

Skilled Nursing Facility Cost Report**NEW ENGLAND PEDIATRIC CARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:45 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	NEW ENGLAND PEDIATRIC CARE
1.2	MassHealth Provider ID	110026224B
1.3	Federal Employer Tax ID	042912578
1.4	VPN	0924164
1.5	Is the above information correct?	Yes
1.6	Facility Number	00389
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	78 BOSTON ROAD
1.11	City	NORTH BILLERICA
1.12	Zip	01862
1.13	Telephone	+1 (978) 667-5123
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	Yes
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	Yes
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	GENESIS HEALTH CARE LLC
1.19	List the name of the entity that holds the nursing facility license.	NEW ENGLAND PEDIATRIC CARE
1.20	List realty company names as reported on each realty company cost report.	NONE
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	ASSAD SIDDIQI
2.2	Nursing Facility or Firm Name	TUFTS MEDICAL CENTER
2.3	Title	SENIOR VICE PRESIDENT, FINANCE
2.4	Street Address	800 WASHINGTON STREEET #451
2.5	City	BOSTON
2.6	State	MA
2.7	Zip Code	02111
2.8	Phone Number	+1 (617) 636-7767
2.9	Email Address	ASSAD.SIDDIQI@TUFTSMEDICINE.ORG

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	JANET O'NEILL
3.3	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
3.4	Title	SHAREHOLDER
3.5	Street Address	500 BOYLSTON STREET
3.6	City	BOSTON
3.7	State	MA
3.8	Zip Code	02116
3.9	Phone Number	+1 (617) 761-0600
3.10	Email Address	JONEILL@CBIZ.COM
3.11	Type of Accounting Service Performed	Compilation

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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			0
1.2	Commercial Managed Care	94,357		94,357
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service			0
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	12,728,415		12,728,415
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	231,295		231,295
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	13,054,067	0	13,054,067

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	4,112,154
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
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	4,112,154

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,166,221

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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	125,626		125,626
1.2	Director of Nurses: Employee Benefits	13,379		13,379
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,570		8,570
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	147,575		147,575
1.7	Registered Nurses: Salaries	1,076,349		1,076,349
1.8	Registered Nurses: Employee Benefits	117,191		117,191
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	73,431		73,431
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,266,971		1,266,971
1.12	Licensed Practical Nurses: Salaries	2,546,836		2,546,836
1.13	Licensed Practical Nurses: Employee Benefits	199,118		199,118
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	208,040		208,040
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	2,953,994		2,953,994
1.17	Certified Nurse Aides: Salaries	2,497,283		2,497,283
1.18	Certified Nurse Aides: Employee Benefits	199,479		199,479
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	239,460		239,460
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,936,222		2,936,222

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,395	347	1,048
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	1,395		1,048
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,306,157		7,305,810

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	7,306,157		7,305,810

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	398,856		398,856
2.2	Administration: Employee Benefits	6,467		6,467
2.3	Administration: Payroll Taxes incl Workers Comp.	28,709		28,709
2.4	Administration: Purchased Service	13,089		13,089
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	447,121		447,121
2.7	Clerical Staff: Salaries	138,051		138,051
2.8	Clerical Staff: Employee Benefits	87,714		87,714
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	9,462		9,462
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	235,227		235,227
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	8,894		8,894
2.12	Office Supplies	50,762		50,762
2.13	Telecommunications (e.g. Internet, Phone)	21,119		21,119

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	24,283	18,180	6,103
2.16	Advertising: Help Wanted	38,711		38,711
2.17	Licenses and Dues: Patient Care Related Portion	12,663	9,064	3,599
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	22,824		22,824
2.20	Insurance: Malpractice & General Liability			0
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	122,095		122,095
2.23	Non-Allowable A & G Expenses	764,093	764,093	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		489,892	489,892
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		67,882	67,882
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	1,065,444		831,881
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,747,792		1,514,229
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,747,792		1,514,229

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Computer Consultants	68,712
2A.2	Miscellaneous Consultants	53,383
2A.100	Subtotal: Other A&G Expenses	122,095

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	468
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	24,603
2B.7	Key Person Insurance	
2B.8	Management Company Fees	128,750
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	610,272
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	764,093

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	81,292		81,292
3.2	Staff Dev. Coord.: Employee Benefits	8,877		8,877

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,546		5,546
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	95,715		95,715
3.5	Plant Operation: Salaries	111,961		111,961
3.6	Plant Operation: Employee Benefits	9,569		9,569
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,172		10,172
3.8	Plant Operation: Purchased Service	74,277		74,277
3.9	Plant Operation: Supplies and Expenses	52,165		52,165
3.10	Plant Operation: Utilities	183,059		183,059
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	441,203		441,203
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	23,629	450	23,179
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	23,629		23,179
3.18	Dietary: Salaries	262,131		262,131
3.19	Dietary: Employee Benefits	22,046		22,046
3.20	Dietary: Payroll Taxes incl Workers Comp.	24,561		24,561
3.21	Dietary: Food	75,845		75,845
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	167,274		167,274
3.400	Subtotal: Dietary Expenses	551,857		551,857
3.24	Housekeeping/Laundry: Salaries	240,680		240,680
3.25	Housekeeping/Laundry: Employee Benefits	21,353		21,353
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	21,971		21,971
3.27	Housekeeping/Laundry: Purchased Service	127,918		127,918
3.28	Housekeeping/Laundry: Supplies and Expenses	115,737		115,737
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	527,659		527,659

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3.31	Quality Assurance (QA) Professional: Salaries	133,163		133,163
3.32	QA Professional: Employee Benefits	12,570		12,570
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,085		9,085
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	154,818		154,818
3.36	Unit Clerk & Medical Records: Salaries			0
3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	103,838		103,838
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,121		10,121
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,084		7,084
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	121,043		121,043
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	71,071		71,071
3.49	Social Service Worker: Employee Benefits	347		347
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,115		5,115
3.51	Social Service Worker: Purchased Service	7,753	5,485	2,268
3.1000	Subtotal: Social Service Worker Expenses	84,286		78,801
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

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	530,424		530,424
3.57	Indirect Restorative Therapy: Employee Benefits	50,548		50,548
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	47,493		47,493
3.59	Indirect Restorative Therapy: Consultants	7,937		7,937
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	636,402		636,402
3.64	Recreational Therapy/Activities: Salaries	101,469		101,469
3.65	Recreational Therapy/Activities: Employee Benefits	6,511		6,511
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,580		9,580
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,357		4,357
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	121,917		121,917
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	13,695	209	13,486
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	320		320
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	70,481		70,481

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3.83	Physician Services: Advisory Physician	40,832		40,832
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	196,098		196,098
3.86	Physician Services: Other			0
3.87	Legend Drugs	23,535	23,535	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	717,111		717,111
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	3,689	3,689	0
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	1,065,761		1,038,328
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,824,290		3,790,922
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,824,290		3,790,922

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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	410,894	46,200	364,694
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	33,587		33,587
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	10,198		10,198
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	454,679		408,479
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	454,679		408,479

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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	13,332,918		13,019,440
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	13,332,918		13,019,440

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	Yes
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	Yes
1.6	Ventilator Program	Yes
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	737,705
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	3,374,449
200	3026.0	TOTAL OTHER BUSINESS REVENUE	4,112,154

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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	129,783	129,783	
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	1,715,917	1,715,917	
3.6	8048.0	Ventilator Program Expenses	168,078	168,078	
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	2,013,778	2,013,778	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	13,054,067
1A.2	Other Revenue	4,112,154
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,166,221
1A.4	Salaries and Wages	9,441,277
1A.5	Employee Benefits	827,337
1A.6	Supplies and Other (including Payroll Taxes)	4,667,188
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	410,894
1A.200	Total Operating Expenses	15,346,696
1A.300	Income(Loss) from Operations	1,819,525
	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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1,819,525
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)	1,819,525

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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)	17,166,221
2.2	Total Nursing Expenses (Schedule 3)	7,306,157
2.3	Total Administrative and General Expenses (Schedule 3)	1,747,792
2.4	Total Variable Expenses (Schedule 3)	3,824,290
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	454,679
2.6	Total Other Business Expenses (Schedule 4)	2,013,778
2.100	Subtotal: Total Facility Expenses	15,346,696
200	Cost Reported Net Income(Loss)	1,819,525

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,819,525
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,819,525

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	10,273,182
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,546,959
1.6	Less Reserve for Bad Debt	(263,984)
1.100	Subtotal: Net Patient Accounts Receivable	1,282,975
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	197,985
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	19,015
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	11,773,157

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	439,054
2.2	Buildings	
2.3	Improvements	738,956
2.4	Equipment	353,598
2.5	Software/Limited Life Assets	101,618
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	1,633,226

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	94,289
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(94,289)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	13,406,383

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	128,885
5.2	Accrued Expenses	605,236
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	892,203
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,626,324

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	135,549
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	135,549

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,761,873

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year			10,000	9,814,985	9,824,985
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				1,819,525	1,819,525
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	10,000	11,634,510	11,644,510

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)	13,406,383

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	439,054			439,054				439,054
1.2	Building	1,115,074			1,115,074	(1,092,162)	(22,912)	(1,115,074)	0
1.3	Improvements	3,493,326	33,545		3,526,871	(2,619,928)	(167,987)	(2,787,915)	738,956
1.4	Equipment	4,097,889	161,325		4,259,214	(3,721,587)	(184,029)	(3,905,616)	353,598
1.5	Software/Limited Life Assets	241,239	99,190		340,429	(202,845)	(35,966)	(238,811)	101,618
1.6	Motor Vehicles				0			0	0
100	Total	9,386,582	294,060	0	9,680,642	(7,636,522)	(410,894)	(8,047,416)	1,633,226

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	10,000					10,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,115,074					1,115,074		22,912	(2,004)	20,908
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,289,360		33,545			3,322,905	5.00%	167,987	(43,378)	124,609
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,055,348		161,325			2,216,673	10.00%	184,029	(17,779)	166,250

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	112,728		99,190		211,918	33.33%	35,966	16,961	52,927
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	6,582,510	0	294,060	0	0	6,876,570	410,894	(46,200)	364,694

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?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	4,222,500
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	38
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	20,890
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,890
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	11,000
3.10	What is the total acreage of the facility site?	43.0
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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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	8,767,646

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,819,523
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	332,786
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(564,590)
200	Net Cash from Operating Activities	1,587,719

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(82,183)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(82,183)

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	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,505,536
500	Cash and Cash Equivalents (End of Year)	10,273,182

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/01/2020			80	80	80
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	40				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing						
2.2	Residential Care						
2.3	Pediatrics		257				22,323
2.4	Ventilator Unit						4,671
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	0	257	0	0	0	26,994

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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
								0
								0
								22,580
								4,671
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	27,251

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	22
3.2	0140.1	Number of MassHealth Admissions During Year	12
3.3	0150.0	Number of Discharges During Year	22
3.4	0190.0	Average Length of Stay	47
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	9
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	38

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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	1,036,827	22,264.0	2,455,775	57,894.6	2,237,159	111,857.9
1.2	Total Overtime Wages	39,522	617.9	91,061	6,698.9	260,124	8,670.8
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	1,076,349	22,881.9	2,546,836	64,593.5	2,497,283	120,528.7

<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	4.50	7.50	3.00	7.50	10.50
2.2	Licensed Practical Nurses	4.50	7.50	3.00	7.50	10.50
2.3	Certified Nurse Aides	3.00	3.00	3.00	6.00	6.00

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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	1	1.0	1,867.3
3.2	Plant Operations	2	2.4	4,658.2
3.3	Dietary Staff	10	5.0	10,007.2
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	9	6.1	11,735.8
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance	1	1.0	2,129.7
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,374.0
3.9	Social Services Staff	2	1.5	3,120.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	22	9.6	20,000.6
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	13	2.2	4,096.2
3.14	Administration and Officers	2	2.0	4,160.0
3.15	Security Staff			
3.16	Clerical Staff	3	3.0	6,240.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	34	11.0	22,881.9
3.19	Licensed Practical Nurses	44	31.0	64,593.5
3.20	Certified Nurse Aides	145	57.9	120,528.7
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	290	135.7	280,473.1

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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										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	Sao	Saron	LPN	Nursing	352,103			352,103		
5.2	Ngwa	Emmanual	LPN	Nursing	195,215			195,215		
5.3	McDonald	John	CFO	Administrative & General	177,552			177,552		
5.4	Mazerall	Lauren	Executive Director	Administrative & General	159,825			159,825		
5.5	Clark	Kimberly	LPN	Nursing	149,575			149,575		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Tarnoff	Michael	Chief Physician Executive - CPE	Administrative & General					0
6C.2	Siddiqi	Assad	Treasurer	Administrative & General					0
6C.3	Redmond	Zachary	Secretary	Administrative & General					0
6C.4	Richardson	Diana	President	Administrative & General					0
6C.5	Wasserstrom	Rachel	Director	Administrative & General					0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
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	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/18/2023 6:03PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Sherilyn Friedman
09/18/2023 6:04PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
09/18/2023 6:05PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
09/19/2023 5:13PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
09/22/2023 4:29PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Sherilyn Friedman

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	JANET O'NEILL
1.2	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
1.3	Title	SHAREHOLDER
1.4	Street Address	500 BOYLSTON STREET
1.5	City	BOSTON
1.6	State	MA
1.7	Zip Code	02116
1.8	Phone Number	+1 (617) 761-0600
1.9	Email Address	JONEILL@CBIZ.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:	09/22/2023

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

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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	09/22/2023
2.3	Last Name	Siddiqi
2.4	First Name	Assad
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