

**Skilled Nursing Facility Cost Report****RESERVOIR CENTER FOR HEALTH &**

Filing Year: 2022

Date: 01/11/2024

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	RESERVOIR CENTER FOR HEALTH & REHAB
1.2	MassHealth Provider ID	110095730A
1.3	Federal Employer Tax ID	461734029
1.4	VPN	0950208
1.5	Is the above information correct?	Yes
1.6	Facility Number	00303
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	400 Bolton Street
1.11	City	Marlborough
1.12	Zip	01752
1.13	Telephone	+1 (508) 481-6123
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.	National Health Care Associates
1.19	List the name of the entity that holds the nursing facility license.	National Health Care Associates
1.20	List realty company names as reported on each realty company cost report.	Sabra Health Care REIT, Inc.
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	CT
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>		
<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>		
<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	CT
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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**Owner Business Information**

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	672,704	773	673,477
1.2	Commercial Managed Care	348,594	0	348,594
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,138,699	136,046	2,274,745
1.5	Medicare Managed Care (Part C)	905,038	197,333	1,102,371
1.6	MassHealth Fee-for-Service	4,862,588	0	4,862,588
1.7	MassHealth Managed Care	2,350,618	0	2,350,618
1.8	Senior Care Options	214,647	0	214,647
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,467,436	0	1,467,436
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	373,017	669	373,686
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>13,333,341</b>	<b>334,821</b>	<b>13,668,162</b>

<b>Detail of Ancillary Revenue</b>			
<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	2,312,477
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	96,574
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	31,226
3.10	Nursing Recoverable Revenue	1,725
3.11	Variable Recoverable Revenue	51
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>2,442,053</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)	Employee Retention Tax Credit Revenue	1,258,881
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Debt Forgiveness Income	196,171
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Workforce Retention and Recruitment Initiative Revenue	857,425
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>2,312,477</b>

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Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	16,110,215

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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	245,189		245,189
1.2	Director of Nurses: Employee Benefits	13,663	721	12,942
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	23,789		23,789
1.4	Director of Nurses Purchased Service: Per Diem	0		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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>282,641</b>		<b>281,920</b>
1.7	Registered Nurses: Salaries	344,489		344,489
1.8	Registered Nurses: Employee Benefits	19,197	1,012	18,185
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	33,424		33,424
1.10	Registered Nurses Purchased Service: Per Diem	30,712		30,712
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	397,775	0	397,775
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>825,597</b>		<b>824,585</b>
1.12	Licensed Practical Nurses: Salaries	1,303,700		1,303,700
1.13	Licensed Practical Nurses: Employee Benefits	72,649	3,831	68,818
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	126,492		126,492
1.15	Licensed Practical Nurses Purchased Service: Per Diem	30,547		30,547
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,482,416	0	1,482,416
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>3,015,804</b>		<b>3,011,973</b>
1.17	Certified Nurse Aides: Salaries	1,522,456		1,522,456
1.18	Certified Nurse Aides: Employee Benefits	84,840	4,474	80,366
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	147,716		147,716
1.20	Certified Nurse Aides Purchased Service: Per Diem	282,774		282,774
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,183,053	0	1,183,053
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,220,839</b>		<b>3,216,365</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>7,344,881</b>		<b>7,334,843</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		1,725	1,725
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>1,725</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>7,344,881</b>		<b>7,333,118</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	188,376		188,376
2.2	Administration: Employee Benefits	10,497	554	9,943
2.3	Administration: Payroll Taxes incl Workers Comp.	18,277		18,277
2.4	Administration: Purchased Service	242,270		242,270
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>459,420</b>		<b>458,866</b>
2.7	Clerical Staff: Salaries	199,422		199,422
2.8	Clerical Staff: Employee Benefits	11,113	586	10,527
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	19,349		19,349
2.10	Clerical Staff: Purchased Service	47,718		47,718
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>277,602</b>		<b>277,016</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	0		0
2.12	Office Supplies	73,887		73,887
2.13	Telecommunications (e.g. Internet, Phone)	41,122		41,122



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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	1,200		1,200
2.17	Licenses and Dues: Patient Care Related Portion	11,841	2,290	9,551
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	25,486		25,486
2.20	Insurance: Malpractice & General Liability	72,509		72,509
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	55,633	7,267	48,366
2.23	Non-Allowable A & G Expenses	1,886,157	1,886,157	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		1,050	1,050
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		643,329	643,329
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		42,053	42,053
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>2,167,835</b>		<b>958,553</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,904,857</b>		<b>1,694,435</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		31,226	31,226
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>31,226</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,904,857</b>		<b>1,663,209</b>

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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Holiday Expense-MAMarlborough-Administration	1,100
2A.2	Subscriptions-MAMarlborough-Administration	11,541
2A.3	Bank Charges-MAMarlborough-Administration	39,618
2A.4	Background Check-MAMarlborough-Administration	2,128
2A.5	Travel Expense-MAMarlborough-Administration	1,113
2A.6	Interest on Computer Loan	133
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>55,633</b>

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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	8,805
2B.2	Licenses and Dues: Not Related to Resident Care	300
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	25,391
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	820,856
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	24,079
2B.11	Fines, Late Fees, Penalties, including Interest	0
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	145,306
2B.15	User Fee Assessment	841,556
2B.16	Other Non-Allowable A&G Expenses	19,864
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>1,886,157</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	109,618		109,618
3.2	Staff Dev. Coord.: Employee Benefits	6,109	322	5,787
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,636		10,636
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>126,363</b>		<b>126,041</b>
3.5	Plant Operation: Salaries	112,506		112,506
3.6	Plant Operation: Employee Benefits	6,269	331	5,938
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,916		10,916

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3.8	Plant Operation: Purchased Service	78,391		78,391
3.9	Plant Operation: Supplies and Expenses	117,177		117,177
3.10	Plant Operation: Utilities	278,007		278,007
3.11	Plant Operation: Repairs	0		0
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>603,266</b>		<b>602,935</b>
3.13	Dietician: Salaries	55,397		55,397
3.14	Dietician: Employee Benefits	3,087	163	2,924
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,375		5,375
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>63,859</b>		<b>63,696</b>
3.18	Dietary: Salaries	592,097		592,097
3.19	Dietary: Employee Benefits	32,995	1,740	31,255
3.20	Dietary: Payroll Taxes incl Workers Comp.	57,448		57,448
3.21	Dietary: Food	376,923		376,923
3.22	Dietary: Purchased Service	12,422		12,422
3.23	Dietary: Supplies and Expenses	74,606		74,606
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,146,491</b>		<b>1,144,751</b>
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	550,902		550,902
3.28	Housekeeping/Laundry: Supplies and Expenses	43,950		43,950
3.29	Housekeeping/Laundry: Linen and Bedding	240		240
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>595,092</b>		<b>595,092</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	107,251		107,251

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3.37	Unit Clerk & Medical Records: Employee Benefits	5,977	315	5,662
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,406		10,406
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>123,634</b>		<b>123,319</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	213,158		213,158
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,878	626	11,252
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,682		20,682
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>245,718</b>		<b>245,092</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	183,592		183,592
3.49	Social Service Worker: Employee Benefits	10,231	540	9,691
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,813		17,813
3.51	Social Service Worker: Purchased Service	47,611		47,611
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>259,247</b>		<b>258,707</b>
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	4,875		4,875
3.60	Direct Restorative Therapy: Salaries	91,393	91,393	0

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3.61	Direct Restorative Therapy: Benefits	13,960	13,960	0
3.62	Direct Restorative Therapy: Consultants	664,073	664,073	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>774,301</b>		<b>4,875</b>
3.64	Recreational Therapy/Activities: Salaries	158,936		158,936
3.65	Recreational Therapy/Activities: Employee Benefits	8,857	467	8,390
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	15,421		15,421
3.67	Recreational Therapy/Activities: Purchased Service	4,840		4,840
3.68	Recreational Therapy/Activities: Supplies and Expenses	29,963		29,963
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>218,017</b>		<b>217,550</b>
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	30,000		30,000
3.83	Physician Services: Advisory Physician	26,692		26,692
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	2,365	751	1,614
3.87	Legend Drugs	589,759	589,759	0
3.88	Personal Protective Equipment	84,063		84,063

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3.89	House Supplies Not Resold	185,373		185,373
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	12,831		12,831
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>931,083</b>		<b>340,573</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,087,071</b>		<b>3,722,631</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		51	51
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>51</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,087,071</b>		<b>3,722,580</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	286,238	(482,888)	769,126
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	23,983		23,983
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	71,948		71,948
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	15,932		15,932
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	64,278		64,278
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	779,629	779,629	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>1,242,008</b>		<b>945,267</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
<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>1,242,008</b>		<b>945,267</b>



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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>16,578,817</b>		<b>13,697,176</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>16,578,817</b>		<b>13,664,174</b>

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

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

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

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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
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>	

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**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	13,668,162
1A.2	Other Revenue	2,149,308
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>15,817,470</b>
1A.4	Salaries and Wages	5,336,187
1A.5	Employee Benefits	297,362
1A.6	Supplies and Other (including Payroll Taxes)	10,513,724
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	145,306
1A.9	Depreciation and Amortization Expenses	286,238
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>16,578,817</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(761,347)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	96,574
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)	196,171
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(468,602)</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>(468,602)</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)	16,110,215
2.2	Total Nursing Expenses (Schedule 3)	7,344,881
2.3	Total Administrative and General Expenses (Schedule 3)	2,904,857
2.4	Total Variable Expenses (Schedule 3)	5,087,071
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,242,008
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>16,578,817</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(468,602)</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)		(468,602)
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)		(468,602)

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**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	143,969
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	2,221,092
1.6	Less Reserve for Bad Debt	(371,612)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,849,480</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	33,812
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	1,138,796
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	9,463
1.15	Other Prepaid Expenses	43,075
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	113,926
<b>100</b>	<b>Total Current Assets</b>	<b>3,332,521</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	Medicare CoIns Bad Debt-MAMarlborough	5,606
1A.2	Inventory-MAMarlborough	96,954
1A.3	Loans and Exchange-MAMarlborough	1
1A.4	Security Deposits-MAMarlborough	11,365
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>113,926</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	0
2.2	Buildings	4,793,763
2.3	Improvements	358,237
2.4	Equipment	331,374
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>5,483,374</b>



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<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
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	0
3.4	Construction in Progress	0
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>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>0</b>

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

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>400</b>	<b>Total Assets</b>	<b>8,815,895</b>

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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	6,951,382
5.2	Accrued Expenses	0
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	416,530
5.7	Accrued Salaries and Payroll Liabilities	266,058
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	702,118
<b>500</b>	<b>Total Current Liabilities</b>	<b>8,336,088</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	Due To 2-MAMarlborough	363,657
5A.2	Loans and Exchange-MAMarlborough	(127,018)
5A.3	Unclaimed ADP checks-MAMarlborough	656
5A.4	Patient Allowance Exchange-MAMarlborough	(45)
5A.5	Patients Fund-MAMarlborough	103,186
5A.6	Accrued Expenses-MAMarlborough	359,709
5A.7	Equipment Obligation	1,973
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>702,118</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	4,360,506
6.3	Other Long-Term Debt	4,897,959
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>9,258,465</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>17,594,553</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	(8,187,435)
8B.2	Prior Period Adjustment(s)	(122,621)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(468,602)
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(8,778,658)</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 Adjustments	(122,619)
8D.2	Rounding	(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>(122,621)</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>8,815,895</b>

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

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	2,273,811	4,300,028		6,573,839	(1,646,771)	(133,305)	(1,780,076)	4,793,763
1.3	Improvements	763,227	34,130		797,357	(360,976)	(78,144)	(439,120)	358,237
1.4	Equipment	612,042	134,776		746,818	(340,655)	(74,789)	(415,444)	331,374
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles				0		0	0	0
100	<b>Total</b>	<b>3,649,080</b>	<b>4,468,934</b>	<b>0</b>	<b>8,118,014</b>	<b>(2,348,402)</b>	<b>(286,238)</b>	<b>(2,634,640)</b>	<b>5,483,374</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				
2.2	Land REA-CR	66,000					66,000				
2.3	Building SNF-CR			4,300,028			4,300,028		133,305		133,305
2.4	Building REA-CR	4,753,080					4,753,080	2.50%		118,827	118,827
2.5	Improvements SNF-CR	754,567		34,130			788,697	5.00%	78,144		78,144
2.6	Improvements REA-CR	5,363,133					5,363,133	5.00%		269,660	269,660
2.7	Equipment SNF-CR	503,869		134,776			638,645	10.00%	74,789		74,789

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2.8	Equipment REA- CR	944,008					944,008	10.00%		94,401	94,401
2.9	Software/Limited Life Assets SNF- CR	1,893					1,893	33.33%	0		0
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	12,386,550	0	4,468,934	0	0	16,855,484		286,238	482,888	769,126

### General Fixed Cost Information

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1973
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?	2,085,700
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?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,348
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,354
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?	6.7
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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**

<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)	172,944

**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)	(468,602)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	4,908,561
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>4,439,959</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	(4,468,934)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(4,468,934)</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	
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	(28,975)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>143,969</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	05/01/2021	144			144	160
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	144				
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	1,534	817		3,134	1,903	23,116
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)						244
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>1,534</b>	<b>817</b>	<b>0</b>	<b>3,134</b>	<b>1,903</b>	<b>23,360</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
8,762	855				1,321			41,442
								0
								0
								0
								0
								0
								0
								0
92	1				5			342
								0
								0
								0
8,854	856	0	0	0	1,326	0	0	41,784

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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	232
3.2	0140.1	Number of MassHealth Admissions During Year	8
3.3	0150.0	Number of Discharges During Year	232
3.4	0190.0	Average Length of Stay	180
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	106
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	4

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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	322,703	9,838.0	1,002,069	28,904.0	1,081,499	57,239.0
1.2	Total Overtime Wages	13,109	241.0	233,565	4,717.0	356,979	11,654.0
1.3	Total Shift Differential	8,677		68,066		83,978	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>344,489</b>	<b>10,079.0</b>	<b>1,303,700</b>	<b>33,621.0</b>	<b>1,522,456</b>	<b>68,893.0</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	2.00	3.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	2.00	3.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.10	1.55	2.00	2.00	2.00

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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	1	1.1	2,265.0
3.2	Plant Operations	2	1.8	3,745.0
3.3	Dietary Staff	14	13.8	28,738.0
3.4	Dietician	1	0.8	1,580.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.2	4,640.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.5	5,224.0
3.9	Social Services Staff	2	2.2	4,471.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	0.9	1,863.0
3.13	Recreational Staff	3	3.4	7,117.0
3.14	Administration and Officers	2	2.4	4,950.0
3.15	Security Staff			
3.16	Clerical Staff	2	2.3	4,735.0
3.17	Director of Nurses	1	1.0	2,120.0
3.18	Registered Nurses	5	4.9	10,079.0
3.19	Licensed Practical Nurses	16	16.2	33,621.0
3.20	Certified Nurse Aides	33	33.1	68,893.0
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>88</b>	<b>88.5</b>	<b>184,041.0</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>			#Error						
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Preferred Health Care Services	TT5P	4,330.1	397,775	21,103.5	1,399,900	23,613.5	1,176,104		
4.3	Intelycare, Inc.	TM7F			15.5	1,264	105.8	3,901		
4.4	Staffing Experts LLC (2)	T2UD			1,114.3	81,252	40.5	1,412		
4.5	Five Star Care LLC	TSBV					57.8	1,636		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>4,330.1</b>	<b>397,775</b>	<b>22,233.3</b>	<b>1,482,416</b>	<b>23,817.6</b>	<b>1,183,053</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>4,330.1</b>	<b>397,775</b>	<b>22,233.3</b>	<b>1,482,416</b>	<b>23,817.6</b>	<b>1,183,053</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<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	Azarm	Ladan	Administrator	Administrative & General	203,696	0	0	<b>203,696</b>		
5.2	Kennedy	Kellie	DNS	Nursing	178,080	0	0	<b>178,080</b>		
5.3	Ofosuhene Rivera	Agnes	CNA	Nursing	116,717	0	0	<b>116,717</b>		
5.4	Maxi	Vonette	LPN	Nursing	162,738	0	0	<b>162,738</b>		
5.5	Owusu	Ida	LPN	Nursing	135,877	0	0	<b>135,877</b>		

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**Earnings and Compensation Disclosures**

<b>Table 6</b>	<b>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.</b>								
<b>Table 6B</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 #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Draw / Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									<b>0</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
6B.4									<b>0</b>
6B.5									<b>0</b>
6B.6									<b>0</b>
									<b>0</b>

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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	1st Mortgage	Sabra	No	01/01/20 17	04/01/2027	123	106,905	1,794,550		
1.2										
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0



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11	12	13	14	15	16	17	18	19	20
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
1,203,963		1,203,963			0	7.359%	100,309	0	100,309
					0				0
					0				0
					0				0
					0				0
					0		100,309	0	100,309

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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	M & T Bank	Yes	559,286		01/01/2013	117,857	441,429	5.375%	24,079
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						441,429		24,079

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

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

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

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

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

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

### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/04/2023 12:28PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/04/2023 12:28PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/04/2023 12:28PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/04/2023 12:28PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
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:	08/21/2023

*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	09/27/2023
2.3	Last Name	Ostreicher
2.4	First Name	Marvin
2.5	Middle Name	
2.6	Title	President
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