

**Skilled Nursing Facility Cost Report****HELLENIC NURSING AND REHABILIT**

Filing Year: 2022

Date: 11/28/2023

Time: 11:26 AM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	HELLENIC NURSING AND REHABILITATION CENTER
1.2	MassHealth Provider ID	110074865A
1.3	Federal Employer Tax ID	237105421
1.4	VPN	0940348
1.5	Is the above information correct?	Yes
1.6	Facility Number	00505
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	601 Sherman Street
1.11	City	Canton
1.12	Zip	02021
1.13	Telephone	+1 (781) 828-7450
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Mamary, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Hellenic Nursing and Rehabilitation Center
1.20	List realty company names as reported on each realty company cost report.	None
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-960
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
3.10	Email Address	Matthew.Bovolack@marcumllp.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.

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	1,621,723	0	1,621,723
1.2	Commercial Managed Care	259,942	0	259,942
1.3	Commercial Non-Managed Care	18,306	0	18,306
1.4	Medicare Fee-For-Service	1,577,172	439,097	2,016,269
1.5	Medicare Managed Care (Part C)	249,108	0	249,108
1.6	MassHealth Fee-for-Service	7,770,509	0	7,770,509
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	135,525	0	135,525
1.9	OneCare	0	0	0
1.10	PACE	16,085	0	16,085
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>11,648,370</b>	<b>439,097</b>	<b>12,087,467</b>

**Detail of Ancillary Revenue**

<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,986,072
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	12,675
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	7,577
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	309
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>2,006,633</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID MCD Recruit & Retention	60,000
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID MCD Supplement Pymt 2022	317,166
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Testing Income	313,824
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Sick Pay Reimbursement	28,478
4.5	Other Endowment and Non-Recoverable Revenue		1,266,604
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>1,986,072</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>14,094,100</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	119,552		119,552
1.2	Director of Nurses: Employee Benefits	11,288	34	11,254
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,233		12,233
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	46,533	0	46,533
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>189,606</b>		<b>189,572</b>
1.7	Registered Nurses: Salaries	1,322,604		1,322,604
1.8	Registered Nurses: Employee Benefits	124,882	378	124,504
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	135,331		135,331
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	532,929	0	532,929
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>2,115,746</b>		<b>2,115,368</b>
1.12	Licensed Practical Nurses: Salaries	812,104		812,104
1.13	Licensed Practical Nurses: Employee Benefits	76,680	232	76,448
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	83,096		83,096
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	327,917	0	327,917
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,299,797</b>		<b>1,299,565</b>
1.17	Certified Nurse Aides: Salaries	1,774,386		1,774,386
1.18	Certified Nurse Aides: Employee Benefits	167,542	509	167,033
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	181,555		181,555
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	201,255	0	201,255
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,324,738</b>		<b>2,324,229</b>

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	1,350	0	1,350
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>1,350</b>		<b>1,350</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>5,931,237</b>		<b>5,930,084</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>5,931,237</b>		<b>5,930,084</b>

## 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	0		0
2.2	Administration: Employee Benefits	0		0
2.3	Administration: Payroll Taxes incl Workers Comp.	0		0
2.4	Administration: Purchased Service	432,960		432,960
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>432,960</b>		<b>432,960</b>
2.7	Clerical Staff: Salaries	350,716		350,716
2.8	Clerical Staff: Employee Benefits	33,115	100	33,015
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	35,886		35,886
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>419,717</b>		<b>419,617</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	48,547		48,547
2.12	Office Supplies	27,679		27,679
2.13	Telecommunications (e.g. Internet, Phone)	49,627		49,627

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	425		425
2.16	Advertising: Help Wanted	0		0
2.17	Licenses and Dues: Patient Care Related Portion	45,487	390	45,097
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	83,317		83,317
2.20	Insurance: Malpractice & General Liability	216,000		216,000
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	202,183		202,183
2.23	Non-Allowable A & G Expenses	1,702,957	1,702,957	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)		436,283	436,283
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		26,440	26,440
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,376,222</b>		<b>1,135,598</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,228,899</b>		<b>1,988,175</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		7,577	7,577
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>7,577</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,228,899</b>		<b>1,980,598</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Bank Charges	3,731
2A.2	Equipment Rental	23,411
2A.3	Misc Expenses	2,189
2A.4	COVID Expenses	24,742
2A.5	COVID Testing	148,110
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>202,183</b>

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**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	9,843
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	74,173
2B.6	Legal: Other	100,000
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	481,059
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	19,875
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	145,500
2B.15	User Fee Assessment	861,654
2B.16	Other Non-Allowable A&G Expenses	10,853
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,702,957</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	111,367		111,367
3.2	Staff Dev. Coord.: Employee Benefits	10,515	32	10,483
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,395		11,395
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>133,277</b>		<b>133,245</b>
3.5	Plant Operation: Salaries	113,121		113,121
3.6	Plant Operation: Employee Benefits	10,681	32	10,649
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,575		11,575

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3.8	Plant Operation: Purchased Service	126,951		126,951
3.9	Plant Operation: Supplies and Expenses	48,460		48,460
3.10	Plant Operation: Utilities	362,672		362,672
3.11	Plant Operation: Repairs	102,122		102,122
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>775,582</b>		<b>775,550</b>
3.13	Dietician: Salaries	80,860		80,860
3.14	Dietician: Employee Benefits	7,635	23	7,612
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,274		8,274
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>96,769</b>		<b>96,746</b>
3.18	Dietary: Salaries	116,937		116,937
3.19	Dietary: Employee Benefits	11,041	33	11,008
3.20	Dietary: Payroll Taxes incl Workers Comp.	11,965		11,965
3.21	Dietary: Food	45,009		45,009
3.22	Dietary: Purchased Service	964,922		964,922
3.23	Dietary: Supplies and Expenses	8,844		8,844
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,158,718</b>		<b>1,158,685</b>
3.24	Housekeeping/Laundry: Salaries	71,584		71,584
3.25	Housekeeping/Laundry: Employee Benefits	6,759	20	6,739
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	7,325		7,325
3.27	Housekeeping/Laundry: Purchased Service	470,804		470,804
3.28	Housekeeping/Laundry: Supplies and Expenses	38,781		38,781
3.29	Housekeeping/Laundry: Linen and Bedding	1,376		1,376
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>596,629</b>		<b>596,609</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	193,377		193,377

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3.37	Unit Clerk & Medical Records: Employee Benefits	18,259	55	18,204
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	19,787		19,787
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>231,423</b>		<b>231,368</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	182,547		182,547
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,236	52	17,184
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,678		18,678
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	2,000		2,000
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>220,461</b>		<b>220,409</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	123,606		123,606
3.49	Social Service Worker: Employee Benefits	11,671	35	11,636
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,648		12,648
3.51	Social Service Worker: Purchased Service	50,389		50,389
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>198,314</b>		<b>198,279</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	187,400		187,400
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	478,684	478,684	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>666,084</b>		<b>187,400</b>
3.64	Recreational Therapy/Activities: Salaries	192,645		192,645
3.65	Recreational Therapy/Activities: Employee Benefits	18,190	55	18,135
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	19,712		19,712
3.67	Recreational Therapy/Activities: Purchased Service	2,295		2,295
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,093		1,093
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>233,935</b>		<b>233,880</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
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	30,000		30,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	304,133	304,133	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	194,272		194,272
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	15,024		15,024
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>543,429</b>		<b>239,296</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>4,854,621</b>		<b>4,071,467</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		309	309
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>309</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>4,854,621</b>		<b>4,071,158</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	297,483	0	297,483
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	0		0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	31,719		31,719
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>329,202</b>		<b>329,202</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>329,202</b>		<b>329,202</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>14,343,959</b>		<b>12,318,928</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>14,343,959</b>		<b>12,311,042</b>



**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	
1B.2	Other Revenue	
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>14,081,425</b>
1B.4	Salaries and Wages	
1B.5	Employee Benefits	
1B.6	Supplies and Other (including Payroll Taxes)	
1B.7	Interest Expense	
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>14,343,959</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(262,534)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(249,859)</b>

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<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		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<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		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

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<b>Cost Reported Statement of Operations</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	14,094,100
2.2	Total Nursing Expenses (Schedule 3)	5,931,237
2.3	Total Administrative and General Expenses (Schedule 3)	3,228,899
2.4	Total Variable Expenses (Schedule 3)	4,854,621
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	329,202
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>14,343,959</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(249,859)</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(249,859)
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)		(249,859)

**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	489,339
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	3,179,017
1.6	Less Reserve for Bad Debt	(556,721)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,622,296</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	12,500
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	55,456
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	150,387
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	110,354
<b>100</b>	<b>Total Current Assets</b>	<b>3,440,332</b>

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<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Resident Refund	110,354
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>110,354</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	162,000
2.2	Buildings	331,881
2.3	Improvements	2,628,873
2.4	Equipment	253,365
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>3,376,119</b>

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<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	75,406
3.4	Construction in Progress	73,103
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	148,509

**Detail of Other Deferred Charges and Non-Current Assets**

<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Right of Use Asset	75,406
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	75,406

**Total Assets**

<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	6,964,960



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<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	1,449,596
5.2	Accrued Expenses	668,886
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	11,922,010
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	213,948
5.8	State and Federal Taxes Payable	3,567
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	473,432
<b>500</b>	<b>Total Current Liabilities</b>	<b>14,731,439</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	Accrued User Fee	473,432
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>473,432</b>

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	59,309
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>59,309</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>14,790,748</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(7,575,929)	0	(7,575,929)
8A.2	Prior Period Adjustment(s)	0	0	0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(249,859)	0	(249,859)
8A.4	Gain/(Loss) Realized on Investments	0	0	
8A.5	Contributions, Gifts and Other		0	
8A.6	Change in Unrealized Gains/(Losses) on Investments	0	0	
8A.7	Net Assets Released from Donor Restriction	0	0	
8A.8	Net Assets - Other	0	0	
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>(7,825,788)</b>	<b>0</b>	<b>(7,825,788)</b>

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<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1		
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>6,964,960</b>

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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	162,000	0	0	162,000				162,000
1.2	Building	4,370,208	0	0	4,370,208	(3,984,924)	(53,403)	(4,038,327)	331,881
1.3	Improvements	4,290,131	773,221	0	5,063,352	(2,243,886)	(190,593)	(2,434,479)	2,628,873
1.4	Equipment	4,102,465	84,348	0	4,186,813	(3,881,890)	(51,558)	(3,933,448)	253,365
1.5	Software/Limited Life Assets	51,444	0	0	51,444	(49,515)	(1,929)	(51,444)	0
1.6	Motor Vehicles	0	0	0	0	0		0	0
100	<b>Total</b>	<b>12,976,248</b>	<b>857,569</b>	<b>0</b>	<b>13,833,817</b>	<b>(10,160,215)</b>	<b>(297,483)</b>	<b>(10,457,698)</b>	<b>3,376,119</b>

#### 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	162,000	0	0	0	0	162,000				
2.2	Land REA-CR		0	0	0	0	0				
2.3	Building SNF-CR	4,345,045	0	0	0	0	4,345,045		53,403	0	53,403
2.4	Building REA-CR		0	0	0	0	0			0	0
2.5	Improvements SNF-CR	4,277,796	0	773,221	0	0	5,051,017	5.00%	190,593	0	190,593
2.6	Improvements REA-CR		0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	3,155,939	0	84,348	0	0	3,240,287	10.00%	51,558	0	51,558

# Skilled Nursing Facility Cost Report

## HELLENIC NURSING AND REHABILITATION

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2.8	Equipment REA-CR		0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	51,445	0	0	0	0	51,445	33.33%	1,929	0	1,929
2.10	Software/Limited Life Assets REA-CR		0	0	0	0	0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>11,992,225</b>	<b>0</b>	<b>857,569</b>	<b>0</b>	<b>0</b>	<b>12,849,794</b>		<b>297,483</b>	<b>0</b>	<b>297,483</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1974
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	915,900
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?	154
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	63,994
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	39,638
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?	11.9
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****HELLENIC NURSING AND REHABILIT**

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***Changes in Facility or Realty Company Ownership***

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	641,646

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(249,859)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(499,718)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,454,839
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>705,262</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(857,569)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(857,569)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(152,307)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>489,339</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	12/17/2020	154			154	160
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.	154				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	3,834	428	92	2,259	509	31,726
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>3,834</b>	<b>428</b>	<b>92</b>	<b>2,259</b>	<b>509</b>	<b>31,726</b>



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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
	1,786		110					40,744
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	1,786	0	110	0	0	0	0	40,744

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**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	126
3.2	0140.1	Number of MassHealth Admissions During Year	21
3.3	0150.0	Number of Discharges During Year	139
3.4	0190.0	Average Length of Stay	293
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	73
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	17

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**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,157,323	28,618.7	647,790	17,773.9	1,485,743	71,851.8
1.2	Total Overtime Wages	165,281	2,671.0	164,314	2,944.0	288,643	9,026.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,322,604</b>	<b>31,289.7</b>	<b>812,104</b>	<b>20,717.9</b>	<b>1,774,386</b>	<b>80,877.8</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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	2.50	2.50	2.00	5.00	5.00
2.2	Licensed Practical Nurses	2.50	2.50	2.00	5.00	5.00
2.3	Certified Nurse Aides	2.50	2.50	1.00	4.50	4.50

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**Detail of Staff and Hours by Position**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	1.0	2,106.0
3.2	Plant Operations	2	2.0	4,106.0
3.3	Dietary Staff	3	3.4	7,119.4
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff	3	2.2	4,646.0
3.6	Unit Clerk & Medical Records Staff	5	4.8	10,058.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.9	4,018.4
3.9	Social Services Staff	2	1.6	3,337.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.9	8,187.7
3.14	Administration and Officers			
3.15	Security Staff			
3.16	Clerical Staff	5	5.4	11,170.9
3.17	Director of Nurses	1	0.8	1,721.0
3.18	Registered Nurses	15	15.0	31,289.7
3.19	Licensed Practical Nurses	10	10.0	20,717.9
3.20	Certified Nurse Aides	39	38.9	80,877.8
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>93</b>	<b>92.0</b>	<b>191,436.2</b>

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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
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Innovative Health Care Agency	TMR2			424.2	28,831			332.0	41,500
4.3	Access Medical Staffing Inc.	TF30	23.9	2,990						
4.4	CONNECTRN INC	TGKV	2,635.5	190,806	2,512.1	170,750	2,351.0	83,100		
4.5	Intelycare, Inc.	TM7F	3,799.7	284,976	1,904.3	126,426	3,131.0	108,002		
4.6	Kavida Healthcare, Inc	TVTE	738.9	53,495	29.0	1,910	294.0	10,153		
4.7	24 Hour Care	T3LV								
4.8			8.8	662					40.0	5,033
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>7,206.8</b>	<b>532,929</b>	<b>4,869.6</b>	<b>327,917</b>	<b>5,776.0</b>	<b>201,255</b>	<b>372.0</b>	<b>46,533</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>7,206.8</b>	<b>532,929</b>	<b>4,869.6</b>	<b>327,917</b>	<b>5,776.0</b>	<b>201,255</b>	<b>372.0</b>	<b>46,533</b>

### Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
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	Sainte	Danie	LPN	Nursing	177,435			<b>177,435</b>
5.2	Pauls	Edith	RN	Nursing	178,225			<b>178,225</b>
5.3	Nelson	Chantale	LPN	Nursing	131,406			<b>131,406</b>
5.4	Gilmere	Emia	Nsg Supv	Nursing	137,276			<b>137,276</b>
5.5	Auguste-Poisson	Judith	RN	Nursing	110,231			<b>110,231</b>

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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
<b>Corporation</b>									
6C.1									0
6C.2									0
6C.3									0
6C.4									0
6C.5									0
6C.6									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										
1.2										
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0



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**Working Capital Debt**

<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginnin g Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	HWBA	Yes	10,962,767	1,409,243	04/01/2022	450,000	11,922,010	0.050%	
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						11,922,010		0

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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:

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
08/22/2023 11:29AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/22/2023 11:32AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/22/2023 11:32AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/22/2023 11:33AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

**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	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	08/22/2023

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	<b>[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.</b>	
2.2	Date of Authorization	08/22/2023
2.3	Last Name	Dalicandro
2.4	First Name	Fred
2.5	Middle Name	
2.6	Title	Finance Director
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](mailto: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