84,176	84,176
2.500	Subtotal: Administrative & General Recoverable Income	0		84,176
200	Total: Net Administrative & General Expenses After Recoverable Income	3,247,114		1,644,981

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	PROFESSIONAL SERVICES	26,650
2A.2	MISC EXP	6,426
2A.100	Subtotal: Other A&G Expenses	33,076

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	180
2B.2	Licenses and Dues: Not Related to Resident Care	1,582
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	46,533
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	33,633
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	329,105
2B.15	User Fee Assessment	1,100,498
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,511,531

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	92,767		92,767
3.2	Staff Dev. Coord.: Employee Benefits	7,901		7,901

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,325		9,325
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	109,993		109,993
3.5	Plant Operation: Salaries	120,713		120,713
3.6	Plant Operation: Employee Benefits	10,282		10,282
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,135		12,135
3.8	Plant Operation: Purchased Service	285,289		285,289
3.9	Plant Operation: Supplies and Expenses	73,524		73,524
3.10	Plant Operation: Utilities	331,228		331,228
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	833,171		833,171
3.13	Dietician: Salaries	80,205		80,205
3.14	Dietician: Employee Benefits	6,832		6,832
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,062		8,062
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	95,099		95,099
3.18	Dietary: Salaries	904,050		904,050
3.19	Dietary: Employee Benefits	77,004		77,004
3.20	Dietary: Payroll Taxes incl Workers Comp.	90,876		90,876
3.21	Dietary: Food	516,130		516,130
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	87,045		87,045
3.400	Subtotal: Dietary Expenses	1,675,105		1,675,105
3.24	Housekeeping/Laundry: Salaries	189,297		189,297
3.25	Housekeeping/Laundry: Employee Benefits	16,124		16,124
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	19,028		19,028
3.27	Housekeeping/Laundry: Purchased Service	337,195		337,195
3.28	Housekeeping/Laundry: Supplies and Expenses	153,993		153,993
3.29	Housekeeping/Laundry: Linen and Bedding	35,028		35,028
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	750,665		750,665

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3.31	Quality Assurance (QA) Professional: Salaries	80,024		80,024
3.32	QA Professional: Employee Benefits	6,816		6,816
3.33	QA Professional: Payroll Taxes incl Workers Comp.	8,044		8,044
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	94,884		94,884
3.36	Unit Clerk & Medical Records: Salaries	32,859		32,859
3.37	Unit Clerk & Medical Records: Employee Benefits	2,798		2,798
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,303		3,303
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	38,960		38,960
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	289,918		289,918
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	18,440		18,440
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	308,358		308,358
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	173,279		173,279
3.49	Social Service Worker: Employee Benefits	14,759		14,759
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,418		17,418
3.51	Social Service Worker: Purchased Service	4,556		4,556
3.1000	Subtotal: Social Service Worker Expenses	210,012		210,012
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	1,620		1,620

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3.1100	Subtotal: Interpreters Expenses	1,620		1,620
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	701,985	701,985	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	701,985		0
3.64	Recreational Therapy/Activities: Salaries	241,831		241,831
3.65	Recreational Therapy/Activities: Employee Benefits	20,598		20,598
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	24,309		24,309
3.67	Recreational Therapy/Activities: Purchased Service	12,480		12,480
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,643		12,643
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	311,861		311,861
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	295		295
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000

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3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	6,720		6,720
3.86	Physician Services: Other			0
3.87	Legend Drugs	255,689	255,689	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	353,965		353,965
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	8,170		8,170
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	654,839		399,150
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,786,552		4,828,878
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,786,552		4,828,878

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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	647,271	(46,997)	694,268
4.2	Long-Term Interest Expense SNF-CR	518,966		518,966
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	36,903		36,903
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	85,943		85,943
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,289,083		1,336,080
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	1,289,083		1,336,080

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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	18,987,109		16,484,695
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	18,987,109		15,827,210

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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Other Business Expenses

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

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	17,095,990
1B.2	Other Revenue	673,839
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	17,769,829
1B.4	Salaries and Wages	9,799,182
1B.5	Employee Benefits	1,765,847
1B.6	Supplies and Other (including Payroll Taxes)	5,926,738
1B.7	Interest Expense	518,966
1B.8	Provision for Bad Debt	329,105
1B.9	Depreciation and Amortization Expenses	647,271
1B.200	Total Operating Expenses	18,987,109
1B.300	Income(Loss) from Operations	(1,217,280)
	Non-Operating Income and Expenses	
1B.10	Interest Income	76,802
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	82,544
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,057,934)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,929,175
2.2	Total Nursing Expenses (Schedule 3)	8,664,360
2.3	Total Administrative and General Expenses (Schedule 3)	3,247,114
2.4	Total Variable Expenses (Schedule 3)	5,786,552
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,289,083
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,987,109
200	Cost Reported Net Income(Loss)	(1,057,934)

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)		(1,057,934)
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)		(1,057,934)

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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	433,192
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	4,605,427
1.6	Less Reserve for Bad Debt	(623,489)
1.100	Subtotal: Net Patient Accounts Receivable	3,981,938
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	33,863
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	60,599
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	3,075
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	1,102,011
100	Total Current Assets	5,614,678

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Reserve Accounts	1,102,011
1A.100	Subtotal: Other Current Assets	1,102,011

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	200,247
2.2	Buildings	1,621,492
2.3	Improvements	6,024,190
2.4	Equipment	544,328
2.5	Software/Limited Life Assets	1,439
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	8,391,696

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	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	546,439
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(179,931)
3.100	Net Mortgage Acquisition Costs	366,508
300	Total Non-Current Assets	366,508

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	14,372,882

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,544,411
5.2	Accrued Expenses	49,294
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	114,262
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	729,846
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	29,154
500	Total Current Liabilities	2,466,967

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Income	29,154
5A.100	Subtotal: Other Current Liabilities	29,154

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	9,764,238
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	154,535
600	Total Non-Current Liabilities	9,918,773

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,385,740

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,445,073		2,445,073
8A.2	Prior Period Adjustment(s)	600,003		600,003
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,057,934)		(1,057,934)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	1,987,142	0	1,987,142

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Equity Transfer	600,000
8D.2	Rounding	3
8D.100	Subtotal: Prior Period Adjustments	600,003
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)	14,372,882

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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	295,146		(94,899)	200,247				200,247
1.2	Building	6,250,260			6,250,260	(4,511,385)	(117,383)	(4,628,768)	1,621,492
1.3	Improvements	8,706,015	23,120		8,729,135	(2,310,154)	(394,791)	(2,704,945)	6,024,190
1.4	Equipment	3,806,636	200,408		4,007,044	(3,329,619)	(133,097)	(3,462,716)	544,328
1.5	Software/Limited Life Assets	48,779			48,779	(45,340)	(2,000)	(47,340)	1,439
1.6	Motor Vehicles				0			0	0
100	Total	19,106,836	223,528	(94,899)	19,235,465	(10,196,498)	(647,271)	(10,843,769)	8,391,696

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	306,477					306,477				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	6,575,192					6,575,192		117,383	46,997	164,380
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,149,690		23,120			8,172,810	5.00%	394,791		394,791
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,996,328		200,408			4,196,736	10.00%	133,097		133,097

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	59,196				59,196	33.33%	2,000		2,000
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	19,086,883	0	223,528	0	0	19,310,411	647,271	46,997	694,268

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1982
3.2	What was the date of the most recent assessed property value of this facility?	08/01/2017
3.3	What was the value from the most recent municipal property assessment for this facility?	17,000,000
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?	153
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	42,930
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,401
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?	6.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	433,192

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,057,934)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	647,271
2.3	Increases (Decreases) to Cash Provided by Operating Activities	950,856
200	Net Cash from Operating Activities	540,193

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(223,528)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(223,528)

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	(316,665)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(316,665)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	0
500	Cash and Cash Equivalents (End of Year)	433,192

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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	08/13/2020	153			153	154
1.2	08/13/2018	154			154	154
1.3	08/13/2022	153	0		153	154
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	153				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,143	200		3,678	1,583	23,059
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)	30					364
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,173	200	0	3,678	1,583	23,423

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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
	17,966							50,629
								0
								0
								0
								0
								0
								0
								0
	177							571
								0
								0
								0
0	18,143	0	0	0	0	0	0	51,200

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	578
3.2	0140.1	Number of MassHealth Admissions During Year	86
3.3	0150.0	Number of Discharges During Year	664
3.4	0190.0	Average Length of Stay	77
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	834,403	17,434.1	2,023,832	47,113.0	2,775,403	116,577.3
1.2	Total Overtime Wages	42,793	661.9	262,486	4,045.0	370,005	10,021.7
1.3	Total Shift Differential	21,333		56,732		99,430	
1.4	Total Other Differentials	10,793		23,156		62,905	
100	Total	909,322	18,096.0	2,366,206	51,158.0	3,307,743	126,599.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,080.0
3.2	Plant Operations	2	2.0	4,152.3
3.3	Dietary Staff	57	22.6	46,914.6
3.4	Dietician	3	0.9	1,818.7
3.5	Housekeeping/Laundry Staff	8	5.5	11,534.4
3.6	Unit Clerk & Medical Records Staff	1	0.8	1,712.4
3.7	Quality Assurance	2	0.8	1,636.1
3.8	MMQ Nurses and MDS Coordinator	4	3.3	6,872.0
3.9	Social Services Staff	3	2.0	4,110.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	11	6.4	13,296.4
3.14	Administration and Officers	2	4.3	9,002.0
3.15	Security Staff			
3.16	Clerical Staff	14	6.4	13,250.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	17	8.7	18,096.0
3.19	Licensed Practical Nurses	42	24.6	51,158.0
3.20	Certified Nurse Aides	116	60.9	126,599.0
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	284	151.2	314,312.8

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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		100.8	7,487	164.9	10,743	1,523.4	55,550		
Registered Temporary Nursing Service Agencies										
4.2	Advanced Nursing Care, INC.	T3ZH	1,463.2	110,298	1,053.0	67,843	2,178.0	79,472		
4.3	Intelycare, Inc.	TM7F	31.7	2,612	32.6	2,159	494.0	17,961		
4.4	IsentCare LLC	TIG8	290.7	21,516	8.5	846	596.8	22,031		
4.5	North East Med Staff / Kclia, Inc	TXG4			160.0	10,240	39.0	1,411		
4.6	Trelyne Homecare and Staffing, LLC	T0EV	1,862.8	133,344	1,415.7	85,917	619.0	21,321		
4.7	Care Gigs LLC	T2S4	79.0	5,953	231.3	14,629	490.4	18,926		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,727.4	273,723	2,901.1	181,634	4,417.2	161,122	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,828.2	281,210	3,066.0	192,377	5,940.6	216,672	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	Shannon	Joyce	CEO	Administrative & General	174,573			174,573		
5.2	Gangi	Jeff	Administrat or	Administrative & General	150,217			150,217		
5.3	Simmonds-Brown	Doreen	LPN	Nursing	144,790			144,790		
5.4	Kimori	Emmy	LPN	Nursing	141,721			141,721		
5.5	Heck	Susan	DON	Nursing	140,217			140,217		

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Lument	No	04/01/2015	04/01/2045	360			275,974	13,363
1.2	2nd Mortgage	Lument	No	01/01/2020	12/01/2049	360			270,465	13,097
1.3	Capital Lease	UMB	No	01/01/2022	12/01/2025	48	6,503	292,667		
100	TOTALS								546,439	26,460

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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
5,419,360		168,963			5,250,397	3.200%	238,648		252,011
4,589,617		75,776			4,513,841	5.530%	251,904		265,001
226,461		71,926			154,535	1.040%	1,954		1,954
					9,918,773		492,506	0	518,966

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
05/14/2024 8:08AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/14/2024 8:08AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/14/2024 8:09AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	05/14/2024

*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	10/24/2024
2.3	Last Name	Shannon
2.4	First Name	Joyce
2.5	Middle Name	M.
2.6	Title	Chief Executive Officer
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