

**Skilled Nursing Facility Cost Report**  
**MARLBOROUGH HILLS REHAB & HEAL**  
Filing Year: 2022

Date: 01/11/2024  
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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	MARLBOROUGH HILLS REHAB & HEALTH CARE CTR
1.2	MassHealth Provider ID	110100244A
1.3	Federal Employer Tax ID	465010090
1.4	VPN	0950367
1.5	Is the above information correct?	Yes
1.6	Facility Number	00301
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	121 Northboro Road East
1.11	City	Marlborough
1.12	Zip	01752
1.13	Telephone	+1 (508) 485-4040
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates INC.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates INC.
1.20	List realty company names as reported on each realty company cost report.	Marlborough Hills MA Landlord 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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	454,708	3,500	458,208
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,565,869	611,174	2,177,043
1.5	Medicare Managed Care (Part C)	575,131	(127)	575,004
1.6	MassHealth Fee-for-Service	9,843,964	712,575	10,556,539
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	623,058	0	623,058
1.12	Medicaid Patient Paid Amount	1,400,284	0	1,400,284
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>14,463,014</b>	<b>1,327,122</b>	<b>15,790,136</b>

**Detail of Ancillary Revenue**

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

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	993,805
3.7	Interest Income	257
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	2,133,453
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>3,127,515</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>0</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>18,917,651</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	197,153		197,153
1.2	Director of Nurses: Employee Benefits	13,098	204	12,894
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,469		17,469
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>227,720</b>		<b>227,516</b>
1.7	Registered Nurses: Salaries	1,209,670		1,209,670
1.8	Registered Nurses: Employee Benefits	80,364	1,249	79,115
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	107,184		107,184
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,491		1,491
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,398,709</b>		<b>1,397,460</b>
1.12	Licensed Practical Nurses: Salaries	2,707,573		2,707,573
1.13	Licensed Practical Nurses: Employee Benefits	179,877	2,795	177,082
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	239,907		239,907
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	915		915
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>3,128,272</b>		<b>3,125,477</b>
1.17	Certified Nurse Aides: Salaries	4,761,453		4,761,453
1.18	Certified Nurse Aides: Employee Benefits	316,327	4,917	311,410
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	421,893		421,893
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	5,553		5,553
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>5,505,226</b>		<b>5,500,309</b>

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>10,259,927</b>		<b>10,250,762</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>10,259,927</b>		<b>10,250,762</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	183,019		183,019
2.2	Administration: Employee Benefits	12,159	189	11,970
2.3	Administration: Payroll Taxes incl Workers Comp.	16,217		16,217
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>211,395</b>		<b>211,206</b>
2.7	Clerical Staff: Salaries	249,304		249,304
2.8	Clerical Staff: Employee Benefits	16,562	257	16,305
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,090		22,090
2.10	Clerical Staff: Purchased Service	34,440		34,440
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>322,396</b>		<b>322,139</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	107,660		107,660
2.12	Office Supplies	86,004		86,004
2.13	Telecommunications (e.g. Internet, Phone)	65,404		65,404

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	5,240	5,240	0
2.16	Advertising: Help Wanted	38,216		38,216
2.17	Licenses and Dues: Patient Care Related Portion	26,084	1,512	24,572
2.18	Continuing Professional Education / Training and Development	1,826		1,826
2.19	Accounting Services (Not related to appeals)	26,579		26,579
2.20	Insurance: Malpractice & General Liability	786,940		786,940
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	16,440		16,440
2.23	Non-Allowable A & G Expenses	1,665,126	1,665,126	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		54,363	54,363
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		457,182	457,182
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		20,911	20,911
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,825,519</b>		<b>1,686,097</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,359,310</b>		<b>2,219,442</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		2,133,453	2,133,453
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>2,133,453</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,359,310</b>		<b>85,989</b>



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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	16,440
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	16,440

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<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	1,161
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	97,166
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	137,908
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	254,427
2B.15	User Fee Assessment	1,175,974
2B.16	Other Non-Allowable A&G Expenses	(1,510)
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,665,126</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	276,769		276,769
3.6	Plant Operation: Employee Benefits	18,387	286	18,101
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	24,523		24,523

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3.8	Plant Operation: Purchased Service	109,792		109,792
3.9	Plant Operation: Supplies and Expenses	106,864		106,864
3.10	Plant Operation: Utilities	257,316		257,316
3.11	Plant Operation: Repairs	120,000		120,000
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>913,651</b>		<b>913,365</b>
3.13	Dietician: Salaries	65,890		65,890
3.14	Dietician: Employee Benefits	4,377	68	4,309
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,838		5,838
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>76,105</b>		<b>76,037</b>
3.18	Dietary: Salaries	852,811		852,811
3.19	Dietary: Employee Benefits	56,656	880	55,776
3.20	Dietary: Payroll Taxes incl Workers Comp.	75,564		75,564
3.21	Dietary: Food	547,421		547,421
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	84,668		84,668
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,617,120</b>		<b>1,616,240</b>
3.24	Housekeeping/Laundry: Salaries	514,339		514,339
3.25	Housekeeping/Laundry: Employee Benefits	34,170	531	33,639
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	45,573		45,573
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	92,245		92,245
3.29	Housekeeping/Laundry: Linen and Bedding	19,833		19,833
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>706,160</b>		<b>705,629</b>
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	795,589		795,589
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	52,855	821	52,034
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	70,494		70,494
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>918,938</b>		<b>918,117</b>
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	517,019		517,019
3.49	Social Service Worker: Employee Benefits	34,348	534	33,814
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	45,811		45,811
3.51	Social Service Worker: Purchased Service	43,509		43,509
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>640,687</b>		<b>640,153</b>
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	332,624		332,624
3.57	Indirect Restorative Therapy: Employee Benefits	22,098	343	21,755
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	29,472		29,472
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	524,295	524,295	0

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3.61	Direct Restorative Therapy: Benefits	81,287	81,287	0
3.62	Direct Restorative Therapy: Consultants	989	989	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>990,765</b>		<b>383,851</b>
3.64	Recreational Therapy/Activities: Salaries	157,545		157,545
3.65	Recreational Therapy/Activities: Employee Benefits	10,466	163	10,303
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,959		13,959
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	62,482		62,482
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>244,452</b>		<b>244,289</b>
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	3,521		3,521
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	33,000		33,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	2,855		2,855
3.86	Physician Services: Other	2,321	2,321	0
3.87	Legend Drugs	920,848	920,848	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	342,728		342,728
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	19,502		19,502
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,324,775</b>		<b>401,606</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>7,432,653</b>		<b>5,899,287</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>7,432,653</b>		<b>5,899,287</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	43,105	(215,717)	258,822
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		585,818	585,818
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	66,669		66,669
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	919		919
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	984,914	984,914	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,095,607</b>		<b>912,228</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,095,607</b>		<b>912,228</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>22,147,497</b>		<b>19,281,719</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>22,147,497</b>		<b>17,148,266</b>



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

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

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

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

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,790,136
1A.2	Other Revenue	3,127,258
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>18,917,394</b>
1A.4	Salaries and Wages	12,820,758
1A.5	Employee Benefits	851,744
1A.6	Supplies and Other (including Payroll Taxes)	8,177,463
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	254,427
1A.9	Depreciation and Amortization Expenses	43,105
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>22,147,497</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(3,230,103)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	257
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(3,229,846)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(3,229,846)</b>

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

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

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<b>Cost Reported Statement of Operations</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	18,917,651
2.2	Total Nursing Expenses (Schedule 3)	10,259,927
2.3	Total Administrative and General Expenses (Schedule 3)	3,359,310
2.4	Total Variable Expenses (Schedule 3)	7,432,653
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,095,607
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>22,147,497</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(3,229,846)</b>

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

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(3,229,846)
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)		(3,229,846)

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	35,512
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,275,660
1.6	Less Reserve for Bad Debt	(36,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,239,660</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	36,391
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	77,016
1.14	Prepaid Taxes	(24,886)
1.15	Other Prepaid Expenses	10,104
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	301,505
<b>100</b>	<b>Total Current Assets</b>	<b>1,675,302</b>

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<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Medicaid Cost Settlement	455,836
1A.2	Property Tax Escrow	24,817
1A.3	Exchange	774
1A.4	Medicare Cost Settlement	(179,922)
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>301,505</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	90,947
2.4	Equipment	203,591
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>294,538</b>

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<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	24,877,313
3.4	Construction in Progress	212,233
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	25,089,546

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

<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	DEPOSITS-LEASE	369,113
3A.2	GOODWILL	24,508,200
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	24,877,313

**Total Assets**

<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	27,059,386



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<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	4,782,986
5.2	Accrued Expenses	(30,341)
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	1,135,040
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	<b>5,887,685</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>0</b>

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	35,494,305
6.3	Other Long-Term Debt	368,115
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>35,862,420</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>41,750,105</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(11,392,248)
8B.2	Prior Period Adjustment(s)	(68,625)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(3,229,846)
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(14,690,719)</b>

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<b>Prior Period Adjustments</b>		
<b>NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	(68,625)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(68,625)</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>27,059,386</b>

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
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	0
1.3	Improvements	437,615	93,424	(437,615)	93,424	0	(2,477)	(2,477)	90,947
1.4	Equipment	772,547	39,368	(21,778)	790,137	(545,918)	(40,628)	(586,546)	203,591
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles				0		0	0	0
<b>100</b>	<b>Total</b>	<b>1,210,162</b>	<b>132,792</b>	<b>(459,393)</b>	<b>883,561</b>	<b>(545,918)</b>	<b>(43,105)</b>	<b>(589,023)</b>	<b>294,538</b>

**Claimed Fixed Assets**

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0					0				
2.2	Land REA-CR	60,000		1,623,388		(570,000)	1,113,388				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	3,100,000		8,628,691		(3,100,000)	8,628,691	2.50%		215,717	215,717
2.5	Improvements SNF-CR	437,615		93,424		(437,615)	93,424	5.00%	2,477	0	2,477
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	772,546		39,368		(21,778)	790,136	10.00%	40,628	0	40,628

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2.8	Equipment REA- CR	0				0	10.00%		0	0	
2.9	Software/Limited Life Assets SNF- CR	0				0	33.33%	0	0	0	
2.10	Software/Limited Life Assets REA- CR	0				0	33.33%		0	0	
200	Total Claimed Fixed Assets	4,370,161	0	10,384,871	0	(4,129,393)	10,625,639		43,105	215,717	258,822

**General Fixed Cost Information**

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	3,376,600
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?	Yes
3.6	What is the number of nursing facility resident rooms?	82
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	41,242
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,285
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	4.2
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

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<b>Changes in Facility or Realty Company Ownership</b>					
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1	Sale of Realty Company	12/31/2021	Athena Health Care Associates INC.	RIMA 121 NORTHBOROUGH ROAD REAL PROPERTY, LLC	9,773,016
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	98,648

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(3,229,846)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,299,502
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>69,656</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(132,792)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(132,792)</b>

**Cash Flows from Financing Activities**

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

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(63,136)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>35,512</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/18/2020	196			196	196
1.2	07/18/2022	186			186	196
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.	196				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	917			2,437	1,778	49,932
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>917</b>	<b>0</b>	<b>0</b>	<b>2,437</b>	<b>1,778</b>	<b>49,932</b>



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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
				2,007				57,071
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	2,007	0	0	0	57,071

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	239
3.2	0140.1	Number of MassHealth Admissions During Year	75
3.3	0150.0	Number of Discharges During Year	251
3.4	0190.0	Average Length of Stay	227
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	170
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	216

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

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	809,209	18,403.0	1,776,867	46,411.0	2,356,528	169,755.0
1.2	Total Overtime Wages	294,500	4,693.0	662,121	11,832.0	1,559,804	46,597.0
1.3	Total Shift Differential	105,961		268,585		845,121	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,209,670</b>	<b>23,096.0</b>	<b>2,707,573</b>	<b>58,243.0</b>	<b>4,761,453</b>	<b>216,352.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	8.00	4.00	4.00	10.00	6.00
2.2	Licensed Practical Nurses	8.00	4.00	4.00	10.00	6.00
2.3	Certified Nurse Aides	8.00	4.00	4.00	10.00	6.00

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***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	6	5.9	12,321.0
3.3	Dietary Staff	16	16.2	33,599.0
3.4	Dietician	1	0.9	1,873.0
3.5	Housekeeping/Laundry Staff	14	13.7	28,488.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	10	9.9	20,623.0
3.9	Social Services Staff	6	6.0	12,550.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	3.4	7,019.0
3.12	Restorative Therapy - Indirect Staff	6	5.6	11,577.0
3.13	Recreational Staff	4	3.9	8,034.0
3.14	Administration and Officers	1	1.0	2,040.0
3.15	Security Staff			
3.16	Clerical Staff	4	4.1	8,424.0
3.17	Director of Nurses	1	1.1	2,197.0
3.18	Registered Nurses	11	11.1	23,096.0
3.19	Licensed Practical Nurses	28	28.0	58,243.0
3.20	Certified Nurse Aides	104	104.0	216,352.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>215</b>	<b>214.6</b>	<b>446,436.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	WW Staffing LLC	TR7R	26.8	1,491	8.5	443				
4.3					9.5	472	199.0	5,553		
4.4										
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>26.8</b>	<b>1,491</b>	<b>18.0</b>	<b>915</b>	<b>199.0</b>	<b>5,553</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>26.8</b>	<b>1,491</b>	<b>18.0</b>	<b>915</b>	<b>199.0</b>	<b>5,553</b>	<b>0.0</b>	<b>0</b>

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

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Boatengh	Osei	LPN	Nursing	199,508	0	0	<b>199,508</b>		
5.2	Nyarkowah	Joyce	LPN	Nursing	198,572	0	0	<b>198,572</b>		
5.3	Peters	Sanateh	RN	Nursing	197,345	0	0	<b>197,345</b>		
5.4	Lockhart	Tammy	DNS	Nursing	164,604	0	0	<b>164,604</b>		
5.5	Edi-Osagie	Miatta	Adminstrator	Nursing	134,418	0	0	<b>134,418</b>		

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

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**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**

**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other	ProCare Investment	Yes	02/01/2022		#Error				
1.2	Other	ProCare MA	Yes	02/01/2022		24	23,914			
1.3									0	
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0

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11	12	13	14	15	16	17	18	19	20
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	633,105	0			633,105	12.500%			0
0	542,316	174,201		01/15/2024	368,115	5.500%	17,110		17,110
					0				0
					0				0
					0				0
					1,001,220		17,110	0	17,110



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<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	Marlborough Hills Landlord MA LLC	Yes	18,729,329	0	07/18/2014	0	18,729,329	0.000%	0
2.2	Due from Affililates	Yes	11,473,927	(11,473,927)	07/18/2014	0	0	0.000%	0
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						18,729,329		0

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

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

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

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

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

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

**File Submission History**

Date Uploaded	File	File Name	File Type	Uploaded By
11/06/2023 9:07AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
11/06/2023 9:07AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
11/06/2023 9:08AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
11/06/2023 9:08AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	11/06/2023

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

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**Section B - Certification by Owner, Partner, or Officer**

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

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

**This certification is signed under pains and penalties of perjury.**

2.1	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	11/06/2023
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
2.7	Is this information correct?	Yes

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

*Please submit all request to [Costreports.LTCF@CHIAMass.gov](mailto:Costreports.LTCF@CHIAMass.gov) along with the following information:*

*a) User Name*

*b) User E-Mail Address*

*c) Organization Name*

*d) Applicable Filing Year*

*e) Reason for request*