

**Skilled Nursing Facility Cost Report****D'YOUVILLE SENIOR CARE, INC.**

Filing Year: 2023

Date: 09/19/2024

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	D'YOUVILLE SENIOR CARE, INC.
1.2	MassHealth Provider ID	110026710A
1.3	Federal Employer Tax ID	042510563
1.4	VPN	0999547
1.5	Is the above information correct?	Yes
1.6	Facility Number	00381
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	981 Varnum Avenue
1.11	City	Lowell
1.12	Zip	01854
1.13	Telephone	+1 (978) 569-1000
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.	
1.19	List the name of the entity that holds the nursing facility license.	D'Youville Senior Care, 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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	[ ] 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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	5,847,605	1,588	5,849,193
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,341,900	140,048	2,481,948
1.5	Medicare Managed Care (Part C)	727,187	55,010	782,197
1.6	MassHealth Fee-for-Service	7,059,888	21,367	7,081,255
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,877,221	12,151	3,889,372
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	3,001,421		3,001,421
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,070,021		1,070,021
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>23,925,243</b>	<b>230,164</b>	<b>24,155,407</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	430,784
3.3	Laundry Revenue	56,579
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	3,214
3.6	Prior Year Retroactive Revenue	51,431
3.7	Interest Income	289,461
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	52,336
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	310,646
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>1,194,451</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	119,808
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	309,928
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Capitalition Inc	1,048
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>430,784</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>25,349,858</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	133,464		133,464
1.2	Director of Nurses: Employee Benefits	13,929		13,929
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,075		14,075
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>161,468</b>		<b>161,468</b>
1.7	Registered Nurses: Salaries	1,160,653		1,160,653
1.8	Registered Nurses: Employee Benefits	121,122		121,122
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	122,405		122,405
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,196,892	15,417	1,181,475
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>2,601,072</b>		<b>2,585,655</b>
1.12	Licensed Practical Nurses: Salaries	2,300,371		2,300,371
1.13	Licensed Practical Nurses: Employee Benefits	240,060		240,060
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	242,603		242,603
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,847,765	118,165	1,729,600
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>4,630,799</b>		<b>4,512,634</b>
1.17	Certified Nurse Aides: Salaries	3,548,302		3,548,302
1.18	Certified Nurse Aides: Employee Benefits	370,294		370,294
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	374,215		374,215
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,107,082	51,922	1,055,160
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>5,399,893</b>		<b>5,347,971</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>12,793,232</b>		<b>12,607,728</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>12,793,232</b>		<b>12,607,728</b>

## 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	199,789		199,789
2.2	Administration: Employee Benefits	20,849		20,849
2.3	Administration: Payroll Taxes incl Workers Comp.	21,070		21,070
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>241,708</b>		<b>241,708</b>
2.7	Clerical Staff: Salaries	761,431		761,431
2.8	Clerical Staff: Employee Benefits	79,461		79,461
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	80,302		80,302
2.10	Clerical Staff: Purchased Service	646,595		646,595
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>1,567,789</b>		<b>1,567,789</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	148,863		148,863
2.12	Office Supplies	109,709		109,709
2.13	Telecommunications (e.g. Internet, Phone)	65,233		65,233

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,706		6,706
2.16	Advertising: Help Wanted	160,377		160,377
2.17	Licenses and Dues: Patient Care Related Portion	52,630		52,630
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	88,732		88,732
2.20	Insurance: Malpractice & General Liability	616,328		616,328
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	168,872	44,434	124,438
2.23	Non-Allowable A & G Expenses	1,267,524	1,267,524	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,684,974</b>		<b>1,373,016</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>4,494,471</b>		<b>3,182,513</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		52,336	52,336
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>52,336</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>4,494,471</b>		<b>3,130,177</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Services	87,308
2A.2	Miscellaneous Expense	25,582
2A.3	Donations	2,462
2A.4	Investment Services	16,390
2A.5	Other	37,130
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>168,872</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	72,808
2B.2	Licenses and Dues: Not Related to Resident Care	193,968
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	86,992
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	11,064
2B.12	State and Federal Income Taxes	2,035
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	394,034
2B.15	User Fee Assessment	506,623
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,267,524</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	188,531		188,531
3.2	Staff Dev. Coord.: Employee Benefits	19,674		19,674
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	19,883		19,883
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>228,088</b>		<b>228,088</b>
3.5	Plant Operation: Salaries	303,662		303,662
3.6	Plant Operation: Employee Benefits	31,689		31,689
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	32,025		32,025
3.8	Plant Operation: Purchased Service	626,841		626,841
3.9	Plant Operation: Supplies and Expenses	78,924		78,924
3.10	Plant Operation: Utilities	1,287		1,287
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>1,074,428</b>		<b>1,074,428</b>
3.13	Dietician: Salaries	181,911		181,911
3.14	Dietician: Employee Benefits	18,984		18,984
3.15	Dietician: Payroll Taxes incl Workers Comp.	19,185		19,185
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>220,080</b>		<b>220,080</b>
3.18	Dietary: Salaries	1,360,594		1,360,594
3.19	Dietary: Employee Benefits	141,988		141,988
3.20	Dietary: Payroll Taxes incl Workers Comp.	143,492		143,492
3.21	Dietary: Food	242,733		242,733
3.22	Dietary: Purchased Service	27,383		27,383
3.23	Dietary: Supplies and Expenses	128,528		128,528
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>2,044,718</b>		<b>2,044,718</b>
3.24	Housekeeping/Laundry: Salaries	732,019		732,019
3.25	Housekeeping/Laundry: Employee Benefits	76,391		76,391
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	77,200		77,200
3.27	Housekeeping/Laundry: Purchased Service	37,904		37,904

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3.28	Housekeeping/Laundry: Supplies and Expenses	59,766		59,766
3.29	Housekeeping/Laundry: Linen and Bedding	30,425		30,425
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>1,013,705</b>		<b>1,013,705</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	162,159		162,159
3.37	Unit Clerk & Medical Records: Employee Benefits	16,922		16,922
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	17,102		17,102
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>196,183</b>		<b>196,183</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	424,978		424,978
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	44,349		44,349
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	44,819		44,819
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>514,146</b>		<b>514,146</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	220,893		220,893
3.49	Social Service Worker: Employee Benefits	23,051		23,051
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	23,296		23,296
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>267,240</b>		<b>267,240</b>

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3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	115,540		115,540
3.57	Indirect Restorative Therapy: Employee Benefits	12,057		12,057
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	12,185		12,185
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	659,169	659,169	0
3.61	Direct Restorative Therapy: Benefits	138,308	138,308	0
3.62	Direct Restorative Therapy: Consultants	32,712	32,712	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>969,971</b>		<b>139,782</b>
3.64	Recreational Therapy/Activities: Salaries	487,464		487,464
3.65	Recreational Therapy/Activities: Employee Benefits	50,871		50,871
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	51,409		51,409
3.67	Recreational Therapy/Activities: Purchased Service	26,279		26,279
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,581		11,581
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>627,604</b>		<b>627,604</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	9,213		9,213

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	113,582		113,582
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	28,875		28,875
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	352,732	352,732	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	406,996		406,996
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,323		7,323
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>918,721</b>		<b>565,989</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>8,074,884</b>		<b>6,891,963</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		56,579	56,579
3.98	Other Variable Recoverable Income		310,646	310,646
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>367,225</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>8,074,884</b>		<b>6,524,738</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	863,660	(134,088)	997,748
4.2	Long-Term Interest Expense SNF-CR	570,965		570,965
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	39,149		39,149
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	57,423		57,423
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,531,197</b>		<b>1,665,285</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,531,197</b>		<b>1,665,285</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>26,893,784</b>		<b>24,347,489</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>26,893,784</b>		<b>23,927,928</b>

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

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

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



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

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

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	24,155,407
1B.2	Other Revenue	474,206
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>24,629,613</b>
1B.4	Salaries and Wages	12,940,928
1B.5	Employee Benefits	2,715,265
1B.6	Supplies and Other (including Payroll Taxes)	9,408,933
1B.7	Interest Expense	570,965
1B.8	Provision for Bad Debt	394,034
1B.9	Depreciation and Amortization Expenses	863,659
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>26,893,784</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(2,264,171)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	289,461
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	430,784
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
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	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(1,543,926)</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	25,349,858
2.2	Total Nursing Expenses (Schedule 3)	12,793,232
2.3	Total Administrative and General Expenses (Schedule 3)	4,494,471
2.4	Total Variable Expenses (Schedule 3)	8,074,884
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,531,197
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>26,893,784</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,543,926)</b>

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)		(1,543,926)
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)		(1,543,926)

**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	465,036
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,911,736
1.6	Less Reserve for Bad Debt	(522,015)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,389,721</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	2,468,960
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	82,460
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	45,637
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	87,186
<b>100</b>	<b>Total Current Assets</b>	<b>5,539,000</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Trust	70,949
1A.2	AR Non Resident	11,910
1A.3	Transportation	4,327
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>87,186</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	820,995
2.2	Buildings	5,547,031
2.3	Improvements	3,602,699
2.4	Equipment	344,145
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	10,314,870

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	5,288,906
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	424,166
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	5,713,072

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	0

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	21,566,942

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,018,680
5.2	Accrued Expenses	857,062
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	256,468
5.7	Accrued Salaries and Payroll Liabilities	1,215,569
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	3,347,779

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	0

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	9,913,753
6.2	Due to Related Parties, Subsidiaries, and Affiliates	2,988,908
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>12,902,661</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>16,250,440</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	6,860,432		6,860,432
8A.2	Prior Period Adjustment(s)	(4)		(4)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,543,926)		(1,543,926)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>5,316,502</b>	<b>0</b>	<b>5,316,502</b>



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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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Rounding	(4)
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(4)</b>

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>21,566,942</b>

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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	820,995			820,995				820,995
1.2	Building	13,792,453			13,792,453	(7,920,266)	(325,156)	(8,245,422)	5,547,031
1.3	Improvements	12,311,587	313,147		12,624,734	(8,652,795)	(369,240)	(9,022,035)	3,602,699
1.4	Equipment	4,534,319	65,880		4,600,199	(4,086,790)	(169,264)	(4,256,054)	344,145
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	<b>Total</b>	<b>31,459,354</b>	<b>379,027</b>	<b>0</b>	<b>31,838,381</b>	<b>(20,659,851)</b>	<b>(863,660)</b>	<b>(21,523,511)</b>	<b>10,314,870</b>

### Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	151,051					151,051				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	13,697,348					13,697,348	3.05%	325,156	(10,239)	314,917
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	10,855,469		313,147			11,168,616	5.00%	369,240	175,135	544,375
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	4,384,140		65,880			4,450,020	10.00%	169,264	(30,808)	138,456

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2.8	Equipment REA- CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF- CR	83,457				83,457	33.33%	0		0	
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0	
200	Total Claimed Fixed Assets	29,171,465	0	379,027	0	0	29,550,492		863,660	134,088	997,748

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1960
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?	3,200,000
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?	208
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	98,464
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	44,556
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	17.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	1,280,444

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(1,573,160)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	863,660
2.3	Increases (Decreases) to Cash Provided by Operating Activities	227,135
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(482,365)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(379,027)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(379,027)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	45,984
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>45,984</b>

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(815,408)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>465,036</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS****Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/07/2020	208			208	208
1.2	09/11/2018	208			208	208
1.3	07/07/2022	208	0		208	208
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	208				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	13,843			3,436	3,049	35,927
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>13,843</b>	<b>0</b>	<b>0</b>	<b>3,436</b>	<b>3,049</b>	<b>35,927</b>

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
	13,032						2,991	72,278
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	13,032	0	0	0	0	0	2,991	72,278

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**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	459
3.2	0140.1	Number of MassHealth Admissions During Year	67
3.3	0150.0	Number of Discharges During Year	522
3.4	0190.0	Average Length of Stay	138
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	



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

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Description</b>	<b>RN Wages</b>	<b>RN Hours</b>	<b>LPN Wages</b>	<b>LPN Hours</b>	<b>CNA Wages</b>	<b>CNA Hours</b>
1.1	Total Base Wages	1,104,003	26,213.6	2,013,100	52,794.7	2,754,369	140,361.0
1.2	Total Overtime Wages	33,251	544.5	225,476	4,011.8	537,550	18,755.6
1.3	Total Shift Differential	23,398		61,795		256,381	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,160,652</b>	<b>26,758.1</b>	<b>2,300,371</b>	<b>56,806.5</b>	<b>3,548,300</b>	<b>159,116.6</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Description</b>	<b>Median Hourly Shift Differential: Weekday Evening</b>	<b>Median Hourly Shift Differential: Weekday Night</b>	<b>Median Hourly Shift Differential: Weekend Day</b>	<b>Median Hourly Shift Differential: Weekend Evening</b>	<b>Median Hourly Shift Differential: Weekend Night</b>
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	2	1.7	3,537.2
3.2	Plant Operations	6	5.5	11,527.2
3.3	Dietary Staff	32	31.7	66,031.9
3.4	Dietician	5	3.1	6,513.0
3.5	Housekeeping/Laundry Staff	22	20.3	42,225.8
3.6	Unit Clerk & Medical Records Staff	5	3.4	7,080.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	4.7	9,716.7
3.9	Social Services Staff	6	4.9	10,106.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	12	7.0	14,588.6
3.12	Restorative Therapy - Indirect Staff	12	1.2	2,574.5
3.13	Recreational Staff	10	8.9	18,417.6
3.14	Administration and Officers	1	0.9	1,851.1
3.15	Security Staff			
3.16	Clerical Staff	14	11.1	23,036.6
3.17	Director of Nurses	2	1.1	2,225.5
3.18	Registered Nurses	16	12.9	26,758.1
3.19	Licensed Practical Nurses	28	27.3	56,806.5
3.20	Certified Nurse Aides	77	76.5	159,116.6
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			
<b>300</b>	<b>Total</b>	<b>256</b>	<b>222.2</b>	<b>462,114.4</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>		209.0	15,417	1,534.5	118,165	1,244.1	51,922		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	All Star Staffing, LLC - Boston	T2S0	177.6	7,592	24.0	819	3,398.4	121,846		
4.3	American HealthCare Staffing, LLC		40.3	4,201	3,233.9	327,751	49.9	2,101		
4.4	Fireside Staffing, Inc.	TWG5	17,750.1	1,066,607	17,398.2	983,967	7,850.6	282,258		
4.5	Focus Home Healthcare LLC	TI69			8.7	435	172.0	4,886		
4.6	Heart to Heart	T095	24.0	2,134	190.9	14,173	3,391.9	157,217		
4.7	Intelycare, Inc.	TM7F	361.6	28,103	1,053.4	70,435	9,365.2	327,521		
4.8	IsentCare LLC	TIG8	364.7	22,376	1,032.0	64,561	423.6	11,701		
4.9	Kavida Healthcare, Inc	TVTE	54.9	3,752	725.4	53,702	2,651.7	103,841		
4.10	Trelyne Homecare and Staffing, LLC	T0EV	967.9	46,710	3,291.7	213,757	1,298.9	43,789		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>19,741.1</b>	<b>1,181,475</b>	<b>26,958.2</b>	<b>1,729,600</b>	<b>28,602.2</b>	<b>1,055,160</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>19,950.1</b>	<b>1,196,892</b>	<b>28,492.7</b>	<b>1,847,765</b>	<b>29,846.3</b>	<b>1,107,082</b>	<b>0.0</b>	<b>0</b>

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**Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)**

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Ferrick	Michael	Administrator	Administrative & General	232,120			<b>232,120</b>
5.2	Aboce	Daniel	CNA	Nursing	173,462			<b>173,462</b>
5.3	Giannasca	Jeanne	DON	Nursing	133,402			<b>133,402</b>
5.4	Thornton	Cynthia	Staff Dev	Other	126,158			<b>126,158</b>
5.5	Umunna	Doris	LPN	Nursing	119,297			<b>119,297</b>

**Earnings and Compensation Disclosures**

<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	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									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

**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	Enterprise Bank	No	12/14/2022	01/01/2048	300		10,124,337		
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
10,124,237	45,984				10,170,221	4.880%	570,965		570,965
					10,170,221		570,965	0	570,965

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



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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
05/13/2024 9:26AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/13/2024 9:26AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/13/2024 9:28AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/13/2024 9:29AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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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	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	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	05/13/2024

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	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	05/13/2024
2.3	Last Name	Aborgah
2.4	First Name	Aseda
2.5	Middle Name	
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](mailto:Costreports.LTCF@CHIAMass.gov) along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request