SCHEDULE 1 : GENERAL AND OWNERSHIP INFORMATION

Facility Information

Table 1		1
Line #	**Description**	
1.1	Facility Name	SOUTHSHORE HEALTH CARE CENTER
1.2	MassHealth Provider ID	110087941A
1.3	Federal Employer Tax ID	273650620
1.4	VPN	0950073
1.5	Is the above information correct?	Yes
1.6	Facility Number	00876
1.7	CHIA Org ID	11268
1.8	Reporting Period From	01/01/2024
1.9	Reporting Period To	12/31/2024
1.10	Street Address	115 NORTH AVENUE
1.11	City	Rockland
1.12	Zip	02370
1.13	Telephone	+1 (781) 878-3308
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	Is the Management Company/Central Office information correct in Table 1A?	Yes
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates INC.
1.20	Is the Realty Company information correct in Table 1B?	Yes
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

Detail of Management Company/Central Office

Table 1A	1	2
Line #	**Management Company Name**	**CHIA Org ID**
1A.1	Athena Health Care Associates Inc.	11359
1A.2		
1A.3		
1A.4		

Detail of Realty Company

Table 1B	1	2
Line #	**Realty Company Name**	**CHIA Org ID**
1B.1	Southshore Landlord LLC	11362
1B.2		
1B.3		
1B.4		

Detail of Direct and Indirect Owners

Table 2	1	2	3	4
Line #	**Owner Name**	**Owner Address**	**Direct or Indirect**	**% Share**
2.1	Athena Landlord MA LLC	135 South Road,Farmington,CT 06032	Direct	100.000%
2.2	Lawrence Santilli	c/o Athena Health Care Systems,135 South Road Farmington, CT 06032	Indirect	43.000%
2.3				
2.4				
2.5				
2.6				
2.7				
2.8				
2.9				
2.10				

Detail of Other Facility Information

Table 3	1	2	3	4	5	6	7	8

Line #	Nursing or Residential Care Facility Name	Is this facility in Massachusetts?	MassHealth Provider ID #	DPH License Number	Name of Owner(s)	Direct or Indirect	Facility Address	% Share
3.1	Berkshire REHAB & HLTH CARE CTR	Yes	11271	950064	Lawrence Santilli	Indirect		72.000%
3.2	CAPE Heritage REHAB & HLTH CARE CTR	Yes	11952	950163	Lawrence Santilli	Indirect		72.000%
3.3	HIGHVIEW OF NORTHAMPTON	Yes	12622	950403	Lawrence Santilli	Indirect		72.000%
3.4	LANESSA EXTENDED CARE	Yes	12529	950352	Lawrence Santilli	Indirect		72.000%
3.5	Marlborough Hills Rehab & Hlth Care Ctr	Yes	12530	950367	Lawrence Santilli	Indirect		72.000%
3.6	NORTHWOOD REHAB & HLTH CARE CTR	Yes	11955	950172	Lawrence Santilli	Indirect		72.000%
3.7	PARSONS HILL REHAB & HEALTH CARE CTR.	Yes	12532	950361	Lawrence Santilli	Indirect		72.000%
3.8	PLYMOUTH REHAB & HLTH CARE CTR	Yes	11950	950169	Lawrence Santilli	Indirect		72.000%
3.9	SOUTHBRIDGE REHAB & HLTH CARE CTR	Yes	11954	950175	Lawrence Santilli	Indirect		72.000%
3.10	SOUTHEAST HEALTH CARE CENTER	Yes	11269	950070	Various			100.000%
3.11	CAPE REGENCY REHAB & HLTH CARE CTR	Yes	11951	950166	Various			100.000%
3.12	THE OXFORD REHAB & HEALTH CARE CENTER	Yes	12528	950355	Lawrence Santilli	Indirect		72.000%
3.13	TREMONT HEALTH CARE CENTER	Yes	11270	950067	Various			100.000%
3.14	WEBSTER MANOR REHAB & HEALTH CARE CTR.	Yes	12527	950358	Lawrence Santilli	Indirect		72.000%
3.15	WORCESTER REHAB & HLTH CARE CTR	Yes	11953	950178	Lawrence Santilli	Indirect		72.000%
3.16	Abbott Terrace Health Center	No	N/A		Various			72.000%
3.17	Meadowbrook of Granby	No	N/A		Various			72.000%
3.18	Northbridge Health Care Center	No	N/A		Various			72.000%
3.19	Various Additional Facilities	No	N/A		Various			
3.20								

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						
4.9						
4.10						
4.11						
4.12						
4.13						
4.14						
4.15						

Contact Information

Table 5		1
Line #	**Description**	
5.1	Contact Person Name	Matthew S. Bavolack
5.2	Nursing Facility or Firm Name	Baker Tilly Advisory Group, LP
5.3	Title	Principal
5.4	Street Address	66 Hudson Blvd E, Suite 2200
5.5	City	New York
5.6	State	NY
5.7	Zip Code	10001
5.8	Phone Number	+1 (212) 697-6900
5.9	Email Address	Matthew.Bavolack@bakertilly.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 6.1.

Table 6		1
Line #	**Description**	
6.1	[ ] 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.	
6.2	Preparer Name	Matthew S. Bavolack
6.3	Nursing Facility or Firm Name	Baker Tilly Advisory Group, LP
6.4	Title	Principal
6.5	Street Address	66 Hudson Blvd E, Suite 2200
6.6	City	New York
6.7	State	NY
6.8	Zip Code	10001
6.9	Phone Number	+1 (212) 697-6900
6.10	Email Address	Matthew.Bavolack@bakertilly.com
6.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	**Payer**	**Routine Revenue**	**Ancillary Revenue**	**Total Revenue**
1.1	Private Pay	313,206	0	313,206
1.2	Commercial Managed Care	360,375	(4,486)	355,889
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	884,978	266,293	1,151,271
1.5	Medicare Managed Care (Part C)	382,817	0	382,817
1.6	MassHealth Fee-for-Service	6,322,727	94	6,322,821
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	769,454	0	769,454
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	780,673	0	780,673
1.15	Other Payer Revenue	0	0	0
100	**Total Nursing Facility Revenue**	**9,814,230**	**261,901**	**10,076,131**

Other Nursing Facility Revenue

Table 2		1
Line #	**Description**	**Revenue**
2.1	Total Other Business Revenue	0
2.2	Endowment and Other Non-Recoverable Revenue	1,061,845
2.3	Laundry Revenue	
2.4	Vending Machine Revenue	
2.5	Recovery of Bad Debts	
2.6	Prior Year Retroactive Revenue	
2.7	Interest Income	10,910
2.8	Nurses' Aide Training Revenue	
2.9	Administrative and General Recoverable Revenue	118
2.10	Nursing Recoverable Revenue	
2.11	Variable Recoverable Revenue	
2.12	Fixed Cost Recoverable Revenue	
200	**Total Other Nursing Facility Revenue**	**1,072,873**

Detail of Endowment and Non-Recoverable Revenue

Table 3		1	2
Line #	**Description**	**Type**	**Revenue**
3.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Medicaid Add-On	1,061,845
3.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.5	Other Endowment and Non-Recoverable Revenue		
300	**Total Endowment and Non-Recoverable Revenue**		**1,061,845**

Total Revenue

Table 4		1
Line #	**Description**	**Total**
400	**Total Revenue**	**11,149,004**

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
1.1	Director of Nurses: Salaries	136,110			136,110
1.2	Director of Nurses: Employee Benefits	6,857		(94)	6,763
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,141			14,141
1.4	Director of Nurses Purchased Service: Per Diem	0			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0			0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)				0
1.100	**Subtotal: Director of Nurses Expenses**	**157,108**	**0**	**(94)**	**157,014**
1.7	Registered Nurses: Salaries	855,603			855,603
1.8	Registered Nurses: Employee Benefits	43,101		(592)	42,509
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	88,889			88,889
1.10	Registered Nurses Purchased Service: Per Diem	0			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0			0
1.200	**Subtotal: Registered Nurses Expenses**	**987,593**	**0**	**(592)**	**987,001**
1.12	Licensed Practical Nurses: Salaries	1,095,363			1,095,363
1.13	Licensed Practical Nurses: Employee Benefits	55,179		(758)	54,421
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	113,798			113,798
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0			0
1.300	**Subtotal: Licensed Practical Nurses Expenses**	**1,264,340**	**0**	**(758)**	**1,263,582**
1.17	Certified Nurse Aides: Salaries	1,882,090			1,882,090
1.18	Certified Nurse Aides: Employee Benefits	94,811		(1,300)	93,511
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	195,530			195,530
1.20	Certified Nurse Aides Purchased Service: Per Diem	0			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0			0
1.400	**Subtotal: Certified Nurse Aides Expenses**	**2,172,431**	**0**	**(1,300)**	**2,171,131**

1.22	Nurse's Aide Training Administration	0		0	0
1.23	Nursing Education and Training	0			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**	**0**	**0**
1.600	**Subtotal: Total Nursing Expenses Before Recoverable Revenue**	**4,581,472**	**0**	**(2,744)**	**4,578,728**
Less: Nursing Recoverable Revenue					
1.26	Nursing & Director of Nursing Recoverable Revenue			0	0
1.27	Nurses' Aide Training Recoverable Revenue			0	0
1.700	**Subtotal: Nursing & Director of Nursing Recoverable Revenue**			**0**	**0**
100	**Total: Net Nursing Expenses Including Recoverable Revenue**	**4,581,472**	**0**	**(2,744)**	**4,578,728**

Administrative and General Expenses

Table 2		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
2.1	Administration: Salaries	162,250			162,250
2.2	Administration: Employee Benefits	8,173		(112)	8,061
2.3	Administration: Payroll Taxes incl Workers Comp.	16,856			16,856
2.4	Administration: Purchased Service	11,400			11,400
2.5	Officers: Total Compensation	0		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)				0
2.100	**Subtotal: Administration & Officers Expenses**	**198,679**	**0**	**(112)**	**198,567**
2.7	Clerical Staff: Salaries	141,713			141,713
2.8	Clerical Staff: Employee Benefits	7,139		(98)	7,041
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	14,723			14,723
2.10	Clerical Staff: Purchased Service	13,045			13,045
2.200	**Subtotal: Clerical Staff Expenses**	**176,620**	**0**	**(98)**	**176,522**
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	89,728			89,728
2.12	Office Supplies	29,437			29,437
2.13	Telecommunications (e.g. Internet, Phone)	92,859			92,859

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0			0
2.15	Travel: Conventions & Meetings	2,305		(2,305)	0
2.16	Advertising: Help Wanted	1,267			1,267
2.17	Licenses and Dues: Patient Care Related Portion	8,971		(1,987)	6,984
2.18	Continuing Professional Education / Training and Development	3,315			3,315
2.19	Accounting Services (Not related to appeals)	26,130			26,130
2.20	Insurance: Malpractice & General Liability	10,680			10,680
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0			0
2.22	Other A & G Expenses	49,706		(4,002)	45,704
2.23	Non-Allowable A & G Expenses	1,386,840		(1,386,840)	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		14,138		14,138
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		259,914		259,914
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		10,482		10,482
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**	**1,701,238**	**284,534**	**(1,395,134)**	**590,638**
2.400	**Subtotal: Total Administrative and General Expenses Before Recoverable Revenue**	**2,076,537**	**284,534**	**(1,395,344)**	**965,727**
Less: Administrative & General Recoverable Revenue					
2.29	A & G Recoverable Revenue			(118)	(118)
2.500	**Subtotal: Administrative & General Recoverable Revenue**			**(118)**	**(118)**
200	**Total: Net Administrative & General Expenses After Recoverable Revenue**	**2,076,537**	**284,534**	**(1,395,462)**	**965,609**

Detail of Other A&G Expenses

Table 2A	1	2
Line #	**Description**	**Amount**
2A.1	Bank Charges	49,706
2A.100	**Subtotal: Other A&G Expenses**	**49,706**

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	**Description**	**Reported Expenses**
2B.1	Advertising: Marketing	1,148
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	15,617
2B.7	Key Person Insurance	
2B.8	Management Company Fees	255,551
2B.9	Management Consultants	
2B.10	Interest on Working Capital	160,305
2B.11	Fines, Late Fees, Penalties, including Interest	12,920
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	153,728
2B.15	User Fee Assessment	787,044
2B.16	Other Non-Allowable A&G Expenses	527
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**	**1,386,840**

Variable Expenses

Table 3		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
3.1	Staff Development Coordinator: Salaries	0			0
3.2	Staff Dev. Coord.: Employee Benefits	0			0

3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0			0
3.4	Staff Dev. Coord.: Purchased Service	0			0
3.100	**Subtotal: Staff Development Coordinator Expenses**	**0**	**0**	**0**	**0**
3.5	Plant Operation: Salaries	212,097			212,097
3.6	Plant Operation: Employee Benefits	10,684		(147)	10,537
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	22,035			22,035
3.8	Plant Operation: Purchased Service	51,188			51,188
3.9	Plant Operation: Supplies and Expenses	6,442			6,442
3.10	Plant Operation: Utilities	136,484			136,484
3.11	Plant Operation: Repairs	79,835			79,835
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)				0
3.200	**Subtotal: Plant Operation Expenses**	**518,765**	**0**	**(147)**	**518,618**
3.13	Dietician: Salaries	67,777			67,777
3.14	Dietician: Employee Benefits	3,414		(47)	3,367
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,041			7,041
3.16	Dietician: Purchased Service	0			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)				0
3.300	**Subtotal: Dietician Expenses**	**78,232**	**0**	**(47)**	**78,185**
3.18	Dietary: Salaries	445,042			445,042
3.19	Dietary: Employee Benefits	22,419		(308)	22,111
3.20	Dietary: Payroll Taxes incl Workers Comp.	46,236			46,236
3.21	Dietary: Food	324,396			324,396
3.22	Dietary: Purchased Service	0			0
3.23	Dietary: Supplies and Expenses	59,424			59,424
3.400	**Subtotal: Dietary Expenses**	**897,517**	**0**	**(308)**	**897,209**
3.24	Housekeeping/Laundry: Salaries	472,783			472,783
3.25	Housekeeping/Laundry: Employee Benefits	23,817		(327)	23,490
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	49,118			49,118
3.27	Housekeeping/Laundry: Purchased Service	0			0
3.28	Housekeeping/Laundry: Supplies and Expenses	42,544			42,544
3.29	Housekeeping/Laundry: Linen and Bedding	22			22
3.30	Housekeeping/Laundry: Special Cleaning	0			0
3.500	**Subtotal: Housekeeping/Laundry Expenses**	**588,284**	**0**	**(327)**	**587,957**

3.31	Quality Assurance (QA) Professional: Salaries	0			0
3.32	QA Professional: Employee Benefits	0			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0			0
3.34	QA Professional: Purchased Service	0			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)				0
3.600	**Subtotal: QA Professional Expenses**	**0**	**0**	**0**	**0**
3.36	Unit Clerk & Medical Records: Salaries	0			0
3.37	Unit Clerk & Medical Records: Employee Benefits	0			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0			0
3.39	Unit Clerk & Medical Records: Purchased Service	0			0
3.700	**Subtotal: Unit Clerk and Medical Record Expenses**	**0**	**0**	**0**	**0**
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	439,361			439,361
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	22,133		(304)	21,829
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	45,645			45,645
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0			0
3.800	**Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses**	**507,139**	**0**	**(304)**	**506,835**
3.44	Behavioral Health Specialist: Salaries	0			0
3.45	Behavioral Health Specialist: Employee Benefits	0			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0			0
3.47	Behavioral Health Specialist: Purchased Service	0			0
3.900	**Subtotal: Behavioral Health Specialist Expenses**	**0**	**0**	**0**	**0**
3.48	Social Service Worker: Salaries	353,083			353,083
3.49	Social Service Worker: Employee Benefits	17,787		(244)	17,543
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	36,682			36,682
3.51	Social Service Worker: Purchased Service	0			0
3.1000	**Subtotal: Social Service Worker Expenses**	**407,552**	**0**	**(244)**	**407,308**
3.52	Interpreters: Salaries	0			0
3.53	Interpreters: Employee Benefits	0			0

3.54	Interpreters: Payroll Taxes incl Workers Comp.	0			0
3.55	Interpreters: Purchased Service	0			0
3.1100	**Subtotal: Interpreters Expenses**	**0**	**0**	**0**	**0**
3.56	Indirect Restorative Therapy: Salaries	66,308			66,308
3.57	Indirect Restorative Therapy: Employee Benefits	3,340		(46)	3,294
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	6,889			6,889
3.59	Indirect Restorative Therapy: Consultants	0			0
3.60	Direct Restorative Therapy: Salaries	445,506		(445,506)	0
3.61	Direct Restorative Therapy: Benefits	68,726		(68,726)	0
3.62	Direct Restorative Therapy: Consultants	0		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		0		0
3.1200	**Subtotal: Restorative Therapy Expenses**	**590,769**	**0**	**(514,278)**	**76,491**
3.64	Recreational Therapy/Activities: Salaries	254,426			254,426
3.65	Recreational Therapy/Activities: Employee Benefits	12,817		(176)	12,641
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	26,432			26,432
3.67	Recreational Therapy/Activities: Purchased Service	0			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	36,820			36,820
3.69	Recreational Therapy/Activities: Transportation	0		0	0
3.1300	**Subtotal: Recreational Therapy/Activities Expenses**	**330,495**	**0**	**(176)**	**330,319**
3.70	Resident Care Assistant: Salaries	0			0
3.71	Resident Care Assistant: Employee Benefits	0			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0			0
3.73	Resident Care Assistant: Purchased Service	0			0
3.1400	**Subtotal: Resident Care Assistant Expenses**	**0**	**0**	**0**	**0**
3.74	Security: Salaries	0			0
3.75	Security: Employee Benefits	0			0
3.76	Security: Payroll Taxes including Workers Comp.	0			0
3.77	Security: Purchased Service	0			0
3.1500	**Subtotal: Security Expenses**	**0**	**0**	**0**	**0**
3.78	Travel: Motor Vehicle Expense	370		(370)	0
3.79	Variable Other Required Education	0			0

3.80	Variable Job Related Education	0			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0			0
3.82	Physician Services: Medical Director	24,500			24,500
3.83	Physician Services: Advisory Physician	0			0
3.84	Physician Services: Utilization Review Committee	0			0
3.85	Physician Services: Employee Physicals	1,588			1,588
3.86	Physician Services: Other	7,793		(7,793)	0
3.87	Legend Drugs	291,293		(291,293)	0
3.88	Personal Protective Equipment	0			0
3.89	House Supplies Not Resold	218,159			218,159
3.90	House Supplies Resold to Private Residents	0		0	0
3.91	House Supplies Resold to Public Residents	0		0	0
3.92	Pharmacy Consultant	8,189			8,189
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**	**551,892**	**0**	**(299,456)**	**252,436**
3.1700	**Subtotal: Total Variable Expenses Before Recoverable Revenue**	**4,470,645**	**0**	**(815,287)**	**3,655,358**
Less: Variable Recoverable Revenue					
3.96	Vending Machine Revenue			0	0
3.97	Laundry Revenue			0	0
3.98	Other Variable Recoverable Revenue			0	0
3.1800	**Subtotal: Variable Recoverable Revenue**			**0**	**0**
300	**Total: Net Variable Expenses Including Recoverable Revenue**	**4,470,645**	**0**	**(815,287)**	**3,655,358**

Capital & Fixed Cost Expenses

Table 4		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
4.1	Depreciation Expense	116,011		50,000	166,011
4.2	Long-Term Interest Expense SNF-CR	14,844		(14,844)	0
4.3	Long-Term Interest Expense REA-CR		340,927		340,927
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR				0
4.6	Building Insurance Expense SNF-CR	0			0
4.7	Building Insurance Expense REA-CR		111,023		111,023
4.8	Real Estate Tax Expense SNF-CR	0			0
4.9	Real Estate Tax Expense REA-CR		45,734		45,734
4.10	Personal Property Tax Expense SNF-CR	5,292			5,292
4.11	Personal Property Tax Expense REA-CR				0
4.12	Other Fixed Cost Expenses SNF-CR	5,425			5,425
4.13	Other Fixed Cost Expenses REA-CR				0
4.14	Real Property Rent Expense SNF-CR	995,312		(995,312)	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 Revenue**	**1,136,884**	**497,684**	**(960,156)**	**674,412**
Less: Capital & Fixed Cost Expense Recoverable Revenue					
4.17	Fixed Cost Recoverable Revenue SNF-CR			0	0
4.18	Fixed Cost Recoverable Revenue REA-CR				0
4.200	**Subtotal: Capital & Fixed Cost Recoverable Revenue**			**0**	**0**
400	**Total: Net Capital & Fixed Cost Expenses Including Recoverable Revenue**	**1,136,884**	**497,684**	**(960,156)**	**674,412**

Total Combined Expenses Before Recoverable Revenue

Table 5		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
500	**Total Combined Expenses Before Recoverable Revenue**	**12,265,538**	**782,218**	**(3,173,531)**	**9,874,225**

Total Combined Expenses Net of Recoverable Revenue

Table 6		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
600	**Total Combined Expenses Net of Recoverable Revenue**	**12,265,538**	**782,218**	**(3,173,649)**	**9,874,107**

Detail of Related Party Transactions							
Table 7	1	2	3	4	5	6	7
Line / Column #	**Name of Entity/Person Providing Goods/Services**	**List Goods /Services Provided**	**Cost to Related Party**	**Mark Up**	**Cost to Nursing Facility**	**Expense Line Posted**	**Name of Owner or Related Party**
7.1	Southshore Landlord, LLC	Rent Expense	578,489	416,823	995,312	S.3 : L.4.14 : C.1	L. Santilli
7.2	Athena Health Care	Management Fees	270,396	(14,845)	255,551	S.3 : L.2.25 : C.1	L. Santilli
7.3	Athena Health Care Systems	ADVERTISING-HELP WANTED	567	0	567	S.3 : L.2.16 : C.1	L. Santilli
7.4	Athena Health Care Systems	BUSINESS PROMOTION	446	0	446	S.3 : L.2B.1 : C.1	L. Santilli
7.5	Athena Health Care Systems	COURIER & POSTAGE	44	0	44	S.3 : L.2.12 : C.1	L. Santilli
7.6	Athena Health Care Systems	PAYROLL PROCESSING FEES	320,688	0	320,688	S.3 : L.2.11 : C.1	L. Santilli
7.7	Athena Health Care Systems	DATA PROCESSING FEES	2,576	0	2,576	S.3 : L.2.11 : C.1	L. Santilli
7.8	Athena Health Care Systems	HEALTH WELFARE INSURANCE	225,937	0	225,937	Various	L. Santilli
7.9	Athena Health Care Systems	MAINTENANCE & REPAIRS	1,389	0	1,389	S.3 : L.3.11 : C.1	L. Santilli
7.10	ProCare Pharmacy	PHARMACY CONSULTING FEES	8,189	0	8,189	S.3 : L.3.92 : C.1	L. Santilli
7.11	ProCare Pharmacy	DRUGS-MEDICINE CABINET	20,531	0	20,531	S.3 : L.3.89 : C.1	L. Santilli
7.12	ProCare Pharmacy	DRUGS/ IV THERAPY	180,177	0	180,177	S.3 : L.3.87 : C.1	L. Santilli
7.13					0		
7.14					0		
7.15					0		

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:	N/A

Other Business Revenue

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

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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	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 1A		1
For Profit		
Line #	**Description**	**Reported**
1A.1	Net Patient Service Revenue	10,076,131
1A.2	Other Revenue	118
1A.3	Net Assets Released from Restriction	
1A.100	**Total Operating Revenue**	**10,076,249**
1A.4	Salaries and Wages	7,029,512
1A.5	Employee Benefits	400,397
1A.6	Supplies and Other (including Payroll Taxes)	4,565,890
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	153,728
1A.9	Depreciation and Amortization Expenses	116,011
1A.200	**Total Operating Expenses**	**12,265,538**
1A.300	**Income(Loss) from Operations**	**(2,189,289)**
	Non-Operating Income and Expenses	
1A.10	Interest Income	10,910
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expenses)	1,061,845
1A.400	**Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles**	**(1,116,534)**
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	**Financial Statement Net Income(Loss)**	**(1,116,534)**

Detail of Extraordinary Items

Table 1C	1	2
Line #	**Description**	**Amount**
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.100	**Subtotal: Cumulative Extraordinary Items**	**0**

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	**Description**	**Amount**
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
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)	11,149,004
2.2	Total Nursing Expenses (Schedule 3)	4,581,472
2.3	Total Administrative and General Expenses (Schedule 3)	2,076,537
2.4	Total Variable Expenses (Schedule 3)	4,470,645
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,136,884
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	**Subtotal: Total Facility Expenses**	**12,265,538**
200	**Cost Reported Net Income(Loss)**	**(1,116,534)**

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)		(1,116,534)
3.2	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,116,534)
3.100	**Variance**		**0**
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Reconciling Item		
3.200	**Total Reconciling Items**		**0**
300	**Variance**		**0**

Reconciliation Between Financial Statement (Table 1) and Separately Provided Financial Statement

Table 4		1	2
Line #	**Description**	**Describe Reconciling Item**	**Amount**
4.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,116,534)
4.2	Net Income(Loss) on Separately Provided Financial Statement		(1,385,622)
4.100	**Variance**		**269,088**
4.3	Reconciling Item	Subsequent JE's	269,088
4.4	Reconciling Item		
4.5	Reconciling Item		
4.6	Reconciling Item		
4.200	**Total Reconciling Items**		**269,088**
400	**Variance**		**0**

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	(110,536)
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	532,489
1.6	Less Reserve for Bad Debt	(25,000)
1.100	**Subtotal: Net Patient Accounts Receivable**	**507,489**
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	18,352
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	50,990
1.14	Prepaid Taxes	(5,292)
1.15	Other Prepaid Expenses	0
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	2,948
100	**Total Current Assets**	**463,951**

Detail of Other Current Assets

Table 1A	1	2
Line #	**Description**	**Account Balance**
1A.1	ACCRUED RENT	2,948
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	**Subtotal: Other Current Assets**	**2,948**

Non-Current Fixed Assets

Table 2		1
Line #	**Description**	**Account Balance**
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	505,409
2.4	Equipment	209,808
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	**Total Non-Current Fixed Assets**	**715,217**

Other Non-Current Assets

Table 3		1
Line #	**Description**	**Account Balance**
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	16,702,124
3.4	Construction in Progress	43,849
3.5	Mortgage Acquisition Costs	188,708
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(143,606)
3.100	**Net Mortgage Acquisition Costs**	**45,102**
300	**Total Non-Current Assets**	**16,791,075**

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	**Description**	**Account Balance**
3A.1	GOODWILL	16,620,485
3A.2	DEBT SERVICE RESERVE FUND	81,639
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	**Subtotal: Other Deferred Charges and Non-Current Assets**	**16,702,124**

Total Assets

Table 4		1
Line #	**Description**	**Account Balance**
400	**Total Assets**	**17,970,243**

Current Liabilities

Table 5		1
Line #	**Description**	**Account Balance**
5.1	Trade Payables	4,976,132
5.2	Accrued Expenses	154,431
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	352,494
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	**Total Current Liabilities**	**5,483,057**

Detail of Other Current Liabilities

Table 5A	1	2
Line #	**Description**	**Account Balance**
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	**Subtotal: Other Current Liabilities**	**0**

Non-Current Liabilities

Table 6		1
Line #	**Description**	**Account Balance**
6.1	Mortgages Payable	2,264,718
6.2	Due to Related Parties, Subsidiaries, and Affiliates	13,343,674
6.3	Other Long-Term Debt	2,535,556
600	**Total Non-Current Liabilities**	**18,143,948**

Total Liabilities

Table 7		1
Line #	**Description**	**Account Balance**
700	**Total Liabilities**	**23,627,005**

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	(4,305,010)
8B.2	Prior Period Adjustment(s)	(235,218)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,116,534)
8B.5	Proprietor/Partner Drawings	0
8B.100	**Owner's Equity Balance: Current Year**	**(5,656,762)**

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	Prior Period Adjustment	(235,218)
8D.2		
8D.3		
8D.4		
8D.5		
8D.100	**Subtotal: Prior Period Adjustments**	**(235,218)**

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)**	**17,970,243**

Detail of Related Party Debt

Table 10	1	2	3	4	5	6	7	8
Line #	**Description of Related Loan**	**Borrower**	**Related Party Name**	**Related Party Address**	**Related Party Relationship**	**Principal Loan Amount**	**Payments During Reporting Year**	**Interest % on Loan**
10.1	Due to/from Intercompany	Landlord/Tenant	Var		Common Ownership	(12,573,663)	0	0.000%
10.2	Due to/from Intercompany	NOTES PAY-PROCARE INVESTMENT	PROCARE		Common Ownership	(573,586)	0	0.000%
10.3	Due to/from Intercompany	NOTES PAY-PROCARE MA	PROCARE		Common Ownership	(196,425)	0	0.000%
10.4								
10.5								
10.6								
10.7								
10.8								
10.9								
10.10								
10.11								
10.12								
10.13								
10.14								
10.15								
10.16								
10.17								
10.18								
10.19								
10.20								

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				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	901,857	78,126		979,983	(413,795)	(60,779)	(474,574)	505,409
1.4	Equipment	903,459	1,383		904,842	(639,802)	(55,232)	(695,034)	209,808
1.5	Software/Limited Life Assets	0			0	0	0	0	0
1.6	Motor Vehicles	0			0	0	0	0	0
100	**Total**	**1,805,316**	**79,509**	**0**	**1,884,825**	**(1,053,597)**	**(116,011)**	**(1,169,608)**	**715,217**

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	11
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**	**Add-backs**	**Non-Allowable Expenses**	**Claimed Net Depreciation Expense**
2.1	Land SNF-CR	0					0					
2.2	Land REA-CR	167,000					167,000					
2.3	Building SNF-CR	0					0	2.50%	0			0
2.4	Building REA-CR	2,000,000					2,000,000	5.00%		50,000		50,000
2.5	Improvements SNF-CR	901,858		78,126			979,984	5.00%	60,779			60,779
2.6	Improvements REA-CR	0					0	5.00%				0

2.7	Equipment SNF-CR	917,351		1,383			918,734	10.00%	55,232			55,232
2.8	Equipment REA-CR	0					0	10.00%				0
2.9	Software/Limited Life Assets SNF-CR	0					0	33.33%	0			0
2.10	Software/Limited Life Assets REA-CR	0					0	33.33%				0
200	**Total Claimed Fixed Assets**	**3,986,209**	**0**	**79,509**	**0**	**0**	**4,065,718**		**116,011**	**50,000**	**0**	**166,011**

General Fixed Cost Information

Table 3		1
Line #	**Description**	
3.1	What is the original year the facility was built?	1970
3.2	What was the date of the most recent assessed property value of this facility?	12/07/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	2,658,100
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?	47
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	13,619
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	22,717
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	10.4
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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)	(351,291)

Cash Flows from Operating Activities

Table 2		1
Line #	**Description**	**Reported**
2.1	Change in Net Assets (Net Income)	(1,116,534)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,446,713
200	**Net Cash from Operating Activities**	**330,179**

Cash Flows from Investing Activities

Table 3		1
Line #	**Description**	**Reported**
3.1	Capital Expenditures	(79,509)
3.2	Cash Flows from Other Investing Activities	
300	**Net Cash from Investing Activities**	**(79,509)**

Cash Flows from Financing Activities

Table 4		1
Line #	**Description**	**Reported**
4.1	Proceeds from Issuance of Long-Term Debt	120,621
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(130,536)
4.3	Cash Flows from Other Financing Activities	0
400	**Net Cash from Financing Activities**	**(9,915)**

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	**Description**	**Reported**
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	240,755
500	**Cash and Cash Equivalents (End of Year)**	**(110,536)**

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5
Line #	**DPH Licensure Issue Date**	**Skilled Nursing (Level I,II, & III) Beds**	**Residential Care (Level IV) Beds**	**Total Licensed Beds**	**Constructed Capacity**
1.1	12/22/2024	96	0	96	96
1.2	12/22/2022	96	0	96	96
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.	96			
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	1,065	1,049		1,407	904	25,405
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	**Total**	**1,065**	**1,049**	**0**	**1,407**	**904**	**25,405**

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**
					2,021			**31,851**
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	**0**	**0**	**0**	**0**	**2,021**	**0**	**0**	**31,851**

Patient Statistics - Summary

Table 3			1
Line #	**Account**	**Description**	**Reported**
3.1	0140.0	Number of Admissions During Year	173
3.2	0140.1	Number of MassHealth Admissions During Year	25
3.3	0150.0	Number of Discharges During Year	173
3.4	0190.0	Average Length of Stay	184
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	90
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	154

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	760,637	15,816.0	896,662	20,097.0	1,557,630	65,887.0
1.2	Total Overtime Wages	79,694	1,235.0	163,130	2,569.0	231,673	6,713.0
1.3	Total Shift Differential	15,272		35,571		92,787	
1.4	Total Other Differentials	0		0		0	
100	**Total**	**855,603**	**17,051.0**	**1,095,363**	**22,666.0**	**1,882,090**	**72,600.0**

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	**Description**	**Median Hourly Shift Differential: Weekday Evening**	**Median Hourly Shift Differential: Weekday Night**	**Median Hourly Shift Differential: Weekend Day**	**Median Hourly Shift Differential: Weekend Evening**	**Median Hourly Shift Differential: Weekend Night**
2.1	Registered Nurses	8.00	4.00	4.00	10.00	5.00
2.2	Licensed Practical Nurses	8.00	4.00	4.00	10.00	5.00
2.3	Certified Nurse Aides	8.00	4.00	4.00	10.00	5.00

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	**Description**	**Number of Staff**	**Total Full Time Equivalents**	**Total Hours**
3.1	Staff Development			
3.2	Plant Operations	2	2.0	4,169.0
3.3	Dietary Staff	10	10.4	21,695.0
3.4	Dietician	1	0.7	1,388.0
3.5	Housekeeping/Laundry Staff	12	11.7	24,341.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	6.1	12,614.0
3.9	Social Services Staff	4	4.5	9,310.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	5	5.2	10,882.0
3.12	Restorative Therapy - Indirect Staff	1	0.8	1,564.0
3.13	Recreational Staff	5	4.7	9,857.0
3.14	Administration and Officers	1	1.0	2,107.0
3.15	Security Staff	2	2.5	5,105.0
3.16	Clerical Staff	3	2.8	5,841.0
3.17	Director of Nurses	1	1.0	1,979.0
3.18	Registered Nurses	8	8.2	17,051.0
3.19	Licensed Practical Nurses	11	10.9	22,666.0
3.20	Certified Nurse Aides	35	34.9	72,600.0
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**	**107**	**107.3**	**223,169.0**

Detail of Purchased Nursing Services

Table 4	1	2	3	4	5	6	7	8	9	10
Line #	**Temporary Nursing Services Agency Name**	**DPH Registration #**	**RN Total Hours of Service**	**RN Total Charges**	**LPN Total Hours of Service**	**LPN Total Charges**	**CNA Total Hours of Service**	**CNA Total Charges**	**DON Total Hours of Service**	**DON Total Charges**
Unregistered Temporary Nursing Service Agencies										
4.1	**Total Unregistered Temporary Nursing Service Agencies**									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	**Subtotal: Registered Temporary Nursing Service Agencies**		**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
400	**Total Temporary Nursing Service Agency Expenses**		**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

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

NOTE: List the names and compensation of the five 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	Shella	Remy	LPN	Nursing	174,795			**174,795**
5.2	Fortin	Karen	DON	Nursing	163,031			**163,031**
5.3	Lefsky	Eileen	Therapy Program Dir.	Other	127,762			**127,762**
5.4	Fernandez	Shirley	LPN	Nursing	127,302			**127,302**
5.5	Voss	Kristine	LPN Support	Nursing	126,215			**126,215**

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**
6B.4									**0**
6B.5									**0**

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	HJSI Athena Portfolio Finance	No	12/21/2015	03/01/2026	124	38,753	2,612,451	188,708	14,844
1.2	Other	ProCare	Yes	02/15/2022	01/15/2024	24	16,861	367,254		
1.3	Other	ProCare	Yes	02/15/2022						
1.4										
1.5										
1.6										
1.7										
1.8										
1.9										
1.10										
1.11										
1.12										
1.13										
1.14										
1.15										
1.16										
1.17										
1.18										
1.19										
1.20										
100	**TOTALS**								**188,708**	**14,844**

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	**Beginning Balance - New Loans**	**Principal Payments**	**Pay Off Amount**	**Pay Off Date**	**Ending Loan Balance: Dec 31**	**Interest Rate %**	**Interest Expense**	**Period Expenses**	**Total Amortization, Interest and Period Expenses**
2,264,718	0	0	0		2,264,718	0.000%	0	0	14,844
196,425	0				196,425	0.000%	0	0	0
573,586	0				573,586	0.000%	0	0	0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					3,034,729		**0**	**0**	**14,844**

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	HFG Line of Credit	No	2,666,092		01/01/2014	130,536	2,535,556	0.000%	160,305
2.2	SouthShore Landlord LLC	Yes	12,453,042	120,621		0	12,573,663	0.000%	0
2.3							0	0.000%	
2.4							0	0.000%	
2.5							0	0.000%	
2.6							0	0.000%	
2.7							0	0.000%	
200	**Total Working Capital Interest**						**15,109,219**		**160,305**

SCHEDULE 12 : FOOTNOTES AND FINANCIAL STATEMENTS

Footnotes and Explanations	
This section is used to provide detail to any of the information included in this report.	
Table 1	1
Line #	**Comments/Notes**
1.1	(Schedule 1 Table 6 Line 11) Cost Report Preparation
1.2	Prior period adjustment may be used in order to roll equity from prior period to current year. No impact on reimbursement.
1.3	

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