

Skilled Nursing Facility Cost Report**DWYER HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 1:27 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	DWYER HOME
1.2	MassHealth Provider ID	110025833A
1.3	Federal Employer Tax ID	042106771
1.4	VPN	0906883
1.5	Is the above information correct?	Yes
1.6	Facility Number	00775
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	25 Stonehaven Drive, Suite 1
1.11	City	Weymouth
1.12	Zip	02190-3963
1.13	Telephone	+1 (781) 660-5000
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	William B. Rice Eventide Home
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

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLasonAllen LL
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,461,893		1,461,893
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,870,452	39,881	4,910,333
1.5	Medicare Managed Care (Part C)	108,946		108,946
1.6	MassHealth Fee-for-Service	805,974		805,974
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	543,936		543,936
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	7,791,201	39,881	7,831,082

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	578,917
3.2	Endowment and Other Non-Recoverable Revenue	412,514
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	47,232
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	28
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	8,911
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,047,602

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)	Contributions	31,594
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grants	688,865
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain on Sale MV	16,000
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment	(344,416)
4.5	Other Endowment and Non-Recoverable Revenue		20,471
400	Total Endowment and Non-Recoverable Revenue		412,514

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	8,878,684

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SCHEDULE 3 : EXPENSES**Nursing Expenses**

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	129,025		129,025
1.2	Director of Nurses: Employee Benefits	12,481		12,481
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,316		13,316
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	154,822		154,822
1.7	Registered Nurses: Salaries	353,300		353,300
1.8	Registered Nurses: Employee Benefits	34,176		34,176
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	36,461		36,461
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	164,130	0	164,130
1.200	Subtotal: Registered Nurses Expenses	588,067		588,067
1.12	Licensed Practical Nurses: Salaries	575,077		575,077
1.13	Licensed Practical Nurses: Employee Benefits	55,628		55,628
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	59,349		59,349
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	197,742	0	197,742
1.300	Subtotal: Licensed Practical Nurses Expenses	887,796		887,796
1.17	Certified Nurse Aides: Salaries	726,211		726,211
1.18	Certified Nurse Aides: Employee Benefits	70,249		70,249
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	74,946		74,946
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	289,044	0	289,044
1.400	Subtotal: Certified Nurse Aides Expenses	1,160,450		1,160,450

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,791,135		2,791,135

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	2,791,135		2,791,135

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	181,782		181,782
2.2	Administration: Employee Benefits	17,583		17,583
2.3	Administration: Payroll Taxes incl Workers Comp.	18,761		18,761
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	218,126		218,126
2.7	Clerical Staff: Salaries	480,946		480,946
2.8	Clerical Staff: Employee Benefits	46,524		46,524
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	49,635		49,635
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	577,105		577,105
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	153,964		153,964
2.13	Telecommunications (e.g. Internet, Phone)	13,347		13,347

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	425		425
2.16	Advertising: Help Wanted	16,864		16,864
2.17	Licenses and Dues: Patient Care Related Portion	7,277		7,277
2.18	Continuing Professional Education / Training and Development	9,229		9,229
2.19	Accounting Services (Not related to appeals)	44,014		44,014
2.20	Insurance: Malpractice & General Liability	81,035		81,035
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	162,774	31,861	130,913
2.23	Non-Allowable A & G Expenses	292,195	292,195	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	781,124		457,068
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,576,355		1,252,299
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		28	28
2.500	Subtotal: Administrative & General Recoverable Income	0		28
200	Total: Net Administrative & General Expenses After Recoverable Income	1,576,355		1,252,271

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	36,128
2A.2	Miscellaneous	8,361
2A.3	Covid Testing	94,785
2A.4	Fundraising Expense	23,500
2A.100	Subtotal: Other A&G Expenses	162,774

Detail of Non-Allowable A & G Expenses

Table 2B	1	2
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,794
2B.2	Licenses and Dues: Not Related to Resident Care	1,381
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	8,575
2B.7	Key Person Insurance	
2B.8	Management Company Fees	13,306
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	9,411
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	20,004
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	201,871
2B.16	Other Non-Allowable A&G Expenses	33,853
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	292,195

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	104,639		104,639
3.2	Staff Dev. Coord.: Employee Benefits	10,121		10,121
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,799		10,799
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	125,559		125,559
3.5	Plant Operation: Salaries	134,374		134,374
3.6	Plant Operation: Employee Benefits	12,999		12,999
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,867		13,867
3.8	Plant Operation: Purchased Service	103,834		103,834
3.9	Plant Operation: Supplies and Expenses	28,478		28,478
3.10	Plant Operation: Utilities	100,572		100,572
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	394,124		394,124
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	68,640		68,640
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	68,640		68,640
3.18	Dietary: Salaries	607,739		607,739
3.19	Dietary: Employee Benefits	58,788		58,788
3.20	Dietary: Payroll Taxes incl Workers Comp.	62,720		62,720
3.21	Dietary: Food	201,803		201,803
3.22	Dietary: Purchased Service	8,631		8,631
3.23	Dietary: Supplies and Expenses	63,774		63,774
3.400	Subtotal: Dietary Expenses	1,003,455		1,003,455
3.24	Housekeeping/Laundry: Salaries	162,074		162,074
3.25	Housekeeping/Laundry: Employee Benefits	15,679		15,679
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	16,726		16,726
3.27	Housekeeping/Laundry: Purchased Service	1,682		1,682
3.28	Housekeeping/Laundry: Supplies and Expenses	25,256		25,256
3.29	Housekeeping/Laundry: Linen and Bedding	6,574		6,574

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	227,991		227,991
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	72,432		72,432
3.37	Unit Clerk & Medical Records: Employee Benefits	7,007		7,007
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,475		7,475
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	86,914		86,914
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	85,147		85,147
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,236		8,236
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	8,788		8,788
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	102,171		102,171
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	133,138		133,138
3.49	Social Service Worker: Employee Benefits	12,878		12,878
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	13,740		13,740
3.51	Social Service Worker: Purchased Service	5,160		5,160
3.1000	Subtotal: Social Service Worker Expenses	164,916		164,916
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	64,319		64,319
3.60	Direct Restorative Therapy: Salaries	525,551	525,551	0
3.61	Direct Restorative Therapy: Benefits	105,075	105,075	0
3.62	Direct Restorative Therapy: Consultants	29,676	29,676	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	724,621		64,319
3.64	Recreational Therapy/Activities: Salaries	190,833		190,833
3.65	Recreational Therapy/Activities: Employee Benefits	18,459		18,459
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	19,694		19,694
3.67	Recreational Therapy/Activities: Purchased Service	7,280		7,280
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,927		11,927
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	248,193		248,193
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	3,452		3,452
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	6,919		6,919

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000
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	321,711	321,711	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	164,119		164,119
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,749		7,749
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	527,950		206,239
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,674,534		2,692,521
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		8,911	8,911
3.1800	Subtotal: Variable Recoverable Income	0		8,911
300	Total: Net Variable Expenses Including Recoverable Income	3,674,534		2,683,610

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	1,321,361	968,727	352,634
4.2	Long-Term Interest Expense SNF-CR	785,348		785,348
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	34,922		34,922
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	2,141,631		1,172,904
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	2,141,631		1,172,904

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	10,183,655		7,908,859
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	10,183,655		7,899,920

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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:	Fairing Way

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	578,917
200	3026.0	TOTAL OTHER BUSINESS REVENUE	578,917

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other	24,000	24,000	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	24,000	24,000	

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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	7,831,082
1B.2	Other Revenue	8,939
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	7,840,021
1B.4	Salaries and Wages	4,462,268
1B.5	Employee Benefits	892,160
1B.6	Supplies and Other (including Payroll Taxes)	2,722,518
1B.7	Interest Expense	785,348
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	1,321,361
1B.200	Total Operating Expenses	10,183,655
1B.300	Income(Loss) from Operations	(2,343,634)
	Non-Operating Income and Expenses	
1B.10	Interest Income	47,232
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	967,431
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,328,971)

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

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

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	8,878,684
2.2	Total Nursing Expenses (Schedule 3)	2,791,135
2.3	Total Administrative and General Expenses (Schedule 3)	1,576,355
2.4	Total Variable Expenses (Schedule 3)	3,674,534
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,141,631
2.6	Total Other Business Expenses (Schedule 4)	24,000
2.100	Subtotal: Total Facility Expenses	10,207,655
200	Cost Reported Net Income(Loss)	(1,328,971)

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,328,971)
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)		(1,328,971)

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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	116,086
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	6,500,000
1.5	Payer Accounts Receivable	802,532
1.6	Less Reserve for Bad Debt	(110,433)
1.100	Subtotal: Net Patient Accounts Receivable	692,099
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	1,308
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	27,411
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	7,336,904

Detail of Other Current Assets

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

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	2,543,296
2.2	Buildings	41,311,868
2.3	Improvements	63,002
2.4	Equipment	360,888
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	48,078
200	Total Non-Current Fixed Assets	44,327,132

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,779,390
3.2	Non-Current Assets Whose Use is Limited	52,899
3.3	Other Deferred Charges and Non-Current Assets	3,226
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	307,670
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(101,079)
3.100	Net Mortgage Acquisition Costs	206,591
300	Total Non-Current Assets	2,042,106

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchase Goodwill	3,226
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,226

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	53,706,142

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	427,266
5.2	Accrued Expenses	701,460
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	38,803
5.7	Accrued Salaries and Payroll Liabilities	89,818
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	19,916
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,277,263

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

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	16,304,153
6.2	Due to Related Parties, Subsidiaries, and Affiliates	4,414,977
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	20,719,130

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	21,996,393

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	32,997,717	41,000	33,038,717
8A.2	Prior Period Adjustment(s)	3		3
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,328,971)		(1,328,971)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	31,668,749	41,000	31,709,749

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Prior Period Adjustments**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	3
8D.100	Subtotal: Prior Period Adjustments	3

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)	53,706,142

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	2,543,296			2,543,296				2,543,296
1.2	Building	48,977,281			48,977,281	(6,440,981)	(1,224,432)	(7,665,413)	41,311,868
1.3	Improvements	36,500	35,223		71,723	(5,588)	(3,133)	(8,721)	63,002
1.4	Equipment	802,665	32,544		835,209	(392,544)	(81,777)	(474,321)	360,888
1.5	Software/Limited Life Assets	53,405			53,405	(53,405)		(53,405)	0
1.6	Motor Vehicles	34,849	60,097	(34,849)	60,097		(12,019)	(12,019)	48,078
100	Total	52,447,996	127,864	(34,849)	52,541,011	(6,892,518)	(1,321,361)	(8,213,879)	44,327,132

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	559,271					559,271				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	10,817,566					10,817,566		1,224,432	(953,993)	270,439
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,026		35,223			43,249	5.00%	3,133	(971)	2,162
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	802,666		32,544			835,210	10.00%	81,777	(1,744)	80,033

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	53,405				53,405	33.33%	0		0	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	12,240,934	0	67,767	0	0	12,308,701		1,309,342	(956,708)	352,634

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2016
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?	13,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	50
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	24,307
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	11,430
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	7.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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Changes in Facility or Realty Company Ownership

Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	329,622

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,328,971)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,321,361
2.3	Increases (Decreases) to Cash Provided by Operating Activities	208,964
200	Net Cash from Operating Activities	201,354

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(67,767)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(67,767)

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	(347,123)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(347,123)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(213,536)
500	Cash and Cash Equivalents (End of Year)	116,086

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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	10/09/2020	50			50	50
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	50				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,833			6,682	167	5,429
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)						15
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,833	0	0	6,682	167	5,444

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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
								15,111
								0
								0
								0
								0
								0
								0
								0
								15
								0
								0
								0
0	0	0	0	0	0	0	0	15,126

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	312
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	369
3.4	0190.0	Average Length of Stay	41
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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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	166,968	7,304.3	250,082	7,937.6	269,788	12,068.0
1.2	Total Overtime Wages	6,304	95.0	27,089	506.0	112,982	3,598.0
1.3	Total Shift Differential	175,078		284,781		325,716	
1.4	Total Other Differentials	4,950		13,125		17,725	
100	Total	353,300	7,399.3	575,077	8,443.6	726,211	15,666.0

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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	2	1.4	2,960.1
3.3	Dietary Staff	17	11.9	24,764.6
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	7	5.3	11,077.3
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,165.9
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,010.8
3.9	Social Services Staff	3	1.6	3,419.4
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	15	5.9	12,286.1
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	7	4.1	8,609.3
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	8	5.0	10,334.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	11	3.6	7,399.3
3.19	Licensed Practical Nurses	14	4.1	8,443.6
3.20	Certified Nurse Aides	28	7.5	15,666.0
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	116	54.4	113,296.4

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Anodyne Medical Services Corporation	TXC4	265.5	19,252						
4.3	CONNECTRN INC	TGKV	606.3	45,640	1,073.9	73,926	1,498.8	55,200		
4.4	Informatix	T9J4	979.3	67,316	703.3	46,312	4,479.5	126,780		
4.5	Intelycare, Inc.	TM7F	189.2	14,289	790.1	52,367	2,307.5	84,676		
4.6	Paramount Healthcare Services	TNVC	214.2	17,633	375.2	25,137	607.8	22,388		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,254.5	164,130	2,942.5	197,742	8,893.6	289,044	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,254.5	164,130	2,942.5	197,742	8,893.6	289,044	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	Strong	Kenneth	Administrator	Administrative & General	198,933			198,933
5.2	Rolfe	Rochelle	DON	Nursing	151,158			151,158
5.3	Astuto	Marcia	RN	Nursing	123,795			123,795
5.4	Tran	Buoi Thi	CNA	Nursing	122,660			122,660
5.5	McGrath	Kimberly	PT	Other	114,982			114,982

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Eastern/Ea st Boton	No	07/22/20 15	07/22/2047	396			307,670	13,952
100	TOTALS								307,670	13,952

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
16,651,276		347,123			16,304,153	4.590%	771,396		785,348
					16,304,153		771,396	0	785,348

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/05/2023 3:03PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/05/2023 3:04PM	(5) Financial Statements	SNF TB Report.pdf	application/pdf	Jonathan Langfield
10/05/2023 3:06PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/05/2023 3:07PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/05/2023 3:08PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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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	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLasonAllen LL
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/05/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	10/06/2023
2.3	Last Name	Strong
2.4	First Name	Kenneth
2.5	Middle Name	E.
2.6	Title	CEO
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAmass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request