

Skilled Nursing Facility Cost Report
BEAUMONT REHAB & SKD NORTHBORO
Filing Year: 2023

Date: 12/19/2024
Time: 12:29 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	BEAUMONT REHAB & SKD NORTHBOROUGH
1.2	MassHealth Provider ID	110026631A
1.3	Federal Employer Tax ID	043395004
1.4	VPN	0928178
1.5	Is the above information correct?	Yes
1.6	Facility Number	00193
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	238 West Main Street
1.11	City	Northborough
1.12	Zip	01532
1.13	Telephone	+1 (508) 393-2368
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.	Continuing Care Management LLC
1.19	List the name of the entity that holds the nursing facility license.	Beaumont Rehab & Skilled Northborough
1.20	List realty company names as reported on each realty company cost report.	BWP Northborough Realty 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	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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	3,004,910	0	3,004,910
1.2	Commercial Managed Care	43,764	0	43,764
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,356,306	119,781	1,476,087
1.5	Medicare Managed Care (Part C)	723,456	46,142	769,598
1.6	MassHealth Fee-for-Service	4,736,297	0	4,736,297
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,587,817	58,266	1,646,083
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	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	11,452,550	224,189	11,676,739

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	6,290,687
3.2	Endowment and Other Non-Recoverable Revenue	9,934
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	(4,861)
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	6,295,760

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)	Misc. & Income	9,934
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		9,934

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,972,499

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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	105,498		105,498
1.2	Director of Nurses: Employee Benefits	6,464	617	5,847
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,573		10,573
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	122,535		121,918
1.7	Registered Nurses: Salaries	296,055		296,055
1.8	Registered Nurses: Employee Benefits	18,139	1,731	16,408
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	29,671		29,671
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	128,677	#Error	128,677
1.200	Subtotal: Registered Nurses Expenses	472,542		470,811
1.12	Licensed Practical Nurses: Salaries	1,387,257		1,387,257
1.13	Licensed Practical Nurses: Employee Benefits	84,997	8,111	76,886
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	139,034		139,034
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	436,013		436,013
1.300	Subtotal: Licensed Practical Nurses Expenses	2,047,301		2,039,190
1.17	Certified Nurse Aides: Salaries	1,586,326		1,586,326
1.18	Certified Nurse Aides: Employee Benefits	97,194	9,275	87,919
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	158,986		158,986
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	570,391		570,391
1.400	Subtotal: Certified Nurse Aides Expenses	2,412,897		2,403,622

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,055,275		5,035,541

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,055,275		5,035,541

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	141,656		141,656
2.2	Administration: Employee Benefits	8,679	828	7,851
2.3	Administration: Payroll Taxes incl Workers Comp.	14,197		14,197
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	164,532		163,704
2.7	Clerical Staff: Salaries	154,808		154,808
2.8	Clerical Staff: Employee Benefits	9,485	905	8,580
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	15,515		15,515
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	179,808		178,903
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	178,566		178,566
2.12	Office Supplies	37,999		37,999
2.13	Telecommunications (e.g. Internet, Phone)	5,107		5,107

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	2,827		2,827
2.16	Advertising: Help Wanted	17,724	23	17,701
2.17	Licenses and Dues: Patient Care Related Portion	11,689	1,422	10,267
2.18	Continuing Professional Education / Training and Development	3,834		3,834
2.19	Accounting Services (Not related to appeals)	45,444		45,444
2.20	Insurance: Malpractice & General Liability	102,907		102,907
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	27,175	4,277	22,898
2.23	Non-Allowable A & G Expenses	1,558,614	1,558,614	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		1,142	1,142
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		467,859	467,859
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		4,811	4,811
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,991,886		901,362
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,336,226		1,243,969
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	2,336,226		1,243,969

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Recruitment Expense	367
2A.2	Prof Svc	2,034
2A.3	Bank Charges	22,589
2A.4	Misc. Admin Expense	2,125
2A.5	Admin Sales Tax	60
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	27,175

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	155,974
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	37,153
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	676,457
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	2,265
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	23,491
2B.15	User Fee Assessment	663,274
2B.16	Other Non-Allowable A&G Expenses	0
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	1,558,614

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	62,558		62,558
3.6	Plant Operation: Employee Benefits	3,833	366	3,467
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,270		6,270

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3.8	Plant Operation: Purchased Service	151,628		151,628
3.9	Plant Operation: Supplies and Expenses	19,405		19,405
3.10	Plant Operation: Utilities	355,895		355,895
3.11	Plant Operation: Repairs	35,783		35,783
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	635,372		635,006
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)		1,561	1,561
3.300	Subtotal: Dietician Expenses	0		1,561
3.18	Dietary: Salaries	523,005		523,005
3.19	Dietary: Employee Benefits	32,044	3,058	28,986
3.20	Dietary: Payroll Taxes incl Workers Comp.	52,417		52,417
3.21	Dietary: Food	294,775		294,775
3.22	Dietary: Purchased Service	133,998		133,998
3.23	Dietary: Supplies and Expenses	41,908		41,908
3.400	Subtotal: Dietary Expenses	1,078,147		1,075,089
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	490,041		490,041
3.28	Housekeeping/Laundry: Supplies and Expenses	33,862		33,862
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	523,903		523,903
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)		17,961	17,961
3.600	Subtotal: QA Professional Expenses	0		17,961
3.36	Unit Clerk & Medical Records: Salaries	0		0

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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
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	106,360		106,360
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	6,517	622	5,895
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,660		10,660
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	83,838		83,838
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	207,375		206,753
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	192,794		192,794
3.49	Social Service Worker: Employee Benefits	11,812	1,127	10,685
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	19,322		19,322
3.51	Social Service Worker: Purchased Service	17,517		17,517
3.1000	Subtotal: Social Service Worker Expenses	241,445		240,318
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	100,917		100,917
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	425,090	425,090	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		19,043	19,043
3.1200	Subtotal: Restorative Therapy Expenses	526,007		119,960
3.64	Recreational Therapy/Activities: Salaries	332,477		332,477
3.65	Recreational Therapy/Activities: Employee Benefits	20,371	1,944	18,427
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,322		33,322
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	16,231		16,231
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	402,401		400,457
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	6,529		6,529
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	39,620		39,620
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	144,508	144,508	0
3.88	Personal Protective Equipment	23,834		23,834

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3.89	House Supplies Not Resold	251,081		251,081
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	7,564		7,564
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	473,136		328,628
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,087,786		3,549,636
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	4,087,786		3,549,636

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Capital & Fixed Cost Expenses				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	69,793	(157,449)	227,242
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		849,126	849,126
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	19,647		19,647
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	171,847		171,847
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,054,848	1,054,848	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	1,316,135		1,267,862
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,316,135		1,267,862

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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	12,795,422		11,097,008
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	12,795,422		11,097,008

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	Yes
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	N/A

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	6,290,687
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
200	3026.0	TOTAL OTHER BUSINESS REVENUE	6,290,687

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	4,403,327	4,403,327	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	4,403,327	4,403,327	

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	17,967,426
1A.2	Other Revenue	5,073
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,972,499
1A.4	Salaries and Wages	4,888,794
1A.5	Employee Benefits	299,535
1A.6	Supplies and Other (including Payroll Taxes)	11,917,136
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	23,491
1A.9	Depreciation and Amortization Expenses	69,793
1A.200	Total Operating Expenses	17,198,749
1A.300	Income(Loss) from Operations	773,750
	Non-Operating Income and Expenses	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	773,750
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	
1A.500	Financial Statement Net Income(Loss)	773,750

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,972,499
2.2	Total Nursing Expenses (Schedule 3)	5,055,275
2.3	Total Administrative and General Expenses (Schedule 3)	2,336,226
2.4	Total Variable Expenses (Schedule 3)	4,087,786
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,316,135
2.6	Total Other Business Expenses (Schedule 4)	4,403,327
2.100	Subtotal: Total Facility Expenses	17,198,749
200	Cost Reported Net Income(Loss)	773,750

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)		773,750
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)		773,750

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	1,380,860
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	1,312,696
1.6	Less Reserve for Bad Debt	(215,136)
1.100	Subtotal: Net Patient Accounts Receivable	1,097,560
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	2,748,961
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	51,043
1.14	Prepaid Taxes	(37,733)
1.15	Other Prepaid Expenses	36,409
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	5,277,100

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<i>Detail of Other Current Assets</i>		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	0
<i>Non-Current Fixed Assets</i>		
Table 2	1	
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	11,546
2.4	Equipment	200,411
2.5	Software/Limited Life Assets	5,511
2.6	Motor Vehicles	2,417
200	Total Non-Current Fixed Assets	219,885

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	148,522
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	148,522

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Construction In Progress	25,951
3A.2	Deferred Financing Fees	122,571
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	148,522

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,645,507

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	849,721
5.2	Accrued Expenses	333,035
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	471,177
5.8	State and Federal Taxes Payable	53,357
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	214,235
500	Total Current Liabilities	1,921,525

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Exchange/Refund	2,665
5A.2	Last Months Monthly Service Fe	211,570
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	214,235

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

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,921,525

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	6,813,729
8B.2	Prior Period Adjustment(s)	(3,625,997)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	773,750
8B.5	Proprietor/Partner Drawings	(237,500)
8B.100	Owner's Equity Balance: Current Year	3,723,982

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior period adjustment	(3,625,997)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(3,625,997)
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	5,645,507

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				0
1.2	Building		0		0		0	0	0
1.3	Improvements		12,261		12,261	(1)	(714)	(715)	11,546
1.4	Equipment	1,114,159	14,277		1,128,436	(870,309)	(57,716)	(928,025)	200,411
1.5	Software/Limited Life Assets	83,167	0		83,167	(66,638)	(11,018)	(77,656)	5,511
1.6	Motor Vehicles	50,097	2,762		52,859	(50,097)	(345)	(50,442)	2,417
100	Total	1,247,423	29,300	0	1,276,723	(987,045)	(69,793)	(1,056,838)	219,885

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	64,500					64,500				
2.3	Building SNF-CR						0	0.00%	0		0
2.4	Building REA-CR	3,750,393					3,750,393	0.00%		93,760	93,760
2.5	Improvements SNF-CR			12,261			12,261	5.00%	714		714
2.6	Improvements REA-CR	1,014,984		81,705			1,096,689	5.00%		54,834	54,834
2.7	Equipment SNF-CR	1,114,159		14,277			1,128,436	10.00%	57,716		57,716

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2.8	Equipment REA-CR	91,997					91,997	10.00%		9,200	9,200
2.9	Software/Limited Life Assets SNF-CR	48,642					48,642	33.33%	11,018		11,018
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	6,084,675	0	108,243	0	0	6,192,918		69,448	157,794	227,242

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1997
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	12,307,900
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?	96
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	47,282
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,043
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	20,000
3.10	What is the total acreage of the facility site?	7.4
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

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	773,750
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	636,410
200	Net Cash from Operating Activities	1,410,160

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(29,300)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(29,300)

Cash Flows from Financing Activities

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,380,860
500	Cash and Cash Equivalents (End of Year)	1,380,860

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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	05/21/2021	96			96	96
1.2	05/21/2023	96	0		96	96
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.	96				
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	5,974	120		2,132	1,453	17,076
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	5,974	120	0	2,132	1,453	17,076

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
	5,219							31,974
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	5,219	0	0	0	0	0	0	31,974

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	198
3.2	0140.1	Number of MassHealth Admissions During Year	16
3.3	0150.0	Number of Discharges During Year	209
3.4	0190.0	Average Length of Stay	153
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	176
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	90

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	268,878	6,022.0	1,209,688	28,973.0	1,079,385	44,678.0
1.2	Total Overtime Wages	16,095	323.0	119,551	2,425.0	338,015	10,477.0
1.3	Total Shift Differential	8,957		50,093		167,451	
1.4	Total Other Differentials	2,125		7,925		1,475	
100	Total	296,055	6,345.0	1,387,257	31,398.0	1,586,326	55,155.0

<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	1.00	1.00	1.50	1.50	1.50
2.2	Licensed Practical Nurses	1.00	1.00	1.50	1.50	1.50
2.3	Certified Nurse Aides	1.00	1.00	1.50	1.50	1.50

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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	0		
3.2	Plant Operations	2	0.9	1,819.0
3.3	Dietary Staff	20	11.1	23,065.0
3.4	Dietician	0		
3.5	Housekeeping/Laundry Staff	0		
3.6	Unit Clerk & Medical Records Staff	0		
3.7	Quality Assurance	0		
3.8	MMQ Nurses and MDS Coordinator	1	0.9	1,928.0
3.9	Social Services Staff	2	2.4	4,911.0
3.10	Interpreters	0		
3.11	Restorative Therapy - Direct Staff	0		
3.12	Restorative Therapy - Indirect Staff	0		
3.13	Recreational Staff	8	8.2	17,141.0
3.14	Administration and Officers	1	0.8	1,633.0
3.15	Security Staff	0		
3.16	Clerical Staff	4	3.2	6,576.0
3.17	Director of Nurses	1	0.9	1,840.0
3.18	Registered Nurses	3	3.1	6,345.0
3.19	Licensed Practical Nurses	15	15.1	31,398.0
3.20	Certified Nurse Aides	27	26.5	55,155.0
3.21	Resident Care Assistants	0		
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	84	73.1	151,811.0

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<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	187.2	14,557	2,711.8	180,765	1,188.2	45,865		
4.3	Kims Nursing Staffing Agency LLC	TYCH	180.1	13,910	158.3	10,972	2,941.1	105,852		
4.4	Other		179.3	14,346	881.0	70,477	1,334.0	53,358		
4.5	Professional Nurses Health Services, Inc.	T458	174.3	12,940	1,959.0	126,360				
4.6	Stem Nurse Staffing Agency		892.7	68,097	59.1	4,315	64.0	2,760		
4.7	Other		68.0	4,827	35.8	2,106	5,779.4	211,466		
4.8	Omni Healthcare Staffing INC	T6MI			410.6	30,925	41.1	1,438		
4.9					165.5	10,093	94.0	3,527		
4.10	Elite Care Agency Inc	T032					164.6	5,487		
4.11	Other						3,701.0	140,638		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,681.6	128,677	6,381.1	436,013	15,307.4	570,391	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,681.6	128,677	6,381.1	436,013	15,307.4	570,391	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	Bullock	Scott	Executive Director	Administrative & General	202,837			202,837
5.2	Assuah	Lawrence	C.N.A.	Nursing	181,779			181,779
5.3	Sampson	Okyere-Ampofo	RN Nurse Supervisor	Nursing	149,730			149,730
5.4	Frimpong	Monica	LPN Nurse Supervisor	Nursing	146,781			146,781
5.5	Szotkowska	Dominika	MDS Coordinator	Nursing	118,443			118,443

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	Salmon Jr	Daniel	Owner				197,500		197,500
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									0
									197,500

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										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
0					0		0		0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/22/2024 4:05PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Timothy Mikita
05/22/2024 4:05PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Timothy Mikita
05/22/2024 4:05PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Timothy Mikita
05/22/2024 5:26PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Timothy Mikita

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	11/20/2024

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

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	11/22/2024
2.3	Last Name	Salmon
2.4	First Name	Daniel
2.5	Middle Name	J.
2.6	Title	Chairman
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