

Skilled Nursing Facility Cost Report
Kimwell Nursing SNF Operations BHC LLC
Filing Year: 2022

Date: 11/28/2023
Time: 2:40 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Kimwell Nursing SNF Operations BHC LLC
1.2	MassHealth Provider ID	110189598A
1.3	Federal Employer Tax ID	882501049
1.4	VPN	0950787
1.5	Is the above information correct?	Yes
1.6	Facility Number	00948
1.7	This line is intentionally left blank	
1.8	Reporting Period From	08/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	495 New Boston Road
1.11	City	Fall River
1.12	Zip	02720
1.13	Telephone	+1 (508) 679-0106
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	n/a
1.19	List the name of the entity that holds the nursing facility license.	Kimwell Nursing SNF Operations BHC LLC
1.20	List realty company names as reported on each realty company cost report.	MA Prop 3 LLC/Kimwell Nursing SNF Operations BHC LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Nicole Liebb
2.2	Nursing Facility or Firm Name	Kimwell Nursing SNF Operations BHC LLC
2.3	Title	Executive Assistant
2.4	Street Address	701 Cross Street, Suite 132
2.5	City	Lakewood
2.6	State	NJ
2.7	Zip Code	08701
2.8	Phone Number	+1 (732) 522-4338
2.9	Email Address	nicoleliebb@outlook.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Chelsea Murray
3.3	Nursing Facility or Firm Name	Bonadio & Co., LLP
3.4	Title	Director
3.5	Street Address	171 Sully's Trail
3.6	City	Pittsford
3.7	State	NY
3.8	Zip Code	14534
3.9	Phone Number	+1 (585) 249-2791
3.10	Email Address	cmurray@bonadio.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	471,658		471,658
1.2	Commercial Managed Care	20,212	28,422	48,634
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,716,062	87,213	1,803,275
1.5	Medicare Managed Care (Part C)	287,912		287,912
1.6	MassHealth Fee-for-Service	2,289,710	29,295	2,319,005
1.7	MassHealth Managed Care	670,391		670,391
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	285,439		285,439
100	Total Nursing Facility Revenue	5,741,384	144,930	5,886,314

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	293,980
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	2,485
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	56
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	296,521

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)	GAIN ON BARGAIN PURCHASE	153,768
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	TOTAL COVID-19 RECEIPTS	89,528
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MISCELLANEOUS	50,684
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		293,980

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	6,182,835

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	131,576		131,576
1.2	Director of Nurses: Employee Benefits	1,023		1,023
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,413		13,413
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	146,012		146,012
1.7	Registered Nurses: Salaries	181,919		181,919
1.8	Registered Nurses: Employee Benefits	1,456		1,456
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	18,520		18,520
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	67,386	0	67,386
1.200	Subtotal: Registered Nurses Expenses	269,281		269,281
1.12	Licensed Practical Nurses: Salaries	626,474		626,474
1.13	Licensed Practical Nurses: Employee Benefits	5,013		5,013
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	63,776		63,776
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	359,152	0	359,152
1.300	Subtotal: Licensed Practical Nurses Expenses	1,054,415		1,054,415
1.17	Certified Nurse Aides: Salaries	673,660		673,660
1.18	Certified Nurse Aides: Employee Benefits	5,390		5,390
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	68,579		68,579
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	382,756	0	382,756
1.400	Subtotal: Certified Nurse Aides Expenses	1,130,385		1,130,385

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	2,697		2,697
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	2,697		2,697
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,602,790		2,602,790

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,602,790		2,602,790

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	159,119		159,119
2.2	Administration: Employee Benefits	729		729
2.3	Administration: Payroll Taxes incl Workers Comp.	15,363		15,363
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	69,880	69,880	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	245,091		175,211
2.7	Clerical Staff: Salaries	258,353		258,353
2.8	Clerical Staff: Employee Benefits	1,507		1,507
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	25,488		25,488
2.10	Clerical Staff: Purchased Service	25,559		25,559
2.200	Subtotal: Clerical Staff Expenses	310,907		310,907
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	64,053		64,053
2.12	Office Supplies	13,763		13,763
2.13	Telecommunications (e.g. Internet, Phone)	10,918		10,918

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	17,990		17,990
2.16	Advertising: Help Wanted	564		564
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	90,001		90,001
2.20	Insurance: Malpractice & General Liability	57,907		57,907
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	14,484		14,484
2.23	Non-Allowable A & G Expenses	585,016	585,016	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		77,113	77,113
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	854,696		346,793
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,410,694		832,911
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		2,485
200	Total: Net Administrative & General Expenses After Recoverable Income	1,410,694		830,426

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	STARTUP COSTS	14,484
2A.100	Subtotal: Other A&G Expenses	14,484

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	30,293
2B.2	Licenses and Dues: Not Related to Resident Care	879
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	17,096
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	13,099
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	209,135
2B.15	User Fee Assessment	314,279
2B.16	Other Non-Allowable A&G Expenses	235
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	585,016

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	65,415		65,415
3.2	Staff Dev. Coord.: Employee Benefits	509		509
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	6,669		6,669
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	72,593		72,593
3.5	Plant Operation: Salaries	50,800		50,800
3.6	Plant Operation: Employee Benefits	398		398
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,172		5,172

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3.8	Plant Operation: Purchased Service	14,656		14,656
3.9	Plant Operation: Supplies and Expenses	5,615		5,615
3.10	Plant Operation: Utilities	94,301		94,301
3.11	Plant Operation: Repairs	4,976		4,976
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	175,918		175,918
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	3,372		3,372
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.	323		323
3.21	Dietary: Food	104,352		104,352
3.22	Dietary: Purchased Service	220,455		220,455
3.23	Dietary: Supplies and Expenses	23,251		23,251
3.400	Subtotal: Dietary Expenses	351,753		351,753
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	141,449		141,449
3.28	Housekeeping/Laundry: Supplies and Expenses	26,329		26,329
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	167,778		167,778
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	13,757		13,757

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3.37	Unit Clerk & Medical Records: Employee Benefits	107		107
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,402		1,402
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	15,266		15,266
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	64,786		64,786
3.49	Social Service Worker: Employee Benefits	529		529
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,596		6,596
3.51	Social Service Worker: Purchased Service	3,903		3,903
3.1000	Subtotal: Social Service Worker Expenses	75,814		75,814
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	6,129	6,129	0
3.57	Indirect Restorative Therapy: Employee Benefits	37	37	0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	620	620	0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	33,090	33,090	0

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3.61	Direct Restorative Therapy: Benefits	3,546	3,546	0
3.62	Direct Restorative Therapy: Consultants	226,560	226,560	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	269,982		0
3.64	Recreational Therapy/Activities: Salaries	78,538		78,538
3.65	Recreational Therapy/Activities: Employee Benefits	606		606
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,970		7,970
3.67	Recreational Therapy/Activities: Purchased Service	296		296
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,333		5,333
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	92,743		92,743
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service	35,641		35,641
3.1400	Subtotal: Resident Care Assistant Expenses	35,641		35,641
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	22,050		22,050
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	15,000		15,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	132,985	132,985	0
3.88	Personal Protective Equipment	61,104		61,104

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3.89	House Supplies Not Resold	16,788		16,788
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,999		5,999
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	253,926		120,941
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	1,511,414		1,108,447
Less: Variable Recoverable Income				
3.96	Vending Machine Income		2,485	2,485
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		2,485
300	Total: Net Variable Expenses Including Recoverable Income	1,511,414		1,105,962

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	10,523	(268,750)	279,273
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		610,864	610,864
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	5,146		5,146
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	41,134		41,134
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	2,828		2,828
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	24,334		24,334
4.13	Other Fixed Cost Expenses REA-CR		535,076	535,076
4.14	Real Property Rent Expense SNF-CR	1,006,346	1,006,346	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	1,090,311		1,498,655
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	1,090,311		1,498,655

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	6,615,209		6,042,803
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	6,615,209		6,037,833

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:	

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	5,886,314
1A.2	Other Revenue	142,753
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	6,029,067
1A.4	Salaries and Wages	2,410,450
1A.5	Employee Benefits	17,795
1A.6	Supplies and Other (including Payroll Taxes)	3,967,306
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	209,135
1A.9	Depreciation and Amortization Expenses	10,523
1A.200	Total Operating Expenses	6,615,209
1A.300	Income(Loss) from Operations	(586,142)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	153,768
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(432,374)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(432,374)

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<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)	6,182,835
2.2	Total Nursing Expenses (Schedule 3)	2,602,790
2.3	Total Administrative and General Expenses (Schedule 3)	1,410,694
2.4	Total Variable Expenses (Schedule 3)	1,511,414
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,090,311
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	6,615,209
200	Cost Reported Net Income(Loss)	(432,374)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(432,374)
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)		(432,374)

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	599,647
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	3,269,676
1.6	Less Reserve for Bad Debt	(226,034)
1.100	Subtotal: Net Patient Accounts Receivable	3,043,642
1.7	Receivable from Officers/Owners/Employees	81
1.8	Receivable from Affiliates/Related Parties	848
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	17,375
1.12	Prepaid Interest	
1.13	Prepaid Insurance	57,804
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	4,052
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	4,590
100	Total Current Assets	3,728,039

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	DUE FROM VENDORS	4,590
1A.100	Subtotal: Other Current Assets	4,590

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	8,638
2.4	Equipment	166,473
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	175,111

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	21,898,654
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	21,898,654

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	RIGHT OF USE ASSETS, FINANCING LEASE	22,235,630
3A.2	RESIDENT FUNDS HELD IN TRUST	73,651
3A.3	DUE FROM (TO) AFFILIATES	(410,627)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	21,898,654

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	25,801,804

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,593,881
5.2	Accrued Expenses	183,728
5.3	Due to Insurance Payers	10,355
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	490,478
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	364,622
500	Total Current Liabilities	2,643,064

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	FINANCING LEASE LIABILITY, CURRENT PORTION	364,622
5A.100	Subtotal: Other Current Liabilities	364,622

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,271,357
6.3	Other Long-Term Debt	22,319,757
600	Total Non-Current Liabilities	23,591,114

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	26,234,178

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(432,374)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(432,374)

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

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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	25,801,804

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements		8,816		8,816		(178)	(178)	8,638
1.4	Equipment	153,768	23,050		176,818		(10,345)	(10,345)	166,473
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	153,768	31,866	0	185,634	0	(10,523)	(10,523)	175,111

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	1,150,000					1,150,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	10,400,000					10,400,000	2.50%		268,750	268,750
2.5	Improvements SNF-CR			8,816			8,816	5.00%	178		178
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	153,768		23,050			176,818	10.00%	10,345		10,345

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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	11,703,768	0	31,866	0	0	11,735,634		10,523	268,750	279,273

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1964
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	6,158,900
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	65
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	55,148
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	44,118
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?	1.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1	Sale of Nursing Facility to Unrelated Third Party	08/01/2022	Christopher Roberts, Peter Stassi, Joseph Deutsch	Josh Brown, Moshe Steinberg, Jake Chapler	10
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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(432,374)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	551,913
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,059,085)
200	Net Cash from Operating Activities	(939,546)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(31,866)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(31,866)

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	(110,925)
4.3	Cash Flows from Other Financing Activities	1,681,984
400	Net Cash from Financing Activities	1,571,059

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	599,647
500	Cash and Cash Equivalents (End of Year)	599,647

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	08/01/2022	124			124	124
1.2	10/31/2021	124			124	124
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.	124				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,043	68		2,606	645	9,176
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)						
200	Total	1,043	68	0	2,606	645	9,176

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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
2,773							981	17,292
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2,773	0	0	0	0	0	0	981	17,292

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	165
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	173
3.4	0190.0	Average Length of Stay	315
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	103
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	96

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	167,253	4,233.2	541,853	13,899.9	548,265	27,055.1
1.2	Total Overtime Wages	14,666	188.7	84,621	1,435.8	125,395	4,265.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	181,919	4,421.9	626,474	15,335.7	673,660	31,320.1

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	3.00	4.50	4.50
2.2	Licensed Practical Nurses	3.00	3.00	3.00	4.50	4.50
2.3	Certified Nurse Aides	2.50	2.50	2.00	2.50	2.75

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	0.7	1,439.2
3.2	Plant Operations	2	0.9	1,787.6
3.3	Dietary Staff	12	0.5	969.6
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.3	636.2
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	6	0.9	1,903.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	16	0.5	967.5
3.12	Restorative Therapy - Indirect Staff	1	0.1	244.1
3.13	Recreational Staff	8	2.0	4,185.8
3.14	Administration and Officers	4	1.5	3,048.0
3.15	Security Staff			
3.16	Clerical Staff	15	4.2	8,668.7
3.17	Director of Nurses	2	0.9	1,840.0
3.18	Registered Nurses	9	2.1	4,421.9
3.19	Licensed Practical Nurses	24	7.4	15,335.7
3.20	Certified Nurse Aides	58	15.1	31,320.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	160	37.1	76,767.9

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV					500.2	20,847		
4.3	Intelycare, Inc.	TM7F	95.1	6,993	2,577.2	139,771	4,035.0	168,172		
4.4	JFS Secured Staffing Inc	TCPD			121.2	6,573				
4.5	Norton and Associates, Inc. - New Bedford	T4BO	214.8	15,795			577.3	24,061		
4.6	O'connor Staffing INC	Other	562.1	41,333	650.0	35,252	479.5	19,985		
4.7			44.4	3,265	612.8	33,234	1,459.8	60,842		
4.8	LRS Healthcare	TNYJ	0.0		2,661.1	144,322	2,131.8	88,849		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		916.4	67,386	6,622.3	359,152	9,183.6	382,756	0.0	0
400	Total Temporary Nursing Service Agency Expenses		916.4	67,386	6,622.3	359,152	9,183.6	382,756	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	TAVARES	MONICA S	DON	Nursing	84,297			84,297		
5.2	BORGES	AMANDA L	DON	Nursing	69,719			69,719		
5.3	REGO	ROBERT J	ADMINISTRATOR	Administrative & General	63,752			63,752		
5.4	AYER	JUSTINE	LPN	Nursing	57,673			57,673		
5.5	ALMADI	SAMI N	REGIONAL EXECUTIVE	Administrative & General	75,402			75,402		

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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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1	BROWN	AVROHOM	OWNER	Administrative & General	880	32,241			32,241
6B.2	CHAPLER	YAAKOV	OWNER	Administrative & General	880	32,241			32,241
6B.3				Other					0
									64,482

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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										
100	TOTALS								0	0

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

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

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):

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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:

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
10/23/2023 1:18PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Chelsea Murray
10/24/2023 7:40AM	(1) Footnotes and Explanations	Footnotes and Explanations.pdf	application/pdf	Chelsea Murray
10/24/2023 8:22AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/24/2023 4:23PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray
10/25/2023 3:13PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Chelsea Murray

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	Chelsea Murray
1.2	Nursing Facility or Firm Name	Bonadio & Co., LLP
1.3	Title	Director
1.4	Street Address	171 Sully's Trail
1.5	City	Pittsford
1.6	State	NY
1.7	Zip Code	14534
1.8	Phone Number	+1 (585) 249-2791
1.9	Email Address	cmurray@bonadio.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/27/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	11/03/2023
2.3	Last Name	Steinberg
2.4	First Name	Moshe
2.5	Middle Name	
2.6	Title	
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