

Skilled Nursing Facility Cost Report
CHRISTOPHER HOUSE OF WORCESTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:30 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	CHRISTOPHER HOUSE OF WORCESTER
1.2	MassHealth Provider ID	110026439A
1.3	Federal Employer Tax ID	223196624
1.4	VPN	0922129
1.5	Is the above information correct?	Yes
1.6	Facility Number	00242
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 Mary Scano Drive
1.11	City	Worcester
1.12	Zip	01605
1.13	Telephone	+1 (508) 754-3800
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 Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	The Grantham Group LLC
1.19	List the name of the entity that holds the nursing facility license.	Christopher House, Inc.
1.20	List realty company names as reported on each realty company cost report.	
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	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield`
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.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	2,488,095	0	2,488,095
1.2	Commercial Managed Care	403,149	58,200	461,349
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,793,065	827,552	2,620,617
1.5	Medicare Managed Care (Part C)	1,553,115	316,285	1,869,400
1.6	MassHealth Fee-for-Service	2,462,754	0	2,462,754
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	3,698,901	0	3,698,901
1.9	OneCare	0	0	0
1.10	PACE	1,658,002	0	1,658,002
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	3,485,657	0	3,485,657
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	17,542,738	1,202,037	18,744,775

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	85,584
3.3	Laundry Revenue	3,518
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	584
3.6	Prior Year Retroactive Revenue	38,890
3.7	Interest Income	47,673
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	176,646
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	352,895

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)	State Stimulus	85,584
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		85,584

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,097,670

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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	150,419		150,419
1.2	Director of Nurses: Employee Benefits	11,869		11,869
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,939		15,939
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	178,227		178,227
1.7	Registered Nurses: Salaries	1,061,989		1,061,989
1.8	Registered Nurses: Employee Benefits	83,798		83,798
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	112,533		112,533
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	425,176	0	425,176
1.200	Subtotal: Registered Nurses Expenses	1,683,496		1,683,496
1.12	Licensed Practical Nurses: Salaries	1,842,048		1,842,048
1.13	Licensed Practical Nurses: Employee Benefits	145,350		145,350
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	195,192		195,192
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	389,169	0	389,169
1.300	Subtotal: Licensed Practical Nurses Expenses	2,571,759		2,571,759
1.17	Certified Nurse Aides: Salaries	2,804,827		2,804,827
1.18	Certified Nurse Aides: Employee Benefits	221,319		221,319
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	297,215		297,215
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	605,541	0	605,541
1.400	Subtotal: Certified Nurse Aides Expenses	3,928,902		3,928,902

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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	8,362,384		8,362,384

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	8,362,384		8,362,384

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	160,404		160,404
2.2	Administration: Employee Benefits	12,657		12,657
2.3	Administration: Payroll Taxes incl Workers Comp.	16,997		16,997
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	190,058		190,058
2.7	Clerical Staff: Salaries	479,268		479,268
2.8	Clerical Staff: Employee Benefits	37,818		37,818
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	50,785		50,785
2.10	Clerical Staff: Purchased Service	97,071		97,071
2.200	Subtotal: Clerical Staff Expenses	664,942		664,942
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	69,077		69,077
2.12	Office Supplies	182,776		182,776
2.13	Telecommunications (e.g. Internet, Phone)	72,672		72,672

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,434		1,434
2.16	Advertising: Help Wanted	17,615		17,615
2.17	Licenses and Dues: Patient Care Related Portion	35,038		35,038
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	57,051		57,051
2.20	Insurance: Malpractice & General Liability	105,332		105,332
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	15,043		15,043
2.22	Other A & G Expenses	78,626	78,531	95
2.23	Non-Allowable A & G Expenses	1,688,378	1,688,378	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		1,185,413	1,185,413
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		7,971	7,971
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,323,042		1,749,517
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,178,042		2,604,517
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	3,178,042		2,604,517

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Fundraising Expense	46,900
2A.2	Professional Fees	95
2A.3	Taxes-General	31,611
2A.4	Late Fees	20
2A.100	Subtotal: Other A&G Expenses	78,626

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	8,754
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	13,308
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	379,980
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	0
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	180,059
2B.15	User Fee Assessment	1,106,277
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	1,688,378

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	94,841		94,841
3.2	Staff Dev. Coord.: Employee Benefits	7,484		7,484
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,050		10,050
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	112,375		112,375
3.5	Plant Operation: Salaries	102,479		102,479
3.6	Plant Operation: Employee Benefits	8,086		8,086
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,859		10,859
3.8	Plant Operation: Purchased Service	161,590		161,590
3.9	Plant Operation: Supplies and Expenses	179,618		179,618
3.10	Plant Operation: Utilities	299,735		299,735
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	762,367		762,367
3.13	Dietician: Salaries	72,111		72,111
3.14	Dietician: Employee Benefits	5,690		5,690
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,641		7,641
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	85,442		85,442
3.18	Dietary: Salaries	500,941		500,941
3.19	Dietary: Employee Benefits	39,528		39,528
3.20	Dietary: Payroll Taxes incl Workers Comp.	53,082		53,082
3.21	Dietary: Food	450,177		450,177
3.22	Dietary: Purchased Service	16,604		16,604
3.23	Dietary: Supplies and Expenses	41,402		41,402
3.400	Subtotal: Dietary Expenses	1,101,734		1,101,734
3.24	Housekeeping/Laundry: Salaries	443,504		443,504
3.25	Housekeeping/Laundry: Employee Benefits	34,996		34,996
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	46,996		46,996
3.27	Housekeeping/Laundry: Purchased Service	70,514		70,514
3.28	Housekeeping/Laundry: Supplies and Expenses	88,453		88,453
3.29	Housekeeping/Laundry: Linen and Bedding	14,333		14,333

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3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	698,796		698,796
3.31	Quality Assurance (QA) Professional: Salaries	27,479		27,479
3.32	QA Professional: Employee Benefits	2,169		2,169
3.33	QA Professional: Payroll Taxes incl Workers Comp.	2,912		2,912
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	32,560		32,560
3.36	Unit Clerk & Medical Records: Salaries	222,924		222,924
3.37	Unit Clerk & Medical Records: Employee Benefits	17,590		17,590
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	23,622		23,622
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	264,136		264,136
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	284,839		284,839
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	22,476		22,476
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	30,182		30,182
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	337,497		337,497
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	378,241		378,241
3.49	Social Service Worker: Employee Benefits	29,846		29,846
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	40,080		40,080
3.51	Social Service Worker: Purchased Service	17,662		17,662
3.1000	Subtotal: Social Service Worker Expenses	465,829		465,829
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

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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	0		0
3.60	Direct Restorative Therapy: Salaries	1,066,752	1,066,752	0
3.61	Direct Restorative Therapy: Benefits	197,212	197,212	0
3.62	Direct Restorative Therapy: Consultants	570	570	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,264,534		0
3.64	Recreational Therapy/Activities: Salaries	251,704		251,704
3.65	Recreational Therapy/Activities: Employee Benefits	19,861		19,861
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	26,672		26,672
3.67	Recreational Therapy/Activities: Purchased Service	1,648		1,648
3.68	Recreational Therapy/Activities: Supplies and Expenses	9,453		9,453
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	309,338		309,338
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	23,224		23,224
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	2,720		2,720

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	54,000		54,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	850		850
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	459,360	459,360	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	437,269		437,269
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	4,256		4,256
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	981,679		522,319
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,416,287		4,692,393
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		3,518	3,518
3.98	Other Variable Recoverable Income		176,646	176,646
3.1800	Subtotal: Variable Recoverable Income	0		180,164
300	Total: Net Variable Expenses Including Recoverable Income	6,416,287		4,512,229

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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	444,751	0	444,751
4.2	Long-Term Interest Expense SNF-CR	304,744		304,744
4.3	Long-Term Interest Expense REA-CR			0
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	153,963		153,963
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	80,119		80,119
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	28,208		28,208
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	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	1,011,785		1,011,785
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	1,011,785		1,011,785

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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	18,968,498		16,671,079
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	18,968,498		16,490,915

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	18,744,776
1B.2	Other Revenue	219,638
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	18,964,414
1B.4	Salaries and Wages	9,944,770
1B.5	Employee Benefits	1,838,506
1B.6	Supplies and Other (including Payroll Taxes)	6,255,668
1B.7	Interest Expense	304,744
1B.8	Provision for Bad Debt	180,059
1B.9	Depreciation and Amortization Expenses	444,751
1B.200	Total Operating Expenses	18,968,498
1B.300	Income(Loss) from Operations	(4,084)
	Non-Operating Income and Expenses	
1B.10	Interest Income	47,673
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	85,584
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	(1)
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	129,172

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,097,670
2.2	Total Nursing Expenses (Schedule 3)	8,362,384
2.3	Total Administrative and General Expenses (Schedule 3)	3,178,042
2.4	Total Variable Expenses (Schedule 3)	6,416,287
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,011,785
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,968,498
200	Cost Reported Net Income(Loss)	129,172

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)		129,172
3.2	Reconciling Item	0	
3.3	Reconciling Item	0	
3.4	Reconciling Item	0	
3.5	Reconciling Item	0	
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		129,172

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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	2,689,022
1.2	Short-Term Investments	1,961,509
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,354,600
1.6	Less Reserve for Bad Debt	(500,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,854,600
1.7	Receivable from Officers/Owners/Employees	3,650
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	22,738
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	18,317
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	11,401
100	Total Current Assets	6,561,237

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Endowment Fund	11,401
1A.100	Subtotal: Other Current Assets	11,401

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	798,388
2.2	Buildings	2,646,355
2.3	Improvements	1,153,676
2.4	Equipment	741,770
2.5	Software/Limited Life Assets	2,161
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	5,342,350

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	0
3.4	Construction in Progress	328,936
3.5	Mortgage Acquisition Costs	195,172
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(72,347)
3.100	Net Mortgage Acquisition Costs	122,825
300	Total Non-Current Assets	451,761

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,355,348

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	542,332
5.2	Accrued Expenses	63,863
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	158,355
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	642,918
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	289,526
500	Total Current Liabilities	1,696,994

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	User Fee Assestment	292,380
5A.2	Resident Refunds	(3,319)
5A.3	Due To/From Others	465
5A.100	Subtotal: Other Current Liabilities	289,526

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	8,226,911
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	8,226,911

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	9,923,905

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,302,272	0	2,302,272
8A.2	Prior Period Adjustment(s)	(1)	0	(1)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	129,172		129,172
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	2,431,443	0	2,431,443

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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	Rounding	(1)
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)	12,355,348

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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	798,388	0	0	798,388				798,388
1.2	Building	8,603,952	0	0	8,603,952	(5,748,121)	(209,476)	(5,957,597)	2,646,355
1.3	Improvements	2,261,051	16,087	0	2,277,138	(1,024,012)	(99,450)	(1,123,462)	1,153,676
1.4	Equipment	3,068,152	188,204	0	3,256,356	(2,381,415)	(133,171)	(2,514,586)	741,770
1.5	Software/Limited Life Assets	110,955	0	0	110,955	(106,140)	(2,654)	(108,794)	2,161
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	14,842,498	204,291	0	15,046,789	(9,259,688)	(444,751)	(9,704,439)	5,342,350

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	798,388	0	0	0	0	798,388				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	8,603,952	0	0	0	0	8,603,952	0.00%	209,476	0	209,476
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	2,261,054	16,087	0	0	0	2,277,141	5.00%	99,450	0	99,450
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	3,068,151	188,204	0	0	0	3,256,355	10.00%	133,171	0	133,171

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	110,955	0	0	0	0	110,955	33.33%	2,654	0	2,654
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	14,842,500	204,291	0	0	0	15,046,791		444,751	0	444,751

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1996
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	16,500,000
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?	150
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	45,809
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	33,695
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	4.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Yes
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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					0
4.2					0
4.3					0

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Determination of Need Projects Detail

Table 5		1	2
Line #	Description	DON Project #1	DON Project #2
5.1	List the DON project #.	2-1598	
5.2	Please briefly describe the DON project.	Renovations and upgrades/replacement of fire, plumbing, electrical and mechanical systems.	
5.3	What is the date of the original DON approval?	01/12/2016	0
5.4	What is the approved Maximum Capital Expenditure of the original DON?	2,147,332	0
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	No	
5.6	What is the date of the significant change letter received from DPH?		
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?	0	0
5.8	What is the amount of assets placed into service for Phase 1?	1,337,103	0
5.9	What is the amount of assets placed into service for Phase 2?	0	0
5.10	What is the amount of assets placed into service for Phase 3?	0	0
5.11	Do you have more than 2 DON Projects?	No	
Retirement of Fixed Assets: Questions 5.12 through 5.14 are designed to report retirement of fixed assets as a result of reconstruction or renovation.			
5.12	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.	0	0
5.13	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.	0	0
5.14	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.	0	0

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)	3,978,552

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	129,172
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	444,751
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,343,992)
200	Net Cash from Operating Activities	(770,069)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(204,291)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(204,291)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(315,170)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(315,170)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,289,530)
500	Cash and Cash Equivalents (End of Year)	2,689,022

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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	01/10/2021	150			150	156
1.2	01/10/2023	150	0		150	156
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.	150				
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	5,340	133	0	3,844	4,033	19,808
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	136	0	0	0	0	366
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	5,476	133	0	3,844	4,033	20,174

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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
0	13,176	0	4,487	0	0	0	0	50,821
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	196	0	0	0	0	0	0	698
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	13,372	0	4,487	0	0	0	0	51,519

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	380
3.2	0140.1	Number of MassHealth Admissions During Year	7
3.3	0150.0	Number of Discharges During Year	382
3.4	0190.0	Average Length of Stay	135
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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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	880,649	18,260.5	1,383,990	39,464.3	2,151,100	102,756.0
1.2	Total Overtime Wages	157,244	2,483.5	376,788	6,931.5	479,398	15,385.0
1.3	Total Shift Differential	24,097		81,270		174,329	
1.4	Total Other Differentials						
100	Total	1,061,989	20,744.0	1,842,048	46,395.8	2,804,827	118,141.0

<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	2.50	2.50	3.00	4.00	4.00
2.2	Licensed Practical Nurses	2.50	2.50	3.00	4.00	4.00
2.3	Certified Nurse Aides	2.00	2.00	2.75	3.25	3.25

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.9	1,964.0
3.2	Plant Operations	2	2.1	4,466.8
3.3	Dietary Staff	14	13.8	28,805.2
3.4	Dietician	1	0.7	1,511.0
3.5	Housekeeping/Laundry Staff	13	13.4	27,781.1
3.6	Unit Clerk & Medical Records Staff	3	2.6	5,415.5
3.7	Quality Assurance	1	0.4	787.4
3.8	MMQ Nurses and MDS Coordinator	3	3.0	6,198.7
3.9	Social Services Staff	5	5.0	10,320.7
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	10	10.3	21,482.9
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	5	5.4	11,165.5
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	7	7.0	14,459.3
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	10	10.0	20,744.0
3.19	Licensed Practical Nurses	22	22.3	46,395.8
3.20	Certified Nurse Aides	57	56.8	118,141.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	156	155.7	323,798.7

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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		0.0	0	0.0	0	0.0	0	0.0	0
Registered Temporary Nursing Service Agencies										
4.2			1,058.3	78,598	1,212.5	76,870	2,952.5	104,344	0.0	0
4.3			86.9	6,330	0.0	0	632.9	22,183	0.0	0
4.4			3,573.2	272,037	4,120.8	268,912	9,792.0	354,968	0.0	0
4.5			0.0	0	0.0	0	588.3	20,982	0.0	0
4.6			584.0	41,296	500.0	29,103	0.0	0	0.0	0
4.7			355.0	26,915	206.3	14,284	2,867.8	103,064	0.0	0
4.8			0.0	0	0.0	0				
4.9			0.0	0	0.0	0				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,657.3	425,176	6,039.5	389,169	16,833.4	605,541	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,657.3	425,176	6,039.5	389,169	16,833.4	605,541	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	Moreau	Marceau	LPN	Nursing	263,466	0	0	263,466		
5.2	Nganga	Martha	RN	Nursing	185,111	0	0	185,111		
5.3	Villegas	Maria Theresa	DON	Nursing	180,768	0	0	180,768		
5.4	Gacheru	Fidelis	LPN	Nursing	182,319	0	0	182,319		
5.5	Iddrisu	Haadi	RN	Nursing	151,564	0	0	151,564		

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	0	0	0	0
6C.2									0
6C.3									0
									0

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	MDFA	No	03/29/2012	03/29/2042	360	51,099	14,760,000	201,902	6,730
100	TOTALS								201,902	6,730

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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
8,542,081		315,170			8,226,911	3.500%	298,014		304,744
					8,226,911		298,014	0	304,744

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		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/25/2024 8:06AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/25/2024 8:06AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/25/2024 8:07AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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	Jonathan Langfield`
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	04/25/2024

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	05/01/2024
2.3	Last Name	Walsh
2.4	First Name	Gregory
2.5	Middle Name	J.
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request