

Skilled Nursing Facility Cost Report**BLAIRE HOUSE LTCF TEWKSBURY**

Filing Year: 2023

Date: 12/19/2024

Time: 11:28 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BLAIRE HOUSE LTCF TEWKSBURY
1.2	MassHealth Provider ID	110025973A
1.3	Federal Employer Tax ID	042536886
1.4	VPN	0911631
1.5	Is the above information correct?	Yes
1.6	Facility Number	00397
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	10 Erlin Terrace
1.11	City	Tewksbury
1.12	Zip	01876
1.13	Telephone	+1 (978) 851-3121
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	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Essex Group Management
1.19	List the name of the entity that holds the nursing facility license.	Essex Group Management
1.20	List realty company names as reported on each realty company cost report.	Erlin Terrace Limited Partnership
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 Bavalack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
2.9	Email Address	Matthew.Bavalack@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	[] 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 Bavalack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
3.10	Email Address	Matthew.Bavalack@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	1,611,741	0	1,611,741
1.2	Commercial Managed Care	15,802	0	15,802
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	942,164	91,659	1,033,823
1.5	Medicare Managed Care (Part C)	302,446	0	302,446
1.6	MassHealth Fee-for-Service	4,934,839	0	4,934,839
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,720,050	0	1,720,050
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,045,609	0	1,045,609
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	1,644,671	0	1,644,671
1.15	Other Payer Revenue	329,567	0	329,567
100	Total Nursing Facility Revenue	12,546,889	91,659	12,638,548

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	353,328
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	750
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	354,078

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Income	350,640
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Synergy Income	2,362
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous Income	326
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		353,328

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	12,992,626

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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	67,023		67,023
1.2	Director of Nurses: Employee Benefits	3,515	189	3,326
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	6,065		6,065
1.4	Director of Nurses Purchased Service: Per Diem	102,975		102,975
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	179,578		179,389
1.7	Registered Nurses: Salaries	524,883		524,883
1.8	Registered Nurses: Employee Benefits	27,522	1,478	26,044
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	47,499		47,499
1.10	Registered Nurses Purchased Service: Per Diem	1,139		1,139
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	758,522	#Error	758,522
1.200	Subtotal: Registered Nurses Expenses	1,359,565		1,358,087
1.12	Licensed Practical Nurses: Salaries	1,313,222		1,313,222
1.13	Licensed Practical Nurses: Employee Benefits	68,857	3,699	65,158
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	118,838		118,838
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	877,283		877,283
1.300	Subtotal: Licensed Practical Nurses Expenses	2,378,200		2,374,501
1.17	Certified Nurse Aides: Salaries	1,557,908		1,557,908
1.18	Certified Nurse Aides: Employee Benefits	81,686	4,388	77,298
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	140,981		140,981
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,076,417		1,076,417
1.400	Subtotal: Certified Nurse Aides Expenses	2,856,992		2,852,604

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	7,285		7,285
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	7,285		7,285
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,781,620		6,771,866

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	6,781,620		6,771,866

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	119,750		119,750
2.2	Administration: Employee Benefits	6,279	337	5,942
2.3	Administration: Payroll Taxes incl Workers Comp.	10,837		10,837
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	136,866		136,529
2.7	Clerical Staff: Salaries	168,462		168,462
2.8	Clerical Staff: Employee Benefits	8,833	474	8,359
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	15,244		15,244
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	192,539		192,065
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	43,459		43,459
2.12	Office Supplies	45,464		45,464
2.13	Telecommunications (e.g. Internet, Phone)	45,823		45,823

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	18,453		18,453
2.17	Licenses and Dues: Patient Care Related Portion	28,850	2,413	26,437
2.18	Continuing Professional Education / Training and Development	60		60
2.19	Accounting Services (Not related to appeals)	31,205		31,205
2.20	Insurance: Malpractice & General Liability	80,095		80,095
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	11,645	11,187	458
2.23	Non-Allowable A & G Expenses	1,679,469	1,679,469	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		0	0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		899,444	899,444
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		52,836	52,836
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	1,984,523		1,243,734
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,313,928		1,572,328
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	2,313,928		1,572,328

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	1,568
2A.2	Sales & Use Tax	458
2A.3	Bank Charges	9,619
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	11,645

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	5,705
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	4,301
2B.6	Legal: Other	0
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	634,631
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	19,071
2B.11	Fines, Late Fees, Penalties, including Interest	3,807
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	80,207
2B.15	User Fee Assessment	923,039
2B.16	Other Non-Allowable A&G Expenses	8,708
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	1,679,469

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	66,283		66,283
3.100	Subtotal: Staff Development Coordinator Expenses	66,283		66,283
3.5	Plant Operation: Salaries	59,023		59,023
3.6	Plant Operation: Employee Benefits	3,094	166	2,928
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,341		5,341

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3.8	Plant Operation: Purchased Service	224,113		224,113
3.9	Plant Operation: Supplies and Expenses	71,114		71,114
3.10	Plant Operation: Utilities	408,779		408,779
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		98,188	98,188
3.200	Subtotal: Plant Operation Expenses	771,464		869,486
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)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	352,511		352,511
3.19	Dietary: Employee Benefits	18,483	993	17,490
3.20	Dietary: Payroll Taxes incl Workers Comp.	31,900		31,900
3.21	Dietary: Food	354,217		354,217
3.22	Dietary: Purchased Service	109,532		109,532
3.23	Dietary: Supplies and Expenses	36,988		36,988
3.400	Subtotal: Dietary Expenses	903,631		902,638
3.24	Housekeeping/Laundry: Salaries	428,266		428,266
3.25	Housekeeping/Laundry: Employee Benefits	22,456	1,207	21,249
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	38,755		38,755
3.27	Housekeeping/Laundry: Purchased Service	4,923		4,923
3.28	Housekeeping/Laundry: Supplies and Expenses	35,090		35,090
3.29	Housekeeping/Laundry: Linen and Bedding	13,074		13,074
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	542,564		541,357
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	31,789		31,789

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,667	90	1,577
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,876		2,876
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	36,332		36,242
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	172,277		172,277
3.49	Social Service Worker: Employee Benefits	9,033	485	8,548
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,590		15,590
3.51	Social Service Worker: Purchased Service	9,960		9,960
3.1000	Subtotal: Social Service Worker Expenses	206,860		206,375
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	98,658		98,658
3.57	Indirect Restorative Therapy: Employee Benefits	5,173	278	4,895
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	8,928		8,928
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	271,399	271,399	0

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3.61	Direct Restorative Therapy: Benefits	38,790	38,790	0
3.62	Direct Restorative Therapy: Consultants	10,248	10,248	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	433,196		112,481
3.64	Recreational Therapy/Activities: Salaries	183,486		183,486
3.65	Recreational Therapy/Activities: Employee Benefits	9,621	517	9,104
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,605		16,605
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	42,565		42,565
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	252,277		251,760
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	23,980		23,980
3.79	Variable Other Required Education	1,540		1,540
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	24,000		24,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	194,026	194,026	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	222,937		222,937
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	19,124		19,124
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	485,607		291,581
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,698,214		3,278,203
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	3,698,214		3,278,203

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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	36,193	(217,888)	254,081
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		285,590	285,590
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	2,304		2,304
4.7	Building Insurance Expense REA-CR		22,758	22,758
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		127,439	127,439
4.10	Personal Property Tax Expense SNF-CR	6,524		6,524
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	10,440		10,440
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	604,959	604,959	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	660,420		709,136
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	660,420		709,136

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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	13,454,182		12,331,533
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	13,454,182		12,331,533

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,638,548
1A.2	Other Revenue	350,966
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,989,514
1A.4	Salaries and Wages	5,077,258
1A.5	Employee Benefits	266,219
1A.6	Supplies and Other (including Payroll Taxes)	7,994,305
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	80,207
1A.9	Depreciation and Amortization Expenses	36,193
1A.200	Total Operating Expenses	13,454,182
1A.300	Income(Loss) from Operations	(464,668)
	Non-Operating Income and Expenses	
1A.10	Interest Income	750
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	2,362
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(461,556)
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)	(461,556)

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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)	12,992,626
2.2	Total Nursing Expenses (Schedule 3)	6,781,620
2.3	Total Administrative and General Expenses (Schedule 3)	2,313,928
2.4	Total Variable Expenses (Schedule 3)	3,698,214
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	660,420
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	13,454,182
200	Cost Reported Net Income(Loss)	(461,556)

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)		(461,556)
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)		(461,556)

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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	407,724
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,623,619
1.6	Less Reserve for Bad Debt	(5,770)
1.100	Subtotal: Net Patient Accounts Receivable	2,617,849
1.7	Receivable from Officers/Owners/Employees	34,853
1.8	Receivable from Affiliates/Related Parties	7,712,887
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	390
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	1,827
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(52,789)
100	Total Current Assets	10,722,741

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<i>Detail of Other Current Assets</i>		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Suspense	(52,789)
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(52,789)
<i>Non-Current Fixed Assets</i>		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	
2.3	Improvements	77,592
2.4	Equipment	29,140
2.5	Software/Limited Life Assets	2
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	106,734

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	890,050
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	48,091
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	938,141

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Utility Deposits	453
3A.2	Deferred Project Costs	47,638
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	48,091

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,767,616

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,213,253
5.2	Accrued Expenses	2,730,203
5.3	Due to Insurance Payers	63,508
5.4	Patient Funds Due	(146)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	242,385
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	85,977
5.8	State and Federal Taxes Payable	123,114
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	174,503
500	Total Current Liabilities	6,632,797

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Miscellaneous Payable	17,886
5A.2	Employee Credit Union	(70)
5A.3	Misc Employee Deduction	(52,995)
5A.4	Suspense	(603)
5A.5	SLA ASSOCIATES	7,245
5A.6	CENTERS FOR MRDICARE & MEDICAID	1,233
5A.7	DEPOSIT - SENIOR WHOLE HEALTH	201,807
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	174,503

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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	470,755
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	470,755

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,103,552

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	6,986,000	0	860,410	(2,720,789)	5,125,621
8C.2	Prior Period Adjustment(s)				(1)	(1)
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(461,556)	(461,556)
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	6,986,000	0	860,410	(3,182,346)	4,664,064

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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	(1)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(1)

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)	11,767,616

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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	53,360		(53,360)	0			0	0
1.3	Improvements	333,495	53,360		386,855	(298,714)	(10,549)	(309,263)	77,592
1.4	Equipment	2,075,233			2,075,233	(2,020,449)	(25,644)	(2,046,093)	29,140
1.5	Software/Limited Life Assets	89,419			89,419	(89,417)	0	(89,417)	2
1.6	Motor Vehicles	84,657			84,657	(84,657)	0	(84,657)	0
100	Total	2,636,164	53,360	(53,360)	2,636,164	(2,493,237)	(36,193)	(2,529,430)	106,734

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	89,770					89,770				
2.3	Building SNF-CR	53,360				(53,360)	0		0	0	0
2.4	Building REA-CR	3,597,136					3,597,136			89,928	89,928
2.5	Improvements SNF-CR	376,519		53,360			429,879	5.00%	10,549	0	10,549
2.6	Improvements REA-CR	4,760,916		9,019			4,769,935	5.00%		77,998	77,998
2.7	Equipment SNF-CR	2,062,454		0			2,062,454	10.00%	25,644	0	25,644

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2.8	Equipment REA-CR	2,041,668		15,086			2,056,754	10.00%		49,962	49,962
2.9	Software/Limited Life Assets SNF-CR	121,335					121,335	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	13,103,158	0	77,465	0	(53,360)	13,127,263		36,193	217,888	254,081

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	5,250,500
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?	70
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	33,341
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	21,373
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,475
3.10	What is the total acreage of the facility site?	#Error
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)	426,176

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(461,556)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	443,104
200	Net Cash from Operating Activities	(18,452)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	0
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

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	0
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	(18,452)
500	Cash and Cash Equivalents (End of Year)	407,724

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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	05/09/2021	131			131	131
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	131				
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	3,319	85		1,488	558	21,774
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)	97					207
2.10	Nursing Leave of Absence (Unpaid)						3
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,416	85	0	1,488	558	21,984

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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
	5,437				4,208		1,080	37,949
								0
								0
								0
								0
								0
								0
								0
	107				34			445
								3
								0
								0
0	5,544	0	0	0	4,242	0	1,080	38,397

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	267
3.2	0140.1	Number of MassHealth Admissions During Year	39
3.3	0150.0	Number of Discharges During Year	267
3.4	0190.0	Average Length of Stay	144
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	1
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	61

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	509,530	8,086.0	1,300,576	28,412.0	1,221,570	47,411.0
1.2	Total Overtime Wages	15,353	256.0	12,646	273.0	336,338	10,271.0
1.3	Total Shift Differential	10,314		33,116		33,905	
1.4	Total Other Differentials						
100	Total	535,197	8,342.0	1,346,338	28,685.0	1,591,813	57,682.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	2.00	3.00	3.00	3.00
2.2	Licensed Practical Nurses	1.00	2.00	3.00	3.00	3.00
2.3	Certified Nurse Aides	0.50	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		0.0	
3.2	Plant Operations	2	1.9	3,954.0
3.3	Dietary Staff	11	10.8	22,421.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	12	11.9	24,720.0
3.6	Unit Clerk & Medical Records Staff	1	0.6	1,261.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator		0.0	
3.9	Social Services Staff	2	2.0	4,181.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	2	1.5	3,115.0
3.12	Restorative Therapy - Indirect Staff	2	2.2	4,477.0
3.13	Recreational Staff	4	4.1	8,583.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	3	3.2	6,619.0
3.17	Director of Nurses	1	0.3	685.0
3.18	Registered Nurses	4	4.0	8,342.0
3.19	Licensed Practical Nurses	14	13.8	28,685.0
3.20	Certified Nurse Aides	28	27.7	57,682.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	87	85.0	176,805.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Fireside Staffing, Inc.	TWG5	6,319.9	511,261	8,802.4	645,112	17,271.0	686,962		
4.3	Intelycare, Inc.	TM7F	3,077.1	240,746	3,195.7	203,840	5,575.0	217,801		
4.4	Lydia Angels At Home LLC	TLQ2	16.8	1,200						
4.5	Other		89.9	5,315	111.0	5,483	160.0	4,431		
4.6	Other				36.8	1,770				
4.7	Other				337.0	20,646	4,417.0	165,249		
4.8	Other				7.0	432	60.0	1,974		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,503.7	758,522	12,489.9	877,283	27,483.0	1,076,417	0.0	0
400	Total Temporary Nursing Service Agency Expenses		9,503.7	758,522	12,489.9	877,283	27,483.0	1,076,417	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Chabvonga	Jonah	CNAs	Nursing	182,440	0		182,440		
5.2	Williams	Janet	CNAs	Nursing	116,696	0	0	116,696		
5.3	DelloRusso	Elizabeth	Admissions	Administrative & General	120,385	0	0	120,385		
5.4	Kisekka	Julius	CNAs	Nursing	123,768	0	0	123,768		
5.5	Pazyra	Tracy	Occupational Therapist	Other	137,728	0	0	137,728		

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 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
6C.4									0
6C.5									0
6C.6									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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Essex Group Management	Yes	05/01/2019						
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
85,129		23,946			61,183	3.250%	2,412		2,412
					0				0
					0				0
					0				0
					0				0
					61,183		2,412	0	2,412

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		No					0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <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
04/26/2024 4:24PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 4:24PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 4:24PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 4:24PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bavalack@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:	04/30/2024

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	04/30/2024
2.3	Last Name	Romano
2.4	First Name	Frank
2.5	Middle Name	C.
2.6	Title	President
2.7	Is this information correct?	Yes

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

Please submit all request to Costreports.LTCF@CHIAmass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request