

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CARLETON-WILLARD VILLAGE
1.2	MassHealth Provider ID	110026025A
1.3	Federal Employer Tax ID	042105844
1.4	VPN	0913138
1.5	Is the above information correct?	Yes
1.6	Facility Number	00289
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	100 Old Billerica Road
1.11	City	Bedford
1.12	Zip	01730
1.13	Telephone	+1 (781) 275-8700
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.	
1.19	List the name of the entity that holds the nursing facility license.	Carleton Willard Homes, Inc
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Michael Matthews
2.2	Nursing Facility or Firm Name	Carleton Willard Homes, Inc
2.3	Title	CFO
2.4	Street Address	100 Old Billerica Road
2.5	City	Bedford
2.6	State	MA
2.7	Zip Code	01730
2.8	Phone Number	+1 (781) 275-8700
2.9	Email Address	mmatthews@cwvillage.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	Richard Ferguson
3.3	Nursing Facility or Firm Name	RSM US LLP
3.4	Title	Senior Director
3.5	Street Address	80 City Square
3.6	City	Boston
3.7	State	Massachusetts
3.8	Zip Code	02129
3.9	Phone Number	+1 (617) 241-9000
3.10	Email Address	richard.ferguson@rsmus.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 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**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	12,204,738	6,722	12,211,460
1.2	Commercial Managed Care	4,610	5,992	10,602
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,600,740	244,421	1,845,161
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,143,633		2,143,633
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	729,363		729,363
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	16,683,084	257,135	16,940,219

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**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	20,057,540
3.2	Endowment and Other Non-Recoverable Revenue	1,356,049
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	148,107
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	21,561,696

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)	Covid 19 grants	634,757
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		721,292
400	Total Endowment and Non-Recoverable Revenue		1,356,049

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	38,501,915

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	155,313		155,313
1.2	Director of Nurses: Employee Benefits	24,742		24,742
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,766		12,766
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	192,821		192,821
1.7	Registered Nurses: Salaries	2,521,662		2,521,662
1.8	Registered Nurses: Employee Benefits	290,580		290,580
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	210,929		210,929
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	146,882	62,672	84,210
1.200	Subtotal: Registered Nurses Expenses	3,170,053		3,107,381
1.12	Licensed Practical Nurses: Salaries	1,627,126		1,627,126
1.13	Licensed Practical Nurses: Employee Benefits	176,339		176,339
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	137,674		137,674
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	188,179	17,737	170,442
1.300	Subtotal: Licensed Practical Nurses Expenses	2,129,318		2,111,581
1.17	Certified Nurse Aides: Salaries	3,717,382		3,717,382
1.18	Certified Nurse Aides: Employee Benefits	404,650		404,650
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	316,121		316,121
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	678,291	397,506	280,785
1.400	Subtotal: Certified Nurse Aides Expenses	5,116,444		4,718,938

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	79,252		79,252
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	79,252		79,252
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	10,687,888		10,209,973

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	10,687,888		10,209,973

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	210,346		210,346
2.2	Administration: Employee Benefits	9,548		9,548
2.3	Administration: Payroll Taxes incl Workers Comp.	14,673		14,673
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	264,066	264,066	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	498,633		234,567
2.7	Clerical Staff: Salaries	1,198,394		1,198,394
2.8	Clerical Staff: Employee Benefits	149,874		149,874
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	96,006		96,006
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	1,444,274		1,444,274
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	26		26
2.12	Office Supplies	151,601	55,374	96,227
2.13	Telecommunications (e.g. Internet, Phone)	95,007		95,007

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	2,627	911	1,716
2.16	Advertising: Help Wanted	25,164		25,164
2.17	Licenses and Dues: Patient Care Related Portion	33,118		33,118
2.18	Continuing Professional Education / Training and Development	7,873		7,873
2.19	Accounting Services (Not related to appeals)	88,679		88,679
2.20	Insurance: Malpractice & General Liability	104,967		104,967
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	819,145	331,784	487,361
2.23	Non-Allowable A & G Expenses	1,831,473	1,831,473	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	3,159,680		940,138
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	5,102,587		2,618,979
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	5,102,587		2,618,979

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Donations	6,292
2A.2	Resident subsidies	189,815
2A.3	Non-allowable purchased services	53,690
2A.4	IT purchased services	279,330
2A.5	Human resources contract services	36,083
2A.6	Purchased services finance and admin	112,140
2A.7	Placement fees staffing	139,433
2A.8	CORI checks	2,362
2A.100	Subtotal: Other A&G Expenses	819,145

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,338
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	17,712
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	1,736,859
2B.15	User Fee Assessment	72,188
2B.16	Other Non-Allowable A&G Expenses	376
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	1,831,473

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	253,069		253,069
3.2	Staff Dev. Coord.: Employee Benefits	12,391		12,391
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	22,485		22,485
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	287,945		287,945
3.5	Plant Operation: Salaries	608,148		608,148
3.6	Plant Operation: Employee Benefits	91,814		91,814
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	49,308		49,308

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

3.8	Plant Operation: Purchased Service	401,078		401,078
3.9	Plant Operation: Supplies and Expenses	149,136		149,136
3.10	Plant Operation: Utilities	826,455		826,455
3.11	Plant Operation: Repairs	296,262		296,262
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	2,422,201		2,422,201
3.13	Dietician: Salaries	95,717		95,717
3.14	Dietician: Employee Benefits	11,168		11,168
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,988		7,988
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	114,873		114,873
3.18	Dietary: Salaries	2,577,001		2,577,001
3.19	Dietary: Employee Benefits	308,035		308,035
3.20	Dietary: Payroll Taxes incl Workers Comp.	222,958		222,958
3.21	Dietary: Food	858,942		858,942
3.22	Dietary: Purchased Service	50,694		50,694
3.23	Dietary: Supplies and Expenses	224,006	2,225	221,781
3.400	Subtotal: Dietary Expenses	4,241,636		4,239,411
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	887,299		887,299
3.28	Housekeeping/Laundry: Supplies and Expenses	78,984		78,984
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	966,283		966,283
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	254,745		254,745

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	36,511		36,511
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	20,730		20,730
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	311,986		311,986
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	152,755		152,755
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,398		7,398
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,569		13,569
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	173,722		173,722
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	232,238		232,238
3.49	Social Service Worker: Employee Benefits	35,170		35,170
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	19,255		19,255
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	286,663		286,663
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	136,272		136,272
3.57	Indirect Restorative Therapy: Employee Benefits	30,345		30,345
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	10,703		10,703
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	473,544	473,544	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	650,864		177,320
3.64	Recreational Therapy/Activities: Salaries	371,162		371,162
3.65	Recreational Therapy/Activities: Employee Benefits	41,206		41,206
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	31,580		31,580
3.67	Recreational Therapy/Activities: Purchased Service	288,533		288,533
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,051		8,051
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	740,532		740,532
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	44,250		44,250
3.75	Security: Employee Benefits	10,145		10,145
3.76	Security: Payroll Taxes including Workers Comp.	3,472		3,472
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	57,867		57,867
3.78	Travel: Motor Vehicle Expense	49,447		49,447
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	35,699		35,699
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	124,789	124,789	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

3.89	House Supplies Not Resold	251,720		251,720
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	194,148	194,148	0
3.92	Pharmacy Consultant	9,222		9,222
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	665,025		346,088
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	10,919,597		10,124,891
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		148,107	148,107
3.1800	Subtotal: Variable Recoverable Income	0		148,107
300	Total: Net Variable Expenses Including Recoverable Income	10,919,597		9,976,784

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	3,699,732	1,981,319	1,718,413
4.2	Long-Term Interest Expense SNF-CR	538,126		538,126
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	108,831		108,831
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	4,346,689		2,365,370
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	4,346,689		2,365,370

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	31,056,761		25,319,213
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	31,056,761		25,171,106

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

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	Yes
1.12	Does the nursing facility have other business activities not listed above?	Yes
1.13	Describe the other business activities:	Independent Living

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	4,896,341
2.8	3026.2	Other	15,161,199
200	3026.0	TOTAL OTHER BUSINESS REVENUE	20,057,540

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	14,421,827	14,421,827	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	14,421,827	14,421,827	

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	36,517,046
1B.2	Other Revenue	2,876,163
1B.3	Net Assets Released from Restriction	75,433
1B.100	Total Operating Revenue	39,468,642
1B.4	Salaries and Wages	17,758,127
1B.5	Employee Benefits	2,213,464
1B.6	Supplies and Other (including Payroll Taxes)	14,469,444
1B.7	Interest Expense	538,126
1B.8	Provision for Bad Debt	1,736,859
1B.9	Depreciation and Amortization Expenses	3,699,732
1B.200	Total Operating Expenses	40,415,752
1B.300	Income(Loss) from Operations	(947,110)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	317,209
1B.12	Realized Gain(Loss) from Investments	(570,769)
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	(4,853)
1B.14	Other Non-Operating Income(Expense)	(1,244,238)
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	40,415
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	(4,491,894)
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(6,901,240)

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 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)	38,501,915
2.2	Total Nursing Expenses (Schedule 3)	10,687,888
2.3	Total Administrative and General Expenses (Schedule 3)	5,102,587
2.4	Total Variable Expenses (Schedule 3)	10,919,597
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	4,346,689
2.6	Total Other Business Expenses (Schedule 4)	14,421,827
2.100	Subtotal: Total Facility Expenses	45,478,588
200	Cost Reported Net Income(Loss)	(6,976,673)

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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)		(6,901,240)
3.2	Reconciling Item	Net assets released from donor restrictions	(75,433)
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)		(6,976,673)

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 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	3,955,454
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	7,089,764
1.6	Less Reserve for Bad Debt	(1,838,798)
1.100	Subtotal: Net Patient Accounts Receivable	5,250,966
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	52,557
1.10	Supply Inventory	101,251
1.11	Other Receivables	28,166
1.12	Prepaid Interest	
1.13	Prepaid Insurance	159,079
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	281,252
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	9,828,725

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

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,027,354
2.2	Buildings	22,970,015
2.3	Improvements	11,584,634
2.4	Equipment	2,792,621
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	134,681
200	Total Non-Current Fixed Assets	39,509,305

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	30,060,551
3.2	Non-Current Assets Whose Use is Limited	75,063
3.3	Other Deferred Charges and Non-Current Assets	129,412
3.4	Construction in Progress	626,111
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	30,891,137

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	beneficial interest in perpetual trust	129,412
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	129,412

Skilled Nursing Facility Cost Report
CARLETON-WILLARD VILLAGE
Filing Year: 2022

Date: 10/02/2024
Time: 3:35 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	80,229,167

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,590,308
5.2	Accrued Expenses	1,909,857
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	518,110
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	1,025,155
500	Total Current Liabilities	6,043,430

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	refundable entrance fee deposits	287,155
5A.2	current portion of estimated entrance fee refunds	738,000
5A.100	Subtotal: Other Current Liabilities	1,025,155

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	14,111,500
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	39,505,826
600	Total Non-Current Liabilities	53,617,326

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	59,660,756

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	24,402,840	3,717,664	28,120,504
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(6,976,673)		(6,976,673)
8A.4	Gain/(Loss) Realized on Investments		(60,397)	(60,397)
8A.5	Contributions, Gifts and Other		58,822	58,822
8A.6	Change in Unrealized Gains/(Losses) on Investments		(478,906)	(478,906)
8A.7	Net Assets Released from Donor Restriction	75,433	(75,433)	0
8A.8	Net Assets - Other		(94,939)	(94,939)
8A.100	Net Assets Balance: Current Year	17,501,600	3,066,811	20,568,411

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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		
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)	80,229,167

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	2,027,354			2,027,354				2,027,354
1.2	Building	47,934,449		(240,875)	47,693,574	(23,668,941)	(1,054,618)	(24,723,559)	22,970,015
1.3	Improvements	46,249,059	1,359,982	(43,920)	47,565,121	(33,984,703)	(1,995,784)	(35,980,487)	11,584,634
1.4	Equipment	14,187,446	502,239	(17,842)	14,671,843	(11,266,089)	(613,133)	(11,879,222)	2,792,621
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	616,160	189,001	(95,037)	710,124	(539,246)	(36,197)	(575,443)	134,681
100	Total	111,014,468	2,051,222	(397,674)	112,668,016	(69,458,979)	(3,699,732)	(73,158,711)	39,509,305

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	1,408,406					1,408,406				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	11,905,985					11,905,985	5.00%	1,054,618	(756,968)	297,650
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	15,724,473		49,319			15,773,792	5.00%	1,995,784	(1,207,095)	788,689

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

2.6	Improvements REA-CR					0	5.00%			0
2.7	Equipment SNF- CR	6,181,736		139,002		6,320,738	10.00%	613,133	18,941	632,074
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	35,220,600	0	188,321	0	0	35,408,921	3,663,535	(1,945,122)	1,718,413

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1982
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	34,113,800
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?	179
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	105,411
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	36,001
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	332,308
3.10	What is the total acreage of the facility site?	7.2
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)	4,931,455

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(7,552,093)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	4,639,399
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(3,173,513)
200	Net Cash from Operating Activities	(6,086,207)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(2,325,817)
3.2	Cash Flows from Other Investing Activities	(319,864)
300	Net Cash from Investing Activities	(2,645,681)

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	(410,000)
4.3	Cash Flows from Other Financing Activities	8,240,950
400	Net Cash from Financing Activities	7,830,950

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(900,938)
500	Cash and Cash Equivalents (End of Year)	4,030,517

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	01/20/2020	100	79		179	200
1.2	01/20/2022	200	0		200	200
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.	100				
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	21,379	27		2,426		10,018
2.2	Residential Care	14,041					
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	35,420	27	0	2,426	0	10,018

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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
								33,850
								14,041
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	47,891

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	137
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	134
3.4	0190.0	Average Length of Stay	357
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	56
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	134

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

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	2,356,042	45,813.0	1,515,737	34,142.0	2,825,815	102,132.0
1.2	Total Overtime Wages	73,128	1,087.0	96,848	1,651.0	708,037	18,039.0
1.3	Total Shift Differential	69,894		11		183,529	
1.4	Total Other Differentials	22,598		14,530			
100	Total	2,521,662	46,900.0	1,627,126	35,793.0	3,717,381	120,171.0

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	3.13	3.37	3.73	3.73	3.73
2.2	Licensed Practical Nurses	2.91	3.45	3.84	3.84	3.83
2.3	Certified Nurse Aides	2.36	2.45	2.44	2.44	2.44

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	4	2.6	5,423.0
3.2	Plant Operations	20	7.9	16,342.0
3.3	Dietary Staff	152	50.3	104,716.0
3.4	Dietician	1	0.1	2,080.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	6	4.3	9,022.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.3	2,762.0
3.9	Social Services Staff	5	2.5	5,248.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	2	2.2	4,674.0
3.13	Recreational Staff	22	6.5	13,437.0
3.14	Administration and Officers	3	1.5	3,106.0
3.15	Security Staff	3	0.8	1,602.0
3.16	Clerical Staff	45	11.3	23,563.0
3.17	Director of Nurses	1	1.0	2,084.0
3.18	Registered Nurses	38	20.5	46,900.0
3.19	Licensed Practical Nurses	28	17.2	35,793.0
3.20	Certified Nurse Aides	74	57.7	120,171.0
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	406	187.7	396,923.0

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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		744.0	62,672	305.0	17,737	9,156.7	397,506		
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	1,112.0	84,210	2,733.3	170,442	5,311.8	184,518		
4.3	Complete Staffing Solutions Inc	TNOD					2,612.6	94,638		
4.4	Norton and Associates Inc	TOWP					46.5	1,629		
4.5	Other		0.0		0.0		0.0			
4.6	Other									
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,112.0	84,210	2,733.3	170,442	7,970.9	280,785	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,856.0	146,882	3,038.3	188,179	17,127.6	678,291	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	Doyle	Barbara	President CEO	Administrative & General	507,819			507,819
5.2	Silverman	Janet	CFO	Administrative & General	310,353			310,353
5.3	Brennan	Ann	Administrator	Administrative & General	228,148			228,148
5.4	Lund	Paul	Dr of Facilities	Plant & Operations	231,194			231,194
5.5	Cusson	Susan	Nurse Mngr	Nursing	202,072			202,072

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

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	Doyle	Barbara	President and CEO	Administrative & General	2,080	507,819			507,819
6C.2									0
6C.3									0
									507,819

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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 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	MDFA	No	12/12/2019	12/01/2030	120		5,165,000		
1.2	1st Mortgage	MDFA	No	12/12/2019	12/01/2042	276		9,555,000		
1.3	1st Mortgage	MDFA premium net of debt acquisition costs	No	12/12/2019	12/01/2042	276		1,403,365		
100	TOTALS								0	0

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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
4,405,000		410,000			3,995,000	4.000%	173,051		173,051
9,555,000					9,555,000	5.000%	365,075		365,075
1,186,734		107,124			1,079,610				0
					14,629,610		538,126	0	538,126

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

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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:

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
09/18/2023 1:39PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Richard Ferguson
09/18/2023 1:44PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Richard Ferguson
09/18/2023 1:47PM	(1) Footnotes and Explanations	Footnotes and Explanations.pdf	application/pdf	Richard Ferguson

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 PM

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	Richard Ferguson
1.2	Nursing Facility or Firm Name	RSM US LLP
1.3	Title	Senior Director
1.4	Street Address	80 City Square
1.5	City	Boston
1.6	State	Massachusetts
1.7	Zip Code	02129
1.8	Phone Number	+1 (617) 241-9000
1.9	Email Address	richard.ferguson@rsmus.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:	09/18/2023

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.

--	--	--

Skilled Nursing Facility Cost Report

CARLETON-WILLARD VILLAGE

Filing Year: 2022

Date: 10/02/2024

Time: 3:35 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	09/19/2024
2.3	Last Name	Matthews
2.4	First Name	Michael
2.5	Middle Name	P.
2.6	Title	Testing
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