

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	COLONY CENTER HEALTH & REHAB
1.2	MassHealth Provider ID	110096110A
1.3	Federal Employer Tax ID	461769813
1.4	VPN	0950217
1.5	Is the above information correct?	Yes
1.6	Facility Number	00857
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/14/2022
1.10	Street Address	277 Washington Street
1.11	City	Abington
1.12	Zip	02351
1.13	Telephone	+1 (781) 871-0200
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	National Health Care Associates, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Colony Center for Health & Rehabilitation
1.20	List realty company names as reported on each realty company cost report.	Sabra Health Care REIT, Inc.
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
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	matthew.bovolack@marcumllp.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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	matthew.bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	734,711	1,589	736,300
1.2	Commercial Managed Care	200,883	1,660	202,543
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	370,244	1,486,066	1,856,310
1.5	Medicare Managed Care (Part C)	531,206	231,582	762,788
1.6	MassHealth Fee-for-Service	1,656,349	(1)	1,656,348
1.7	MassHealth Managed Care	1,206,723	0	1,206,723
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	585,839	0	585,839
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	1,151,917	12,687	1,164,604
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	6,437,872	1,733,583	8,171,455

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
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,802,619
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	32,109
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	3,434
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	50
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	1,838,212

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)	Employee Retention Tax Credit Revenue	553,635
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Debt Forgiveness Income	789,511
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Workforce retention and recruitment initiatives revenue	459,473
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,802,619

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
 Filing Year: 2022

Date: 10/01/2024
 Time: 1:19 PM

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	10,009,667

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	222,201		222,201
1.2	Director of Nurses: Employee Benefits	11,261	573	10,688
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	22,748		22,748
1.4	Director of Nurses Purchased Service: Per Diem	0		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	256,210		255,637
1.7	Registered Nurses: Salaries	500,520		500,520
1.8	Registered Nurses: Employee Benefits	25,366	1,290	24,076
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	51,240		51,240
1.10	Registered Nurses Purchased Service: Per Diem	1,353		1,353
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	525,830	0	525,830
1.200	Subtotal: Registered Nurses Expenses	1,104,309		1,103,019
1.12	Licensed Practical Nurses: Salaries	687,275		687,275
1.13	Licensed Practical Nurses: Employee Benefits	34,830	1,771	33,059
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	70,359		70,359
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	137,828	0	137,828
1.300	Subtotal: Licensed Practical Nurses Expenses	930,292		928,521
1.17	Certified Nurse Aides: Salaries	882,780		882,780
1.18	Certified Nurse Aides: Employee Benefits	44,736	2,274	42,462
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	90,372		90,372
1.20	Certified Nurse Aides Purchased Service: Per Diem	5,709		5,709
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	423,488	0	423,488
1.400	Subtotal: Certified Nurse Aides Expenses	1,447,085		1,444,811

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	3,737,896		3,731,988

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,737,896		3,731,988

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	127,327		127,327
2.2	Administration: Employee Benefits	6,453	328	6,125
2.3	Administration: Payroll Taxes incl Workers Comp.	13,035		13,035
2.4	Administration: Purchased Service	128,204		128,204
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	275,019		274,691
2.7	Clerical Staff: Salaries	126,327		126,327
2.8	Clerical Staff: Employee Benefits	6,402	326	6,076
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	12,933		12,933
2.10	Clerical Staff: Purchased Service	18,706		18,706
2.200	Subtotal: Clerical Staff Expenses	164,368		164,042
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	0		0
2.12	Office Supplies	55,463		55,463
2.13	Telecommunications (e.g. Internet, Phone)	38,474		38,474

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	50		50
2.16	Advertising: Help Wanted	1,200		1,200
2.17	Licenses and Dues: Patient Care Related Portion	10,186	1,996	8,190
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	22,876		22,876
2.20	Insurance: Malpractice & General Liability	49,808		49,808
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	43,967	7,231	36,736
2.23	Non-Allowable A & G Expenses	1,850,883	1,850,883	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		0	0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		411,016	411,016
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		26,867	26,867
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	2,072,907		650,680
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,512,294		1,089,413
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		3,434	3,434
2.500	Subtotal: Administrative & General Recoverable Income	0		3,434
200	Total: Net Administrative & General Expenses After Recoverable Income	2,512,294		1,085,979

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Subscriptions-Colony-Administration	8,868
2A.2	Bank Charges-Colony-Administration	30,728
2A.3	Background Check-Colony-Administration	3,384
2A.4	Travel Expense-Colony-Administration	987
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	43,967

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,349
2B.2	Licenses and Dues: Not Related to Resident Care	980
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	28,927
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	546,911
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	15,384
2B.11	Fines, Late Fees, Penalties, including Interest	1,444
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	4,329
2B.15	User Fee Assessment	481,889
2B.16	Other Non-Allowable A&G Expenses	761,670
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	1,850,883

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		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	91,370		91,370
3.6	Plant Operation: Employee Benefits	4,630	235	4,395
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,354		9,354

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

3.8	Plant Operation: Purchased Service	180,246		180,246
3.9	Plant Operation: Supplies and Expenses	71,688		71,688
3.10	Plant Operation: Utilities	128,517		128,517
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	485,805		485,570
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	304,953		304,953
3.19	Dietary: Employee Benefits	15,455	786	14,669
3.20	Dietary: Payroll Taxes incl Workers Comp.	31,219		31,219
3.21	Dietary: Food	226,269		226,269
3.22	Dietary: Purchased Service	33,072		33,072
3.23	Dietary: Supplies and Expenses	39,294		39,294
3.400	Subtotal: Dietary Expenses	650,262		649,476
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	322,534		322,534
3.28	Housekeeping/Laundry: Supplies and Expenses	39,561		39,561
3.29	Housekeeping/Laundry: Linen and Bedding	44		44
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	362,139		362,139
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	32,573		32,573

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,651	84	1,567
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,335		3,335
3.39	Unit Clerk & Medical Records: Purchased Service	11,645		11,645
3.700	Subtotal: Unit Clerk and Medical Record Expenses	49,204		49,120
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	98,140		98,140
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,974	253	4,721
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,047		10,047
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	113,161		112,908
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	150,161		150,161
3.49	Social Service Worker: Employee Benefits	7,610	387	7,223
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,373		15,373
3.51	Social Service Worker: Purchased Service	47,047		47,047
3.1000	Subtotal: Social Service Worker Expenses	220,191		219,804
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	850		850
3.60	Direct Restorative Therapy: Salaries	14,858	14,858	0

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

3.61	Direct Restorative Therapy: Benefits	2,274	2,274	0
3.62	Direct Restorative Therapy: Consultants	441,823	441,823	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	459,805		850
3.64	Recreational Therapy/Activities: Salaries	111,896		111,896
3.65	Recreational Therapy/Activities: Employee Benefits	5,671	288	5,383
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,455		11,455
3.67	Recreational Therapy/Activities: Purchased Service	4,485		4,485
3.68	Recreational Therapy/Activities: Supplies and Expenses	20,005		20,005
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	153,512		153,224
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	28,629		28,629
3.83	Physician Services: Advisory Physician	36,545		36,545
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	5,589	5,589	0
3.87	Legend Drugs	517,668	517,668	0
3.88	Personal Protective Equipment	39,951		39,951

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

3.89	House Supplies Not Resold	167,875		167,875
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	10,693		10,693
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	806,950		283,693
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,301,029		2,316,784
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		50	50
3.1800	Subtotal: Variable Recoverable Income	0		50
300	Total: Net Variable Expenses Including Recoverable Income	3,301,029		2,316,734

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	153,600	(51,556)	205,156
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	12,918		12,918
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	66,592		66,592
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	1,725		1,725
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	40,054		40,054
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	47,910	47,910	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	322,799		326,445
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	322,799		326,445

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	9,874,018		7,464,630
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	9,874,018		7,461,146

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	N/A

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

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,171,455
1A.2	Other Revenue	1,016,592
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	9,188,047
1A.4	Salaries and Wages	3,350,381
1A.5	Employee Benefits	169,039
1A.6	Supplies and Other (including Payroll Taxes)	6,196,669
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	4,329
1A.9	Depreciation and Amortization Expenses	153,600
1A.200	Total Operating Expenses	9,874,018
1A.300	Income(Loss) from Operations	(685,971)
	Non-Operating Income and Expenses	
1A.10	Interest Income	32,109
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	789,511
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	135,649
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	135,649

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	10,009,667
2.2	Total Nursing Expenses (Schedule 3)	3,737,896
2.3	Total Administrative and General Expenses (Schedule 3)	2,512,294
2.4	Total Variable Expenses (Schedule 3)	3,301,029
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	322,799
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,874,018
200	Cost Reported Net Income(Loss)	135,649

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)		135,649
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)		135,649

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	31,029
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	778,970
1.6	Less Reserve for Bad Debt	(134,844)
1.100	Subtotal: Net Patient Accounts Receivable	644,126
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	236,875
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	93,762
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	0
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(45,680)
100	Total Current Assets	960,112

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Medicare Colns Bad Debt-Colony	2,814
1A.2	Real Estate Tax Ins MIP Escrow-Colony	143,657
1A.3	Escrow -Colony	(192,151)
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(45,680)
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	105,923
2.3	Improvements	325,768
2.4	Equipment	279,986
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	4,319
200	Total Non-Current Fixed Assets	715,996

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	(715,996)
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	(715,996)

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Fixed Assets Removed from Books due to Sale	(715,996)
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	(715,996)

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	960,112

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,650,705
5.2	Accrued Expenses	0
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	282,024
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	0
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	300,831
500	Total Current Liabilities	4,233,560

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due To 2-Colony	153,110
5A.2	Equipment Obligation ST-Colony	(59)
5A.3	Loans and Exchange-Colony	(53,259)
5A.4	Unclaimed ADP checks-Colony	67
5A.5	Patient Recreation Fund-Colony	3,814
5A.6	Miscellaneous-Colony	(1,112)
5A.7	Accrued Expenses-Colony	196,238
5A.8	Equipment Obligation	2,032
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	300,831

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	3,060,829
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	3,060,829

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,294,389

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(6,469,925)
8B.2	Prior Period Adjustment(s)	(1)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	135,649
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(6,334,277)

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	(1)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(1)

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)	960,112

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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				0				0
1.2	Building	1,432,905			1,432,905	(1,303,916)	(23,066)	(1,326,982)	105,923
1.3	Improvements	710,655	5,500		716,155	(326,287)	(64,100)	(390,387)	325,768
1.4	Equipment	583,126	57,447		640,573	(295,584)	(65,003)	(360,587)	279,986
1.5	Software/Limited Life Assets	0			0	0	0	0	0
1.6	Motor Vehicles	6,000			6,000	(250)	(1,431)	(1,681)	4,319
100	Total	2,732,686	62,947	0	2,795,633	(1,926,037)	(153,600)	(2,079,637)	715,996

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	20,301	0	0	0	0	20,301				
2.3	Building SNF-CR	1	0	0	0	0	1		23,066		23,066
2.4	Building REA-CR	1,439,859	0	0	0	0	1,439,859	2.50%		35,996	35,996
2.5	Improvements SNF-CR	710,656	0	5,500	0	0	716,156	5.00%	64,100	0	64,100
2.6	Improvements REA-CR	71,648	0	0	0	0	71,648	5.00%		3,582	3,582
2.7	Equipment SNF-CR	588,494	0	57,447	0	0	645,941	10.00%	65,003	0	65,003

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

2.8	Equipment REA-CR	134,806	0	0	0	0	134,806	10.00%		13,409	13,409
2.9	Software/Limited Life Assets SNF-CR	631	0	0	0	0	631	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	2,966,396	0	62,947	0	0	3,029,343		152,169	52,987	205,156

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1973
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?	3,914,900
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	42
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	10,440
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,411
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	39.4
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

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	Sale of Nursing Facility to Unrelated Third Party	12/15/2022	NHCA	N/A	1
4.2	Sale of Realty Company	12/15/2022	Sabra	N/A	1
4.3	Sale of Realty Company	12/15/2022	Sabra	N/A	1

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)	155,361

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	135,649
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	688,161
200	Net Cash from Operating Activities	823,810

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(62,947)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(62,947)

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	(885,195)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(885,195)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(124,332)
500	Cash and Cash Equivalents (End of Year)	31,029

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	06/01/2021	92			92	102
1.2	12/29/2023	92	0		92	102
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.	92				
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	1,836	990		2,443	865	11,082
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	28	18				138
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,864	1,008	0	2,443	865	11,220

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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
4,691					2,706			24,613
								0
								0
								0
								0
								0
								0
								0
66					45			295
								0
								0
								0
4,757	0	0	0	0	2,751	0	0	24,908

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	216
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	200
3.4	0190.0	Average Length of Stay	125
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	88
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	1

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	409,913	11,609.0	514,930	14,455.0	760,340	42,067.0
1.2	Total Overtime Wages	58,297	998.0	139,401	2,629.0	65,650	2,451.0
1.3	Total Shift Differential	32,310		32,944		56,790	
1.4	Total Other Differentials						
100	Total	500,520	12,607.0	687,275	17,084.0	882,780	44,518.0

<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	3.00	4.00	1.00	1.00	1.00
2.2	Licensed Practical Nurses	3.00	4.00	1.00	1.00	1.00
2.3	Certified Nurse Aides	1.25	1.50	1.00	1.00	1.00

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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	2	1.6	3,248.0
3.3	Dietary Staff	8	7.6	15,739.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,819.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.3	2,760.0
3.9	Social Services Staff	2	1.8	3,803.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	0.2	383.0
3.13	Recreational Staff	3	2.6	5,433.0
3.14	Administration and Officers	1	1.0	2,016.0
3.15	Security Staff			
3.16	Clerical Staff	2	2.3	4,790.0
3.17	Director of Nurses	1	1.0	2,016.0
3.18	Registered Nurses	6	6.1	12,607.0
3.19	Licensed Practical Nurses	8	8.2	17,084.0
3.20	Certified Nurse Aides	21	21.4	44,518.0
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	57	55.9	116,216.0

Skilled Nursing Facility Cost Report
COLONY CENTER HEALTH & REHAB
Filing Year: 2022

Date: 10/01/2024
Time: 1:19 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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	641.0	48,755	332.3	21,592	2,714.8	99,546		
4.3	Intelycare, Inc.	TM7F	608.7	46,042	261.3	17,176	3,516.3	120,901		
4.4	JFS Secured Staffing Inc	TCPD	2,481.4	167,882	404.2	25,476	3,040.9	102,317		
4.5	Paramount Healthcare Services	TNVC	549.4	43,008	235.0	16,522	580.9	24,609		
4.6	Preferred Health Care Services	TT5P	2,708.0	220,143	935.0	57,062	2,092.5	71,061		
4.7	Five Star Care LLC	TSBV					119.0	4,064		
4.8	Staffing Experts LLC (2)	T2UD					28.3	990		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		6,988.5	525,830	2,167.8	137,828	12,092.7	423,488	0.0	0
400	Total Temporary Nursing Service Agency Expenses		6,988.5	525,830	2,167.8	137,828	12,092.7	423,488	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	Onyiriuka	John	LPN	Nursing	156,888	0	0	156,888		
5.2	Ferraguto	Nancy	DNS	Nursing	142,277	0	0	142,277		
5.3	Costa	Jessica	Administrator	Administrative & General	140,780	0	0	140,780		
5.4	Karuku	Teresa	RN	Nursing	139,293	0	0	139,293		
5.5	Fianza	JoAnn	RN	Nursing	106,577	0	0	106,577		

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1					0	0	0	0	0
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									0
									0

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	Sabra Health Care REIT, Inc.	No	03/01/2017	04/01/2027	121	18,081	1,220,356	0	0
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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
885,195	0	885,195	0	12/15/2022	0	17.479%	139,967	0	139,967
					0				0
					0				0
					0				0
					0				0
					0		139,967	0	139,967

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	M&T Bank	Yes	357,321	0	01/01/2013	75,297	282,024	5.375%	15,384
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						282,024		15,384

Skilled Nursing Facility Cost Report

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
08/03/2023 5:02PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/03/2023 5:03PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/03/2023 5:04PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/04/2023 10:35AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

Skilled Nursing Facility Cost Report**COLONY CENTER HEALTH & REHAB**

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	matthew.bovolack@marcumllp.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:	08/10/2023

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

COLONY CENTER HEALTH & REHAB

Filing Year: 2022

Date: 10/01/2024

Time: 1:19 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	09/20/2024
2.3	Last Name	Ostreicher
2.4	First Name	Marvin
2.5	Middle Name	
2.6	Title	President
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