

Skilled Nursing Facility Cost Report**WILMINGTON REHAB CENTER LLC**

Filing Year: 2022

Date: 11/28/2023

Time: 12:59 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WILMINGTON REHAB CENTER LLC
1.2	MassHealth Provider ID	110153552A
1.3	Federal Employer Tax ID	832644133
1.4	VPN	0950742
1.5	Is the above information correct?	Yes
1.6	Facility Number	01072
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	90 West Street
1.11	City	Wilmington
1.12	Zip	01887
1.13	Telephone	+1 (978) 658-2700
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.	Pointe Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Wilmington Rehab Center LLC
1.20	List realty company names as reported on each realty company cost report.	Westdale Ave LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Tamara Unger
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th Street
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11218
2.8	Phone Number	+1 (248) 968-4100
2.9	Email Address	temi@ppsassistant.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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth & Co
3.4	Title	Senior Cost Rport Specialist
3.5	Street Address	1428 36th Street
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (718) 975-5376
3.10	Email Address	temi@ppsassistant.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	1,656,638	563	1,657,201
1.2	Commercial Managed Care	336,134	312,725	648,859
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,058,834	895,009	2,953,843
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	6,735,626	84,466	6,820,092
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	56,546	26,482	83,028
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,843,778	1,319,245	12,163,023

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	583,451
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,203
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	584,654

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)	Stimulus	583,451
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		583,451

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	12,747,677

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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	161,254		161,254
1.2	Director of Nurses: Employee Benefits	7,253		7,253
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,293		15,293
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	183,800		183,800
1.7	Registered Nurses: Salaries	520,433		520,433
1.8	Registered Nurses: Employee Benefits	23,408		23,408
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	49,358		49,358
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	123,067	0	123,067
1.200	Subtotal: Registered Nurses Expenses	716,266		716,266
1.12	Licensed Practical Nurses: Salaries	1,294,848		1,294,848
1.13	Licensed Practical Nurses: Employee Benefits	58,239		58,239
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	122,804		122,804
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	723,800	0	723,800
1.300	Subtotal: Licensed Practical Nurses Expenses	2,199,691		2,199,691
1.17	Certified Nurse Aides: Salaries	1,784,397		1,784,397
1.18	Certified Nurse Aides: Employee Benefits	80,258		80,258
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	169,233		169,233
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	437,995	0	437,995
1.400	Subtotal: Certified Nurse Aides Expenses	2,471,883		2,471,883

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			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	5,571,640		5,571,640

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,571,640		5,571,640

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	177,606		177,606
2.2	Administration: Employee Benefits	7,988		7,988
2.3	Administration: Payroll Taxes incl Workers Comp.	16,844		16,844
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	202,438		202,438
2.7	Clerical Staff: Salaries	240,741		240,741
2.8	Clerical Staff: Employee Benefits	10,828		10,828
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,832		22,832
2.10	Clerical Staff: Purchased Service	120,383		120,383
2.200	Subtotal: Clerical Staff Expenses	394,784		394,784
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	29,740		29,740
2.12	Office Supplies	25,036		25,036
2.13	Telecommunications (e.g. Internet, Phone)	31,313		31,313

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	626		626
2.17	Licenses and Dues: Patient Care Related Portion	18,145		18,145
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	11,327		11,327
2.20	Insurance: Malpractice & General Liability	227,252		227,252
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	168,856	300	168,556
2.23	Non-Allowable A & G Expenses	1,716,666	1,716,666	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			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	2,228,961		511,995
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,826,183		1,109,217
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	2,826,183		1,109,217

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Interest Income	7
2A.2	Small Balance Adjustments	46
2A.3	Other Income	16,458
2A.4	Software Support	96,420
2A.5	Professional Services	23,420
2A.6	Equipment Rental	3,723
2A.7	Bank Charges	2,698
2A.8	CORI	1,677
2A.9	Filing Fees	520
2A.10	Credit Card Expenses	8,956
2A.11	LOC Fees - Unused Line	1,645
2A.12	LOC Fees - Col Mgmt	6,928
2A.13	Finance Charge	511
2A.14	Finance Charge - IPFS Corp	2,708
2A.15	Misc	2,839
2A.16	Donations	300
2A.100	Subtotal: Other A&G Expenses	168,856

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	951,027
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	15,322
2B.7	Key Person Insurance	
2B.8	Management Company Fees	736,005
2B.9	Management Consultants	14,312
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,716,666

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
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	103,725		103,725
3.6	Plant Operation: Employee Benefits	4,665		4,665
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,837		9,837

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3.8	Plant Operation: Purchased Service	112,685		112,685
3.9	Plant Operation: Supplies and Expenses	42,341		42,341
3.10	Plant Operation: Utilities	209,431		209,431
3.11	Plant Operation: Repairs	3,006		3,006
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	485,690		485,690
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	66,300		66,300
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	66,300		66,300
3.18	Dietary: Salaries	421,105		421,105
3.19	Dietary: Employee Benefits	18,940		18,940
3.20	Dietary: Payroll Taxes incl Workers Comp.	39,938		39,938
3.21	Dietary: Food	249,679		249,679
3.22	Dietary: Purchased Service	799		799
3.23	Dietary: Supplies and Expenses	37,140		37,140
3.400	Subtotal: Dietary Expenses	767,601		767,601
3.24	Housekeeping/Laundry: Salaries	97,085		97,085
3.25	Housekeeping/Laundry: Employee Benefits	4,367		4,367
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	9,208		9,208
3.27	Housekeeping/Laundry: Purchased Service	346,277		346,277
3.28	Housekeeping/Laundry: Supplies and Expenses	22,752		22,752
3.29	Housekeeping/Laundry: Linen and Bedding	1,108		1,108
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	480,797		480,797
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	4,216		4,216

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3.37	Unit Clerk & Medical Records: Employee Benefits	190		190
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	400		400
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	4,806		4,806
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	208,332		208,332
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,370		9,370
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	19,758		19,758
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	75,708		75,708
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	313,168		313,168
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	149,444		149,444
3.49	Social Service Worker: Employee Benefits	6,722		6,722
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,173		14,173
3.51	Social Service Worker: Purchased Service	107,680		107,680
3.1000	Subtotal: Social Service Worker Expenses	278,019		278,019
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	130,316		130,316
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	336,849	336,849	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	467,165		130,316
3.64	Recreational Therapy/Activities: Salaries	152,499		152,499
3.65	Recreational Therapy/Activities: Employee Benefits	6,859		6,859
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,463		14,463
3.67	Recreational Therapy/Activities: Purchased Service	3,071		3,071
3.68	Recreational Therapy/Activities: Supplies and Expenses	9,943		9,943
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	186,835		186,835
3.70	Resident Care Assistant: Salaries	37,605		37,605
3.71	Resident Care Assistant: Employee Benefits	1,691		1,691
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	3,566		3,566
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	42,862		42,862
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	9,413		9,413
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	257,648	257,648	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	289,288		289,288
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	3,624		3,624
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	589,973		332,325
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,683,216		3,088,719
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,203	1,203
3.1800	Subtotal: Variable Recoverable Income	0		1,203
300	Total: Net Variable Expenses Including Recoverable Income	3,683,216		3,087,516

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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	258,309	41,069	217,240
4.2	Long-Term Interest Expense SNF-CR	12,737		12,737
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	1,380,430	1,361,667	18,763
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	15,370		15,370
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	3,000,000	3,000,000	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	4,666,846		264,110
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	4,666,846		264,110

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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	16,747,885		10,033,686
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	16,747,885		10,032,483

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:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	14	14	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other	26,137	26,137	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	26,151	26,151	

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	12,163,022
1A.2	Other Revenue	568,196
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,731,218
1A.4	Salaries and Wages	5,353,288
1A.5	Employee Benefits	240,779
1A.6	Supplies and Other (including Payroll Taxes)	10,866,311
1A.7	Interest Expense	12,737
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	258,309
1A.200	Total Operating Expenses	16,731,424
1A.300	Income(Loss) from Operations	(4,000,206)
	Non-Operating Income and Expenses	
1A.10	Interest Income	(7)
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)	(26,150)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(4,026,363)
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)	(4,026,363)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	12,747,677
2.2	Total Nursing Expenses (Schedule 3)	5,571,640
2.3	Total Administrative and General Expenses (Schedule 3)	2,826,183
2.4	Total Variable Expenses (Schedule 3)	3,683,216
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	4,666,846
2.6	Total Other Business Expenses (Schedule 4)	26,151
2.100	Subtotal: Total Facility Expenses	16,774,036
200	Cost Reported Net Income(Loss)	(4,026,359)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(4,026,363)
3.2	Reconciling Item	Rounding	4
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)		(4,026,359)

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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	(69,959)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,339,605
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	1,339,605
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(56,233)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	58,087
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	80,233
100	Total Current Assets	1,351,733

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Capital Lease Assets	63,683
1A.2	Accum Amort - Capital Lease Assets	(43,234)
1A.3	A/R Pre-Sale	59,784
1A.100	Subtotal: Other Current Assets	80,233

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	2,059,827
2.4	Equipment	383,864
2.5	Software/Limited Life Assets	1,359
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,445,050

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	8,738,395
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	147,386
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(22,145)
3.100	Net Mortgage Acquisition Costs	125,241
300	Total Non-Current Assets	8,863,636

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	8,738,395
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	8,738,395

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,660,419

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,240,498
5.2	Accrued Expenses	33,628
5.3	Due to Insurance Payers	186,007
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	(2,471,815)
5.7	Accrued Salaries and Payroll Liabilities	451,315
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	5,394
5.10	Other Current Liabilities	92,551
500	Total Current Liabilities	537,578

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PNA Checking Account	51,374
5A.2	PNA Savings Account	41,177
5A.100	Subtotal: Other Current Liabilities	92,551

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	5,650,432
6.3	Other Long-Term Debt	2,730,010
600	Total Non-Current Liabilities	8,380,442

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	8,918,020

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	7,768,763
8B.2	Prior Period Adjustment(s)	(5)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(4,026,359)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	3,742,399

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	Rounding	(5)
8D.100	Subtotal: Prior Period Adjustments	(5)

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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	12,660,419

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	686,419	1,422,795		2,109,214	(12,644)	(36,743)	(49,387)	2,059,827
1.4	Equipment	1,067,521	42,310		1,109,831	(505,328)	(220,639)	(725,967)	383,864
1.5	Software/Limited Life Assets	2,379	796		3,175	(889)	(927)	(1,816)	1,359
1.6	Motor Vehicles				0			0	0
100	Total	1,756,319	1,465,901	0	3,222,220	(518,861)	(258,309)	(777,170)	2,445,050

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						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	686,419		1,422,795			2,109,214	5.00%	36,743	68,718	105,461
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,067,521		42,310			1,109,831	10.00%	220,639	(109,656)	110,983
2.8	Equipment REA-CR						0	10.00%			0

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2.9	Software/Limited Life Assets SNF-CR	2,379		796			3,175	33.33%	927	(131)	796
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	1,756,319	0	1,465,901	0	0	3,222,220		258,309	(41,069)	217,240

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1992
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	4,245,300
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?	75
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	39,773
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,906
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	15.6
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)	(387,516)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(4,026,364)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,634,714
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,685,756
200	Net Cash from Operating Activities	4,294,106

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	1,465,901
300	Net Cash from Investing Activities	1,465,901

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	(2,510,649)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(2,510,649)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	3,249,358
500	Cash and Cash Equivalents (End of Year)	2,861,842

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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	06/01/2019	142			142	142
1.2	06/01/2021	142			142	142
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.	142				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,756	1,113		4,345	134	25,055
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)						516
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,756	1,113	0	4,345	134	25,571

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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
	266						1,071	34,740
								0
								0
								0
								0
								0
								0
								0
								0
								516
								0
								0
								0
0	266	0	0	0	0	0	1,071	35,256

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	222
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	211
3.4	0190.0	Average Length of Stay	165
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	70
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	260

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	530,477	9,433.3	1,039,071	18,470.4	886,651	50,351.3
1.2	Total Overtime Wages	96,406	1,625.0	402,899	7,269.0	304,785	8,260.3
1.3	Total Shift Differential	12,085		28,332		48,937	
1.4	Total Other Differentials						
100	Total	638,968	11,058.3	1,470,302	25,739.4	1,240,373	58,611.6

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.25	3.25	3.13	3.88	4.00
2.2	Licensed Practical Nurses	3.25	3.25	3.13	3.88	4.00
2.3	Certified Nurse Aides	3.25	3.25	2.88	3.63	3.75

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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	2	1.8	3,696.5
3.3	Dietary Staff	10	9.5	19,734.9
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	4	2.9	5,936.6
3.6	Unit Clerk & Medical Records Staff	1	0.1	201.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	4,182.9
3.9	Social Services Staff	2	1.7	3,622.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.1	6,434.0
3.14	Administration and Officers	2	1.1	2,331.4
3.15	Security Staff			
3.16	Clerical Staff	5	4.7	9,861.3
3.17	Director of Nurses	2	1.5	3,020.3
3.18	Registered Nurses	6	5.3	11,058.3
3.19	Licensed Practical Nurses	13	12.4	25,739.4
3.20	Certified Nurse Aides	29	28.2	58,611.6
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff	1	0.8	1,602.3
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	84	75.1	156,033.9

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	185.0	13,727	196.0	13,529	1,473.0	50,731		
4.3	Affordable Nursing Solutions, LLC.	TMY9	332.0	27,092	818.0	59,073	551.0	22,828		
4.4	Fusion Medical Staffing LLC	TTRC	47.0	3,822	2,573.0	201,074	1,773.0	102,946		
4.5	Heart to Heart	T095	15.0	1,206	7.0	529	2,371.0	97,757		
4.6	Mas Medical Staffing, Corp	TJ4S	8.0	564	627.0	43,649	806.0	36,371		
4.7		TUOV	8.0	590	213.0	13,905	353.0	13,716		
4.8	Norton and Associates Inc	TOWP	98.0	6,941	62.0	3,419	994.0	32,080		
4.9	Savens Home Care Services LLC	TIJS	156.0	11,837	4,670.0	315,230	425.0	18,749		
4.10	Trelyne Homecare and Staffing, LLC	T0EV	62.0	4,427	377.0	25,657	521.0	18,767		
4.11			796.0	47,355	489.0	24,777	565.0	15,625		
4.12			72.0	5,506	354.0	22,958	456.0	16,138		
4.13		T0HH					329.0	12,287		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,779.0	123,067	10,386.0	723,800	10,617.0	437,995	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,779.0	123,067	10,386.0	723,800	10,617.0	437,995	0.0	0

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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	Emenogu	Prisca	LPN	Nursing	337,370			337,370
5.2	Appo	Josaphat	LPN	Nursing	193,036			193,036
5.3	McDonough	Mary	RN	Nursing	179,840			179,840
5.4	Figucia	Michele	Administrator	Administrative & General	171,834			171,834
5.5	Ssenbulya	Patrick	LPN	Nursing	171,763			171,763

Earnings and Compensation Disclosures

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

Partnership, Limited Liability Company (LLC)

6B.1									0
6B.2									0
6B.3									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> 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 <i>MUST</i> 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:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

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 5:52AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 5:52AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 5:52AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 5:52AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger
09/20/2023 8:30PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Blima Schwartz

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	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth & Co
1.3	Title	Senior Cost Rport Specialist
1.4	Street Address	1428 36th Street
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (718) 975-5376
1.9	Email Address	temi@ppsassistant.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:	09/21/2023

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

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Skilled Nursing Facility Cost Report

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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	09/21/2023
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
2.5	Middle Name	
2.6	Title	Owner
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