

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	KIMBALL FARMS NURSING CARE CENTER
1.2	MassHealth Provider ID	110026326B
1.3	Federal Employer Tax ID	043020520
1.4	VPN	0926256
1.5	Is the above information correct?	Yes
1.6	Facility Number	00107
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	40 Sunset Avenue
1.11	City	Lenox
1.12	Zip	01240
1.13	Telephone	+1 (413) 637-5011
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.	BHS Management Services/Integritus Healthcare Management Services, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Berkshire Extended Care Service, Inc.
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?	Yes

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Denise Granger
2.2	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc.
2.3	Title	Director of Payment Systems and Contracting
2.4	Street Address	75 North Street
2.5	City	Pittsfield
2.6	State	MA
2.7	Zip Code	01201
2.8	Phone Number	+1 (413) 553-9012
2.9	Email Address	integrityreimb@integrity1.org

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	William C. Jones Jr.
3.3	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc.
3.4	Title	President
3.5	Street Address	75 North Street
3.6	City	Pittsfield
3.7	State	MA
3.8	Zip Code	01201
3.9	Phone Number	+1 (413) 447-2996
3.10	Email Address	Bjones@integrity1.org
3.11	Type of Accounting Service Performed	Compilation

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Other	DAY BROOK VILLAGE SENIOR LIVING	110126706A	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.2	Other	E. LONGMEADOW SKILLED NURSING CTR	110026304C	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.3	Other	FAIRVIEW COMMONS NURS & REH. CTR	110026175B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.4	Other	HILLCREST COMMONS NURS & REH. CTR	110026559A	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.5	Other	HUNT NURSING AND REHABILITATION CENTER	110026304B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.6	Other	MOUNT GREYLOCK EXT. CARE FAC.	110084194A	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.7	Other	NORTH ADAMS COMMONS NRS & REH. CTR	110026217B	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.
4.8	Other	PILGRIM REH & SKIL NURS CTR	110026304D	N/A	Integrity Healthcare Systems	Integrity Healthcare Management Services, Inc.

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,680,819	16,798	2,697,617
1.2	Commercial Managed Care	7,300	15,679	22,979
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	5,034,793	288,556	5,323,349
1.5	Medicare Managed Care (Part C)	20,624	1	20,625
1.6	MassHealth Fee-for-Service	2,212,625		2,212,625
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	91,703	15,213	106,916
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	492,913		492,913
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,540,777	336,247	10,877,024

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

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	499,071
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	3,392
3.7	Interest Income	13,751
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	32,673
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	41,665
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	590,552

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Revenue	499,071
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		499,071

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	11,467,576

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	104,426		104,426
1.2	Director of Nurses: Employee Benefits	15,481		15,481
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,460		12,460
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	132,367		132,367
1.7	Registered Nurses: Salaries	598,642		598,642
1.8	Registered Nurses: Employee Benefits	88,751		88,751
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	71,430		71,430
1.10	Registered Nurses Purchased Service: Per Diem	54,992		54,992
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	148,240	0	148,240
1.200	Subtotal: Registered Nurses Expenses	962,055		962,055
1.12	Licensed Practical Nurses: Salaries	580,096		580,096
1.13	Licensed Practical Nurses: Employee Benefits	86,002		86,002
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	69,217		69,217
1.15	Licensed Practical Nurses Purchased Service: Per Diem	512,620		512,620
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	351,589	0	351,589
1.300	Subtotal: Licensed Practical Nurses Expenses	1,599,524		1,599,524
1.17	Certified Nurse Aides: Salaries	691,663		691,663
1.18	Certified Nurse Aides: Employee Benefits	102,545		102,545
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	82,526		82,526
1.20	Certified Nurse Aides Purchased Service: Per Diem	458,201		458,201
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,346,065	0	1,346,065
1.400	Subtotal: Certified Nurse Aides Expenses	2,681,000		2,681,000

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,374,946		5,374,946

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	5,374,946		5,374,946

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	142,725		142,725
2.2	Administration: Employee Benefits	13,781		13,781
2.3	Administration: Payroll Taxes incl Workers Comp.	17,030		17,030
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	173,536		173,536
2.7	Clerical Staff: Salaries	231,855		231,855
2.8	Clerical Staff: Employee Benefits	34,373		34,373
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	27,665		27,665
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	293,893		293,893
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	24,058		24,058
2.13	Telecommunications (e.g. Internet, Phone)	28,886		28,886

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	16,598		16,598
2.18	Continuing Professional Education / Training and Development	8,301		8,301
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	43,445		43,445
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	60,893	60,893	0
2.23	Non-Allowable A & G Expenses	340,386	340,386	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)		595,208	595,208
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		12,785	12,785
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	522,567		729,281
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	989,996		1,196,710
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		32,673	32,673
2.500	Subtotal: Administrative & General Recoverable Income	0		32,673
200	Total: Net Administrative & General Expenses After Recoverable Income	989,996		1,164,037

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Prior Year Expense Adjustment	56,090
2A.2	Accrued Expense	4,803
2A.100	Subtotal: Other A&G Expenses	60,893

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	29,202
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	16,172
2B.7	Key Person Insurance	
2B.8	Management Company Fees	183,661
2B.9	Management Consultants	35,600
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	35,000
2B.15	User Fee Assessment	40,751
2B.16	Other Non-Allowable A&G Expenses	
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	340,386

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	86,428		86,428
3.2	Staff Dev. Coord.: Employee Benefits	12,813		12,813

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,313		10,313
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	109,554		109,554
3.5	Plant Operation: Salaries	129,390		129,390
3.6	Plant Operation: Employee Benefits	19,183		19,183
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,439		15,439
3.8	Plant Operation: Purchased Service	89,970		89,970
3.9	Plant Operation: Supplies and Expenses	22,397		22,397
3.10	Plant Operation: Utilities	255,210		255,210
3.11	Plant Operation: Repairs	39,791		39,791
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	571,380		571,380
3.13	Dietician: Salaries	74,655		74,655
3.14	Dietician: Employee Benefits	11,068		11,068
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,909		8,909
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	94,632		94,632
3.18	Dietary: Salaries	449,716		449,716
3.19	Dietary: Employee Benefits	66,671		66,671
3.20	Dietary: Payroll Taxes incl Workers Comp.	53,660		53,660
3.21	Dietary: Food	271,988		271,988
3.22	Dietary: Purchased Service	2,964		2,964
3.23	Dietary: Supplies and Expenses	41,139		41,139
3.400	Subtotal: Dietary Expenses	886,138		886,138
3.24	Housekeeping/Laundry: Salaries	151,721		151,721
3.25	Housekeeping/Laundry: Employee Benefits	22,492		22,492
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	18,104		18,104
3.27	Housekeeping/Laundry: Purchased Service	25,885		25,885
3.28	Housekeeping/Laundry: Supplies and Expenses	32,891		32,891
3.29	Housekeeping/Laundry: Linen and Bedding	7,179		7,179
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	258,272		258,272

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

3.31	Quality Assurance (QA) Professional: Salaries	33,059		33,059
3.32	QA Professional: Employee Benefits	3,254		3,254
3.33	QA Professional: Payroll Taxes incl Workers Comp.	6,508		6,508
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	42,821		42,821
3.36	Unit Clerk & Medical Records: Salaries			0
3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	100,304		100,304
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,869		14,869
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	11,969		11,969
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	127,142		127,142
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	145,464		145,464
3.49	Social Service Worker: Employee Benefits	21,565		21,565
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,357		17,357
3.51	Social Service Worker: Purchased Service	7,425		7,425
3.1000	Subtotal: Social Service Worker Expenses	191,811		191,811
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

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			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	673,338	673,338	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	673,338		0
3.64	Recreational Therapy/Activities: Salaries	269,615		269,615
3.65	Recreational Therapy/Activities: Employee Benefits	39,971		39,971
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	32,170		32,170
3.67	Recreational Therapy/Activities: Purchased Service	36,604		36,604
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,912		2,912
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	381,272		381,272
3.70	Resident Care Assistant: Salaries	88,095		88,095
3.71	Resident Care Assistant: Employee Benefits	13,060		13,060
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	10,512		10,512
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	111,667		111,667
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	1,242		1,242
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	54,265		54,265

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	7,378		7,378
3.86	Physician Services: Other			0
3.87	Legend Drugs	224,615	224,615	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	284,216		284,216
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	118,550	118,550	0
3.92	Pharmacy Consultant	7,965		7,965
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	698,231		355,066
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,146,258		3,129,755
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		41,665	41,665
3.1800	Subtotal: Variable Recoverable Income	0		41,665
300	Total: Net Variable Expenses Including Recoverable Income	4,146,258		3,088,090

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	563,489	43,258	520,231
4.2	Long-Term Interest Expense SNF-CR	254,832		254,832
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	11,288		11,288
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	27,844	27,844	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	857,453		786,351
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	857,453		786,351

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	11,368,653		10,487,762
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	11,368,653		10,413,424

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	No

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	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	11,379,487
1B.2	Other Revenue	74,338
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	11,453,825
1B.4	Salaries and Wages	3,877,856
1B.5	Employee Benefits	733,131
1B.6	Supplies and Other (including Payroll Taxes)	5,904,345
1B.7	Interest Expense	254,832
1B.8	Provision for Bad Debt	35,000
1B.9	Depreciation and Amortization Expenses	563,491
1B.200	Total Operating Expenses	11,368,655
1B.300	Income(Loss) from Operations	85,170
	Non-Operating Income and Expenses	
1B.10	Interest Income	13,751
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)	
	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	98,921

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,467,576
2.2	Total Nursing Expenses (Schedule 3)	5,374,946
2.3	Total Administrative and General Expenses (Schedule 3)	989,996
2.4	Total Variable Expenses (Schedule 3)	4,146,258
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	857,453
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	11,368,653
200	Cost Reported Net Income(Loss)	98,923

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		98,921
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)		98,923

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	2,822,363
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,319,203
1.6	Less Reserve for Bad Debt	(4,354)
1.100	Subtotal: Net Patient Accounts Receivable	1,314,849
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	5,642,237
1.9	Interest Receivable	
1.10	Supply Inventory	34,760
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	7,885
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	38,368
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	9,860,462

Detail of Other Current Assets

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

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	148,750
2.2	Buildings	588,070
2.3	Improvements	707,760
2.4	Equipment	981,499
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,426,079

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	45,000
3.5	Mortgage Acquisition Costs	43,964
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(19,780)
3.100	Net Mortgage Acquisition Costs	24,184
300	Total Non-Current Assets	69,184

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,355,725

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	611,255
5.2	Accrued Expenses	213,838
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	6,932
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	397,402
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	84,721
500	Total Current Liabilities	1,314,148

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Management Fee	(3)
5A.2	Installment Payment-Current	8,249
5A.3	AR Buy	76,475
5A.100	Subtotal: Other Current Liabilities	84,721

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	4,086,876
600	Total Non-Current Liabilities	4,086,876

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,401,024

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	6,855,780		6,855,780
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	98,923		98,923
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	6,954,703	0	6,954,703

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	12,355,727

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	148,750			148,750				148,750
1.2	Building	1,332,897			1,332,897	(708,534)	(36,293)	(744,827)	588,070
1.3	Improvements	5,639,724	45,139		5,684,863	(4,673,779)	(303,324)	(4,977,103)	707,760
1.4	Equipment	3,424,999	88,510		3,513,509	(2,308,138)	(223,872)	(2,532,010)	981,499
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	10,546,370	133,649	0	10,680,019	(7,690,451)	(563,489)	(8,253,940)	2,426,079

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	148,750					148,750				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,332,897					1,332,897	2.50%	36,293	(2,971)	33,322
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	5,639,725		45,139		(2,544)	5,682,320	5.00%	303,324	(19,208)	284,116
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,387,889		88,510		(448,461)	2,027,938	10.00%	223,872	(21,079)	202,793

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	9,509,261	0	133,649	0	(451,005)	9,191,905	563,489	(43,258)	520,231

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1960
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	4,159,600
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?	74
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,875
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	19,250
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	4.8
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
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)	3,008,590

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	98,921
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	563,491
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(421,740)
200	Net Cash from Operating Activities	240,672

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(133,651)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(133,651)

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	(293,248)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(293,248)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(186,227)
500	Cash and Cash Equivalents (End of Year)	2,822,363

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	09/22/2020	74			74	123
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.	74				
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	7,349	20		7,917	148	9,878
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)	80					166
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	7,429	20	0	7,917	148	10,044

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	302							25,614
								0
								0
								0
								0
								0
								0
								0
								0
								246
								0
								0
								0
0	302	0	0	0	0	0	0	25,860

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	329,098	8,852.0	295,541	10,135.0	283,081	14,835.0
1.2	Total Overtime Wages	48,746	770.0	58,583	1,280.0	92,056	2,836.0
1.3	Total Shift Differential	11,342		10,902		12,014	
1.4	Total Other Differentials						
100	Total	389,186	9,622.0	365,026	11,415.0	387,151	17,671.0

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	0.75	1.25	1.00	1.75	2.25
2.2	Licensed Practical Nurses	0.75	1.75	1.00	1.75	2.75
2.3	Certified Nurse Aides	0.75	0.75	1.00	1.75	1.75

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,470.0
3.2	Plant Operations	4	3.0	5,411.0
3.3	Dietary Staff	22	11.0	23,266.0
3.4	Dietician	1	0.0	788.0
3.5	Housekeeping/Laundry Staff	5	1.0	2,850.0
3.6	Unit Clerk & Medical Records Staff	12	3.0	6,133.0
3.7	Quality Assurance		0.0	16.0
3.8	MMQ Nurses and MDS Coordinator	3	1.0	2,549.0
3.9	Social Services Staff	3	2.0	4,278.0
3.10	Interpreters		0.0	0.0
3.11	Restorative Therapy - Direct Staff		0.0	0.0
3.12	Restorative Therapy - Indirect Staff		0.0	0.0
3.13	Recreational Staff	30	6.0	13,494.0
3.14	Administration and Officers	2	1.0	2,111.0
3.15	Security Staff		0.0	0.0
3.16	Clerical Staff	12	15.0	32,134.0
3.17	Director of Nurses	2	1.0	2,084.0
3.18	Registered Nurses	10	1.0	9,622.0
3.19	Licensed Practical Nurses	16	6.0	11,415.0
3.20	Certified Nurse Aides	40	11.0	17,671.0
3.21	Resident Care Assistants	2	2.0	5,091.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	165	65.0	141,383.0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Excel Nursing Services, Inc.	TG6V	605.8	41,125	794.0	53,926	482.0	32,746		
4.3	General Healthcare Resources, LLC	TQFN	590.6	40,087	126.0	8,582	7.0	498		
4.4	Intelycare, Inc.	TM7F	654.4	44,422	1,272.0	86,326	997.0	67,698		
4.5	Paramount Healthcare Services	TNVC	333.0	22,606	74.0	5,013	130.0	8,813		
4.6		TOIY			49.0	3,342	139.0	9,441		
4.7	Mas Medical Staffing, Corp	TJ4S			39.0	2,642	95.0	6,420		
4.8	Maxim Healthcare Services - TNS Plymouth	T20Z			2,825.0	191,758	85.0	5,794		
4.9	Favorite Healthcare Staffing, Inc.	TOTB					17,894.0	1,214,655		
4.10							0.0			
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,183.8	148,240	5,179.0	351,589	19,829.0	1,346,065	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,183.8	148,240	5,179.0	351,589	19,829.0	1,346,065	0.0	0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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	Kittler	William	Administrato r	Administrative & General	182,861			182,861
5.2	Gaylord	Patti	LPN	Nursing	139,572			139,572
5.3	Thorn	Kelly	RN	Nursing	164,244			164,244
5.4	Martinez Bernal	Eufrocina	Dietician	Other	128,456			128,456
5.5	Ritcher	Amy	RN	Nursing	144,398			144,398

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

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Massachusetts Development Corp	No	05/21/2001	07/01/2031	360		7,425,000	43,964	
100	TOTALS								43,964	0

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
4,365,000		285,000			4,080,000	2.740%	254,832		254,832
					4,080,000		254,832	0	254,832

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Integritus Healthcare Systems	Yes	6,932		02/01/2022		6,932		
200	Total Working Capital Interest						6,932		0

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 <i>MUST</i> 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 <i>MUST</i> use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

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

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

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/22/2023 1:30PM	(1) Footnotes and Explanations	Board of Trustees Contact and Term Data 2022.pdf	application/pdf	Ryan Aldam
09/22/2023 1:31PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
09/22/2023 1:33PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
09/22/2023 1:36PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ryan Aldam
09/22/2023 1:40PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Ryan Aldam

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 2:09 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	William C. Jones Jr.
1.2	Nursing Facility or Firm Name	Integrity Healthcare Management Services, Inc.
1.3	Title	President
1.4	Street Address	75 North Street
1.5	City	Pittsfield
1.6	State	MA
1.7	Zip Code	01201
1.8	Phone Number	+1 (413) 447-2996
1.9	Email Address	Bjones@integrity1.org
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/22/2023

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.

--	--	--

Skilled Nursing Facility Cost Report
KIMBALL FARMS NURSING CARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 2:09 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/22/2023
2.3	Last Name	Jones
2.4	First Name	William
2.5	Middle Name	C.
2.6	Title	President and Treasurer
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