

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
1.2	MassHealth Provider ID	110026419A
1.3	Federal Employer Tax ID	043041438
1.4	VPN	0921858
1.5	Is the above information correct?	Yes
1.6	Facility Number	01099
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	300 Barber Avenue
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 852-1000
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 Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Holy Trinity Rehab & Skilled Nursing
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

<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>
<b>Line #</b>	<b>Description</b>	
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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	534,060		534,060
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	630,931	129,219	760,150
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,999,731		2,999,731
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,129,470		2,129,470
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	438,480	142,591	581,071
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>6,732,672</b>	<b>271,810</b>	<b>7,004,482</b>

**Detail of Ancillary Revenue**

<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		21,328
2.2	Revenue from Direct Therapy Services		246,041
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		4,441
<b>200</b>	<b>Total Ancillary Revenue</b>		<b>271,810</b>

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Time: 8:40 AM

<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	5,064,300
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	93
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	8,866
3.7	Interest Income	392,430
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	5,504
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	21,998
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>5,493,191</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)	Donations	63,146
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	581,949
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	PPP Revenue	1,288,885
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment	1,644,320
4.5	Other Endowment and Non-Recoverable Revenue		1,486,000
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>5,064,300</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>12,497,673</b>

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Time: 8:40 AM

**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	116,627		116,627
1.2	Director of Nurses: Employee Benefits	10,656		10,656
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,275		12,275
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>139,558</b>		<b>139,558</b>
1.7	Registered Nurses: Salaries	580,012		580,012
1.8	Registered Nurses: Employee Benefits	52,996		52,996
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	61,046		61,046
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	56,877	24,988	31,889
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>750,931</b>		<b>725,943</b>
1.12	Licensed Practical Nurses: Salaries	1,178,352		1,178,352
1.13	Licensed Practical Nurses: Employee Benefits	107,666		107,666
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	124,021		124,021
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	56,296	32,538	23,758
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,466,335</b>		<b>1,433,797</b>
1.17	Certified Nurse Aides: Salaries	1,534,138		1,534,138
1.18	Certified Nurse Aides: Employee Benefits	140,174		140,174
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	161,468		161,468
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	92,340	67,987	24,353
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,928,120</b>		<b>1,860,133</b>

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Time: 8:40 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	2,000		2,000
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>2,000</b>		<b>2,000</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>4,286,944</b>		<b>4,161,431</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>4,286,944</b>		<b>4,161,431</b>

**Administrative and General Expenses**

<b>Table 2</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>
2.1	Administration: Salaries	97,093		97,093
2.2	Administration: Employee Benefits	8,872		8,872
2.3	Administration: Payroll Taxes incl Workers Comp.	10,218		10,218
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>116,183</b>		<b>116,183</b>
2.7	Clerical Staff: Salaries	500,599	77,142	423,457
2.8	Clerical Staff: Employee Benefits	45,739		45,739
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	52,687		52,687
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>599,025</b>		<b>521,883</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	112,363		112,363
2.12	Office Supplies	60,648		60,648
2.13	Telecommunications (e.g. Internet, Phone)	63,503		63,503

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Time: 8:40 AM

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	22,807		22,807
2.17	Licenses and Dues: Patient Care Related Portion	10,262		10,262
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	149,962		149,962
2.20	Insurance: Malpractice & General Liability	196,271		196,271
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	295,955	41,196	254,759
2.23	Non-Allowable A & G Expenses	861,140	861,140	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>1,772,911</b>		<b>870,575</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,488,119</b>		<b>1,508,641</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		5,504	5,504
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>5,504</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,488,119</b>		<b>1,503,137</b>



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Time: 8:40 AM

<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	PROFESSIONAL SERVICES	179,728
2A.2	MISCELLANEOUS	3,314
2A.3	COVID PPE	75,031
2A.4	INVESTMENT FEES	37,882
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>295,955</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	5,695
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	3,501
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	8,901
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	305,814
2B.15	User Fee Assessment	510,297
2B.16	Other Non-Allowable A&G Expenses	26,932
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>861,140</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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Time: 8:40 AM

3.1	Staff Development Coordinator: Salaries	151,963		151,963
3.2	Staff Dev. Coord.: Employee Benefits	13,885		13,885
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	15,994		15,994
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>181,842</b>		<b>181,842</b>
3.5	Plant Operation: Salaries	99,139		99,139
3.6	Plant Operation: Employee Benefits	9,058		9,058
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,434		10,434
3.8	Plant Operation: Purchased Service	88,629		88,629
3.9	Plant Operation: Supplies and Expenses	78,034		78,034
3.10	Plant Operation: Utilities	213,371		213,371
3.11	Plant Operation: Repairs			0
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>498,665</b>		<b>498,665</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	400		400
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>400</b>		<b>400</b>
3.18	Dietary: Salaries	480,127		480,127
3.19	Dietary: Employee Benefits	43,869		43,869
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,533		50,533
3.21	Dietary: Food	216,303		216,303
3.22	Dietary: Purchased Service	2,455		2,455
3.23	Dietary: Supplies and Expenses	5,487		5,487
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>798,774</b>		<b>798,774</b>
3.24	Housekeeping/Laundry: Salaries	11,178		11,178
3.25	Housekeeping/Laundry: Employee Benefits	1,021		1,021
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	1,177		1,177
3.27	Housekeeping/Laundry: Purchased Service	447,421		447,421
3.28	Housekeeping/Laundry: Supplies and Expenses	29,607		29,607
3.29	Housekeeping/Laundry: Linen and Bedding	7,314		7,314

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3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>497,718</b>		<b>497,718</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	54,097		54,097
3.37	Unit Clerk & Medical Records: Employee Benefits	4,943		4,943
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,694		5,694
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>64,734</b>		<b>64,734</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	48,557		48,557
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	2,075		2,075
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	2,390		2,390
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	16,448		16,448
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>69,470</b>		<b>69,470</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	76,093		76,093
3.49	Social Service Worker: Employee Benefits	6,952		6,952
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	8,008		8,008
3.51	Social Service Worker: Purchased Service	7,760		7,760
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>98,813</b>		<b>98,813</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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Time: 8:40 AM

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	506,678	506,678	0
3.61	Direct Restorative Therapy: Benefits	99,623	99,623	0
3.62	Direct Restorative Therapy: Consultants	5,336	5,336	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>611,637</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	90,605		90,605
3.65	Recreational Therapy/Activities: Employee Benefits	8,278		8,278
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,536		9,536
3.67	Recreational Therapy/Activities: Purchased Service	1,335		1,335
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,843		1,843
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>111,597</b>		<b>111,597</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			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	89		89

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	22,500		22,500
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	114,555	114,555	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	141,003		141,003
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,730		7,730
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>285,877</b>		<b>171,322</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,219,527</b>		<b>2,493,335</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		93	93
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		21,998	21,998
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>22,091</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,219,527</b>		<b>2,471,244</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<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	278,303	(27,626)	305,929
4.2	Long-Term Interest Expense SNF-CR	309,814		309,814
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	30,242		30,242
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	3,251		3,251
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>621,610</b>		<b>649,236</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>621,610</b>		<b>649,236</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<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>10,616,200</b>		<b>8,812,643</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>10,616,200</b>		<b>8,785,048</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**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>



**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

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

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	7,004,482
1B.2	Other Revenue	36,461
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>7,040,943</b>
1B.4	Salaries and Wages	5,525,258
1B.5	Employee Benefits	1,081,288
1B.6	Supplies and Other (including Payroll Taxes)	3,106,822
1B.7	Interest Expense	318,715
1B.8	Provision for Bad Debt	305,814
1B.9	Depreciation and Amortization Expenses	278,303
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>10,616,200</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(3,575,257)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	392,430
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	5,064,300
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>1,881,473</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

<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)	12,497,673
2.2	Total Nursing Expenses (Schedule 3)	4,286,944
2.3	Total Administrative and General Expenses (Schedule 3)	2,488,119
2.4	Total Variable Expenses (Schedule 3)	3,219,527
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	621,610
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>10,616,200</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>1,881,473</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<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)		1,881,473
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)		1,881,473

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

**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	487,045
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,257,372
1.6	Less Reserve for Bad Debt	(410,200)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>847,172</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	1,485,993
1.12	Prepaid Interest	
1.13	Prepaid Insurance	104,982
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	108,706
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>3,033,898</b>

**Detail of Other Current Assets**

<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>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	985,183
2.2	Buildings	1,721,198
2.3	Improvements	450,111
2.4	Equipment	535,386
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>3,691,878</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	13,639,041
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	626,159
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	142,615
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(65,910)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>76,705</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>14,341,905</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	HUD Reserves	626,159
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>626,159</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	21,067,681

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	241,751
5.2	Accrued Expenses	265,859
5.3	Due to Insurance Payers	184,801
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	73,114
5.7	Accrued Salaries and Payroll Liabilities	327,764
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	21,026
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	1,114,315

<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

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	5,117,796
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>5,117,796</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>6,232,111</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	4,838,779	8,350,655	13,189,434
8A.2	Prior Period Adjustment(s)	(235,337)		(235,337)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,881,473		1,881,473
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>6,484,915</b>	<b>8,350,655</b>	<b>14,835,570</b>



**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

<b>Prior Period Adjustments</b>		
<b>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>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Adjustments made after the filing of the 2020 cost report; no impact on reimbursement	(235,339)
8D.2	Rounding	2
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(235,337)</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>21,067,681</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	985,183			985,183				985,183
1.2	Building	5,507,856			5,507,856	(3,648,958)	(137,700)	(3,786,658)	1,721,198
1.3	Improvements	815,953	9,783		825,736	(336,377)	(39,248)	(375,625)	450,111
1.4	Equipment	1,909,496	9,348	(100,494)	1,818,350	(1,181,609)	(101,355)	(1,282,964)	535,386
1.5	Software/Limited Life Assets	20,882		(14,382)	6,500	(6,500)		(6,500)	0
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>9,239,370</b>	<b>19,131</b>	<b>(114,876)</b>	<b>9,143,625</b>	<b>(5,173,444)</b>	<b>(278,303)</b>	<b>(5,451,747)</b>	<b>3,691,878</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.

<b>Table 2</b>		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	985,183					985,183				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,273,325					5,273,325	2.50%	137,700	(5,867)	131,833
2.4	Building REA-CR						0	2.50%			0
2.5	Improvements SNF-CR	843,153		9,783			852,936	5.00%	39,248	3,399	42,647
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,206,019		9,348			2,215,367	10.00%	101,355	30,094	131,449

# Skilled Nursing Facility Cost Report

**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	9,307,680	0	19,131	0	0	9,326,811		278,303	27,626	305,929

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	11,500,000
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?	113
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	27,857
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,347
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?	5.6
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

**Skilled Nursing Facility Cost Report****HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

***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					

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**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)	1,110,122

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,881,473
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	278,303
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(2,645,821)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(486,045)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(19,131)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(19,131)</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	(117,901)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(117,901)</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	(623,077)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>487,045</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
 Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**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	02/11/2021	113			113	113
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.	113				
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	1,315			991		13,293
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)						
<b>200</b>	<b>Total</b>	<b>1,315</b>	<b>0</b>	<b>0</b>	<b>991</b>	<b>0</b>	<b>13,293</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

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
	8,653						1,233	25,485
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	8,653	0	0	0	0	0	1,233	25,485

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023  
Time: 8:40 AM

<b>Patient Statistics - Summary</b>			
<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	385
3.2	0140.1	Number of MassHealth Admissions During Year	195
3.3	0150.0	Number of Discharges During Year	198
3.4	0190.0	Average Length of Stay	129
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	



**Skilled Nursing Facility Cost Report****HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**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	571,554	13,428.0	1,003,948	26,493.0	1,302,344	53,100.0
1.2	Total Overtime Wages	8,459	122.0	174,404	3,523.0	231,794	7,479.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>580,013</b>	<b>13,550.0</b>	<b>1,178,352</b>	<b>30,016.0</b>	<b>1,534,138</b>	<b>60,579.0</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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

***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	2	1.2	2,444.0
3.2	Plant Operations	2	1.9	4,006.0
3.3	Dietary Staff	16	11.6	24,191.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	1	0.3	621.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,076.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.5	979.0
3.9	Social Services Staff	2	1.3	2,699.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	7	5.3	11,067.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	7	3.9	8,015.0
3.14	Administration and Officers	1	0.5	1,001.0
3.15	Security Staff			
3.16	Clerical Staff	10	8.2	17,013.0
3.17	Director of Nurses	1	0.9	1,948.0
3.18	Registered Nurses	15	6.5	13,550.0
3.19	Licensed Practical Nurses	22	14.4	30,016.0
3.20	Certified Nurse Aides	36	29.1	60,579.0
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>124</b>	<b>86.6</b>	<b>180,205.0</b>

**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</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>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>		436.5	24,988	524.5	32,538	2,003.6	67,987		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Care Plus Healthcare Staffing Inc	TGV8	488.5	30,924	34.0	1,706	463.2	13,072		
4.3	Favorite Healthcare Staffing, Inc. - Springfield	THAK	8.4	476	16.0	803				
4.4	Intelycare, Inc.	TM7F	8.3	489	281.9	11,560				
4.5	Blooming Staffing Agency Inc	TOUF			46.8	2,524	74.5	2,546		
4.6	MSG Staffing, Inc.	TX9L			13.0	675	135.1	4,203		
4.7	All Star Staffing, LLC - Boston	T2S0			126.3	6,490	16.0	452		
4.8	Norton and Associates, Inc. - New Bedford	T4BO					144.2	4,080		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>505.2</b>	<b>31,889</b>	<b>518.0</b>	<b>23,758</b>	<b>833.0</b>	<b>24,353</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>941.7</b>	<b>56,877</b>	<b>1,042.5</b>	<b>56,296</b>	<b>2,836.6</b>	<b>92,340</b>	<b>0.0</b>	<b>0</b>

# Skilled Nursing Facility Cost Report

**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Triana	Lorna	LPN	Administrative & General	142,594			<b>142,594</b>
5.2	Muturi	Lucy	LPN	Nursing	143,575			<b>143,575</b>
5.3	Riel	Kimberly	DON	Administrative & General	149,139			<b>149,139</b>
5.4	Leboeuf	Ann Marie	DON	Nursing	127,835			<b>127,835</b>
5.5	Muhia	Antony	RN	Nursing	126,827			<b>126,827</b>

<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	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									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

**Skilled Nursing Facility Cost Report****HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT****Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Prudential	No	01/01/19 98	12/01/2034	428	4,030	603,200	28,101	765
1.2	2nd Mortgage	Wells Fargo	No	05/01/20 05	05/01/2045	440	29,144	603,200	114,514	2,870
<b>100</b>	<b>TOTALS</b>								142,615	3,635

**Skilled Nursing Facility Cost Report****HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

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
416,984		17,684			399,300		249,639	25,865	276,269
4,818,712		100,217			4,718,495		30,675		33,545
					5,117,795		280,314	25,865	309,814

**Skilled Nursing Facility Cost Report****HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**Working Capital Debt**

<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	First Insurance Funding	No	29,502	43,612	01/01/2019		73,114		8,901
<b>200</b>	<b>Total Working Capital Interest</b>						73,114		8,901

**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):



## Skilled Nursing Facility Cost Report

### HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER

Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

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

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

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

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

#### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/15/2022 7:34AM	(1) Footnotes and Explanations	SNF-CR 2021 Footnotes.pdf	application/pdf	Jonathan Langfield
09/15/2022 7:35AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/15/2022 7:35AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	<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:	09/15/2022

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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**Skilled Nursing Facility Cost Report**  
**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**  
 Filing Year: 2021

Date: 05/31/2023

Time: 8:40 AM

**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	10/06/2022
2.3	Last Name	Wunsch
2.4	First Name	Pamela
2.5	Middle Name	J.
2.6	Title	
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*