

Skilled Nursing Facility Cost Report
WINDEMERE NURSING & REHAB CENTER ON MARTHA'S VINEYARD
 Filing Year: 2021

Date: 09/11/2023
 Time: 6:26 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	WINDEMERE NURSING & REHAB CENTER ON MARTHA'S VINEYARD
1.2	MassHealth Provider ID	110026535B
1.3	Federal Employer Tax ID	043419920
1.4	VPN	0940062
1.5	Is the above information correct?	Yes
1.6	Facility Number	01100
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	One Hospital Road P.O. Box 1747
1.11	City	Oak Bluffs
1.12	Zip	02557
1.13	Telephone	+1 (508) 696-6465
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	MGB
1.19	List the name of the entity that holds the nursing facility license.	WNR, INC.
1.20	List realty company names as reported on each realty company cost report.	None
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Edward Olivier
2.2	Nursing Facility or Firm Name	Mass General Brigham, Inc.
2.3	Title	Chief Financial Officer
2.4	Street Address	One Hospital Road
2.5	City	Oak Bluffs
2.6	State	MA
2.7	Zip Code	02557
2.8	Phone Number	+1 (508) 696-6465
2.9	Email Address	eolivier@partners.org

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	Jill Rossetti
3.3	Nursing Facility or Firm Name	Mass General Brigham
3.4	Title	MGB Revenue Finance Reimbursement Manager
3.5	Street Address	399 Revolution Drive
3.6	City	Somerville
3.7	State	Ma
3.8	Zip Code	02144
3.9	Phone Number	+1 (857) 282-0788
3.10	Email Address	jrossetti1@partners.org
3.11	Type of Accounting Service Performed	Compilation

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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.						
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	503,263		503,263
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	103,589	28,334	131,923
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,114,686		3,114,686
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	3,721,538	28,334	3,749,872

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	286,250
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	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	547,884
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	834,134

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)	Annual Fund	34,125
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	HHS Stimulus	252,125
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		286,250

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	4,584,006

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SCHEDULE 3 : EXPENSES				
Nursing Expenses				
Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	119,892		119,892
1.2	Director of Nurses: Employee Benefits	29,785		29,785
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,696		9,696
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	159,373		159,373
1.7	Registered Nurses: Salaries	137,814		137,814
1.8	Registered Nurses: Employee Benefits	34,237		34,237
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	11,145		11,145
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	359,991	0	359,991
1.200	Subtotal: Registered Nurses Expenses	543,187		543,187
1.12	Licensed Practical Nurses: Salaries	81,967		81,967
1.13	Licensed Practical Nurses: Employee Benefits	20,363		20,363
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	6,629		6,629
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	361,858	0	361,858
1.300	Subtotal: Licensed Practical Nurses Expenses	470,817		470,817
1.17	Certified Nurse Aides: Salaries	474,597		474,597
1.18	Certified Nurse Aides: Employee Benefits	117,903		117,903
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	38,382		38,382
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	929,183	0	929,183
1.400	Subtotal: Certified Nurse Aides Expenses	1,560,065		1,560,065

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,733,442		2,733,442

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	2,733,442		2,733,442

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	133,213		133,213
2.2	Administration: Employee Benefits	33,094		33,094
2.3	Administration: Payroll Taxes incl Workers Comp.	10,773		10,773
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	177,080		177,080
2.7	Clerical Staff: Salaries	128,272		128,272
2.8	Clerical Staff: Employee Benefits	31,866		31,866
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	10,374		10,374
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	170,512		170,512
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	34,096		34,096
2.12	Office Supplies	19,951		19,951
2.13	Telecommunications (e.g. Internet, Phone)	15,930		15,930

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	72,747		72,747
2.17	Licenses and Dues: Patient Care Related Portion	5,915		5,915
2.18	Continuing Professional Education / Training and Development	10,664		10,664
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	44,435		44,435
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	604,815		604,815
2.23	Non-Allowable A & G Expenses	289,563	289,563	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,098,116		808,553
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,445,708		1,156,145
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,445,708		1,156,145

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Uniform	35
2A.2	I/C Rent Expense	143,422
2A.3	Advertising	359
2A.4	Bank Charge	3,486
2A.5	Freight Expense	9,718
2A.6	Lost Patient Itme	5,557
2A.7	Computer Purchased Service	21,943
2A.8	Other Variable Expenses	411,965
2A.9	Billing Service Expense	8,330
2A.100	Subtotal: Other A&G Expenses	604,815

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
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	5,102
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	284,461
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	289,563

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	96,440		96,440
3.2	Staff Dev. Coord.: Employee Benefits	23,958		23,958
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,799		7,799
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	128,197		128,197
3.5	Plant Operation: Salaries	98,899		98,899
3.6	Plant Operation: Employee Benefits	24,569		24,569
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,998		7,998

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3.8	Plant Operation: Purchased Service	100,027		100,027
3.9	Plant Operation: Supplies and Expenses	43,180		43,180
3.10	Plant Operation: Utilities	202,588		202,588
3.11	Plant Operation: Repairs	17,925		17,925
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	495,186		495,186
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			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	918		918
3.22	Dietary: Purchased Service	332,021		332,021
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	332,939		332,939
3.24	Housekeeping/Laundry: Salaries	366,076		366,076
3.25	Housekeeping/Laundry: Employee Benefits	90,944		90,944
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	29,605		29,605
3.27	Housekeeping/Laundry: Purchased Service	58,749		58,749
3.28	Housekeeping/Laundry: Supplies and Expenses	18,022		18,022
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	563,396		563,396
3.31	Quality Assurance (QA) Professional: Salaries	13,321		13,321
3.32	QA Professional: Employee Benefits	3,309		3,309
3.33	QA Professional: Payroll Taxes incl Workers Comp.	1,077		1,077
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	17,707		17,707
3.36	Unit Clerk & Medical Records: Salaries			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	125,865		125,865
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	31,268		31,268
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,179		10,179
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	758		758
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	168,070		168,070
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	89,062		89,062
3.49	Social Service Worker: Employee Benefits	22,126		22,126
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,203		7,203
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	118,391		118,391
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	167,801	85,044	82,757
3.57	Indirect Restorative Therapy: Employee Benefits	30,725	15,572	15,153
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	10,002	5,069	4,933
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	7,868	7,868	0

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3.61	Direct Restorative Therapy: Benefits	2,471	2,471	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	218,867		102,843
3.64	Recreational Therapy/Activities: Salaries	83,757		83,757
3.65	Recreational Therapy/Activities: Employee Benefits	20,808		20,808
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	6,774		6,774
3.67	Recreational Therapy/Activities: Purchased Service	9,736		9,736
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,294		8,294
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	129,369		129,369
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	7,972		7,972
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			0
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,867		1,867
3.87	Legend Drugs	14,370	14,370	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	109,439		109,439
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	133,648		119,278
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,305,770		2,175,376
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		547,884	547,884
3.1800	Subtotal: Variable Recoverable Income	0		547,884
300	Total: Net Variable Expenses Including Recoverable Income	2,305,770		1,627,492

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	375,303	0	375,303
4.2	Long-Term Interest Expense SNF-CR			0
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			0
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	375,303		375,303
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	375,303		375,303

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	6,860,223		6,440,266
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	6,860,223		5,892,382

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	3,750,000
1B.2	Other Revenue	800,000
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	4,550,000
1B.4	Salaries and Wages	3,778,000
1B.5	Employee Benefits	685,217
1B.6	Supplies and Other (including Payroll Taxes)	2,022,000
1B.7	Interest Expense	
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	375,000
1B.200	Total Operating Expenses	6,860,217
1B.300	Income(Loss) from Operations	(2,310,217)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
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)	34,000
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(2,276,217)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	4,584,006
2.2	Total Nursing Expenses (Schedule 3)	2,733,442
2.3	Total Administrative and General Expenses (Schedule 3)	1,445,708
2.4	Total Variable Expenses (Schedule 3)	2,305,770
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	375,303
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	6,860,223
200	Cost Reported Net Income(Loss)	(2,276,217)

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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)		(2,276,217)
3.2	Reconciling Item	Rounding	
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)		(2,276,217)

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	34,000
1.2	Short-Term Investments	(90,000)
1.3	Current Portion Assets Whose Use is Limited	90,000
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	375,000
1.6	Less Reserve for Bad Debt	(90,000)
1.100	Subtotal: Net Patient Accounts Receivable	285,000
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	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	9,000
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	39,000
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	367,000

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	998,000
2.3	Improvements	1,758,000
2.4	Equipment	48,000
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,804,000

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,171,000

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	
5.2	Accrued Expenses	196,000
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	66,000
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	1,492,000
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	259,000
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,013,000

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	0

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,013,000

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	1,537,000		1,537,000
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(2,276,217)		(2,276,217)
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	1,897,185		1,897,185
8A.100	Net Assets Balance: Current Year	1,157,968	0	1,157,968

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
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)	3,170,968

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	1,060,691			1,060,691		(62,691)	(62,691)	998,000
1.3	Improvements	2,053,761			2,053,761		(295,761)	(295,761)	1,758,000
1.4	Equipment	64,851			64,851		(16,851)	(16,851)	48,000
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	3,179,303	0	0	3,179,303	0	(375,303)	(375,303)	2,804,000

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						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	2,497,659					2,497,659	2.50%	62,691		62,691
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	526,822					526,822	5.00%	295,761		295,761
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	203,701					203,701	10.00%	16,851		16,851

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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	3,228,182	0	0	0	0	3,228,182		375,303	0	375,303

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1996
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?	5,435,000
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?	32
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	21,858
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	19,914
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?	0.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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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)	147,000

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(379,000)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(1,522,000)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(108,000)
200	Net Cash from Operating Activities	(2,009,000)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(1,000)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(1,000)

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	
4.3	Cash Flows from Other Financing Activities	1,897,000
400	Net Cash from Financing Activities	1,897,000

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(113,000)
500	Cash and Cash Equivalents (End of Year)	34,000

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	03/02/2021	61			61	106
1.2	09/01/2019	61	13		74	106
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.					
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	916			129		11,384
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	916	0	0	129	0	11,384

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	5
3.2	0140.1	Number of MassHealth Admissions During Year	2
3.3	0150.0	Number of Discharges During Year	16
3.4	0190.0	Average Length of Stay	777
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	1
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	4

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	137,814	2,849.0	81,053	1,957.0	469,303	18,142.0
1.2	Total Overtime Wages	16,701	260.0	32,267	675.0	112,375	3,745.0
1.3	Total Shift Differential	6,689		7,547		37,215	
1.4	Total Other Differentials						
100	Total	161,204	3,109.0	120,867	2,632.0	618,893	21,887.0

Detail of Nursing Services Shift Differentials

Table 2						
		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.75	3.00		1.75	
2.2	Licensed Practical Nurses	1.75	3.00		1.75	
2.3	Certified Nurse Aides	1.75	3.00		1.75	

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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	0.9	1,840.0
3.2	Plant Operations	1	1.5	3,021.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	8	7.6	15,813.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance	1	0.1	158.4
3.8	MMQ Nurses and MDS Coordinator	1	1.1	2,329.0
3.9	Social Services Staff	1	1.0	2,080.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.1	160.0
3.12	Restorative Therapy - Indirect Staff	1	2.0	3,228.0
3.13	Recreational Staff	1	1.1	2,374.0
3.14	Administration and Officers	1	0.7	1,425.6
3.15	Security Staff			
3.16	Clerical Staff	2	2.4	5,000.0
3.17	Director of Nurses	1	1.0	2,104.0
3.18	Registered Nurses	1	1.4	3,109.0
3.19	Licensed Practical Nurses	1	0.9	2,632.0
3.20	Certified Nurse Aides	9	8.7	21,887.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	31	30.5	67,161.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	AYA Healthcare	TFG4	2,639.0	211,713	773.0	50,022	4,630.0	202,431		
4.3	Supplemental Health Care Services	T9KJ	2,094.0	148,278						
4.4	Aureus Nursing, LLC	TQ6N			907.0	58,066	7,467.0	334,337		
4.5	FASTAFF, LLC	TD52					1,467.0	84,512		
4.6	Fusion Medical Staffing LLC	TTRC			2,034.0	85,982	1,615.0	60,418		
4.7	Medical Solutions, LLC	TM49			1,163.0	58,814	190.0	8,561		
4.8	Prime Time Healthcare	TMKJ					6,537.0	228,744		
4.9	Core Medical Group	T011			1,465.0	91,430				
4.10	Ready Nurse Staffing Services (Main Location)	TZ9G			376.0	17,544				
4.11	Nurse First Travel Agency, LLC	TPLI					292.0	10,180		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,733.0	359,991	6,718.0	361,858	22,198.0	929,183	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,733.0	359,991	6,718.0	361,858	22,198.0	929,183	0.0	0

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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	Zadeh	Marie	Nursing Home Administrator	Administrative & General	159,372			159,372
5.2	Pecorelli	Jean Marie	Nursing Director	Nursing	177,049			177,049
5.3	Genest	Jessica	MMQ Evaluation Nurse	Nursing	154,218			154,218
5.4	Araujo	Marie	Staff Development	Other	128,198			128,198
5.5	Gossington	Elizabeth	Social Services Manager	Other	118,390			118,390

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	Zadeh	Marie	Nursing Home Administrator	Administrative & General	1,426	159,372			159,372
6C.2	Pecorelli	Jean Marie	Nursing Director	Nursing	2,104	177,049			177,049
6C.3	Genest	Jessica	MMQ Evaluation Nurse	Nursing	2,111	154,218			154,218
									490,639

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage									
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

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<i>Working Capital Debt</i>									
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		Yes	1,492,000		01/01/2009		1,492,000		
200	Total Working Capital Interest						1,492,000		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
06/16/2022 7:53AM	(1) Footnotes and Explanations	CY21 WNR Other Expense.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Albert Moy
06/16/2022 8:01AM	(4) Related Party Transactions	CY21 WNR Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Albert Moy
06/16/2022 8:03AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Albert Moy
06/16/2022 8:08AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Albert Moy
06/16/2022 11:15AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Albert Moy

SCHEDULE 13 : SUBMISSION AND ATTESTATION

<p>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.</p>		
<p>Section A - Certification by Preparer (Other than Owner, Partner, or Officer)</p>		
<p>Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.</p>		
1.1	Preparer Name	Jill Rossetti
1.2	Nursing Facility or Firm Name	Mass General Brigham
1.3	Title	MGB Revenue Finance Reimbursement Manager
1.4	Street Address	399 Revolution Drive
1.5	City	Somerville
1.6	State	Ma
1.7	Zip Code	02144
1.8	Phone Number	+1 (857) 282-0788
1.9	Email Address	jrossetti1@partners.org
1.10	Is this information correct?	Yes
1.11	<p><input checked="" type="checkbox"/> 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.</p>	
1.12	Date of Authorization:	06/23/2022
<p><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></p>		

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	08/03/2022
2.3	Last Name	Wasko
2.4	First Name	meredith
2.5	Middle Name	
2.6	Title	Assistant 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 Costreports.LTCF@CHIAMass.gov along with the following information:

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