

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BENJAMIN HEALTHCARE CENTER
1.2	MassHealth Provider ID	110026693A
1.3	Federal Employer Tax ID	042104452
1.4	VPN	0998613
1.5	Is the above information correct?	Yes
1.6	Facility Number	00594
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	120 Fisher Ave
1.11	City	Roxbury Crossing
1.12	Zip	02120
1.13	Telephone	+1 (617) 738-1500
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.	None
1.19	List the name of the entity that holds the nursing facility license.	Benjamin Health Care Center
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

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Horky, L. Theresa
2.2	Nursing Facility or Firm Name	Pegasus Solutions, LLC
2.3	Title	Accountant
2.4	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
2.5	City	Franklin
2.6	State	MA
2.7	Zip Code	02038
2.8	Phone Number	+1 (508) 570-4908
2.9	Email Address	thorky@pegasusltc.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	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions Inc
3.4	Title	Acccountant
3.5	Street Address	693 East central St
3.6	City	Franklin
3.7	State	Ma
3.8	Zip Code	02038
3.9	Phone Number	+1 (508) 570-4908
3.10	Email Address	thorky@pegasusltc.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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						

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	151,200	9,218	160,418
1.2	Commercial Managed Care	95,448	60,083	155,531
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	430,903	495,220	926,123
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,240,656		4,240,656
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,073,875		1,073,875
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	1,508,677		1,508,677
100	Total Nursing Facility Revenue	7,500,759	564,521	8,065,280

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		

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	1
3.2	Endowment and Other Non-Recoverable Revenue	1,503,514
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	57,689
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	5,938
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,567,142

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)	Misc Income	606,845
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donation	7,487
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Income	32,895
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Charter School	856,287
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,503,514

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	9,632,422

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	149,336		149,336
1.2	Director of Nurses: Employee Benefits	13,986		13,986
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,222		14,222
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	177,544		177,544
1.7	Registered Nurses: Salaries	1,118,224		1,118,224
1.8	Registered Nurses: Employee Benefits	104,731		104,731
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	106,494		106,494
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	1,329,449		1,329,449
1.12	Licensed Practical Nurses: Salaries	691,095		691,095
1.13	Licensed Practical Nurses: Employee Benefits	64,727		64,727
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	65,816		65,816
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	821,638		821,638
1.17	Certified Nurse Aides: Salaries	1,559,306		1,559,306
1.18	Certified Nurse Aides: Employee Benefits	146,041		146,041
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	148,499		148,499
1.20	Certified Nurse Aides Purchased Service: Per Diem	625		625
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	1,854,471		1,854,471

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	4,183,102		4,183,102

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	4,183,102		4,183,102

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	859,036		859,036
2.2	Administration: Employee Benefits	80,456		80,456
2.3	Administration: Payroll Taxes incl Workers Comp.	81,809		81,809
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	1,021,301		1,021,301
2.7	Clerical Staff: Salaries	97,524	97,524	0
2.8	Clerical Staff: Employee Benefits	9,134	9,134	0
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	9,288	9,288	0
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	115,946		0
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	45,082		45,082
2.12	Office Supplies	200,203		200,203
2.13	Telecommunications (e.g. Internet, Phone)	23,549		23,549

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,620		6,620
2.16	Advertising: Help Wanted	281		281
2.17	Licenses and Dues: Patient Care Related Portion	7,569		7,569
2.18	Continuing Professional Education / Training and Development	10,182		10,182
2.19	Accounting Services (Not related to appeals)	28,611		28,611
2.20	Insurance: Malpractice & General Liability	29,736		29,736
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	11,001		11,001
2.23	Non-Allowable A & G Expenses	28,705	28,705	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	391,539		362,834
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,528,786		1,384,135
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	1,528,786		1,384,135

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	equipment rental	11,001
2A.100	Subtotal: Other A&G Expenses	11,001

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	50
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	3,570
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	1,248
2B.11	Fines, Late Fees, Penalties, including Interest	2,232
2B.12	State and Federal Income Taxes	195
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	21,410
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	28,705

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	147,664		147,664
3.6	Plant Operation: Employee Benefits	13,830		13,830
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,063		14,063

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

3.8	Plant Operation: Purchased Service	149,025		149,025
3.9	Plant Operation: Supplies and Expenses	67,881		67,881
3.10	Plant Operation: Utilities	401,521		401,521
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	793,984		793,984
3.13	Dietician: Salaries	77,526		77,526
3.14	Dietician: Employee Benefits	7,261		7,261
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,383		7,383
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	92,170		92,170
3.18	Dietary: Salaries	525,082		525,082
3.19	Dietary: Employee Benefits	49,178		49,178
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,006		50,006
3.21	Dietary: Food	330,347		330,347
3.22	Dietary: Purchased Service	11,804		11,804
3.23	Dietary: Supplies and Expenses	1,772		1,772
3.400	Subtotal: Dietary Expenses	968,189		968,189
3.24	Housekeeping/Laundry: Salaries	401,698		401,698
3.25	Housekeeping/Laundry: Employee Benefits	37,622		37,622
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	38,255		38,255
3.27	Housekeeping/Laundry: Purchased Service	1,702		1,702
3.28	Housekeeping/Laundry: Supplies and Expenses	171,399		171,399
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	650,676		650,676
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	64,465		64,465

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	6,038		6,038
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,139		6,139
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	76,642		76,642
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	159,209		159,209
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,911		14,911
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,162		15,162
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	189,282		189,282
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	64,476		64,476
3.49	Social Service Worker: Employee Benefits	6,039		6,039
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,140		6,140
3.51	Social Service Worker: Purchased Service	16,125		16,125
3.1000	Subtotal: Social Service Worker Expenses	92,780		92,780
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	77,076		77,076
3.57	Indirect Restorative Therapy: Employee Benefits	7,219		7,219
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	7,340		7,340
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	325,126	325,126	0

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

3.61	Direct Restorative Therapy: Benefits	61,414	61,414	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	478,175		91,635
3.64	Recreational Therapy/Activities: Salaries	96,163		96,163
3.65	Recreational Therapy/Activities: Employee Benefits	9,006		9,006
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,158		9,158
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,044		1,044
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	115,371		115,371
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	134,803		134,803
3.75	Security: Employee Benefits	12,625		12,625
3.76	Security: Payroll Taxes including Workers Comp.	12,838		12,838
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	160,266		160,266
3.78	Travel: Motor Vehicle Expense			0
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			0
3.87	Legend Drugs	42,633	42,633	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

3.89	House Supplies Not Resold	432,572		432,572
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	17,400	17,400	0
3.92	Pharmacy Consultant	19,975		19,975
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	512,580		452,547
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,130,115		3,683,542
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		5,938	5,938
3.1800	Subtotal: Variable Recoverable Income	0		5,938
300	Total: Net Variable Expenses Including Recoverable Income	4,130,115		3,677,604

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	0	(257,385)	257,385
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	50,810		50,810
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	108		108
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	50,918		308,303
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	50,918		308,303

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	9,892,921		9,559,082
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	9,892,921		9,553,144

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:	Charter school

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	1
200	3026.0	TOTAL OTHER BUSINESS REVENUE	1

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	8,065,280
1B.2	Other Revenue	653,165
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	8,718,445
1B.4	Salaries and Wages	6,547,809
1B.5	Employee Benefits	712,899
1B.6	Supplies and Other (including Payroll Taxes)	3,263,515
1B.7	Interest Expense	1,248
1B.8	Provision for Bad Debt	(632,550)
1B.9	Depreciation and Amortization Expenses	
1B.200	Total Operating Expenses	9,892,921
1B.300	Income(Loss) from Operations	(1,174,476)
	Non-Operating Income and Expenses	
1B.10	Interest Income	57,588
1B.11	Investment Income	102
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)	856,287
	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	(260,499)

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

<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)	9,632,422
2.2	Total Nursing Expenses (Schedule 3)	4,183,102
2.3	Total Administrative and General Expenses (Schedule 3)	1,528,786
2.4	Total Variable Expenses (Schedule 3)	4,130,115
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	50,918
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,892,921
200	Cost Reported Net Income(Loss)	(260,499)

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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)		(260,499)
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)		(260,499)

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	205,577
1.2	Short-Term Investments	578,593
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,837,705
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	2,837,705
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	496,817
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	35,787
1.12	Prepaid Interest	
1.13	Prepaid Insurance	232,956
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	56,851
100	Total Current Assets	4,444,286

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Union Dues withheld	138,454
1A.2	Union Dues PAC	(129,466)
1A.3	Accrued User fee	47,863
1A.100	Subtotal: Other Current Assets	56,851

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	200,000
2.2	Buildings	
2.3	Improvements	344,155
2.4	Equipment	197,001
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	47,339
200	Total Non-Current Fixed Assets	788,495

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	33,243
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	17,985
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	51,228

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Exchange Refunds	4,360
3A.2	Guardainships	16,495
3A.3	Guardianships	(2,870)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	17,985

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,284,009

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,147,266
5.2	Accrued Expenses	46,350
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	
5.7	Accrued Salaries and Payroll Liabilities	207,316
5.8	State and Federal Taxes Payable	51,805
5.9	Accrued Interest Payable	1,120,210
5.10	Other Current Liabilities	233,276
500	Total Current Liabilities	4,806,223

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Resident Cash	77,436
5A.2	Resident Trust Liability	70,496
5A.3		
5A.4	Tax Deferred Annuity Withheld	85,344
5A.100	Subtotal: Other Current Liabilities	233,276

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,300,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	334,900
600	Total Non-Current Liabilities	2,634,900

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,441,123

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	(1,896,621)		(1,896,621)
8A.2	Prior Period Adjustment(s)	6		6
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(260,499)		(260,499)
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	(2,157,114)	0	(2,157,114)

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	rounding	6
8D.100	Subtotal: Prior Period Adjustments	6

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)	5,284,009

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	200,000			200,000				200,000
1.2	Building	2,496,452		(15)	2,496,437	(2,496,437)		(2,496,437)	0
1.3	Improvements	1,366,216			1,366,216	(1,022,061)		(1,022,061)	344,155
1.4	Equipment	1,899,474			1,899,474	(1,702,473)		(1,702,473)	197,001
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	26,113	24,861		50,974	(3,635)		(3,635)	47,339
100	Total	5,988,255	24,861	(15)	6,013,101	(5,224,606)	0	(5,224,606)	788,495

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	200,000					200,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	2,496,452					2,496,452		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,366,216					1,366,216	5.00%	0	68,117	68,117
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,899,474					1,899,474	10.00%	0	189,268	189,268

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	5,962,142	0	0	0	0	5,962,142		0	257,385	257,385

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1972
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?	10,000,000
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?	82
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	13,613
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	10,733
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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)	393,466

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(260,500)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(632,550)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	585,414
200	Net Cash from Operating Activities	(307,636)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	24,846
3.2	Cash Flows from Other Investing Activities	69,901
300	Net Cash from Investing Activities	94,747

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	25,000
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	25,000

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(187,889)
500	Cash and Cash Equivalents (End of Year)	205,577

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

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	11/24/2019	164			164	240
1.2	11/24/2021	164			164	240
1.3	11/24/2021	164			164	240
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	164				
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	756	303		1,187	26	16,768
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						138
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	756	303	0	1,187	26	16,906

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	5,646						5,007	29,693
								0
								0
								0
								0
								0
								0
	35							173
								0
								0
								0
								0
0	5,681	0	0	0	0	0	5,007	29,866

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	28
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	28
3.4	0190.0	Average Length of Stay	137
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	91
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	18

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	1,035,402	27,870.8	573,975	24,189.2	1,183,647	94,537.6
1.2	Total Overtime Wages	116,494	2,081.6	137,930	2,831.7	422,613	17,181.2
1.3	Total Shift Differential	12,893		11,398		19,658	
1.4	Total Other Differentials						
100	Total	1,164,789	29,952.4	723,303	27,020.9	1,625,918	111,718.8

<i>Detail of Nursing Services Shift Differentials</i>						
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			2.05	2.05	2.05
2.2	Licensed Practical Nurses			2.05	2.05	2.05
2.3	Certified Nurse Aides	0.50	0.50	0.30	0.35	0.35

Skilled Nursing Facility Cost Report
BENJAMIN HEALTHCARE CENTER
Filing Year: 2022

Date: 01/11/2024
Time: 12:09 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	2.6	5,553.3
3.3	Dietary Staff	19	15.4	32,126.9
3.4	Dietician	1	0.9	189.5
3.5	Housekeeping/Laundry Staff	16	13.6	28,321.5
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance	1	0.8	1,684.7
3.8	MMQ Nurses and MDS Coordinator	1	0.8	1,664.0
3.9	Social Services Staff	1	0.6	1,333.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	7	1.9	3,982.0
3.12	Restorative Therapy - Indirect Staff	7	0.5	944.0
3.13	Recreational Staff	2	2.3	4,957.0
3.14	Administration and Officers	16	99.3	20,564.7
3.15	Security Staff	6	3.9	8,294.6
3.16	Clerical Staff			
3.17	Director of Nurses	1	1.0	2,144.2
3.18	Registered Nurses	17	14.4	29,952.4
3.19	Licensed Practical Nurses	12	12.9	27,020.9
3.20	Certified Nurse Aides	43	53.7	111,718.8
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	153	224.6	280,452.0

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	Francis	Tony	Administrator	Administrative & General	510,710			510,710		
5.2	Colso	Marise	DON	Nursing	205,742			205,742		
5.3	Shanley	Erin	Speech	Other	171,740			171,740		
5.4	Oralus-Noel	Enide	LPN	Nursing	161,082			161,082		
5.5	Dieudonne	Andre	RN	Nursing	176,699			176,699		

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

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Resthaven Corp	Yes	10/26/19 72	01/01/2021	240	17,832	2,300,000		
100	TOTALS								0	0

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
2,300,000					2,300,000	7.000%			0
					2,300,000		0	0	0

Skilled Nursing Facility Cost Report**BENJAMIN HEALTHCARE CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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

Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/18/2023 10:41AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/18/2023 10:43AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Theresa Horky
10/18/2023 10:44AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/18/2023 11:12AM	(1) Footnotes and Explanations	Footnote.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky

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	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions Inc
1.3	Title	Acccountant
1.4	Street Address	693 East central St
1.5	City	Franklin
1.6	State	Ma
1.7	Zip Code	02038
1.8	Phone Number	+1 (508) 570-4908
1.9	Email Address	thorky@pegasuslhc.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:	10/19/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Skilled Nursing Facility Cost Report

BENJAMIN HEALTHCARE CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 12:09 PM

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	10/18/2023
2.3	Last Name	Francis
2.4	First Name	Tony
2.5	Middle Name	
2.6	Title	Executive Director/ President/CEO
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