

**Skilled Nursing Facility Cost Report****SOUTHBRIDGE REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	SOUTHBRIDGE REHAB & HLTH CARE CTR
1.2	MassHealth Provider ID	110094538A
1.3	Federal Employer Tax ID	454628171
1.4	VPN	0950175
1.5	Is the above information correct?	Yes
1.6	Facility Number	00205
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	84 Chapin Street
1.11	City	Southbridge
1.12	Zip	01550
1.13	Telephone	+1 (508) 765-9133
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates Inc.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates Inc.
1.20	List realty company names as reported on each realty company cost report.	Southbridge Landlord MA LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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) 781-9600
2.9	Email Address	Matthew.Bovolack@marcumllp.com

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

# Skilled Nursing Facility Cost Report

## SOUTHBRIDGE REHAB & HLTH CARE

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

### 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						

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	454,169	(31)	454,138
1.2	Commercial Managed Care	356,728	7,624	364,352
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,505,657	268,161	2,773,818
1.5	Medicare Managed Care (Part C)	848,617	0	848,617
1.6	MassHealth Fee-for-Service	9,115,167	517,954	9,633,121
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,312,672	0	1,312,672
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>14,593,010</b>	<b>793,708</b>	<b>15,386,718</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>		

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	118,912
3.7	Interest Income	132
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	65,837
3.10	Nursing Recoverable Revenue	2,937
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>187,818</b>

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

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>15,574,536</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

**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	146,918		146,918
1.2	Director of Nurses: Employee Benefits	10,535	319	10,216
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,323		14,323
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>171,776</b>		<b>171,457</b>
1.7	Registered Nurses: Salaries	800,600		800,600
1.8	Registered Nurses: Employee Benefits	57,406	1,740	55,666
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	78,051		78,051
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	965	#Error	965
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>937,022</b>		<b>935,282</b>
1.12	Licensed Practical Nurses: Salaries	2,060,016		2,060,016
1.13	Licensed Practical Nurses: Employee Benefits	147,711	4,478	143,233
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	200,831		200,831
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	898		898
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,409,456</b>		<b>2,404,978</b>
1.17	Certified Nurse Aides: Salaries	2,888,750		2,888,750
1.18	Certified Nurse Aides: Employee Benefits	207,134	6,279	200,855
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	281,623		281,623
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	669		669
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,378,176</b>		<b>3,371,897</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

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>6,896,430</b>		<b>6,883,614</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		2,937	2,937
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>2,937</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>6,896,430</b>		<b>6,880,677</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	158,469		158,469
2.2	Administration: Employee Benefits	11,363	344	11,019
2.3	Administration: Payroll Taxes incl Workers Comp.	15,449		15,449
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>185,281</b>		<b>184,937</b>
2.7	Clerical Staff: Salaries	264,995		264,995
2.8	Clerical Staff: Employee Benefits	19,001	576	18,425
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	25,834		25,834
2.10	Clerical Staff: Purchased Service	17,612		17,612
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>327,442</b>		<b>326,866</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	90,841		90,841
2.12	Office Supplies	34,783		34,783
2.13	Telecommunications (e.g. Internet, Phone)	63,778		63,778

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,341		1,341
2.16	Advertising: Help Wanted	6,060		6,060
2.17	Licenses and Dues: Patient Care Related Portion	3,348	116	3,232
2.18	Continuing Professional Education / Training and Development	24,734	0	24,734
2.19	Accounting Services (Not related to appeals)	8,334	0	8,334
2.20	Insurance: Malpractice & General Liability	63,216		63,216
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	31,979	0	31,979
2.23	Non-Allowable A & G Expenses	1,163,016	1,163,016	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		9,258	9,258
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		335,889	335,889
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		15,363	15,363
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>1,491,430</b>		<b>688,808</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,004,153</b>		<b>1,200,611</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		65,837	65,837
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>65,837</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,004,153</b>		<b>1,134,774</b>



**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
 Filing Year: 2022

Date: 01/11/2024  
 Time: 1:35 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Subscriptions	1,250
2A.2	Bank Charges	30,729
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	31,979

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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	3,407
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	21,297
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	38,721
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	107,077
2B.15	User Fee Assessment	991,178
2B.16	Other Non-Allowable A&G Expenses	1,336
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>1,163,016</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	105,211		105,211
3.6	Plant Operation: Employee Benefits	7,544	229	7,315
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,257		10,257

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

3.8	Plant Operation: Purchased Service	96,567		96,567
3.9	Plant Operation: Supplies and Expenses	46,290		46,290
3.10	Plant Operation: Utilities	265,576		265,576
3.11	Plant Operation: Repairs	64,879		64,879
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>596,324</b>		<b>596,095</b>
3.13	Dietician: Salaries	59,660		59,660
3.14	Dietician: Employee Benefits	4,278	130	4,148
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,816		5,816
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>69,754</b>		<b>69,624</b>
3.18	Dietary: Salaries	563,868		563,868
3.19	Dietary: Employee Benefits	40,431	1,226	39,205
3.20	Dietary: Payroll Taxes incl Workers Comp.	54,972		54,972
3.21	Dietary: Food	396,400		396,400
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	76,622		76,622
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,132,293</b>		<b>1,131,067</b>
3.24	Housekeeping/Laundry: Salaries	350,165		350,165
3.25	Housekeeping/Laundry: Employee Benefits	25,108	761	24,347
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	34,138		34,138
3.27	Housekeeping/Laundry: Purchased Service	183,363		183,363
3.28	Housekeeping/Laundry: Supplies and Expenses	61,711		61,711
3.29	Housekeeping/Laundry: Linen and Bedding	2,687		2,687
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>657,172</b>		<b>656,411</b>
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	0		0

# Skilled Nursing Facility Cost Report

## SOUTHBRIDGE REHAB & HLTH CARE

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	618,237		618,237
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	44,330	1,344	42,986
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	60,272		60,272
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>722,839</b>		<b>721,495</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	252,372		252,372
3.49	Social Service Worker: Employee Benefits	18,096	549	17,547
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	24,604		24,604
3.51	Social Service Worker: Purchased Service	0		0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>295,072</b>		<b>294,523</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	120,404		120,404
3.57	Indirect Restorative Therapy: Employee Benefits	8,633	262	8,371
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	11,738		11,738
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	549,005	549,005	0

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

3.61	Direct Restorative Therapy: Benefits	92,889	92,889	0
3.62	Direct Restorative Therapy: Consultants	4,527	4,527	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>787,196</b>		<b>140,513</b>
3.64	Recreational Therapy/Activities: Salaries	254,240		254,240
3.65	Recreational Therapy/Activities: Employee Benefits	18,230	553	17,677
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	24,786		24,786
3.67	Recreational Therapy/Activities: Purchased Service	1,886		1,886
3.68	Recreational Therapy/Activities: Supplies and Expenses	30,665		30,665
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>329,807</b>		<b>329,254</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	14,257	14,257	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	29,500		29,500
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	4,479		4,479
3.86	Physician Services: Other	3,644	3,644	0
3.87	Legend Drugs	749,804	749,804	0
3.88	Personal Protective Equipment	0		0

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

3.89	House Supplies Not Resold	315,402		315,402
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	13,801		13,801
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,130,887</b>		<b>363,182</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,721,344</b>		<b>4,302,164</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,721,344</b>		<b>4,302,164</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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	156,161	(45,752)	201,913
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		356,788	356,788
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		117,878	117,878
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		81,861	81,861
4.10	Personal Property Tax Expense SNF-CR	10,248		10,248
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	19,846		19,846
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,030,390	1,030,390	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>1,216,645</b>		<b>788,534</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,216,645</b>		<b>788,534</b>

**Skilled Nursing Facility Cost Report****SOUTHBRIDGE REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

<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>15,838,572</b>		<b>13,174,923</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>15,838,572</b>		<b>13,106,149</b>



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

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

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

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,386,718
1A.2	Other Revenue	187,686
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>15,574,404</b>
1A.4	Salaries and Wages	8,643,905
1A.5	Employee Benefits	619,800
1A.6	Supplies and Other (including Payroll Taxes)	6,311,629
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	107,077
1A.9	Depreciation and Amortization Expenses	156,160
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>15,838,571</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(264,167)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	132
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(264,035)</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>(264,035)</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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)	15,574,536
2.2	Total Nursing Expenses (Schedule 3)	6,896,430
2.3	Total Administrative and General Expenses (Schedule 3)	2,004,153
2.4	Total Variable Expenses (Schedule 3)	5,721,344
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,216,645
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>15,838,572</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(264,036)</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)		(264,035)
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)		(264,036)

**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	76,862
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	2,537,070
1.6	Less Reserve for Bad Debt	(116,971)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,420,099</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	42,034
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	(21,171)
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	(84,670)
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	402,803
<b>100</b>	<b>Total Current Assets</b>	<b>2,835,957</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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	Line of Credit	392,773
1A.2	Exchange	10,736
1A.3	Medicare Cost Settlement	(706)
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>402,803</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	543,236
2.4	Equipment	152,293
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	25,688
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>721,217</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	2,496,033
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	125,689
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(76,808)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	48,881
<b>300</b>	<b>Total Non-Current Assets</b>	2,544,914

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Intangible Assets	2,451,594
3A.2	Debt Service Reserve Fund	33,974
3A.3	Utilities Deposits	10,465
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>	2,496,033

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	6,102,088



**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	4,547,378
5.2	Accrued Expenses	435,841
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	415,417
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	<b>5,398,636</b>

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

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	942,544
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,327,049
6.3	Other Long-Term Debt	1,458,745
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>3,728,338</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>9,126,974</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	(2,784,886)
8B.2	Prior Period Adjustment(s)	24,035
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(264,036)
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(3,024,887)</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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	24,035
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>24,035</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>6,102,087</b>

# Skilled Nursing Facility Cost Report

## SOUTHBRIDGE REHAB & HLTH CARE

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

### 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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0		0	0	0
1.3	Improvements	1,028,596	106,532		1,135,128	(502,177)	(89,715)	(591,892)	543,236
1.4	Equipment	599,720	25,503		625,223	(416,890)	(56,040)	(472,930)	152,293
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles	51,562	0		51,562	(15,468)	(10,406)	(25,874)	25,688
100	<b>Total</b>	<b>1,679,878</b>	<b>132,035</b>	<b>0</b>	<b>1,811,913</b>	<b>(934,535)</b>	<b>(156,161)</b>	<b>(1,090,696 )</b>	<b>721,217</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	35,465					35,465				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	2,200,022					2,200,022	2.50%		55,001	55,001
2.5	Improvements SNF-CR	707,061		106,532			813,593	5.00%	89,715	0	89,715
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	704,435		25,503			729,938	10.00%	56,040	0	56,040

# Skilled Nursing Facility Cost Report

## SOUTHBRIDGE REHAB & HLTH CARE

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

2.8	Equipment REA-CR	699,134				699,134	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	9,226				9,226	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	3,475				3,475	33.33%		1,157	1,157
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>4,358,818</b>	<b>0</b>	<b>132,035</b>	<b>0</b>	<b>0 4,490,853</b>		<b>145,755</b>	<b>56,158</b>	<b>201,913</b>

### General Fixed Cost Information

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1976
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?	4,784,200
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,690
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,726
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?	2.8
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)	17,581

**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)	(264,035)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	455,351
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>191,316</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(132,035)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(132,035)</b>

**Cash Flows from Financing Activities**

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

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>59,281</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>76,862</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

**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	09/25/2020	144			144	144
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	826	1,123		3,936	2,178	41,315
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>826</b>	<b>1,123</b>	<b>0</b>	<b>3,936</b>	<b>2,178</b>	<b>41,315</b>



**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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
								49,378
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	49,378

**Skilled Nursing Facility Cost Report****SOUTHBRIDGE REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

**Patient Statistics - Summary**

<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	274
3.2	0140.1	Number of MassHealth Admissions During Year	61
3.3	0150.0	Number of Discharges During Year	274
3.4	0190.0	Average Length of Stay	180
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	197
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	164

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

**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	737,976	31,816.3	1,649,741	38,611.0	2,593,372	101,450.0
1.2	Total Overtime Wages	62,624	933.8	410,275	7,248.0	295,378	9,020.0
1.3	Total Shift Differential	5,129		34,857		79,274	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>805,729</b>	<b>32,750.0</b>	<b>2,094,873</b>	<b>45,859.0</b>	<b>2,968,024</b>	<b>110,470.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	8.00	4.00	4.00	10.00	5.00
2.2	Licensed Practical Nurses	8.00	4.00	4.00	10.00	5.00
2.3	Certified Nurse Aides	8.00	4.00	4.00	10.00	5.00

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

**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	0	0.0	0.0
3.2	Plant Operations	2	2.1	4,273.0
3.3	Dietary Staff	14	13.8	28,718.0
3.4	Dietician	1	0.7	1,345.0
3.5	Housekeeping/Laundry Staff	10	9.8	20,285.0
3.6	Unit Clerk & Medical Records Staff	0	0.0	0.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	0	0.0	0.0
3.9	Social Services Staff	4	3.9	8,052.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	1	1.3	2,781.0
3.12	Restorative Therapy - Indirect Staff	7	6.2	12,964.0
3.13	Recreational Staff	6	6.1	12,725.0
3.14	Administration and Officers	1	1.0	2,075.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	5	5.0	10,333.0
3.17	Director of Nurses	1	1.0	2,065.0
3.18	Registered Nurses	16	15.8	32,750.0
3.19	Licensed Practical Nurses	22	22.1	45,859.0
3.20	Certified Nurse Aides	53	53.1	110,470.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>143</b>	<b>141.7</b>	<b>294,695.0</b>

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

<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	Favorite Healthcare Staffing, Inc.	TOTB	16.0	965						
4.3	Favorite Healthcare Staffing, Inc.	TOTB			18.0	898				
4.4	Mas Medical Staffing, Corp	TJ4S					14.0	669		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>16.0</b>	<b>965</b>	<b>18.0</b>	<b>898</b>	<b>14.0</b>	<b>669</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>16.0</b>	<b>965</b>	<b>18.0</b>	<b>898</b>	<b>14.0</b>	<b>669</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	Muraya	Peter	LPN	Nursing	288,787	0	0	<b>288,787</b>		
5.2	Mwangi	Anthony	RN	Nursing	205,226	0	0	<b>205,226</b>		
5.3	Reidy	Meghan	LPN	Nursing	128,003	0	0	<b>128,003</b>		
5.4	Mackenzie	Selena	CNA	Nursing	126,209	0	0	<b>126,209</b>		
5.5	Mead	Carol Ann	CNA	Nursing	112,418	0	0	<b>112,418</b>		

**Skilled Nursing Facility Cost Report****SOUTHBRIDGE REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

**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
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									0
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									0
									0

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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

**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	HJSI Athena Portfolio	No	12/21/2015	03/31/2026	124	0	1,087,182	125,689	0
1.2	Other	ProCare	Yes	02/01/2022						
1.3	Other	ProCare	Yes	02/01/2022	01/15/2024	24	14,644	0		
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								125,689	0

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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
728,145	214,399	0	0		942,544	12.500%	0	0	0
	378,182				378,182				0
0	332,107				332,107	5.500%	10,478	10,478	20,956
					0				0
					0				0
					1,652,833		10,478	10,478	20,956



**Skilled Nursing Facility Cost Report****SOUTHBRIDGE REHAB & HLTH CARE**

Filing Year: 2022

Date: 01/11/2024

Time: 1:35 PM

**Working Capital Debt**

<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>Beginnin g 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	Healthcare Financial	No	585,100	(192,327)	09/25/2012	0	392,773	0.000%	0
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						392,773		0

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

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

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

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:

**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
09/21/2023 11:20AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/21/2023 11:22AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/21/2023 11:22AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/21/2023 11:22AM	(4) Related Party Transactions	Related Party Transactions.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) 781-9600
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:	09/22/2023

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

--	--	--

**Skilled Nursing Facility Cost Report**  
**SOUTHBRIDGE REHAB & HLTH CARE**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:35 PM

**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	09/25/2023
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
2.7	Is this information correct?	Yes

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

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

*a) User Name*

*b) User E-Mail Address*

*c) Organization Name*

*d) Applicable Filing Year*

*e) Reason for request*