

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
1.2	MassHealth Provider ID	110026577A
1.3	Federal Employer Tax ID	043488318
1.4	VPN	0926213
1.5	Is the above information correct?	Yes
1.6	Facility Number	00660
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	640 Concord Ave
1.11	City	Cambridge
1.12	Zip	02138
1.13	Telephone	+1 (617) 497-0600
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.	Landmark Management Solutions LLC
1.19	List the name of the entity that holds the nursing facility license.	Neville Center at Fresh Pond
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

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephen Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions
2.3	Title	CFO
2.4	Street Address	57 Wingate St
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01832
2.8	Phone Number	+1 (978) 372-4004
2.9	Email Address	sduarte@landmarkhealth.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Fran Petricone
3.3	Nursing Facility or Firm Name	Landmark Management Solutions
3.4	Title	Preparer
3.5	Street Address	57 Wingate St
3.6	City	Haverhill
3.7	State	MA
3.8	Zip Code	01832
3.9	Phone Number	+1 (978) 372-4004
3.10	Email Address	sduarte@landmarkhealth.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,828,660	1,112	1,829,772
1.2	Commercial Managed Care	1,284,487	9,667	1,294,154
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	5,903,178	537,448	6,440,626
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,178,601		5,178,601
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	96,109		96,109
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	114,191	2,918	117,109
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	14,405,226	551,145	14,956,371

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		550,687
2.3	Other Ancillary Revenue: (Enter Description)	Lab	106
2.4	Other Ancillary Revenue: (Enter Description)	Radiology	352
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		551,145

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,803,594
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	122
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	6,559
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	625,619
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,435,894

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Debt Forgiveness	1,803,594
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,803,594

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,392,265

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

SCHEDULE 3 : EXPENSES				
Nursing Expenses				
Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	271,540		271,540
1.2	Director of Nurses: Employee Benefits	29,724		29,724
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	25,634		25,634
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	326,898		326,898
1.7	Registered Nurses: Salaries	1,673,494		1,673,494
1.8	Registered Nurses: Employee Benefits	183,186		183,186
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	157,981		157,981
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	2,014,661		2,014,661
1.12	Licensed Practical Nurses: Salaries	1,358,144		1,358,144
1.13	Licensed Practical Nurses: Employee Benefits	148,667		148,667
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	128,210		128,210
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,635,021		1,635,021
1.17	Certified Nurse Aides: Salaries	1,846,565		1,846,565
1.18	Certified Nurse Aides: Employee Benefits	202,131		202,131
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	174,318		174,318
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,223,014		2,223,014

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,824		1,824
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	1,824		1,824
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,201,418		6,201,418

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,201,418		6,201,418

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	40,042		40,042
2.2	Administration: Employee Benefits	4,383		4,383
2.3	Administration: Payroll Taxes incl Workers Comp.	3,780		3,780
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)		149,142	149,142
2.100	Subtotal: Administration & Officers Expenses	48,205		197,347
2.7	Clerical Staff: Salaries	404,384		404,384
2.8	Clerical Staff: Employee Benefits	44,265		44,265
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	38,175		38,175
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	486,824		486,824
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	158,752		158,752
2.12	Office Supplies	49,609		49,609
2.13	Telecommunications (e.g. Internet, Phone)	79,625		79,625

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,050		3,050
2.16	Advertising: Help Wanted	36,514		36,514
2.17	Licenses and Dues: Patient Care Related Portion	15,110		15,110
2.18	Continuing Professional Education / Training and Development	165		165
2.19	Accounting Services (Not related to appeals)	49,357		49,357
2.20	Insurance: Malpractice & General Liability	250,152		250,152
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	190,531	140,600	49,931
2.23	Non-Allowable A & G Expenses	2,218,810	2,218,810	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)		573,072	573,072
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		18,137	18,137
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	3,051,675		1,283,474
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,586,704		1,967,645
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		6,559	6,559
2.500	Subtotal: Administrative & General Recoverable Income	0		6,559
200	Total: Net Administrative & General Expenses After Recoverable Income	3,586,704		1,961,086

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Non resident food	6,957
2A.2	Admin Consultant	16,301
2A.3	Purchase Service	6,025
2A.4	Admintrator Purcahse	140,600
2A.5	Admin Svce Contract	847
2A.6	Fflowers	311
2A.7	bank charges	14,835
2A.8	resident lost items	4,655
2A.100	Subtotal: Other A&G Expenses	190,531

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	1,073
2B.2	Licenses and Dues: Not Related to Resident Care	1,925
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	23,175
2B.7	Key Person Insurance	
2B.8	Management Company Fees	904,758
2B.9	Management Consultants	
2B.10	Interest on Working Capital	32,833
2B.11	Fines, Late Fees, Penalties, including Interest	42,739
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	629,000
2B.15	User Fee Assessment	583,307
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	2,218,810

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	79,635		79,635
3.2	Staff Dev. Coord.: Employee Benefits	8,717		8,717
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,517		7,517
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	95,869		95,869
3.5	Plant Operation: Salaries	86,064		86,064
3.6	Plant Operation: Employee Benefits	9,421		9,421
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,124		8,124

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

3.8	Plant Operation: Purchased Service	130,693		130,693
3.9	Plant Operation: Supplies and Expenses	23,959		23,959
3.10	Plant Operation: Utilities	295,276		295,276
3.11	Plant Operation: Repairs	83,929		83,929
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	637,466		637,466
3.13	Dietician: Salaries	81,920		81,920
3.14	Dietician: Employee Benefits	8,967		8,967
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,734		7,734
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	98,621		98,621
3.18	Dietary: Salaries	575,659		575,659
3.19	Dietary: Employee Benefits	63,014		63,014
3.20	Dietary: Payroll Taxes incl Workers Comp.	54,343		54,343
3.21	Dietary: Food	378,449		378,449
3.22	Dietary: Purchased Service	9,623		9,623
3.23	Dietary: Supplies and Expenses	54,648		54,648
3.400	Subtotal: Dietary Expenses	1,135,736		1,135,736
3.24	Housekeeping/Laundry: Salaries	425,967		425,967
3.25	Housekeeping/Laundry: Employee Benefits	46,628		46,628
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	40,212		40,212
3.27	Housekeeping/Laundry: Purchased Service	113,702		113,702
3.28	Housekeeping/Laundry: Supplies and Expenses	54,264		54,264
3.29	Housekeeping/Laundry: Linen and Bedding	10,783		10,783
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	691,556		691,556
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	79,713		79,713

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	8,726		8,726
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,524		7,524
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	95,963		95,963
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	252,235		252,235
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	27,610		27,610
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,812		23,812
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	303,657		303,657
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	129,471		129,471
3.49	Social Service Worker: Employee Benefits	14,172		14,172
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,223		12,223
3.51	Social Service Worker: Purchased Service	79,868		79,868
3.1000	Subtotal: Social Service Worker Expenses	235,734		235,734
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	135,290		135,290
3.57	Indirect Restorative Therapy: Employee Benefits	14,809		14,809
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	12,772		12,772
3.59	Indirect Restorative Therapy: Consultants	3,102		3,102
3.60	Direct Restorative Therapy: Salaries	1,094,617	1,094,617	0

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

3.61	Direct Restorative Therapy: Benefits	223,154	223,154	0
3.62	Direct Restorative Therapy: Consultants	25,095	25,095	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,508,839		165,973
3.64	Recreational Therapy/Activities: Salaries	196,774		196,774
3.65	Recreational Therapy/Activities: Employee Benefits	21,540		21,540
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,576		18,576
3.67	Recreational Therapy/Activities: Purchased Service	18,489		18,489
3.68	Recreational Therapy/Activities: Supplies and Expenses	6,423		6,423
3.69	Recreational Therapy/Activities: Transportation	41,543	41,543	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	303,345		261,802
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	1,248		1,248
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	81,100		81,100
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	568,375	568,375	0
3.88	Personal Protective Equipment	133,158		133,158

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

3.89	House Supplies Not Resold	172,221		172,221
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	15,390		15,390
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	971,492		403,117
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,078,278		4,125,494
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		625,619	625,619
3.1800	Subtotal: Variable Recoverable Income	0		625,619
300	Total: Net Variable Expenses Including Recoverable Income	6,078,278		3,499,875

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	571,129	(212,945)	784,074
4.2	Long-Term Interest Expense SNF-CR	370,224		370,224
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	19,459		19,459
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	63		63
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	41,026		41,026
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,001,901		1,214,846
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,001,901		1,214,846

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,868,301		13,509,403

Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	16,868,301		12,877,225

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

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

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME		
<i>Financial Statement of Operations</i>		
Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	14,956,370
1B.2	Other Revenue	
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,956,370
1B.4	Salaries and Wages	8,731,515
1B.5	Employee Benefits	1,780,049
1B.6	Supplies and Other (including Payroll Taxes)	4,753,552
1B.7	Interest Expense	376,494
1B.8	Provision for Bad Debt	629,000
1B.9	Depreciation and Amortization Expenses	597,692
1B.200	Total Operating Expenses	16,868,302
1B.300	Income(Loss) from Operations	(1,911,932)
	Non-Operating Income and Expenses	
1B.10	Interest Income	122
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)	6,591
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	2,429,183
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	523,964

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Detail of Extraordinary Items		
Table 1C	1	2
Line #	Description	Amount
1C.1	Loan Forgiveness	1,803,594
1C.2	COVID Funding	625,589
1C.100	Subtotal: Cumulative Extraordinary Items	2,429,183

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

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,392,265
2.2	Total Nursing Expenses (Schedule 3)	6,201,418
2.3	Total Administrative and General Expenses (Schedule 3)	3,586,704
2.4	Total Variable Expenses (Schedule 3)	6,078,278
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,001,901
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,868,301
200	Cost Reported Net Income(Loss)	523,964

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		523,964
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)		523,964

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	493,192
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,104,330
1.6	Less Reserve for Bad Debt	(408,882)
1.100	Subtotal: Net Patient Accounts Receivable	1,695,448
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	33,384
1.12	Prepaid Interest	
1.13	Prepaid Insurance	84,498
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	51,679
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,358,201

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

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	6,792,619
2.3	Improvements	1,428,320
2.4	Equipment	170,647
2.5	Software/Limited Life Assets	1,772
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	8,393,358

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	41,682
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	265,388
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(223,332)
3.100	Net Mortgage Acquisition Costs	42,056
300	Total Non-Current Assets	83,738

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	restricted cash	41,682
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	41,682

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,835,297

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,819,633
5.2	Accrued Expenses	484,713
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	394,450
5.7	Accrued Salaries and Payroll Liabilities	649,238
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	402,622
500	Total Current Liabilities	3,750,656

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	402,622
5A.100	Subtotal: Other Current Liabilities	402,622

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	8,521,042
6.2	Due to Related Parties, Subsidiaries, and Affiliates	580,901
6.3	Other Long-Term Debt	19,201
600	Total Non-Current Liabilities	9,121,144

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,871,800

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(2,560,467)		(2,560,467)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	523,964		523,964
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	(2,036,503)	0	(2,036,503)

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,835,297

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	12,143,229			12,143,229	(5,047,029)	(303,581)	(5,350,610)	6,792,619
1.3	Improvements	2,783,993	151,754	(24,208)	2,911,539	(1,330,074)	(153,145)	(1,483,219)	1,428,320
1.4	Equipment	2,825,410	73,699		2,899,109	(2,625,827)	(102,635)	(2,728,462)	170,647
1.5	Software/Limited Life Assets	259,616			259,616	(246,076)	(11,768)	(257,844)	1,772
1.6	Motor Vehicles	20,610			20,610	(20,610)		(20,610)	0
100	Total	18,032,858	225,453	(24,208)	18,234,103	(9,269,616)	(571,129)	(9,840,745)	8,393,358

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	218,692					218,692				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	12,538,475					12,538,475	2.50%	303,581	9,881	313,462
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,894,338		151,754		(24,208)	2,021,884	5.00%	153,145	(52,051)	101,094
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,759,627		73,699			2,833,326	10.00%	102,635	180,698	283,333

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	258,815				258,815	33.33%	11,768	74,417	86,185
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	17,669,947	0	225,453	0	(24,208)	17,871,192	571,129	212,945	784,074

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2004
3.2	What was the date of the most recent assessed property value of this facility?	06/15/2012
3.3	What was the value from the most recent municipal property assessment for this facility?	13,814,000
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?	60
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	43,010
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	41,624
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	152
3.10	What is the total acreage of the facility site?	0.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	91,847

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	633,964
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,493,186
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,782,125)
200	Net Cash from Operating Activities	345,025

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(225,453)
3.2	Cash Flows from Other Investing Activities	2,435,896
300	Net Cash from Investing Activities	2,210,443

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(2,154,123)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(2,154,123)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	401,345
500	Cash and Cash Equivalents (End of Year)	493,192

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	05/19/2020	112			112	112
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.	112				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,952	39	209	9,064	2,437	21,014
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)						352
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,952	39	209	9,064	2,437	21,366

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	574
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	545
3.4	0190.0	Average Length of Stay	58
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	506
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	84

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,350,673	27,552.2	1,044,225	23,422.2	1,498,604	68,495.6
1.2	Total Overtime Wages	202,687	3,277.8	215,179	3,662.0	208,123	7,122.5
1.3	Total Shift Differential	49,757		51,428		160,331	
1.4	Total Other Differentials						
100	Total	1,603,117	30,830.0	1,310,832	27,084.2	1,867,058	75,618.1

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	3.00	3.00	3.00
2.2	Licensed Practical Nurses	3.00	3.00	3.00	3.00	3.00
2.3	Certified Nurse Aides	3.00	3.00	3.00	3.00	3.00

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.7	1,395.4
3.2	Plant Operations	2	1.2	2,498.2
3.3	Dietary Staff	14	11.7	24,366.1
3.4	Dietician	1	0.9	1,892.9
3.5	Housekeeping/Laundry Staff	9	10.0	20,737.7
3.6	Unit Clerk & Medical Records Staff	2	1.3	2,663.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,220.4
3.9	Social Services Staff	2	1.7	3,463.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	11	10.9	22,728.8
3.12	Restorative Therapy - Indirect Staff	1	1.4	2,809.2
3.13	Recreational Staff	4	3.6	7,507.3
3.14	Administration and Officers	1	0.4	773.7
3.15	Security Staff			
3.16	Clerical Staff	8	5.5	11,411.3
3.17	Director of Nurses	2	1.7	3,437.0
3.18	Registered Nurses	13	14.8	30,830.0
3.19	Licensed Practical Nurses	11	13.0	27,084.2
3.20	Certified Nurse Aides	33	36.4	75,618.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	117	117.2	243,436.6

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

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

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.										
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Maravanyika	Ivy	LPN	Nursing	232,849			232,849		
5.2	Akoachere	Alfred	RN	Nursing	206,647			206,647		
5.3	Punnose	Bency	DON	Nursing	187,678			187,678		
5.4	Sempa	Susan	RN	Nursing	172,425			172,425		
5.5	Miranda	Lenaide	LPN	Nursing	147,623			147,623		

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

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

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	Rockland Trust	No	07/30/2013	07/30/2023	300	59,887	11,340,000	265,388	26,563
1.2	Capital Lease	Wells Fargo	No	06/15/2018	06/15/2023	60	1,535	65,000		
1.3	Capital Lease	Northstar Leasing	No	04/20/2021	03/24/2024	36	952	28,115		
100	TOTALS								265,388	26,563

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 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
9,239,488		349,040			8,890,448	3.950%	363,316		389,879
36,213		14,027			22,186	14.670%	4,393		4,393
	28,115	6,056			22,059	14.670%	2,515		2,515
					8,934,693		370,224	0	396,787

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 AM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Rockland Trust	No	1,785,000		08/24/2020	1,785,000	0	1.000%	6,270
200	Total Working Capital Interest						0		6,270

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
06/15/2022 9:00AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
06/15/2022 9:01AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
06/17/2022 5:13PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
06/17/2022 5:13PM	(1) Footnotes and Explanations	Footnotes.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Francine Petricone
06/18/2022 10:24AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone

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	Fran Petricone
1.2	Nursing Facility or Firm Name	Landmark Management Solutions
1.3	Title	Preparer
1.4	Street Address	57 Wingate St
1.5	City	Haverhill
1.6	State	MA
1.7	Zip Code	01832
1.8	Phone Number	+1 (978) 372-4004
1.9	Email Address	sduarte@landmarkhealth.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	06/24/2022
<i>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.</i>		

Skilled Nursing Facility Cost Report
NEVILLE CTR.@ FRESH POND FOR NURSING & REHABILITATION
 Filing Year: 2021

Date: 05/31/2023
 Time: 11:20 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	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	06/24/2022
2.3	Last Name	Duarte
2.4	First Name	Stephen
2.5	Middle Name	J.
2.6	Title	Corporate Controller
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 along with the following information:

- a) User Name*
- b) User E-Mail Address*
- c) Organization Name*
- d) Applicable Filing Year*
- e) Reason for request*