

**Skilled Nursing Facility Cost Report****BELMONT MANOR NURSING HOME**

Filing Year: 2021

Date: 05/30/2023

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	BELMONT MANOR NURSING HOME
1.2	MassHealth Provider ID	110025668B
1.3	Federal Employer Tax ID	042430837
1.4	VPN	0926205
1.5	Is the above information correct?	Yes
1.6	Facility Number	00805
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2021
1.9	Reporting Period To	12/31/2021
1.10	Street Address	34 AGASSIZ AVENUE
1.11	City	BELMONT
1.12	Zip	02478
1.13	Telephone	+1 (617) 489-1200
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)
1.18	List the name of the management company as reported on the management company cost report.	NONE
1.19	List the name of the entity that holds the nursing facility license.	BELMONT MANOR NURSING HOME
1.20	List realty company names as reported on each realty company cost report.	NONE
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	
2.1	Contact Person Name	TRICIA R. RULLO
2.2	Nursing Facility or Firm Name	BELMONT MANOR NURSING HOME
2.3	Title	BUSINESS DIRECTOR
2.4	Street Address	34 AGASSIZ AVENUE
2.5	City	BELMONT
2.6	State	MA
2.7	Zip Code	02478
2.8	Phone Number	+1 (617) 489-1200
2.9	Email Address	triciarullo@belmontmanor.com

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Vasant Nagda
3.3	Nursing Facility or Firm Name	LitmanGerson Associates, LLP
3.4	Title	CPA
3.5	Street Address	1330 Boylston Street
3.6	City	Chestnut Hill
3.7	State	MA
3.8	Zip Code	02467
3.9	Phone Number	+1 (617) 738-5200
3.10	Email Address	vasantn@lga.cpa
3.11	Type of Accounting Service Performed	Review

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**Owner Business Information**

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	12,254,401		12,254,401
1.2	Commercial Managed Care	578,284		578,284
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,587,783	30,193	1,617,976
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,425,131		3,425,131
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	16,183		16,183
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	5,624		5,624
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>17,867,406</b>	<b>30,193</b>	<b>17,897,599</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		30,193
<b>200</b>	<b>Total Ancillary Revenue</b>		<b>30,193</b>

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	2,852,298
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	7,470
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>2,859,768</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Extraordinary Income	997,251
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	PPP Loan Forgiveness	1,855,047
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>2,852,298</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>20,757,367</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	138,437		138,437
1.2	Director of Nurses: Employee Benefits	7,694		7,694
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,464		9,464
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>155,595</b>		<b>155,595</b>
1.7	Registered Nurses: Salaries	1,675,250		1,675,250
1.8	Registered Nurses: Employee Benefits	129,396		129,396
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	166,983		166,983
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,971,629</b>		<b>1,971,629</b>
1.12	Licensed Practical Nurses: Salaries	1,111,173		1,111,173
1.13	Licensed Practical Nurses: Employee Benefits	85,828		85,828
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	110,758		110,758
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,307,759</b>		<b>1,307,759</b>
1.17	Certified Nurse Aides: Salaries	3,429,639		3,429,639
1.18	Certified Nurse Aides: Employee Benefits	264,905		264,905
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	341,856		341,856
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>4,036,400</b>		<b>4,036,400</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,449		1,449
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>1,449</b>		<b>1,449</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>7,472,832</b>		<b>7,472,832</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>7,472,832</b>		<b>7,472,832</b>

### Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	1,271,429		1,271,429
2.2	Administration: Employee Benefits	242,723		242,723
2.3	Administration: Payroll Taxes incl Workers Comp.	27,756		27,756
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>1,541,908</b>		<b>1,541,908</b>
2.7	Clerical Staff: Salaries	652,126		652,126
2.8	Clerical Staff: Employee Benefits	51,891		51,891
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	72,997		72,997
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>777,014</b>		<b>777,014</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	43,315		43,315
2.12	Office Supplies	282,488		282,488
2.13	Telecommunications (e.g. Internet, Phone)	18,184		18,184

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	58,566		58,566
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	610		610
2.19	Accounting Services (Not related to appeals)	97,650		97,650
2.20	Insurance: Malpractice & General Liability	37,877		37,877
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	95,705		95,705
2.23	Non-Allowable A & G Expenses	263,880	263,880	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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>898,275</b>		<b>634,395</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,217,197</b>		<b>2,953,317</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,217,197</b>		<b>2,953,317</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Fees	25,271
2A.2	Inspections	5,290
2A.3	Donations	65,144
2A.4		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>95,705</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	9,285
2B.2	Licenses and Dues: Not Related to Resident Care	2,055
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	80,353
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	172,187
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>263,880</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>

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3.1	Staff Development Coordinator: Salaries	119,580		119,580
3.2	Staff Dev. Coord.: Employee Benefits	9,236		9,236
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,920		11,920
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>140,736</b>		<b>140,736</b>
3.5	Plant Operation: Salaries	254,694		254,694
3.6	Plant Operation: Employee Benefits	20,257		20,257
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	28,156		28,156
3.8	Plant Operation: Purchased Service			0
3.9	Plant Operation: Supplies and Expenses	187,230		187,230
3.10	Plant Operation: Utilities	356,909		356,909
3.11	Plant Operation: Repairs	336,098		336,098
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>1,183,344</b>		<b>1,183,344</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	75,017		75,017
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>75,017</b>		<b>75,017</b>
3.18	Dietary: Salaries	646,535		646,535
3.19	Dietary: Employee Benefits	51,424		51,424
3.20	Dietary: Payroll Taxes incl Workers Comp.	71,475		71,475
3.21	Dietary: Food	498,442		498,442
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	103,866		103,866
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,371,742</b>		<b>1,371,742</b>
3.24	Housekeeping/Laundry: Salaries	610,434		610,434
3.25	Housekeeping/Laundry: Employee Benefits	48,554		48,554
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	67,484		67,484
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	59,981		59,981
3.29	Housekeeping/Laundry: Linen and Bedding	14,607		14,607

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3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>801,060</b>		<b>801,060</b>
3.31	Quality Assurance (QA) Professional: Salaries	34,609		34,609
3.32	QA Professional: Employee Benefits	1,923		1,923
3.33	QA Professional: Payroll Taxes incl Workers Comp.	2,366		2,366
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>38,898</b>		<b>38,898</b>
3.36	Unit Clerk & Medical Records: Salaries	48,215		48,215
3.37	Unit Clerk & Medical Records: Employee Benefits	3,813		3,813
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,426		4,426
3.39	Unit Clerk & Medical Records: Purchased Service	4,731		4,731
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>61,185</b>		<b>61,185</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
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			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.44	Behavioral Health Specialist: Salaries	159,222		159,222
3.45	Behavioral Health Specialist: Employee Benefits	50		50
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	7,844		7,844
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>167,116</b>		<b>167,116</b>
3.48	Social Service Worker: Salaries	636,033		636,033
3.49	Social Service Worker: Employee Benefits	36,112		36,112
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	26,700		26,700
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>698,845</b>		<b>698,845</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			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	399,395	399,395	0
3.61	Direct Restorative Therapy: Benefits	68,561	68,561	0
3.62	Direct Restorative Therapy: Consultants	155,168	155,168	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>623,124</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	304,848		304,848
3.65	Recreational Therapy/Activities: Employee Benefits	24,247		24,247
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,701		33,701
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,388		12,388
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>375,184</b>		<b>375,184</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	58,486		58,486
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	63,600		63,600
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,200		1,200
3.87	Legend Drugs	96,340	96,340	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	474,675		474,675
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>694,301</b>		<b>597,961</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>6,230,552</b>		<b>5,511,088</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>6,230,552</b>		<b>5,511,088</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	275,463	(418,415)	693,878
4.2	Long-Term Interest Expense SNF-CR	623,436		623,436
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	173,488		173,488
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	209,295		209,295
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	308		308
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,281,990</b>		<b>1,700,405</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,281,990</b>		<b>1,700,405</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>18,202,571</b>		<b>17,637,642</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>18,202,571</b>		<b>17,637,642</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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**Other Business Expenses**

<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
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	96,186	96,186	
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	898,716	898,716	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>994,902</b>	<b>994,902</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,897,599
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>17,897,599</b>
1A.4	Salaries and Wages	11,491,619
1A.5	Employee Benefits	1,168,182
1A.6	Supplies and Other (including Payroll Taxes)	5,640,916
1A.7	Interest Expense	623,436
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	275,463
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>19,199,616</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,302,017)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	7,470
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	2,852,298
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>1,557,751</b>
1A.15	Provision for Income Tax	2,143
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>1,559,894</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	20,757,367
2.2	Total Nursing Expenses (Schedule 3)	7,472,832
2.3	Total Administrative and General Expenses (Schedule 3)	3,217,197
2.4	Total Variable Expenses (Schedule 3)	6,230,552
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,281,990
2.6	Total Other Business Expenses (Schedule 4)	994,902
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>19,197,473</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>1,559,894</b>

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**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,559,894
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)		1,559,894

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	848,533
1.2	Short-Term Investments	484,974
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	751,824
1.6	Less Reserve for Bad Debt	(68,892)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	682,932
1.7	Receivable from Officers/Owners/Employees	5,380,534
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	22,866
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	7,419,839

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

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	108,830
2.2	Buildings	11,986
2.3	Improvements	5,048,658
2.4	Equipment	162,986
2.5	Software/Limited Life Assets	1,952
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>5,334,412</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	77,699
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(15,108)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>62,591</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>62,591</b>

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

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	12,816,842

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,019,915
5.2	Accrued Expenses	132,782
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	276,765
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	730,712
5.7	Accrued Salaries and Payroll Liabilities	101,455
5.8	State and Federal Taxes Payable	36,300
5.9	Accrued Interest Payable	29,583
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	2,327,512

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

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	13,525,451
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>13,525,451</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>15,852,963</b>

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	3,700		59,200	(4,658,915)	(4,596,015)
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				1,559,894	1,559,894
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>3,700</b>	<b>0</b>	<b>59,200</b>	<b>(3,099,021)</b>	<b>(3,036,121)</b>

**Prior Period Adjustments**

**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

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



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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	12,816,842

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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	108,830			108,830				108,830
1.2	Building	603,385			603,385	(576,314)	(15,085)	(591,399)	11,986
1.3	Improvements	9,295,248		(40,661)	9,254,587	(3,982,401)	(223,528)	(4,205,929)	5,048,658
1.4	Equipment	2,941,681	30,029		2,971,710	(2,772,733)	(35,991)	(2,808,724)	162,986
1.5	Software/Limited Life Assets		2,811		2,811		(859)	(859)	1,952
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>12,949,144</b>	<b>32,840</b>	<b>(40,661)</b>	<b>12,941,323</b>	<b>(7,331,448)</b>	<b>(275,463)</b>	<b>(7,606,911)</b>	<b>5,334,412</b>

**Claimed Fixed Assets**

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	108,830					108,830				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,937,721					1,937,721	2.50%	15,085	33,358	48,443
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,194,519					8,194,519	5.00%	223,528	186,198	409,726
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,317,692		30,029			2,347,721	10.00%	35,991	198,781	234,772

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR			2,811		2,811	33.33%	859	78	937
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>12,558,762</b>	<b>0</b>	<b>32,840</b>	<b>0</b>	<b>0</b>	<b>12,591,602</b>	<b>275,463</b>	<b>418,415</b>	<b>693,878</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	12/31/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	19,011,000
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	35,000
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	30,000
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?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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***Changes in Facility or Realty Company Ownership***

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	519,888

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,559,894
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(1,586,119)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	96,492
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>70,267</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(32,839)
3.2	Cash Flows from Other Investing Activities	(764,723)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(797,562)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(314,133)
4.3	Cash Flows from Other Financing Activities	1,855,047
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>1,540,914</b>

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

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>813,619</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,333,507</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	03/19/2020	141			141	135
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	141				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	25,567	769		2,902		14,230
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)	80					19
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>25,647</b>	<b>769</b>	<b>0</b>	<b>2,902</b>	<b>0</b>	<b>14,249</b>

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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
							10	43,478
								0
								0
								0
								0
								0
								0
								0
								99
								0
								0
								0
0	0	0	0	0	0	0	10	43,577

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***Patient Statistics - Summary***

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	191
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	175
3.4	0190.0	Average Length of Stay	206
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	138
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	142



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

<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,477,402	37,624.0	886,978	25,828.7	2,614,794	126,694.0
1.2	Total Overtime Wages	156,953	2,795.0	179,634	3,442.3	726,971	23,694.0
1.3	Total Shift Differential	36,962		49,110		85,336	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,671,317</b>	<b>40,419.0</b>	<b>1,115,722</b>	<b>29,271.0</b>	<b>3,427,101</b>	<b>150,388.0</b>

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

<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	3.00	4.50	4.50	4.50
2.2	Licensed Practical Nurses	1.00	2.50	4.00	4.00	4.00
2.3	Certified Nurse Aides	0.00	2.00	2.00	2.00	2.00

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***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	4	2.0	4,555.0
3.2	Plant Operations	3	3.0	6,504.0
3.3	Dietary Staff	31	14.5	30,119.0
3.4	Dietician	1	1.0	1,200.0
3.5	Housekeeping/Laundry Staff	22	18.0	37,879.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,205.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	2,876.5
3.9	Social Services Staff	4	3.0	5,571.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	14	4.0	8,936.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	12	7.0	14,128.0
3.14	Administration and Officers	1	1.0	2,284.5
3.15	Security Staff			
3.16	Clerical Staff	8	6.0	12,178.0
3.17	Director of Nurses	2	1.5	2,975.0
3.18	Registered Nurses	29	19.0	40,419.0
3.19	Licensed Practical Nurses	20	14.0	29,271.0
3.20	Certified Nurse Aides	88	72.0	150,388.0
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			
<b>300</b>	<b>Total</b>	<b>243</b>	<b>169.0</b>	<b>351,489.0</b>

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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
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
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)

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
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	KARGER	STEWART	ADMINISTRATOR	Administrative & General	1,541,906			1,541,906		
5.2	KARGER	SUSAN	ADMISSIONS DIRECTOR	Administrative & General	562,631			562,631		
5.3	MURRAY-CARR	MARY	DON	Nursing	194,493			194,493		
5.4	SMITH	JAMI	SOCIAL SERVICE COORDINATOR	Administrative & General	241,685			241,685		
5.5	RULLO	PATRICIA	BUSINESS DIRECTOR	Administrative & General	179,091			179,091		

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**Earnings and Compensation Disclosures**

Table 6		NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.							
Table 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
<b>Corporation</b>									
6C.1	Karger	Stewart	President & Owner	Administrative & General	2,080	1,541,906			<b>1,541,906</b>
6C.2	Karger	Susan	Admissions Director & Owner	Administrative & General	2,080	562,631			<b>562,631</b>
6C.3									<b>0</b>
									<b>2,104,537</b>

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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	People's United Bank	No	03/14/2016	03/14/2046	360	77,004	15,500,000	77,699	2,590
1.2	2nd Mortgage	People's United Bank	No	11/30/2018	12/31/2022			400,000		
<b>100</b>	<b>TOTALS</b>								77,699	2,590

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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
14,172,872		316,723			13,856,149	4.270%	606,652		609,242
400,000					400,000	3.500%	14,194		14,194
					14,256,149		620,846	0	623,436

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

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

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



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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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

**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
06/24/2022 2:27PM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
06/24/2022 2:27PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich
06/24/2022 3:27PM	(1) Footnotes and Explanations	12.1 Footnotes.pdf	application/pdf	Danielle Richtarich
06/24/2022 3:44PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Danielle Richtarich

**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	Vasant Nagda
1.2	Nursing Facility or Firm Name	LitmanGerson Associates, LLP
1.3	Title	CPA
1.4	Street Address	1330 Boylston Street
1.5	City	Chestnut Hill
1.6	State	MA
1.7	Zip Code	02467
1.8	Phone Number	+1 (617) 738-5200
1.9	Email Address	vasantn@lga.cpa
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	06/29/2022

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	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	06/29/2022
2.3	Last Name	Karger
2.4	First Name	Stewart
2.5	Middle Name	A.
2.6	Title	Administrator
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 [CHIAcostreports.LTCF@state.ma.us](mailto:CHIAcostreports.LTCF@state.ma.us) along with the following information:*

*a) User Name*

*b) User E-Mail Address*

*c) Organization Name*

*d) Applicable Filing Year*

*e) Reason for request*