

Skilled Nursing Facility Cost Report**SAUGUS CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 2:03 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SAUGUS CENTER LLC
1.2	MassHealth Provider ID	110171164A
1.3	Federal Employer Tax ID	853544433
1.4	VPN	0950886
1.5	Is the above information correct?	Yes
1.6	Facility Number	00432
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	266 Lincoln Ave
1.11	City	Saugus
1.12	Zip	01906
1.13	Telephone	+1 (781) 233-6830
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.	Saugus Center LLC
1.19	List the name of the entity that holds the nursing facility license.	PC 266 Lincoln LLC
1.20	List realty company names as reported on each realty company cost report.	No
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	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
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.

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	573,573	643	574,216
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,498,702	92,387	2,591,089
1.5	Medicare Managed Care (Part C)	356,615	0	356,615
1.6	MassHealth Fee-for-Service	3,389,073	0	3,389,073
1.7	MassHealth Managed Care	604,176	0	604,176
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	516,354	0	516,354
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	7,938,493	93,030	8,031,523

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	725,680
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	192,946
3.7	Interest Income	484
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	521
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	919,631

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID RELATED INCOME	205,675
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID ARPA SUPPLEMENTAL INCOME	47,978
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID MASSHEALTH SUPPLEMENTAL ADD- ON INCOME	112,460
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	HHS STIMULUS REVENUE RECOGNIZED	179,457
4.5	Other Endowment and Non-Recoverable Revenue		180,110
400	Total Endowment and Non-Recoverable Revenue		725,680

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Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	8,951,154

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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	127,010		127,010
1.2	Director of Nurses: Employee Benefits	315		315
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,003		15,003
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	142,328		142,328
1.7	Registered Nurses: Salaries	475,586		475,586
1.8	Registered Nurses: Employee Benefits	8,401		8,401
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	50,583		50,583
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	226,143	#Error	226,143
1.200	Subtotal: Registered Nurses Expenses	760,713		760,713
1.12	Licensed Practical Nurses: Salaries	280,999		280,999
1.13	Licensed Practical Nurses: Employee Benefits	7,936		7,936
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	32,906		32,906
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	758,978		758,978
1.300	Subtotal: Licensed Practical Nurses Expenses	1,080,819		1,080,819
1.17	Certified Nurse Aides: Salaries	978,433		978,433
1.18	Certified Nurse Aides: Employee Benefits	22,272		22,272
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	115,772		115,772
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	63,068		63,068
1.400	Subtotal: Certified Nurse Aides Expenses	1,179,545		1,179,545

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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
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,163,405		3,163,405

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,163,405		3,163,405

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	140,383		140,383
2.2	Administration: Employee Benefits	348		348
2.3	Administration: Payroll Taxes incl Workers Comp.	3,093		3,093
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	143,824		143,824
2.7	Clerical Staff: Salaries	184,044		184,044
2.8	Clerical Staff: Employee Benefits	5,646		5,646
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,489		22,489
2.10	Clerical Staff: Purchased Service	106,139	42,396	63,743
2.200	Subtotal: Clerical Staff Expenses	318,318		275,922
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	52,106		52,106
2.12	Office Supplies	71,125		71,125
2.13	Telecommunications (e.g. Internet, Phone)	33,926		33,926

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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	26,743		26,743
2.17	Licenses and Dues: Patient Care Related Portion	5,381	972	4,409
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	4,954		4,954
2.20	Insurance: Malpractice & General Liability	54,689		54,689
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	49,696	22,372	27,324
2.23	Non-Allowable A & G Expenses	1,004,617	1,004,617	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		0	0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		0	0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		0	0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,303,237		275,276
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,765,379		695,022
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		521	521
2.500	Subtotal: Administrative & General Recoverable Income	0		521
200	Total: Net Administrative & General Expenses After Recoverable Income	1,765,379		694,501

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	EMPLOYEE BACKGROUND CHECK	1,397
2A.2	BANK CHARGES	37,690
2A.3	EMPLOYEE BENEFITS	10,609
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	49,696

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	11,981
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	80,451
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	433,828
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	1,399
2B.11	Fines, Late Fees, Penalties, including Interest	2,917
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	0
2B.15	User Fee Assessment	471,831
2B.16	Other Non-Allowable A&G Expenses	2,210
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	1,004,617

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	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	85,730		85,730
3.6	Plant Operation: Employee Benefits	213	0	213
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,089		10,089

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3.8	Plant Operation: Purchased Service	77,675		77,675
3.9	Plant Operation: Supplies and Expenses	11,902		11,902
3.10	Plant Operation: Utilities	150,097		150,097
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	335,706		335,706
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0	0	0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	375,889		375,889
3.19	Dietary: Employee Benefits	9,007	0	9,007
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,178		45,178
3.21	Dietary: Food	171,181		171,181
3.22	Dietary: Purchased Service	801		801
3.23	Dietary: Supplies and Expenses	16,704		16,704
3.400	Subtotal: Dietary Expenses	618,760		618,760
3.24	Housekeeping/Laundry: Salaries	259,043		259,043
3.25	Housekeeping/Laundry: Employee Benefits	643	0	643
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	32,086		32,086
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	23,233		23,233
3.29	Housekeeping/Laundry: Linen and Bedding	1,319		1,319
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	316,324		316,324
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0	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
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	41,675		41,675

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3.37	Unit Clerk & Medical Records: Employee Benefits	11,364	0	11,364
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,477		4,477
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	57,516		57,516
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	97,882		97,882
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	243		243
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,139		10,139
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	108,264		108,264
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
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	18,795		18,795
3.49	Social Service Worker: Employee Benefits	47		47
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	1,645		1,645
3.51	Social Service Worker: Purchased Service	21,025		21,025
3.1000	Subtotal: Social Service Worker Expenses	41,512		41,512
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
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	62,691		62,691
3.57	Indirect Restorative Therapy: Employee Benefits	155		155
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	1,379		1,379
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	74,900	74,900	0

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3.61	Direct Restorative Therapy: Benefits	15,730	15,730	0
3.62	Direct Restorative Therapy: Consultants	36,000	36,000	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	190,855		64,225
3.64	Recreational Therapy/Activities: Salaries	62,695		62,695
3.65	Recreational Therapy/Activities: Employee Benefits	156		156
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,310		7,310
3.67	Recreational Therapy/Activities: Purchased Service	1,291		1,291
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,628		2,628
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	74,080		74,080
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
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
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	11,526		11,526
3.1500	Subtotal: Security Expenses	11,526		11,526
3.78	Travel: Motor Vehicle Expense	17,571	225	17,346
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	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	64,468		64,468
3.87	Legend Drugs	221,195	221,195	0
3.88	Personal Protective Equipment	1,922		1,922

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3.89	House Supplies Not Resold	101,840		101,840
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	0		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	436,996		215,576
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,191,539		1,843,489
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	2,191,539		1,843,489

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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	15,081	(178,483)	193,564
4.2	Long-Term Interest Expense SNF-CR	54,947		54,947
4.3	Long-Term Interest Expense REA-CR		614,184	614,184
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	46,373		46,373
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	42,673		42,673
4.9	Real Estate Tax Expense REA-CR		0	0
4.10	Personal Property Tax Expense SNF-CR	5,637		5,637
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	734,711	734,711	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	899,422		957,378
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	899,422		957,378

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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	8,019,745		6,659,294
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	8,019,745		6,658,773

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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	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

Other Business Revenue

Table 2			1
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
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	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	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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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	8,031,523
1A.2	Other Revenue	919,147
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	8,950,670
1A.4	Salaries and Wages	3,190,855
1A.5	Employee Benefits	66,746
1A.6	Supplies and Other (including Payroll Taxes)	4,692,116
1A.7	Interest Expense	54,947
1A.8	Provision for Bad Debt	0
1A.9	Depreciation and Amortization Expenses	15,081
1A.200	Total Operating Expenses	8,019,745
1A.300	Income(Loss) from Operations	930,925
	Non-Operating Income and Expenses	
1A.10	Interest Income	484
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	931,409
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)	931,409

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Detail of Extraordinary Items

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		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

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		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	8,951,154
2.2	Total Nursing Expenses (Schedule 3)	3,163,405
2.3	Total Administrative and General Expenses (Schedule 3)	1,765,379
2.4	Total Variable Expenses (Schedule 3)	2,191,539
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	899,422
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,019,745
200	Cost Reported Net Income(Loss)	931,409

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)		931,409
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)		931,409

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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	49,721
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	2,207
1.5	Payer Accounts Receivable	2,931,544
1.6	Less Reserve for Bad Debt	0
1.100	Subtotal: Net Patient Accounts Receivable	2,931,544
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	228,644
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	20,078
1.14	Prepaid Taxes	(3,027)
1.15	Other Prepaid Expenses	669
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	308,045
100	Total Current Assets	3,537,881

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Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	OPERATING ESCROW	100,000
1A.2	INSURANCE ESCROW	95,818
1A.3	TAX ESCROW	37,227
1A.4	LOAN - AZURE	75,000
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	308,045

Non-Current Fixed Assets

Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	99,961
2.4	Equipment	33,193
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	133,154

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Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	54,761
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	54,761

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	SECURITY DEP L/T	35,796
3A.2	ORGANIZATION COST	13,989
3A.3	START UP COSTS	5,233
3A.4	INTANGIBLE ASSET	7,117
3A.5	A/D - Organization Cost	(2,565)
3A.6	A/D - Start Up Cost	(1,168)
3A.7	A/D - Intangible Asset	(3,641)
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	54,761

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,725,796

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,061,004
5.2	Accrued Expenses	1,600
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	790,982
5.7	Accrued Salaries and Payroll Liabilities	129,612
5.8	State and Federal Taxes Payable	(48,261)
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	(78,248)
500	Total Current Liabilities	1,856,689

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	DUE TO HMO	77,035
5A.2	L&E	(1,488)
5A.3	MEDICARE COINS - 65%	14,245
5A.4	INTERIM WRITE OFF	(25,463)
5A.5	DUE TO PRIOR OWNER	(141,806)
5A.6	RESIDENT REFUNDS	(771)
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	(78,248)

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	214,891
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	214,891

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,071,580

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**Table 8**

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	798,356
8B.2	Prior Period Adjustment(s)	(143,220)
8B.3	Capital Contributions During the Year	152,667
8B.4	SNF-CR Net Income/(Loss)	931,409
8B.5	Proprietor/Partner Drawings	(84,996)
8B.100	Owner's Equity Balance: Current Year	1,654,216

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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	Prior Period Adjustment	(143,220)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(143,220)

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	3,725,796

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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	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	34,162	78,082	0	112,244	(1,889)	(10,394)	(12,283)	99,961
1.4	Equipment	24,614	15,181	0	39,795	(1,915)	(4,687)	(6,602)	33,193
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	58,776	93,263	0	152,039	(3,804)	(15,081)	(18,885)	133,154

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	1,260,000	0	0	0	0	1,260,000				
2.3	Building SNF-CR	0	0	0	0	0	0		0	0	0
2.4	Building REA-CR	3,779,601	0	0	0	0	3,779,601			94,490	94,490
2.5	Improvements SNF-CR	34,162	0	78,082	0	0	112,244	5.00%	10,394	0	10,394
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	24,614	0	15,181	0	0	39,795	10.00%	4,687	0	4,687

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2.8	Equipment REA-CR	839,934	0	0	0	0	839,934	10.00%		83,993	83,993
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	5,938,311	0	93,263	0	0	6,031,574		15,081	178,483	193,564

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	12/10/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	1,777,100
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?	41
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	3,726
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	620
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?	0.7
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?	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)	(139,402)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	931,409
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(646,816)
200	Net Cash from Operating Activities	284,593

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(93,263)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(93,263)

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	191,330
500	Cash and Cash Equivalents (End of Year)	51,928

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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	02/16/2021	76			76	80
1.2	04/01/2018	76			76	80
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.	80				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,216			3,842	897	15,314
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,216	0	0	3,842	897	15,314

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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
3,465								24,734
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
3,465	0	0	0	0	0	0	0	24,734

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	210
3.2	0140.1	Number of MassHealth Admissions During Year	42
3.3	0150.0	Number of Discharges During Year	213
3.4	0190.0	Average Length of Stay	116
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	115
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	73

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES***Detail of Staff Nursing Services Wages and Hours***

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	304,038	13,154.5	258,935	7,530.5	734,158	67,268.2
1.2	Total Overtime Wages	141,398	2,521.0	15,665	369.0	187,165	8,428.0
1.3	Total Shift Differential	30,150		6,399		57,110	
1.4	Total Other Differentials						
100	Total	475,586	15,675.5	280,999	7,899.5	978,433	75,696.2

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	5.00	5.00	5.00
2.2	Licensed Practical Nurses	3.00	3.00	5.00	5.00	5.00
2.3	Certified Nurse Aides	1.50	1.50	3.00	3.00	3.00

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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			
3.2	Plant Operations	1	1.3	2,717.0
3.3	Dietary Staff	15	13.0	27,021.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	12	10.8	22,503.0
3.6	Unit Clerk & Medical Records Staff	2	1.3	2,773.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.6	1,291.0
3.9	Social Services Staff	1	0.3	573.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.0	1,880.0
3.12	Restorative Therapy - Indirect Staff	1	1.0	1,995.0
3.13	Recreational Staff	4	3.6	7,431.0
3.14	Administration and Officers	1	1.1	2,216.0
3.15	Security Staff			
3.16	Clerical Staff	5	4.6	9,628.0
3.17	Director of Nurses	2	2.0	4,218.0
3.18	Registered Nurses	9	7.5	15,675.5
3.19	Licensed Practical Nurses	4	3.8	7,899.5
3.20	Certified Nurse Aides	42	36.4	75,696.2
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	101	88.4	183,517.3

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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			#Error						
-----	-------------------------------------------------------	--	--	--------	--	--	--	--	--	--

Registered Temporary Nursing Service Agencies

4.2		TOIY	39.0	2,685			7.5	267		
4.3			52.5	3,860	3,631.8	242,021				
4.4	CONNECTRN INC	TGKV	181.5	15,243						
4.5			95.8	7,239	544.1	31,279	22.0	1,000		
4.6	Progressive Staffing Solutions LLC	TYFP	2,720.7	197,116	7,399.2	481,737	477.4	16,887		
4.7		TO4L			57.5	3,941	64.0	2,482		
4.8	Aunty Kate's Staffing Agency Inc	TEDP					1,120.0	42,432		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,089.5	226,143	11,632.6	758,978	1,690.9	63,068	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,089.5	226,143	11,632.6	758,978	1,690.9	63,068	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	Anuta	Ogechukwu	Nurse	Nursing	93,709	0	0	93,709		
5.2	Jean	Nereth	Nurse	Nursing	87,002	0	0	87,002		
5.3	Kouyate	Mory	Nurse	Nursing	195,636	0	0	195,636		
5.4	Mugaga	Florence	RN	Nursing	92,269	0	0	92,269		
5.5	Odney	Esther	Nurse	Nursing	121,628	0	0	121,628		

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Earnings and Compensation Disclosures

Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1	Ruvel	Mark					42,498		42,498
6B.2	Weinberg	Izzy					42,498		42,498
6B.3									0
6B.4									0
6B.5									0
6B.6									0
									84,996

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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										
1.2										
1.3										
1.4										
1.5										
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
					0				0
					0				0
					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	CNH Finance, L.P.	No	519,819	271,163	02/25/2021	0	790,982		1,399
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						790,982		1,399

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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:

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
09/20/2023 11:15AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/20/2023 11:15AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/20/2023 11:16AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/20/2023 11:16AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bovolack@marcumllp.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:	09/20/2023

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	Lieberman
2.4	First Name	Aziel
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